

COMMISSION IMPLEMENTING REGULATION (EU) 2021/897**of 4 March 2021****laying down implementing technical standards for the application of Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to the format of supervisory reporting to the competent authorities and the cooperation and exchange of information between competent authorities and with the European Insurance and Occupational Pensions Authority****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European personal Pension Product (PEPP) ⁽¹⁾, and in particular Article 40(9), fourth subparagraph, and Article 66(5), third subparagraph, thereof,

Whereas:

- (1) Regulation (EU) 2019/1238 lays down uniform rules on the registration, manufacturing, distribution and supervision of personal pension products that are distributed in the Union under the designation pan-European Personal Pension Products (PEPP).
- (2) An appropriate level of detail of the information is crucial for the implementation of a risk-based supervisory review process and product-level supervision. Templates for reporting information pursuant to Commission Delegated Regulation (EU) 2021/896 ⁽²⁾ should provide for a visual representation of that information and reflect the level of detail of that information.
- (3) In order to promote supervisory convergence, the information to be reported to competent authorities in accordance with Article 40 of Regulation (EU) 2019/1238 should be submitted using templates.
- (4) The framework for cooperation and for exchange of information between competent authorities of the home and of the host Member States, with EIOPA, should facilitate the efficiency of the performance of their respective tasks and duties, and ensure consistent and efficient supervision. In particular, it is necessary to specify the methods, means, and other details of exchange of information, including the scope and treatment of information to be exchanged.
- (5) In order to ensure effective and efficient supervision, the exchange of information and the cooperation between competent authorities should take into account the nature, scale and complexity of the product, the availability and type of information and the most recent and relevant data. In order to ensure efficient and timely cooperation and exchange of information, it is necessary to establish standardised procedures and templates.
- (6) The competent authorities and EIOPA should use the standardised procedures and templates also when transmitting information on a voluntary basis when they consider the information in their possession may be of use to another competent authority or EIOPA, the European Securities and Markets Authority and the European Banking Authority.
- (7) In order for competent authorities to effectively monitor PEPP providers and distributors, it is necessary for them to regularly exchange information on the marketed PEPPs, such as the corresponding key information documents, information on the cross-border activities, and information on sanctions and on relevant conduct specificities.

⁽¹⁾ OJ L 198, 25.7.2019, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) 2021/896 of 24 February 2021 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to additional information for the purposes of the convergence of supervisory reporting (See page 5 of this Official Journal).

- (8) In order to ensure the smooth and timely application of the notification requirements in the case of administrative sanctions and other measures, competent authorities should notify each other and EIOPA of any infringement or suspected infringement.
- (9) The provisions in this Regulation regarding supervisory reporting and cooperation between competent authorities and with EIOPA are closely linked. They deal with requirements on the submission and sharing of relevant information for the supervision of PEPP. To ensure coherence between those provisions, which should enter into force at the same time, it is necessary to include all the implementing technical standards required by Articles 40(9) and 66(5) of Regulation (EU) 2019/1238 in a single Implementing Regulation.
- (10) This Regulation is based on the draft implementing technical standards submitted to the Commission by EIOPA.
- (11) EIOPA has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits with regard to the chapters on supervisory reporting to the competent authorities, and requested the advice of the Insurance and Reinsurance Stakeholder Group and Occupational Pension Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council ⁽³⁾. With regard to the chapters on cooperation and exchange of information, EIOPA did not analyse the potential costs and benefits, as this would have been disproportionate in relation to the scope and impact of the draft implementing technical standards, taking into account that their addressees are only competent authorities and EIOPA and not financial market participants,

HAS ADOPTED THIS REGULATION:

CHAPTER I

QUANTITATIVE SUPERVISORY REPORTING

Article 1

Formats of supervisory reporting

Pan-European Personal Pension Product (PEPP) providers shall submit the information referred to in Article 40(1) to (5) of Regulation (EU) 2019/1238 in accordance with the following specifications:

- (a) data points with the data type 'monetary' shall be expressed in units with no decimals with the exception of templates PP.06.02 and PP.08.03 as set out in Annexes I and II which shall be expressed in units with two decimals;
- (b) data points with the data type 'percentage' shall be expressed as per unit with four decimals;
- (c) data points with the data type 'integer' shall be expressed in units with no decimals;
- (d) data points shall be expressed as positive values except in the following cases:
 - (i) data points are of an opposite nature from the natural amount of the item;
 - (ii) the nature of the data point allows for positive and negative values to be reported;
 - (iii) a different reporting format is required by the respective instructions set out in Annexes V to XIV to this Regulation.

⁽³⁾ Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48).

*Article 2***Reporting currency**

1. For the purposes of this Regulation 'reporting currency' shall be the currency used for the preparation of the PEPP provider's financial statements, unless otherwise required by the competent authority.
2. Data points and figures with the type 'monetary' shall be reported in the reporting currency, which requires the conversion of any other currency into the reporting currency, unless otherwise provided in this Regulation.
3. When expressing the value of any asset or liability denominated in a currency other than the reporting currency, the value shall be converted into the reporting currency as if the conversion had taken place at the closing rate on the last day for which the appropriate rate is available in the reporting period to which the asset or liability relates.
4. When expressing the value of any income or expense, the value shall be converted into the reporting currency applying the basis of conversion used for accounting purposes.
5. The conversion into the reporting currency shall be calculated by applying the exchange rate from the same source used for the PEPP provider's financial statements, unless otherwise required by the competent authority.

*Article 3***Templates for annual quantitative reporting**

PEPP providers shall submit annually the information referred to in Article 1 of Delegated Regulation (EU) 2021/896 using the following templates:

- (a) template PP.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section PP.01.01 of Annex II;
- (b) template PP.01.02 of Annex I, specifying basic information on the PEPP and of the reporting, following the instructions set out in section PP.01.02 of Annex II;
- (c) template PP.52.01 of Annex I, specifying PEPP and PEPP saver information, following the instructions set out in section PP.52.01 of Annex II;
- (d) template PP.06.02 of Annex I, specifying an item-by-item list of assets following the instructions set out in section PP.06.02 of Annex II and using the complementary identification code (CIC) as set out in Annex III and defined in Annex IV;
- (e) template PP.06.03 of Annex I, providing information on the look-through of all collective investments held by the PEPP provider following the instructions set out in section PP.06.03 of Annex II;
- (f) template PP.08.03 of Annex I, providing aggregate information on open positions of derivatives, following the instructions set out in section PP.08.03 of Annex II and using the CIC as set out in Annex III and defined in Annex IV.

*Article 4***Appropriateness of the information submitted**

For the purposes of Article 40(6) of Regulation (EU) 2019/1238, PEPP providers shall use the relevant templates set out in Annex I to this Regulation to ensure the ongoing appropriateness of the information submitted.

CHAPTER II

GENERAL PROVISIONS ON COOPERATION AND EXCHANGE OF INFORMATION*Article 5***General principles**

The European Insurance and Occupational Pensions Authority (EIOPA) shall facilitate the regular exchange of information between the competent authorities of home and host Member States and shall, if the information is relevant for EIOPA's duties, be kept informed of any bilateral exchange of information.

*Article 6***Single contact points**

The competent authorities shall provide the details of the single contact points to EIOPA and shall inform EIOPA of any changes to those details. EIOPA shall maintain an up-to-date list of the single contact points and shall make the list available to the competent authorities.

*Article 7***Means of exchange of information**

The competent authorities and EIOPA shall transmit information and documentation relating to the cooperation and exchange of information referred to in Chapter I in a secure manner by electronic means. Competent authorities shall transmit electronic confirmation following receipt of that information and documentation.

*Article 8***Currency**

The competent authorities and EIOPA shall express amounts in euro in exchanges of information between them. However, the competent authorities may agree to use other currency for bilateral exchanges of information.

CHAPTER III

COOPERATION AND EXCHANGE OF INFORMATION IN THE REGISTRATION AND DEREGISTRATION PROCESS*Article 9***Registration of a PEPP**

1. The competent authorities shall communicate to EIOPA the information referred to in Article 6(2)(a), (b), (d), (f) and (g) of Regulation (EU) 2019/1238 by means of the template set out in Annex V to this Regulation.
2. The competent authorities shall communicate to EIOPA any modifications to the information and documents provided in the application by compiling only those parts of the template set out in Annex V that are affected by the modifications.
3. EIOPA shall promptly inform the competent authorities if the modifications affect activities of the PEPP provider in the respective Member States, by means of the templates set out in Annex VI or Annex VIII.

4. After the product has been registered in the central public register, EIOPA shall notify the relevant competent authorities thereof by means of the template set out in Annex VI.

Article 10

Opening a new sub-account

1. In the case of opening a new sub-account, the competent authority of the home Member State shall notify the competent authority of the host Member State and EIOPA by means of the template set out in Annex IX.
2. The competent authority of the host Member State shall acknowledge the receipt of the information and documents by means of the template set out in Annex X. The competent authority of the home Member State shall communicate any modifications to the sub-account to the competent authority of the host Member State and EIOPA, by compiling only those parts of the template set out in Annex IX that are affected by the modifications.

Article 11

Information on national provisions

By means of the template set out in Annex XIV to this Regulation, the competent authorities shall provide EIOPA with a link to all the following:

- (a) the text of the national laws, regulations and administrative provisions governing the conditions related to the accumulation phase referred to in Article 47 of Regulation (EU) 2019/1238;
- (b) the conditions related to the decumulation phase referred to in Article 57 of Regulation (EU) 2019/1238;
- (c) where applicable, information about additional procedures for applying for advantages and incentives set at national level.

Article 12

Deregistration of a PEPP

1. The competent authority shall notify EIOPA of its decision for deregistration of a PEPP by means of the template set out in Annex VII.
2. EIOPA shall deregister the PEPP from its central public register and shall notify the relevant competent authorities accordingly by means of the template set out in Annex VIII.

CHAPTER IV

ONGOING COOPERATION AND REGULAR EXCHANGE OF INFORMATION

Article 13

Cooperation between competent authorities and with EIOPA

1. The cooperation between the competent authorities and with EIOPA shall cover at least the following areas:
 - (a) supervision;
 - (b) inspections and investigations;
 - (c) identification and remediation of infringements of Regulation (EU) 2019/1238;
 - (d) information on complaints;
 - (e) planned supervisory actions against the PEPP provider or distributor where relevant for the PEPP product;

- (f) planned supervisory actions to mitigate PEPP savers' detriment including the intended exercise of product intervention powers referred to in Article 63 of Regulation (EU) 2019/1238.
2. EIOPA shall annually provide the concerned competent authority of the host Member State with the supervisory information related to the PEPP provided in that Member State, as provided in Article 14.
3. Upon a request made pursuant to Article 16, competent authorities and EIOPA shall exchange, to the extent available to them, any information related to the PEPP, which is relevant for carrying out their duties and not provided for in Article 15.
4. Where appropriate, the competent authority of the home Member State shall promptly inform the competent authority of the host Member State about any findings from its supervisory review processes, which relate to risks arising from or affecting the cross-border sales or sub-accounts of the PEPP. The competent authority of the home Member State shall provide that information in cases where the competent authority of the host Member State has already raised concerns.
5. The competent authority of the host Member State shall promptly inform the competent authority of the home Member State if it has reasons to consider that the activities of a PEPP provider might affect the financial soundness of that PEPP provider or the protection of consumers in other Member States.
6. The competent authority of the home Member State shall cooperate with the competent authority of the host Member State to assess whether the PEPP provider has a clear understanding of the target market and the risks that the products face or may face in the host Member State, and which specific related risk management tools and internal controls are in place, having regard to the proportionality principle and the risk-based approach.
7. Cooperation shall particularly focus on the following risk areas:
- (a) profile of the PEPP savers;
 - (b) local PEPP partnerships and distribution partners;
 - (c) complaints handling;
 - (d) compliance;
 - (e) consumer protection and any other aspects relating to the conduct of the PEPP provider and the PEPP distributor, including product oversight and governance requirements.

Article 14

Regular exchange of information

1. EIOPA shall extract and derive the following information about each PEPP provided in a host Member State:
- (a) number of the PEPP savers in the concerned Member State;
 - (b) Member States for which the PEPP provider offers sub-accounts;
 - (c) number of requests for switching and actual transfers if a specific sub-account is not offered in the concerned Member State;
 - (d) information regarding each PEPP provided in the concerned Member State, subject to availability, as reported in:
 - (i) template PP.01.02 of Annex I, specifying basic information on the PEPP and of the reporting, following the instructions set out in section PP.01.02 of Annex II;
 - (ii) template PP.52.01 of Annex I, specifying PEPP and PEPP saver information, following the instructions set out in section PP.52.01 of Annex II;
 - (iii) template PP.06.02 of Annex I, specifying an item-by-item list of assets following the instructions set out in section PP.06.02 of Annex II and using the CIC as set out in Annex III and defined in Annex IV;

- (iv) template PP.06.03 of Annex I, providing information on the look-through of all collective investments held by the PEPP providers following the instructions set out in section PP.06.03 of Annex II;
- (v) template PP.08.03 of Annex I, providing aggregate information on open positions of derivatives, following the instructions set out in section PP.08.03 of Annex II and using the CIC as set out in Annex III and defined in Annex IV.

EIOPA shall make available the information referred to in the first subparagraph for each PEPP to each concerned host competent authority on an annual basis.

2. Paragraph 1 shall not preclude competent authorities from exchanging more granular data on a more regular basis or upon request.

CHAPTER V

AD HOC COOPERATION AND EXCHANGE OF INFORMATION

Article 15

Submission of a request for cooperation or exchange of information

1. A competent authority shall submit the request to the requested competent authority by means of the template set out in Annex XI. The requesting competent authority may attach to the request any supporting material it deems relevant. In case the information request is relevant for EIOPA's duties, the requesting competent authority shall forward the request also to EIOPA.
2. The requesting competent authority shall specify the urgency of the request. Where the request for cooperation involves a request for information, the requesting competent authority shall:
 - (a) specify, to the extent possible, the details of the information sought, including the reasons why that information is considered relevant for carrying out its duties under Regulation (EU) 2019/1238;
 - (b) identify, where appropriate, any issue relating to the confidentiality of the information sought, including any special precaution for the collection of that information.
3. Where the requesting competent authority has justified reasons for categorising its request as urgent, it may make the request by means other than those provided for in paragraph 1, if the request is subsequently transmitted by electronic means in accordance with that paragraph, unless the competent authorities involved agree otherwise.

Article 16

Reply to a request for cooperation or exchange of information

1. The requested competent authority shall provide its reply to the requesting competent authority by means of the template set out in Annex XII. If the reply is relevant for EIOPA's duties, the requested competent authority shall forward the response also to EIOPA. In its reply, the requested competent authority shall:
 - (a) request further clarification in any form as soon as possible where it has doubts in relation to the request;
 - (b) take reasonable steps within the scope of its powers to cooperate or provide the requested information;
 - (c) execute the request in a way that facilitates any necessary regulatory action to be undertaken in a timely manner, taking into account the complexity of the request and the necessity to involve another competent authority;
 - (d) provide any additional essential information on its own initiative.

2. Where due to the complexity of the request or the amount of information requested the requested competent authority is unable to meet the time limit set in that request, it shall:
- (a) promptly inform the requesting competent authority of the reasons that justify such delay and provide an estimated date of response;
 - (b) provide already available information by means of the template set out in Annex XII;
 - (c) provide any missing information as soon as it becomes available in a manner that ensures that any necessary action can be taken expediently.

Article 17

Cooperation and exchange of information in case of infringements

1. Upon becoming aware of any infringement or suspected infringement by a PEPP provider or PEPP distributor or such infringement occurring in the exercise of the freedom to provide services or freedom of establishment, the competent authority or EIOPA, as applicable, shall promptly notify the concerned competent authority by means of the template set out in Annex XIII. The notifying competent authority may attach to the notification any supporting material it deems necessary. If the infringement is relevant for EIOPA's duties, the notifying competent authority shall also promptly notify EIOPA by means of the template set out in Annex XIII.
2. The notifying competent authority or EIOPA, as applicable, shall provide the notified competent authority with all the information necessary to assess the matter, in particular, the following information:
- (a) the type, nature, materiality and duration of the infringement or suspected infringement;
 - (b) suggested actions and potential publication, if any, planned to be undertaken by the notifying competent authority;
 - (c) the evidence upon which they have based their decision.

The notified competent authority and EIOPA, as applicable, may request from the notifying competent authority any other information they consider necessary for their assessment and action.

3. Where the notifying competent authority considers the information should be sent urgently, it may initially notify the notified competent authority and EIOPA, as applicable, verbally, provided that the information is subsequently transmitted by electronic means in accordance with paragraph 1, unless the competent authorities involved agree otherwise.

Article 18

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 4 March 2021.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

REPORTING TEMPLATES

PP.01.01.33

CONTENT OF THE SUBMISSION

		C0010
Template Code - Template name		X
PP.01.02.33 - Basic Information - General	R0010	
PP.52.01.33 – PEPP and PEPP saver information	R0020	
PP.06.02.33 - List of assets	R0030	
PP.06.03.33 - Collective investment undertakings - look - through approach	R0040	
PP.08.03.33 – Aggregate information on open derivatives	R0050	

PP.01.02.33

BASIC INFORMATION – GENERAL

		C0010
PEPP name	R0010	
PEPP registration number	R0020	
Language of reporting	R0030	
Reporting submission date	R0040	
Financial year end	R0050	
Reporting reference date	R0060	
Regular/Ad hoc submission	R0070	
Currency used for reporting	R0090	
Product still commercialised?	R0260	
Type of entity	R0270	
Use of common pool of assets for all investments options	R0280	

PP.52.01.33

PEPP AND PEPP SAVER INFORMATION (1)

		Costs				
		Administration costs C0020	Distribution costs		Investment costs C0060	Costs of capital guarantees, if any C0100
			C0040	Costs of advice C0050		
Basic PEPP	R0010					
Alternative investment options	R0040					

Financial and saver flows						Assets	Obligations
Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238	Actual transfers made in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238	Number of requests from PEPP savers for switching made in accordance with Article 52(3) of Regulation (EU) 2019/1238	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238		
C0260	C0270	C0280	C0290	C0300	C0310	C0320	C0330

 Number of complaints

 C0340

PP.06.02.33

LIST OF ASSETS

INFORMATION ON POSITIONS HELD

Asset ID Code and Type of code	Basic PEPP/alternative investment options	Country of custody	Custodian	Quantity	...
C0011	C0010	C0040	C0050	C0060	

Par amount	Valuation method	Acquisition value	Accrued interest	Market asset value
C0070	C0075	C0080	C0090	C0100

INFORMATION ON ASSETS

Asset ID Code and Type of code	Item title	Issuer name	Issuer code and Type of issuer code	Issuer sector	...
C0011	C0130	C0140	C0150	C0170	

Issuer group	Issuer Group Code and Type of issuer group code	Issuer country	Currency	CIC	...
C0180	C0190	C0210	C0220	C0230	

Alternative investment	External rating	Nominated ECAI	Unit price	Unit percentage of par amount price	Duration	Maturity date
C0240	C0250	C0260	C0370	C0380	C0270	C0280

PP.06.03.33

COLLECTIVE INVESTMENT UNDERTAKINGS – LOOK-THROUGH APPROACH

Collective Investments Undertaking ID Code and Type of code	Underlying asset category	Country of issue	Currency	Total amount
C0010	C0030	C0040	C0050	C0060

PP.08.03.33

INFORMATION ON POSITIONS HELD – NOTIONAL AMOUNT

		Notional amount		
		Basic PEPP	Alternative investment	PEPP assets
		C0010	C0030	C0050
Interest rate swaps (D1)	R0010			
Forward exchange rate agreement (F2)	R0020			
Other derivatives	R0030			

INFORMATION ON POSITIONS HELD – VALUE

		Value		
		Basic PEPP	Alternative investment options	PEPP assets
		C0020	C0040	C0060
Interest rate swaps (D1)	R0010			
Forward exchange rate agreement (F2)	R0020			
Other derivatives	R0030			

ANNEX II

INSTRUCTIONS ON REPORTING TEMPLATES

This Annex contains additional instructions in relation to the templates set out in Annex I.

Templates which shall be filled in accordance with the instructions of the different sections of this Annex are referred to as 'this template' throughout the text of this Annex.

PP.01.01.33 – Content of the submission**General comments:**

This section relates to annual submission of information for the pan-European Personal Pension Products (PEPP).

When a special justification is needed, the explanation shall not be submitted within the reporting template but shall be part of the dialogue between the undertaking providing the PEPP and competent authorities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	PP.01.02.33 – Basic Information – General	This template shall always be reported. The only possible option is: 1 – Reported
C0010/R0020	PP.52.01.33 – PEPP and PEPP saver information	One of the options in the following closed list shall be used: 1 – Reported 0 – Not reported other reason (in this case special justification is needed)
C0010/R0030	PP.06.02.33 – List of assets	One of the options in the following closed list shall be used: 1 – Reported 0 – Not reported other reason (in this case special justification is needed)
C0010/R0040	PP.06.03.33 – Collective investment undertakings – look-through approach	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no Collective investment undertakings 0 – Not reported (in this case special justification is needed)
C0010/R0050	PP.08.03.33 – Aggregate information on open derivatives	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no derivative transactions 0 – Not reported other reason (in this case special justification is needed)

PP.01.02 – Basic information – General**General comments:**

This section relates to annual submission of basic information about the PEPP.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	PEPP name	Commercial name of PEPP (undertaking-specific).
C0010/R0020	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
C0010/R0030	Language of reporting	Identify the 2-letter code of ISO 639-1 code of the language used in the submission of information.
C0010/R0040	Reporting submission date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the reporting to the supervisory authority is made.
C0010/R0050	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31.
C0010/R0060	Reporting reference date	Identify the ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period.
C0010/R0070	Regular/Ad hoc submission	Identify if the submission of information relates to regular submission of information or ad-hoc. The following closed list of options shall be used: 1 – Regular reporting 2 – Ad hoc reporting
C0010/R0090	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used in each report.
C0010/R0260	PEPP still commercialised?	Specify if product is still for sale or if it is just in runoff. The following closed list shall be used: — Still commercialised — In run-off
C0010/R0270	Type of entity	Specify the type of entity to which PEPP provider submitting the data for its PEPP is falling into. The following closed list shall be used: — Credit institution (pursuant to Directive 2013/36/EU of the European Parliament and of the Council ⁽¹⁾) — Insurance undertaking (pursuant to Directive 2009/138/EC of the European Parliament and of the Council ⁽²⁾) — Institution for occupational retirement provision (pursuant to Directive (EU) 2016/2341 of the European Parliament and of the Council ⁽³⁾)

		<ul style="list-style-type: none"> — Investment firm (pursuant to Directive 2014/65/EU of the European Parliament and of the Council ⁽⁴⁾) — Investment company or management company (pursuant to Directive 2009/65/EC of the European Parliament and the Council ⁽⁵⁾) — EUAIFM (pursuant to Directive 2011/61/EU of the European Parliament and of the Council ⁽⁶⁾)
C0010/R0280	Use of common pool of assets for all investments options	<p>Specify if the common pool of assets for all investment options is used.</p> <p>The following closed list shall be used:</p> <p>1 – Yes 2 – No</p>

⁽¹⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).

⁽²⁾ Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).

⁽³⁾ Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).

⁽⁴⁾ Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).

⁽⁵⁾ Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).

⁽⁶⁾ Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).

PP.52.01 – PEPP and PEPP saver

Information – General comments:

This section relates to annual submission of detailed information about a particular PEPP. In addition, some information for a particular PEPP investment option, i.e. Basic PEPP or alternative investment options, shall be further described, by country in which this product is commercialised and by sub-accounts opened. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

All values shall be provided as if it would be reported in accordance with the prudential framework under which remit the entity falls.

Information regarding all alternative investment options shall be aggregated.

PEPP and PEPP saver information (1)

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0020/R0010	Administration costs of Basic PEPP	Total amount of administrative costs related to the administration of the PEPP, charged to the PEPP saver during the reporting period.

		The amount relates to one-off and recurring costs of Basic PEPP.
C0040/R0010	Distribution costs of Basic PEPP	Total amount of costs related to the distribution of the PEPP, The amount relates to one-off and recurring costs of Basic PEPP.
C0050/R0010	Costs of advice of Basic PEPP	Total amount of costs related to the costs of advice of the PEPP, charged during the reporting period. The amount relates to one-off and recurring costs of Basic PEPP.
C0060/R0010	Investment costs of Basic PEPP	Total amount of investment costs related to the PEPP, charged during the reporting period. These costs cover the charges related to safekeeping of assets, activities stemming from performing transaction operations and other costs related to the investment activities but not attributable to two categories mentioned above. The amount relates to one-off and recurring costs of Basic PEPP.
C0100/R0010	Costs of the capital guarantees, if any, of Basic PEPP	Total amount of costs of the capital guarantees of the PEPP, charged during the reporting period. The amount relates to one-off and recurring costs of Basic PEPP.
C0020/R0040	Administration costs of alternative investment options	Total amount of administrative costs related to the administration of the PEPP, charged to the PEPP saver during the reporting period. The amount relates to one-off and recurring costs of alternative investment options.
C0040/R0040	Distribution costs of alternative investment options	Total amount of costs related to the distribution of the PEPP. The amount relates to one-off and recurring costs of alternative investment options.
C0050/R0040	Costs of advice of alternative investment options	Total amount of costs related to the costs of advice of the PEPP, charged during the reporting period. The amount relates to one-off and recurring costs of alternative investment options.
C0060/R0040	Investment costs of alternative investment options	Total amount of investment costs related to the PEPP, charged during the reporting period. These costs cover the charges related to safekeeping of assets, activities stemming from performing transaction operations and other costs related to the investment activities but not attributable to two categories mentioned above. The amount relates to one-off and recurring costs of alternative investment options.

PEPP and PEPP saver information (2)

TABLE ORDINATE	ITEM	INSTRUCTIONS
Z0010	Country	ISO 3166 1 alpha 2 code of the home or host Member States of the PEPP. This item shall be filled for each country where a sub-account is available or where the PEPP is provided.
C0150/R0020	Number of PEPP savers in Basic PEPP commercialised in the country	Number of PEPP savers in Basic PEPP commercialised in the country
C0160/R0020	Total gross contributions received for Basic PEPP commercialised in the country	Total amount of contributions over the reporting period paid by PEPP savers of Basic PEPP commercialised in the country.
C0170/R0020	Total gross investment returns for Basic PEPP commercialised in the country	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Basic PEPP commercialised in the country.
C0190/R0020	Total benefit payments for Basic PEPP commercialised in the country	Total amount of benefit payments over the reporting period to PEPP savers for the Basic PEPP commercialised in the country. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0020	Benefit payments related to retirement for Basic PEPP commercialised in the country	Amount of benefit payment over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement.
C0210/R0020	Benefit payments related to retirement paid through annuities for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through annuities.
C0220/R0020	Benefit payments related to retirement paid through lump sum for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0020	Benefit payments related to retirement paid through drawdown payments for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through drawdown payments.
C0240/R0020	Benefit payments not related to retirement for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.

C0250/R0020	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for Basic PEPP commercialised in the country	Number of notifications received from PEPP savers of Basic PEPP commercialised in the country related to PEPP saver's change of residence to another Member State.
C0260/R0020	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of requests to open a new sub-account of the Basic PEPP commercialised in the country, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0020	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of actual sub-accounts opened of the Basic PEPP commercialised in the country related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0020	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP commercialised in the country changing the residence to another Member State.
C0290/R0020	Actual transfers made in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP commercialised in the country changing the residence to another Member State.
C0300/R0020	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of requests to switch to another PEPP provider upon request from PEPP savers of Basic PEPP commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238
C0310/R0020	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Basic PEPP commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238

C0320/R0020	Assets of Basic PEPP commercialised in the country	Total amount of assets related to Basic PEPP commercialised in the country.
C0330/R0020	Obligations of Basic PEPP commercialised in the country	Total amount of technical provisions and other liabilities, where relevant, related to Basic PEPP commercialised in the country.
C0340/R0020	Number of complaints for Basic PEPP commercialised in the country	The total number of complaints received for the Basic PEPP commercialised in the country over the reporting period.
C0150/R0030	Number of PEPP savers in Basic PEPP in run-off	Number of PEPP savers in Basic PEPP in run-off
C0160/R0030	Total gross contributions received for Basic PEPP in run-off	Total amount of contributions over the reporting period paid by PEPP savers of Basic PEPP in run-off.
C0170/R0030	Total gross investment returns for Basic PEPP in run-off	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Basic PEPP in run-off.
C0190/R0030	Total benefit payments for Basic PEPP in run-off	Total amount of benefit payments over the reporting period to PEPP savers for the Basic PEPP in run-off. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0030	Benefit payments related to retirement for Basic PEPP in run-off	Amount of benefit payment over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement.
C0210/R0030	Benefit payments related to retirement paid through annuities for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through annuities.
C0220/R0030	Benefit payments related to retirement paid through lump sum for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0030	Benefit payments related to retirement paid through drawdown payments for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through drawdown payments.
C0240/R0030	Benefit payments not related to retirement for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.

C0250/R0030	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for Basic PEPP in run-off	Number of notifications received from PEPP savers of Basic PEPP in run-off related to PEPP saver's change of residence to another Member State.
C0260/R0030	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of requests to open a new sub-account of the Basic PEPP in run-off, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0030	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of actual sub-accounts opened of the Basic PEPP in run-off related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0030	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP in run-off changing the residence to another Member State.
C0290/R0030	Actual transfers made in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP in run-off changing the residence to another Member State.
C0300/R0030	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of requests to switch to another PEPP provider upon request from PEPP savers of Basic PEPP in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238
C0310/R0030	Actual transfers made in accordance with Article 52(3) f of Regulation (EU) 2019/1238 or Basic PEPP in run-off	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Basic PEPP in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238
C0320/R0030	Assets of Basic PEPP in run-off	Total amount of assets related to Basic PEPP in run-off.
C0330/R0030	Obligations of Basic PEPP in run-off	Total amount of technical provisions and other liabilities, where relevant, related to Basic PEPP in run-off.

C0340/R0030	Number of complaints for Basic PEPP in run-off	The total number of complaints received for the Basic PEPP in run-off over the reporting period.
C0150/R0050	Number of PEPP savers in alternative investment options commercialised in the country	Number of PEPP savers in alternative investment options commercialised in the country
C0160/R0050	Total gross contributions received for alternative investment options commercialised in the country	Total amount of contributions over the reporting period paid by PEPP savers of alternative investment options commercialised in the country.
C0170/R0050	Total gross investment returns for alternative investment options commercialised in the country	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of alternative investment options commercialised in the country.
C0190/R0050	Total benefit payments for alternative investment options commercialised in the country	Total amount of benefit payments over the reporting period to PEPP savers for the alternative investment options commercialised in the country. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0050	Benefit payments related to retirement for alternative investment options commercialised in the country	Amount of benefit payment over the reporting period to PEPP savers of alternative investment options commercialised in the country. This amount includes only benefits related to retirement.
C0210/R0050	Benefit payments related to retirement paid through annuities for alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through annuities.
C0220/R0050	Benefit payments related to retirement paid through lump sum for alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0050	Benefit payments related to retirement paid through drawdown payments for alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through drawdown payments.

C0240/R0050	Benefit payments not related to retirement for alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options commercialised in the country. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0240/R0050	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for alternative investment options commercialised in the country	Number of notifications received from PEPP savers of alternative investment options commercialised in the country related to PEPP saver's change of residence to another Member State.
C0260/R0050	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of requests to open a new sub-account of the alternative investment options commercialised in the country, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0050	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of actual sub-accounts opened of the alternative investment options commercialised in the country related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0050	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of alternative investment options commercialised in the country changing the residence to another Member State.
C0290/R0050	Actual transfers made in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of alternative investment options commercialised in the country changing the residence to another Member State.

C0300/R0050	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of requests to switch to another PEPP provider upon request from PEPP savers of alternative investment options commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238
C0310/R0050	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Amount of actual transfers to another PEPP provider upon request from PEPP savers of alternative investment options commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238
C0320/R0050	Assets of alternative investment options commercialised in the country	Total amount of assets related to alternative investment options commercialised in the country.
C0330/R0050	Obligations of alternative investment options commercialised in the country	Total amount of technical provisions and other liabilities, where relevant, related to alternative investment options commercialised in the country.
C0340/R0050	Number of complaints for alternative investment options commercialised in the country	The total number of complaints received for the alternative investment options commercialised in the country over the reporting period.
C0149/R0060	Number of alternative investment options offered for PEPP product in run-off	Number of alternative investment options offered for PEPP product in run-off
C0150/R0060	Number of PEPP savers in alternative investment options in run-off	Number of PEPP savers in alternative investment options in run-off
C0160/R0060	Total gross contributions received for alternative investment options in run-off	Total amount of contributions over the reporting period paid by PEPP savers of alternative investment options in run-off.
C0170/R0060	Total gross investment returns for alternative investment options in run-off	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of alternative investment options in run-off.
C0190/R0060	Total benefit payments for alternative investment options in run-off	Total amount of benefit payments over the reporting period to PEPP savers for the alternative investment options in run-off. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.

C0200/R0060	Benefit payments related to retirement for alternative investment options in run-off	Amount of benefit payment over the reporting period to PEPP savers of alternative investment options in run-off. This amount includes only benefits related to retirement.
C0210/R0060	Benefit payments related to retirement paid through annuities for alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options in run-off. This amount includes only benefits related to retirement paid through annuities.
C0220/R0060	Benefit payments related to retirement paid through lump sum for alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options in run-off. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0060	Benefit payments related to retirement paid through drawdown payments for alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options in run-off. This amount includes only benefits related to retirement paid through drawdown payments.
C0240/R0060	Benefit payments not related to retirement for alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options in run-off. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0060	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for alternative investment options in run-off	Number of notifications received from PEPP savers of alternative investment options in run-off related to PEPP saver's change of residence to another Member State.
C0260/R0060	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Number of requests to open a new sub-account of the alternative investment options in run-off, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0060	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Number of actual sub-accounts opened of the alternative investment options in run-off related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.

C0280/R0060	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of alternative investment options in run-off changing the residence to another Member State.
C0290/R0060	Actual transfers made in accordance with Article 20(5) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of alternative investment options in run-off changing the residence to another Member State.
C0300/R0060	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Number of requests to switch to another PEPP provider upon request from PEPP savers of alternative investment options in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238
C0310/R0060	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Amount of actual transfers to another PEPP provider upon request from PEPP savers of alternative investment options in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238
C0320/R0060	Assets of alternative investment options in run-off	Total amount of assets related to alternative investment options in run-off.
C0330/R0060	Obligations of alternative investment options in run-off	Total amount of technical provisions and other liabilities, where relevant, related to alternative investment options in run-off.
C0340/R0060	Number of complaints for alternative investment options in run-off	The total number of complaints received for the alternative investment options in run-off over the reporting period.

PP.06.02 – List of assets – General comments:

This section relates to annual submission of information for PEPPs with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

The asset categories referred to in this template are the ones defined in Annex IV – Definitions of the CIC Table and references to Complementary Identification Code ('CIC') refer to Annex III – CIC table.

This template contains an item-by-item list of assets related to the PEPP (i.e. not on a look-through basis), classifiable as asset categories 0 to 9, with the following exceptions:

- (a) cash shall be reported in one row per currency, for each combination of items C0060, C0070, C0080 and C0090;

- (b) transferable deposits (cash equivalents) and other deposits with maturity of less than one year shall be reported in one row per pair of bank and currency, for each combination of items C0060, C0070, C0080, C0090 and C0290;
- (c) deposits to cedants shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090.

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset shall be reported separately in as many lines as needed in order to properly fill in all non-monetary variables with the exception of item 'Quantity', requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line.

On the table Information on assets, each asset shall be reported separately, with one row for each asset, filling in all applicable variables requested in that table. The assets shall be earmarked by PEPP investment option (Basic PEPP and alternative investment options), unless all PEPP investment options share in the same pool of assets, where the assets shall be earmarked as 'PEPP common assets'. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

All values shall be reported in accordance with the prudential framework under which remit the entity falls. If a PEPP provider is exempted from reporting an External Rating and External Credit Rating Institution[s] ('ECAI') in its sectoral legislation the information regarding field (C0250) and field (C0260) may be limited (not reported). Otherwise, this information shall be reported.

Information on positions held

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0011	Asset ID Code and Type of code	<p>This information combines data about Asset ID code (columns C0010 and C0110 from BoS decision) and Asset ID Code Type (columns C0020 and C0120 from BoS decision) Asset ID code using:</p> <ul style="list-style-type: none"> — ISO 6166 code of ISIN <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> — Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) — Code attributed, when other recognised codes are not available. This code must be unique and kept consistent over time. <p>Type of ID Code used for the 'Asset ID Code' item:</p> <ul style="list-style-type: none"> 1 – ISO 6166 for ISIN code 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)
		<ul style="list-style-type: none"> 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 – BBGID (The Bloomberg Global ID) 7 – Reuters RIC (Reuters instrument code) 8 – FIGI (Financial Instrument Global Identifier) 9 – Other code by members of the Association of National Numbering Agencies 99 – Code attributed

		<p>When the same Asset ID code needs to be reported for one asset that is issued in two or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: 'code+EUR'. In this case, Asset ID Code Type shall refer to option 99 and the option of the original Asset ID code, as in the following example for which the code reported was ISIN code +currency: '99/1'.</p>
C0010	Basic PEPP/alternative investment options	<p>Type of PEPP investment option. The differentiation used in this field, is between the basic PEPP and an alternative investment options. Option 3, PEPP assets shall be used in case all PEPP investment options share in the same pool of assets.</p> <p>The following closed list shall be used:</p> <ol style="list-style-type: none"> 1 – Basic PEPP 2 – Alternative investment options 3 – PEPP common assets
C0040	Country of custody	<p>ISO 3166-1 alpha-2 code of the country where assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one corresponding to the legal establishment where the custody service was contractually defined.</p> <p>In case the same type of asset is held in custody in more than one country, each asset shall be reported separately in as many lines as needed in order to properly identify all countries of custody.</p> <p>Regarding property, the issuer country is assessed by the address of the property.</p>
C0050	Custodian	<p>LEI code or, if LEI code is not available, name of the financial institution that is the custodian.</p> <p>In case the same type of asset is held in custody in more than one custodian, each asset shall be reported separately in as many lines as needed in order to properly identify all custodians.</p>
C0060	Quantity	<p>Number of assets, for relevant assets.</p> <p>This item shall not be reported if item Par amount (C0070) is reported.</p>
C0070	Par amount	<p>Principle amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for cash and cash equivalents.</p> <p>This item shall not be reported if item Quantity (C0060) is reported.</p>
C0075	Valuation method	<p>Financial instrument is valued by:</p> <ol style="list-style-type: none"> 1 – marked to market valuation; 2 – market-consistent valuation; 3 – market-consistent valuation not applicable.

C0080	Acquisition value	Total acquisition value for assets held, clean value without accrued interest.
C0090	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities.
C0100	Market Asset Value	Market value of the assets.

Information on assets

TABLE ORDINATE	ITEM	INSTRUCTION
C0011	Asset ID Code and Type of code	<p>This information combines data about Asset ID code (columns C0010 and C0110 from BoS decision) and Asset ID Code Type (columns C0020 and C0120 from BoS decision) Asset ID code using:</p> <ul style="list-style-type: none"> — ISO 6166 code of ISIN <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> — Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) — Code attributed, when other recognised codes are not available. This code must be unique and kept consistent over time. <p>Type of ID Code used for the 'Asset ID Code' item:</p> <ul style="list-style-type: none"> 1 – ISO 6166 for ISIN code 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 – BBGID (The Bloomberg Global ID) 7 – Reuters RIC (Reuters instrument code) 8 – FIGI (Financial Instrument Global Identifier) 9 – Other code by members of the Association of National Numbering Agencies 99 – Code attributed <p>When the same Asset ID code needs to be reported for one asset that is issued in two or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: 'code+EUR'. In this case Asset ID Code Type shall refer to option 99 and the option of the original Asset ID code, as in the following example for which the code reported was ISIN code+currency: '99/1'.</p>
C0130	Item Title	Name of the asset (or the address in case of property).

	Issuer Name	<p>Name of the issuer, defined as the entity that issues assets to investors.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>Regarding Investment fund/shares in investment funds, the issuer name is the name of the fund manager.</p>
C0150	Issuer code and Type of issuer code	<p>This information combines data about Issuer Code (column C0150 from BoS decision) and Type of issuer code (column C0160 from BoS decision).</p> <p>Issuer code is using the LEI. If LEI code is not available this item shall not be reported.</p> <p>Regarding Investment fund/shares in investment funds, the issuer code is the code of the fund manager.</p> <p>Identification of the type of code used for the 'Issuer Code' item. One of the options in the following closed list shall be used: 1 – LEI 9 – None</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons. This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</p>
C0170	Issuer Sector	<p>Economic sector of issuer based on the latest version of NACE code (as published in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council ⁽¹⁾). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'A' or 'A0111' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411').</p> <p>Regarding investment funds, the issuer sector is the sector of the fund manager.</p>
C0180	Issuer Group	<p>Name of issuer's ultimate parent entity. For investment funds the group relation relates to the fund manager.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p>
C0190	Issuer Group Code and Type of issuer group code	<p>This information combines data about Issuer Group Code (column C0190 from BoS decision) and Type of issuer group code (column C0200 from BoS decision).</p> <p>Issuer group's identification using the Legal Entity Identifier (LEI). If LEI code is not available, this item shall not be reported.</p> <p>Regarding investment funds, the group relation relates to the fund manager.</p> <p>Code used for the 'Issuer Group Code' item:</p> <p>1 – LEI</p>
		9 – None

C0210	Issuer Country	ISO 3166-1 alpha-2 code of the country of localisation of the issuer. The localisation of the issuer is assessed by the address of the entity issuing the asset. Regarding investment funds, the group relation relates to the fund manager. — ISO 3166-1 alpha-2 code — XA: Supranational issuers — EU: European Union Institutions
C0220	Currency	ISO 4217 alphabetic code of the currency of the issue.
C0230	CIC	Complementary Identification Code used to classify assets.
C0240	Alternative investment	A financial instrument, as listed in Section C of Annex I of Directive 2014/65/EU, issued by a legal person authorised under Directive 2011/61/EU ⁽²⁾ to manage alternative investment funds: 1 – Alternative investment 2 – No alternative investment
C0250	External rating	Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).
C0270	Duration	Asset duration, defined as the 'residual modified duration' (modified duration calculated based on the remaining time for maturity of the security, counted from the reporting reference date). For assets without fixed maturity the first call date shall be used. The duration shall be calculated based on economic value.
C0280	Maturity date	ISO 8601 (yyyy-mm-dd) code of the maturity date. For perpetual securities use '9999 - 12-31'
C0370	Unit price	Market price per unit.
C0380	Unit percentage of par amount price	Percentage of the aggregated nominal amount.

⁽¹⁾ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

⁽²⁾ Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).

PP.06.03 – Collective investment undertakings – look-through

approach General comments:

This section relates to annual submission of information for PEPPs with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

This template contains information on the look through of collective investment undertakings or investments packaged as funds, including when they are participations, by underlying asset category, country of issue and currency. Considering proportionality and specific instructions of the template, the look through shall be performed until the asset categories, countries and currencies are identified. In case of funds of funds, the look-through shall follow the same approach.

The template shall include information corresponding to 100 % of the value invested in collective investment undertakings. However, for the identification of countries the look-through shall be implemented in order to identify the exposures of 80 % of the total value of the funds minus the amounts relating to CIC 8 and CIC 9, and for the identification of currencies the look-through shall be implemented in order to identify the exposures of 80 % of the total value of the funds. PEPP providers shall ensure that the 20 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applied by PEPP providers starting from the major, considering the amount invested, to the lowest single fund and the approach shall be kept consistent over time.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

All values shall be reported in accordance with the prudential framework under which remit the entity falls.

The asset categories referred to in this template are the ones defined in Annex IV – Definitions of the CIC Table and references to CIC codes refer to Annex III – CIC table.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Collective investments undertaking ID Code	Asset ID code using the following priority: — ISO 6166 code of ISIN when available — Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) — Code attributed by the undertaking, when the options above are not available, and must be consistent over time
C0020	Collective investments undertaking ID Code type	Type of ID Code used for the 'Asset ID Code' item. One of the options in the following closed list shall be used: 1 – ISO/6166 for ISIN 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 – BBGID (The Bloomberg Global ID) 7 – Reuters RIC (Reuters instrument code) 8 – FIGI (Financial Instrument Global Identifier) 9 – Other code by members of the Association of National Numbering Agencies 99 – Code attributed by the undertaking
C0030	Underlying asset category	Identify the assets categories, receivables and derivatives within the collective investment undertaking. One of the options from the following closed list shall be used: 1 – Government bonds 2 – Corporate bonds 3L – Listed equity 3X – Unlisted equity

		<p>4 – Collective investment undertakings 5 – Structured notes 6 – Collateralised securities 7 – Cash and deposits 8 – Mortgages and loans 9 – Properties 0 – Other investments (including receivables) A – Futures B – Call options C – Put options D – Swaps E – Forwards F – Credit derivatives L – Liabilities</p> <p>Category '4 – Collective investment undertakings' shall be used only for non-material residual values for both 'funds of funds' and any other fund.</p>
C0040	Country of issue	<p>Breakdown of each asset category identified in C0030 by issuer country. Identify the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p>
		<p>One of the options shall be used:</p> <ul style="list-style-type: none"> — ISO 3166-1 alpha-2 code — XA: Supranational issuers — EU: European Union Institutions — AA: aggregated countries due to application of threshold <p>This item is not applicable to Categories 8 and 9 as reported in C0030.</p>
C0050	Currency	<p>Identify whether the currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – Reporting currency 2 – Foreign currency 3 – Aggregated currencies due to application of threshold
C0060	Total amount	<p>Total amount invested by asset category, country and currency through collective investment undertakings.</p> <p>For liabilities a positive amount shall be reported, unless the item is a derivative liability.</p> <p>For derivatives, the total amount can be positive (if an asset) or negative (if a liability).</p>

PP.08.03. Aggregate information on open derivatives

General comments:

This section relates to annual submission of information for PEPP with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

The derivatives categories referred to in this template are the ones defined in Annex IV – Definitions of the CIC Table and references to CIC codes refer to Annex III – CIC table.

Derivatives are considered assets if their value is positive or zero. They are considered liabilities if their value is negative. Both derivatives considered as assets or considered as liabilities shall be included.

Information shall include all derivatives contracts that existed during the reporting period and were not closed prior to the reporting reference date.

If there are frequent trades on the same derivative, resulting in multiple open positions, the derivative can be reported on an aggregated or net basis, as long as all the relevant characteristics are common and following the specific instruction for each relevant item.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

A derivative is a financial instrument or other contract having all of the following characteristics:

- (a) its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying');
- (b) it requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors;
- (c) it is settled at a future date.

All values shall be reported in accordance with the prudential framework under which remit the entity falls.

Information on positions held

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	Interest rate swaps (D1) for notional amount of Basic PEPP	The amount covered or exposed to the Interest rate swap (D1) for the Basic PEPP. For swaps, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0020/R0010	Interest rate swaps (D1) for Market value of Basic PEPP	Monetary value of the Interest rate swap (D1) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.

C0030/R0010	Interest rate swaps (D1) for notional amount of alternative investment options	<p>The amount covered or exposed to the Interest rate swap (D1) for any alternative investment option.</p> <p>For swaps, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0040/R0010	Interest rate swaps (D1) for market value of alternative investment options	Monetary value of the Interest rate swap (D1) as of the reporting date for the alternative investment option. It can be positive, negative or zero.
C0050/R0010	Interest rate swaps (D1) for notional amount of PEPP common assets	<p>The amount covered or exposed to the Interest rate swap (D1) for all PEPP investment options that share the same pool of assets.</p> <p>For swaps, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0060/R0010	Interest rate swaps (D1) for market value of PEPP common assets	Monetary value of the Interest rate swap (D1) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.
C0010/R0020	Forward exchange rate agreement (F2) for notional amount of Basic PEPP	<p>The amount covered or exposed to the Forward exchange rate agreement (F2) for the Basic PEPP.</p> <p>For forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0020/R0020	Forward exchange rate agreement (F2) for Market value of Basic PEPP	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.
C0030/R0020	Forward exchange rate agreement (F2) for notional amount of alternative investment options	<p>The amount covered or exposed to the Forward exchange rate agreement (F2) for any alternative investment option.</p> <p>For forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p>

		The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0040/R0020	Forward exchange rate agreement (F2) for market value of alternative investment options	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for the alternative investment option. It can be positive, negative or zero.
C0050/R0020	Forward exchange rate agreement (F2) for notional amount of PEPP common assets	<p>The amount covered or exposed to the Forward exchange rate agreement (F2) for all PEPP investment options that share the same pool of assets.</p> <p>For forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0060/R0020	Forward exchange rate agreement (F2) for market value of PEPP common assets	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.
C0010/R0030	Other derivatives for notional amount of Basic PEPP	<p>The amount covered or exposed to derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) and for the Basic PEPP.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0020/R0030	Other derivatives for Market value of Basic PEPP	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.
C0030/R0030	Other derivatives for notional amount of alternative investment options	<p>The amount covered or exposed to the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) for the alternative investment options.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p>

		The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0040/R0030	Other derivatives for market value of alternative investment options	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for alternative investment options. It can be positive, negative or zero.
C0050/R0030	Other derivatives for notional amount of PEPP common assets	<p>The amount covered or exposed to derivatives other than Interest rate swaps (D1) and Forward exchange rate agreements (F2) all PEPP investment options that share the same pool of assets.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0060/R0030	Other derivatives for market value of PEPP common assets	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.

CIC table

First 2 positions		Asset listed in	ISO 3166-1-alpha-2 country code or XL (for not listed) or XT (for not exchange tradable)														
Third position	Category	1	2	3	4	5	6	7	8	9	0	A	B	C	D	E	F
		Government bonds	Corporate bonds	Equity	Investment funds Collective investment undertakings	Structured notes	Collateralised securities	Cash and deposits	Mortgages and loans	Property	Other investments	Futures	Call Options	Put Options	Swaps	Forwards	Credit derivatives
Fourth position	Sub-category or main risk	1	1	1	1	1	1	1	1	1		1	1	1	1	1	1
		Central Government bonds	Corporate bonds	Common equity	Equity funds	Equity risk	Equity risk	Cash	Uncollateralised loans made	Property (office and commercial)		Equity and index futures	Equity and index options	Equity and index options	Interest rate swaps	Forward interest rate agreement	Credit default swap
		2	2	2	2	2	2	2	2	2		2	2	2	2	2	2
		Supra-national bonds	Convertible bonds	Equity of real estate related corporation	Debt funds	Interest rate risk	Interest rate risk	Transferable deposits (cash equivalents)	Loans made collateralised with securities	Property (residential)		Interest rate futures	Bond options	Bond options	Currency swaps	Forward exchange rate agreement	Credit spread option

		3	3	3	3	3	3	3	3	3	3	3	3	3	3
	Regional government bonds	Commercial paper	Equity rights	Money market funds	Currency risk	Currency risk	Other deposits short term (less than or equal to one year)	Property (for own use)		Currency futures	Currency options	Currency options	Interest rate and currency swaps		Credit spread swap
		4	4	4	4	4	4	4	4			4	4		4
	Municipal government bonds	Money market instruments	Preferred equity	Asset allocation funds	Credit risk	Credit risk	Other deposits with term longer than one year	Mortgages	Property (under construction)			Warrants	Warrants		Total return swap
		5	5		5	5	5	5	5		5	5	5	5	
	Treasury bonds	Hybrid bonds		Real estate funds	Real estate risk	Real estate risk	Deposits to cedants	Other collateralised loans made	Plant and equipment (for own use)		Commodity futures	Commodity options	Commodity options	Security swaps	
		6	6		6	6	6	6				6	6		
	Covered bond	Common covered bonds		Alternative funds	Commodity risk	Commodity risk		Loans on policies				Swaptions	Swaptions		

		7	7		7	7	7					7	7	7	7	7	
	National Central Banks	Covered bonds subject to specific law		Private equity funds	Catastrophe and Weather risk	Catastrophe and Weather risk						Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	
		8		8	8	8						8	8	8	8	8	
		Subordinated bonds		Infrastructure funds	Mortality risk	Mortality risk						Mortality risk	Mortality risk	Mortality risk	Mortality risk	Mortality risk	
		9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other

ANNEX IV

Definitions of the CIC table

First two positions – Assets listed in		Definition
Country	ISO 3166-1-alpha-2 country code	Identify the ISO 3166-1-alpha-2 country code where the asset is listed in. An asset is considered as being listed if it is negotiated on a regulated market or on a multilateral trading facility, as defined in Directive 2014/65/EU of the European Parliament and of the Council ⁽¹⁾ . If the asset is listed in more than one country or the undertaking uses for valuation purposes a price provider which is one of the regulated markets or multilateral trading facility where the asset is listed in, the country shall be the one of that regulated market or multilateral trading facility used as the reference for valuation purposes.
XV	Assets listed in one or more than one country	Identify assets that are listed in one or more countries but when the undertaking uses for valuation purposes a price provider which is not one of the regulated markets or multilateral trading facility where the asset is listed in.
XL	Assets that are not listed in a stock exchange	Identify assets that are not negotiated on a regulated market or on a multilateral trading facility, as defined in Directive 2014/65/EU.
XT	Assets that are not exchange tradable	Identify assets that by their nature are not subject to negotiation on a regulated market or on a multilateral trading facility, as defined in Directive 2014/65/EU.
Third and fourth position – Category		Definition
1	Government bonds	Bonds issued by public authorities, whether by central governments supra-national government institutions, regional governments or local authorities, and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks, denominated and funded in the domestic currency of that central government and the central bank, multilateral development banks referred to in Article 117(2) of Regulation (EU) No 575/2013 ⁽²⁾ or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, where the guarantee meets the requirements set out in Article 215 of Commission Delegated Regulation (EU) 2015/35 ⁽³⁾. Regarding bonds with a qualifying guarantee, the third and fourth position shall be attributed by reference to the entity providing the guarantee.
11	Central Government bonds	Bonds issued by central governments.
12	Supra-national bonds	Bonds issued by public institutions established by a commitment between national states, e.g. issued by a multilateral development bank referred to in Article 117(2) of Regulation (EU) No 575/2013 or issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013.

13	Regional government bonds	Regional government or autonomous community debt instruments offered to the public in a public offering on the capital market.
14	Local authorities bonds	Bonds issued by local authorities, including cities, provinces, districts and other municipal authorities
15	Treasury bonds	Short term government bonds, issued by central governments (issued with a maturity term up to 1 year).
16	Covered bonds	Government bonds which have a pool of assets that secures or 'covers' the bond. Those assets remain on the issuer balance sheet.
17	National Central banks	Bonds issued by national central banks.
19	Other	Other government bonds, not classified under the above categories.
2	Corporate bonds	Bonds issued by corporations
21	Corporate bonds	Bonds issued by corporations, with simple characteristics, usually covering the ones referred to as 'plain vanilla', and that do not have any special feature described in the categories 22 to 28.
22	Convertible bonds	Corporate bonds that the holder can convert into shares of common stock in the issuing company or cash of equal value, having debt and equity-like features.
23	Commercial paper	Unsecured, short-term debt instrument issued by a corporation, typically for the financing of accounts receivable, inventories and meeting short-term liabilities, usually with original maturity lesser than 270 days.
24	Money market instruments	Very short term debt securities (usually with maturities ranging from 1 day up to 1 year), consisting mainly of negotiable certificates of deposit (CDs), bankers acceptances and other highly liquid instruments. Commercial paper is excluded from this category.
25	Hybrid bonds	Corporate bonds that have debt and equity-like features, but are not convertible.
26	Common covered bonds	Corporate bonds which have a pool of assets that secures or 'covers' the bond. Those assets remain on the issuer balance sheet. Covered bonds subject to specific law are excluded from this category.
27	Covered bonds subject to specific law	Corporate bonds which have a pool of assets that secures or 'covers' the bond if the originator becomes insolvent and are subject by law to special public supervision designed to protect bond-holders, as defined in point (1) of Article 3 of Directive (EU) 2019/2162 of the European Parliament and of the Council (*). An example of this category is Pfandbrief: 'Covered bonds which are issued on the basis of the Pfandbrief Act. They are used to refinance loans for which collateral is furnished in the form of loans secured by real estate liens (Mortgage Pfandbriefe), public-sector loans (Public Pfandbriefe), ship mortgages (Ship Pfandbriefe) or aircraft mortgages (Aircraft Pfandbriefe). Thus, the distinction made between these Pfandbrief types refers to the cover pool created for each type of Pfandbrief.'

28	Subordinated bonds	Corporate bonds which have a lower priority than other bonds of the issuer in case of liquidation.
29	Other	Other corporate bonds, with other characteristics than the ones identified in the above categories.
3	Equity	Shares and other securities equivalent to shares representing corporations' capital, i.e., representing ownership in a corporation.
31	Common equity	Equity that represents basic property rights on corporations.
32	Equity of real estate related corporation	Equity representing capital from real estate related corporations.
33	Equity rights	Rights to subscribe to additional shares of equity at a set price.
34	Preferred equity	Equity security that is senior to common equity, having a higher claim on the assets and earnings than common equity, but is subordinate to bonds.
39	Other	Other equity, not classified under the above categories.
4	Collective investment undertakings	Collective investment undertaking' means an undertaking for collective investment in transferable securities (UCITS) as defined in Article 1(2) of Directive 2009/65/EC or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU.
41	Equity funds	Collective investment undertakings mainly invested in equity.
42	Debt funds	Collective investment undertakings mainly invested in bonds.
43	Money market funds	Collective investment undertakings under the definition provided by ESMA (CESR/10-049).
44	Asset allocation funds	Collective investment undertakings which invests its assets pursuing a specific asset allocation objective, e.g. primarily investing in the securities of companies in countries with nascent stock markets or small economies, specific sectors or group of sectors, specific countries or other specific investment objective.
45	Real estate funds	Collective investment undertakings mainly invested in real estate.
46	Alternative funds	Collective investment undertakings whose investment strategies include such as hedging, event driven, fixed income directional and relative value, managed futures, commodities etc.
47	Private equity funds	Collective investment undertakings used for making investments in equity securities following strategies associated with private equity.
48	Infrastructure funds	Collective investment undertakings that invest in utilities such as toll roads, bridges, tunnels, ports and airports, oil and gas distribution, electricity distribution and social infrastructure such as healthcare and educational facilities.
49	Other	Other collective investment undertakings, not classified under the above categories

5	Structured notes	Hybrid securities, combining a fixed income (return in the form of fixed payments) instrument with a series of derivative components. Excluded from this category are fixed income securities that are issued by sovereign governments. Concerns securities that have embedded one or a combination of categories of derivatives, including Credit Default Swaps (CDS), Constant Maturity Swaps (CMS), Credit Default Options (CDOp). Assets under this category are not subject to unbundling.
51	Equity risk	Structured notes mainly exposed to equity risk.
52	Interest rate risk	Structured notes mainly exposed to interest rate risk.
53	Currency risk	Structured notes mainly exposed to currency risk.
54	Credit risk	Structured notes mainly exposed to credit risk.
55	Real estate risk	Structured notes mainly exposed to real estate risk.
56	Commodity risk	Structured notes mainly exposed to commodity risk.
57	Catastrophe and Weather risk	Structured notes mainly exposed to catastrophe or weather risk.
58	Mortality risk	Structured notes mainly exposed to mortality risk.
59	Other	Other structured notes, not classified under the above categories.
6	Collateralised securities	Securities whose value and payments are derived from a portfolio of underlying assets. Includes Asset Backed Securities (ABS), Mortgage Backed securities (MBS), Commercial Mortgage Backed securities (CMBS), Collateralised Debt Obligations (CDO), Collateralised Loan Obligations (CLO), Collateralised Mortgage Obligations (CMO). Assets under this category are not subject to unbundling.
61	Equity risk	Collateralised securities mainly exposed to equity risk.
62	Interest rate risk	Collateralised securities mainly exposed to interest rate risk.
63	Currency risk	Collateralised securities mainly exposed to currency risk.
64	Credit risk	Collateralised securities mainly exposed to credit risk.
65	Real estate risk	Collateralised securities mainly exposed to real estate risk.
66	Commodity risk	Collateralised securities mainly exposed to commodity risk.
67	Catastrophe and Weather risk	Collateralised securities mainly exposed to catastrophe or weather risk.
68	Mortality risk	Collateralised securities mainly exposed to mortality risk.
69	Other	Other collateralised securities, not classified under the above categories.

7	Cash and deposits	Money in the physical form, cash equivalent, bank deposits and other money deposits.
71	Cash	Notes and coins in circulation that are commonly used to make payments.
72	Transferable deposits (cash equivalents)	Deposits exchangeable for currency on demand at par and which are directly usable for making payments by cheque, draft, giro order, direct debit/credit, or other direct payment facility, without penalty or restriction.
73	Other deposits short term (less than or equal to one year)	Deposits other than transferable deposits, with remaining maturity inferior or equal to 1 year that cannot be used to make payments at any time and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty.
74	Other deposits with term longer than one year	Deposits other than transferable deposits, with remaining maturity superior to 1 year that cannot be used to make payments at any time and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty.
75	Deposits to cedants	Deposits relating to reinsurance accepted.
79	Other	Other cash and deposits, not classified under the above categories
8	Mortgages and loans	Financial assets created when creditors lend funds to debtors, with collateral or not, including cash pools.
81	Uncollateralised loans made	Loans made without collateral.
82	Loans made collateralised with securities	Loans made with collateral in the form of financial securities.
84	Mortgages	Loans made with collateral in the form of real estate.
85	Other collateralised loans made	Loans made with collateral in any other form.
86	Loans on policies	Loans made with insurance policies as collateral.
89	Other	Other mortgages and loans, not classified under the above categories.
9	Property	Buildings, land, other constructions that are immovable and equipment.
91	Property (office and commercial)	Office and commercial building used for investment.
92	Property (residential)	Residential buildings used for investment.
93	Property (for own use)	Real estate for the own use of the undertaking.
94	Property (under construction for investment)	Real estate that is under construction, for future usage as investment.
95	Plant and equipment (for own use)	Plant and equipment for the own use of the undertaking.
96	Property (under construction for own use)	Real estate that is under construction, for future own usage.
99	Other	Other real estate, not classified under the above categories.
0	Other investments	Other assets reported in 'Other investments'.

A	Futures	Standardised contract between two parties to buy or sell a specified asset of standardised quantity and quality at a specified future date at a price agreed today.
A1	Equity and index futures	Futures with equity or stock exchange indices as underlying.
A2	Interest rate futures	Futures with bonds or other interest rate dependent security as underlying.
A3	Currency futures	Futures with currencies or other currencies dependent security as underlying.
A5	Commodity futures	Futures with commodities or other commodities dependent security as underlying.
A7	Catastrophe and Weather risk	Futures mainly exposed to catastrophe or weather risk.
A8	Mortality risk	Futures mainly exposed to mortality risk.
A9	Other	Other futures, not classified under the above categories.
B	Call Options	Contract between two parties concerning the buying of an asset at a reference price during a specified time frame, where the buyer of the call option gains the right, but not the obligation, to buy the underlying asset.
B1	Equity and index options	Call options with equity or stock exchange indices as underlying.
B2	Bond options	Call options with bonds or other interest rate dependent security as underlying.
B3	Currency options	Call options with currencies or other currencies dependent security as underlying.
B4	Warrants	Call options that entitles the holder to buy stock of the issuing company at a specified price.
B5	Commodity options	Call options with commodities or other commodities dependent security as underlying.
B6	Swaptions	Call options granting its owner the right but not the obligation to enter into a long position in an underlying swap, i.e., enter into a swap where the owner pays the fixed leg and receive the floating leg.
B7	Catastrophe and Weather risk	Call options mainly exposed to catastrophe or weather risk.
B8	Mortality risk	Call options mainly exposed to mortality risk.
B9	Other	Other call options, not classified under the above categories.
C	Put Options	Contract between two parties concerning the selling of an asset at a reference price during a specified time frame, where the buyer of the put option gains the right, but not the obligation, to sell the underlying asset.
C1	Equity and index options	Put options with equity or stock exchange indices as underlying.
C2	Bond options	Put options with bonds or other interest rate dependent security as underlying.

C3	Currency options	Put options with currencies or other currencies dependent security as underlying.
C4	Warrants	Put options that entitles the holder to sell stock of the issuing company at a specified price.
C5	Commodity options	Put options with commodities or other commodities dependent security as underlying.
C6	Swaptions	Put options granting its owner the right but not the obligation to enter into a short position in an underlying swap, i.e., enter into a swap in which the owner will receive the fixed leg, and pay the floating leg.
C7	Catastrophe and Weather risk	Put options mainly exposed to catastrophe or weather risk.
C8	Mortality risk	Put options mainly exposed to mortality risk.
C9	Other	Other put options, not classified under the above categories.
D	Swaps	Contract in which counterparties exchange certain benefits of one party's financial instrument for those of the other party's financial instrument, and the benefits in question depend on the type of financial instruments involved.
D1	Interest rate swaps	Swap that exchange interest flows.
D2	Currency swaps	Swap that exchange currency.
D3	Interest rate and currency swaps	Swap that exchange interest and currency flows.
D4	Total return swap	A swap in which the non-floating rate side is based on the total return of an equity or fixed income instrument with the life longer than the swap.
D5	Security swaps	Swap that exchange securities.
D7	Catastrophe and Weather risk	Swaps mainly exposed to catastrophe or weather risk.
D8	Mortality risk	Swaps mainly exposed to mortality risk.
D9	Other	Other swaps, not classified under the above categories.
E	Forwards	Non-standardised contract between two parties to buy or sell an asset at a specified future time at a price agreed today.
E1	Forward interest rate agreement	Forward contract in which typically one party pays a fixed interest rate, and receives a variable interest rate usually based on an underlying index rate, at the predefined forward date.
E2	Forward exchange rate agreement	Forward contract in which one party pays an amount in one currency, and receives an equivalent amount in a different currency resulting from the conversion using the contractual exchange rate, at the predefined forward date.
E7	Catastrophe and Weather risk	Forwards mainly exposed to catastrophe or weather risk.
E8	Mortality risk	Forwards mainly exposed to mortality risk.
E9	Other	Other forwards, not classified under the above categories.

F	Credit derivatives	Derivative whose value is derived from the credit risk on an underlying bond, loan or any other financial asset.
F1	Credit default swap	Credit derivative transaction in which two parties enter into an agreement whereby one party pays the other a fixed periodic coupon for the specified life on the agreement and the other party makes no payments unless a credit event relating to a predetermined reference asset occurs.
F2	Credit spread option	Credit derivative that will generate cash flows if a given credit spread between two specific assets or benchmarks changes from its current level.
F3	Credit spread swap	A swap in which one party makes a fixed payment to the other on the swap's settlement date and the second party pays the first an amount based on the actual credit spread.
F4	Total return swap	A swap in which the non-floating rate side is based on the total return of an equity or fixed income instrument with the life longer than the swap.
F9	Other	Other credit derivatives, not classified under the above categories.

(¹) Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (recast) (OJ L 173, 12.6.2014, p. 349).

(²) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

(³) Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 12, 17.1.2015, p. 1).

(⁴) Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019 on the issue of covered bonds and covered bond public supervision and amending Directives 2009/65/EC and 2014/59/EU (OJ L 328, 18.12.2019, p. 29).

ANNEX V

Template for registration

1. Date of the completion of the registration template
2. Member State
3. The name of the competent authority;
4. Single contact point (name/telephone/email);
5. Type of application (first application/change to previous application/closure of activities)
6. PEPP registration number (if not first application)
7. The date when a decision was taken;
8. The name, address and, where applicable, the authorisation number of the PEPP provider in the home Member State;
9. Where available, the legal entity identifier of the PEPP provider;
10. The type of PEPP provider to be selected from a drop-down menu in accordance with the list in Article 6(1) of Regulation (EU) 2019/1238);
11. The Member States where the PEPP provider intends to market the PEPP (and nature: FOS/FOE);
12. The Member States for which the PEPP provider has opened or plans to open a sub-account;
13. The standard contract terms, as referred to in Article 4 of Regulation (EU) 2019/1238:
 - a description of the Basic PEPP, including any guarantees offered on the investment performance, a given level of benefits etc. and the risk-mitigating technique
 - a description of the alternative investment options, where applicable, including any guarantees offered on the investment performance, a given level of benefits etc. and the risk-mitigating technique
14. Describe the conditions related to the modification of the investment option;
15. Biometric risk coverage, where relevant:
 - Describe the details of the biometric risk coverage
 - Describe the triggers of the biometric risk coverage
16. PEPP retirement benefits;
 - Describe the types of benefits offered;
 - Describe the possible forms of pay-outs;
 - Where applicable, describe the additional coverage offered (e.g. long-term care, additional biometric risks etc.) and who provides the additional coverage;
 - Describe the right to change the form of pay-out;
17. Describe the conditions related to the portability service;
18. Describe the conditions related to the switching service;

19. Describe the categories of costs and total aggregate costs expressed in percentage terms and in monetary terms, where applicable;
 20. Describe the conditions related to the accumulation phase for the respective sub-account(s);
 21. Describe the conditions related to the decumulation phase for the respective sub-account(s);
 22. Where applicable, describe the conditions under which advantages or incentives granted are to be repaid to the Member State of residence of the PEPP saver;
 23. Every PEPP KID related to this PEPP, as an attachment in machine-readable format.
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ANNEX VI

Template for notification of registration

1. Date of the completion of the registration;
 2. Designated contact point of EIOPA (name/telephone/email);
 3. PEPP registration number;
-

ANNEX VII

Template for deregistration

1. Date of the completion of the deregistration template;
 2. Member State;
 3. The name of the Competent Authority;
 4. Designated contact point (name/telephone/email);
 5. PEPP registration number;
 6. The date when a decision was taken;
 7. Reason for deregistration.
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*ANNEX VIII***Template for notification of deregistration**

1 Date of the completion of the deregistration notification; 2 PEPP registration number.

ANNEX IX

Template for opening a sub-account

Date;

From:

Member State;
Requesting competent authority;
Designated contact point (telephone/email);

To:

Member State;
Competent authority;
Designated contact point (name/telephone/email);

Type of application (first application/change to previous application)

The date of receipt of complete and accurate request to open a new sub-account in accordance with Article 21(2) of Regulation (EU) 2019/1238;

The planned start date of the activities;

The name, address and, where applicable, the authorisation number of the PEPP provider in the home Member State;

Where available, the legal entity identifier of the PEPP provider;

The type of PEPP provider;

The PEPP registration number;

The generic benefit statement;

The PEPP KID for the sub-account.

Description of the contractual arrangements referred to in Article 19(2) of Regulation (EU) 2019/1238, where applicable;

Description of compliance of the PEPP provider with the requirements referred to in Article 6(1) of Regulation (EU) 2019/1238, where applicable.

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ANNEX X

Template for notification of opening of a sub-account

Date;

From:

Member State;

Requesting competent authority;

Designated contact point (telephone/email);

To:

Member State;

Competent authority;

Designated contact point (name/telephone/email);

The date of receipt of complete and accurate request to open a new sub-account template;

Acknowledgement of receipt.

ANNEX XI

Template for request for information/cooperation

Reference number;

Date;

From:

Member State;

Requesting competent authority;

Designated contact point (telephone/email);

To:

Member State;

Competent authority;

Designated contact point (name/telephone/email);

Reasons for the request;

The actual request;

References;

Registration number of the PEPP;

Exchange of information, where applicable;

Confidentiality;

Additional information;

Urgency.

ANNEX XII

Template for reply to request for information/cooperation

Reference number of the request;

Date;

Date of receipt of the request for information/cooperation;

From:

Member State;

Requesting competent authority;

Designated contact point (telephone/email);

To:

Member State;

Competent authority;

Designated contact point (name/telephone/email);

Registration number of the PEPP;

Reply to the request;

Reasons for not making the deadline for the request and estimated deadline;

Confidentiality;

Additional information.

ANNEX XIII

Template for notification of infringement

Reference number of the notification;

Date;

From:

Member State;

Requesting competent authority;

Designated contact point (telephone/email);

To:

Member State;

Competent authority;

Designated contact point (name/telephone/email);

Subject matter:

Notification to a competent authority pursuant to Article 8(1)(b) of Regulation (EU) 2019/1238;

Notification to EIOPA pursuant to Article 8(1)(b) of Regulation (EU) 2019/1238;

Notification to a competent authority pursuant to Article 8(1)(c) of Regulation (EU) 2019/1238;

Notification to EIOPA pursuant to Article 8(1)(c) of Regulation (EU) 2019/1238;

Notification to a competent authority pursuant to Article 8(1)(d) of Regulation (EU) 2019/1238;

Notification to EIOPA pursuant to Article 8(1)(d) of Regulation (EU) 2019/1238;

Notification to a competent authority pursuant to Article 16 of Regulation (EU) 2019/1238;

Notification to EIOPA pursuant to Article 16 of Regulation (EU) 2019/1238;

Notification to a competent authority pursuant to Article 63 of Regulation (EU) 2019/1238;

Notification to EIOPA pursuant to Article 63 of Regulation (EU) 2019/1238;

Notification to a competent authority pursuant to Article 65 of Regulation (EU) 2019/1238;

Notification to a competent authority pursuant to Article 67 of Regulation (EU) 2019/1238;

Notification to EIOPA pursuant to Article 67 of Regulation (EU) 2019/1238;

Product number of the PEPP;

Country(ies) where the infringement took place;

Type of infringement:

Nature;

Materiality;

Duration;

Suggested actions:

Type of action;

Planned implementation/effect of action;

Country(ies) where the actions will have effect;

Evidence to justify the decision;

Urgency;

References;

Intended publication.

ANNEX XIV

Template for information regarding national provisions

Date of the completion of the template for information regarding national provisions;

Member State;

The name of the competent authority;

Designated contact point (name/telephone/email);

Type of application (first application/change to previous application);

Link to the information relevant for the competent authority.
