

# Q&A

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507

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35

TEMPLATE:

S.06.03

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## Question

Is it necessary to provide the information on lookthrough of funds (S.06.03), if the exposure is not material and we do not apply the lookthrough for SCR calculation?

## EIOPA answer

By default:

- If the exposure is not material the threshold for the quarterly reporting applies (Quarterly information shall only be reported when ratio of collective investments undertakings held by the undertaking to total investments, measured as the ratio between item C0010/R0180 of template S.02.01 plus collective investments undertakings included in item C0010/R0220 of template S.02.01 plus collective investments undertakings included in item C0010/R0090 and the sum of item C0010/R0070 and C0010/RC0220 of template S.02.01, is higher than 30%).
- For the annual reporting of S.06.03 the threshold is not applicable.

However, according to article 35 (6) to (8) of the Solvency II Directive this

template might be exempted for all quarters and as well for annual reporting up to 20% of the market.

Please note that the reporting on investments, and S.06.03 in particular, is required for the purposes of supervision of the prudent person principle and does not only serve SCR supervision.