

S.17.01 - Non-life Technical Provisions

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 disclosed by identifying the columns and lines as showed in the template in Annex I.

This annex relates to annual disclosure of information for individual entities.

Line of Business for non-life obligations: The lines of business, referred to in article 80 of the Directive 2009/138/EC, as defined in the Annex I of Implementing measures referred to direct business/accepted proportional reinsurance and accepted non-proportional reinsurance. The segmentation shall reflect the nature of the risks underlying the contract (substance), rather than the legal form of the contract (form).

Health direct insurance business pursued on a non-similar technical basis to life insurance shall be segmented into Non-Life LoB 1 to 3.

Accepted proportional reinsurance shall be considered together with the direct business in the C0020 to C0130.

The information to be reported between R0010 and R0280, and between R0320 and R0340 shall include the volatility adjustment, the matching adjustment and the interest rate transitional is applicable but shall not include the transitional on technical provisions. The amount of transitional on technical provisions is requested separately.

ITEM

INSTRUCTIONS

Technical provisions calculated as a whole

C0020 to C0170/R0010 (A1 to P1)	Technical provisions calculated as a whole	<p>The amount of technical provisions in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC, for each line of business regarding direct and accepted business.</p> <p>This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.</p>
C0180/R0010 (Q1)	Technical provisions calculated as a whole - Total Non-Life obligation	<p>The total amount of technical provisions in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC.</p> <p>This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.</p>
C0020 to C0170/R0050	Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP as a whole	The amount of recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default of technical provisions calculated as a whole per each LoB
C0180/R0050	Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP as a whole	The total amount, for all lines of business, of recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default of technical provisions calculated as a whole per each LoB

Technical provisions calculated as a sum of a best estimate and a risk margin - Best estimate

C0020 to C0170/R0060 (A5-P5)	Best Estimate of Premium provisions, Gross, total	The amount of best estimate for premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business regarding direct and accepted business.
C0180/R0060 (Q5)	Total Non-Life obligations, Best Estimate of Premium provisions, Gross, total	The total amount of best estimate for premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0170/R0140 (A12-P12)	Best Estimate of Premium provisions, Total recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The amount of best estimate for premium provisions, Total recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default, for each line of business regarding direct business and accepted reinsurance business.
C0180/R0140 (Q12)	Total Non-Life obligations, Best Estimate of Premium provisions, Recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default.	The total amount of Recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default, referred to the best estimate for premium provisions.
C0020 to C0170/R0150 (A13-P13)	Net best estimate of Premium provisions - Direct and accepted reinsurance business	The amount of net best estimate for premium provisions, for each line of business.
C0180/R0150 (Q13)	Total Non-Life obligations, Net best estimate of Premium provisions	The total amount of net best estimate for premium provisions.
C0020 to C0170/R0160 (A14-P14)	Best Estimate of Claims Provisions, Gross, Total	The amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business regarding direct and accepted business.
C0180/R0160 (Q14)	Total Non-Life obligations, Best Estimate of Claims Provisions, Gross, total	The total amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0170/R0240 (A21-P21)	Best Estimate of Claims provisions, Total recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The amount of best estimate for claims provisions, Total recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default, for each line of business regarding direct and accepted reinsurance business
C0180/R0240 (Q21)	Total Non-Life obligations, Best Estimate of Claims Provisions, Recoverable from reinsurance/SPV and Finite re	The total amount of Recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default, referred to the Best Estimate for Claims Provisions.

	after the adjustment for expected losses due to counterparty default.	
C0020 to C0170/R0250 (A22-P22)	Net best estimate of Claims provisions - Direct and accepted reinsurance business	The amount of net best estimate for claims provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0250 (Q22)	Total Non-Life obligations, Net best estimate of Claims Provisions	The total amount of net Best Estimate for Claims Provisions.
C0020 to C0170/R0260 (A23-P23)	Total best estimate, Gross - Direct and accepted reinsurance business	The amount of Total gross best estimate, for each line of business regarding direct and accepted reinsurance business.
C0180/R0260 (Q23)	Total Non-Life obligations, Total Best Estimate, Gross	The total amount of Gross Best Estimate (sum of the Premium Provision and Claims Provisions).
C0020 to C0170/R0270 (A24-P24)	Total best estimate, Net - Direct and accepted reinsurance business	The amount of Total net best estimate, for each line of business regarding direct and accepted reinsurance business.
C0180/R0270 (Q24)	Total Non-Life obligations, Total Best Estimate, Net	The total amount of Net Best Estimate (sum of the Premium Provision and Claims Provisions).
C0020 to C0170/R0280 (A25-P25)	Technical provisions calculated as a sum of a best estimate and a risk margin - Risk margin	The amount of risk margin, as required by Directive 2009/138/EC (article 77 (3)). The risk margin is calculated to whole portfolio of (re)insurance obligations and then allocated to each single line of business, regarding direct business and accepted reinsurance business.
C0180/R0280 (Q25)	Total Non-Life obligations, Total risk margin	The total amount of risk margin, as required by Directive 2009/138/EC (article 77 (3)).

Amount of the transitional on Technical Provisions

C0020 to C0170/R0290	Amount of the transitional on Technical Provisions - Technical Provisions calculated as a whole	Amount of the transitional on Technical Provisions allocated to the technical provisions calculated as a whole, per each LoB
C0180/R0290	Amount of the transitional on Technical Provisions - Technical Provisions calculated as a whole	Total amount, for all lines of business, of the transitional on Technical Provisions allocated to the technical provisions calculated as a whole, per each LoB
C0020 to C0170/R0300	Amount of the transitional on Technical Provisions - Best Estimate	Amount of the transitional on Technical Provisions allocated to the best estimate, per each LoB

C0180/R0300	Amount of the transitional on Technical Provisions - Best Estimate	Total amount, for all lines of business, of the transitional on Technical Provisions allocated to the best estimate, per each LoB
C0020 to C0170/R0310	Amount of the transitional on Technical Provisions - Risk Margin	Amount of the transitional on Technical Provisions allocated to the risk margin, per each LoB
C0180/R0310	Amount of the transitional on Technical Provisions - Risk Margin	Total amount, for all lines of business, of the transitional on Technical Provisions allocated to the risk margin, per each LoB
Technical provisions - Total		
C0020 to C0170/R0320 (A26-P26)	Technical provisions, Total - Direct and accepted reinsurance business	The total amount of gross technical provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0320 (Q26)	Total Non-Life obligations, Technical Provision - total	The total amount of gross technical provisions regarding direct and accepted reinsurance business.
C0020 to C0170/R0330 (A27-P27)	Technical provisions, Total - Recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The total amount of recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default, for each line of business regarding direct and accepted reinsurance business.
C0180/R0330 (Q27)	Total Non-Life obligations, Recoverable from reinsurance contract/SPV and Finite re, after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The total amount of recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default regarding direct and accepted reinsurance business.
C0020 to C0170/R0340 (A28-P28)	Technical provisions, Total - Technical provisions minus recoverables from reinsurance/SPV and Finite reinsurance - Direct and accepted reinsurance business	The total amount of net technical provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0340 (Q28)	Total Non-Life obligations, Technical provisions minus recoverables from reinsurance and SPV - Direct and accepted	The total amount of net technical provisions regarding direct and accepted reinsurance business.

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