

S.02.01.h - Balance sheet

General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex I.

This annex relates to quarterly submission of information for financial stability purposes for groups.

As regards the Solvency II value column, the instructions define the items from a recognition perspective. Valuation principles are laid down in Directive 2009/138/EC, Implementing measures, Solvency II Technical Standards and Guidelines.

| | ITEM | INSTRUCTIONS |
|--------------------------|--|--|
| ASSETS | | |
| C0010/ R0500 (A30) | Total assets | Sum of the assets. |
| LIABILITIES | | |
| C0010/ R0510 (L0) | Technical provisions – non-life | Sum of the technical provisions non-life. This amount should include the apportionment from the Technical provisions transitional in accordance with the contributory methodology used for the purposes of MCR calculation |
| C0010/ R0520 (L1) | Technical provisions – non-life (excluding health) | Technical Provisions calculated as a whole and sum of best estimate and risk margin for technical provisions not calculated as a whole for non-life excluding health. The best estimate is gross of reinsurance. This amount should include the apportionment from the Technical provisions transitional in accordance with the contributory methodology used for the purposes of MCR calculation. |
| C0010/ R0560 (L4) | Technical provisions – health (similar to non-life) | Technical Provisions calculated as a whole and sum of best estimate and risk margin for technical provisions not calculated as a whole for health similar to non-life business. The best estimate is gross of reinsurance. This amount should include the apportionment from the Technical provisions transitional in accordance with the contributory methodology used for the purposes of MCR calculation. |
| C0010/ R0600 (L6F) | Technical provisions - life (excluding index-linked and unit-linked) | Sum of the technical provisions life (excluding index-linked and unit-linked). This amount should include the apportionment from the Technical provisions transitional in accordance with the contributory methodology used for the purposes of MCR calculation. |

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|--------------------------|---|--|
| C0010/ R0610 (L6B) | Technical provisions – health (similar to life) | <p>Technical Provisions calculated as a whole and sum of best estimate and risk margin for technical provisions not calculated as a whole for health similar to life business.</p> <p>The best estimate is gross of reinsurance.</p> <p>This amount should include the apportionment from the Technical provisions transitional in accordance with the contributory methodology used for the purposes of MCR calculation.</p> |
| C0010/ R0650 (L7) | Technical provisions – life (excl. health and index-linked and unit-linked) | <p>Technical Provisions calculated as a whole and sum of best estimate and risk margin for technical provisions not calculated as a whole for life excluding health and index-linked and unit-linked.</p> <p>The best estimate is gross of reinsurance.</p> <p>This amount should include the apportionment from the Technical provisions transitional in accordance with the contributory methodology used for the purposes of MCR calculation.</p> |
| C0010/ R0690 (L10) | Technical provisions – index-linked and unit-linked | <p>Technical Provisions calculated as a whole and sum of best estimate and risk margin for technical provisions not calculated as a whole for index-linked and unit-linked.</p> <p>The best estimate is gross of reinsurance.</p> <p>This amount should include the apportionment from the Technical provisions transitional in accordance with the contributory methodology used for the purposes of MCR calculation.</p> |