

10.0

## Annex II: Explanations to reporting templates

This Annex contains instructions in relation to the templates included in Annex I of this Decision. The first column of the tables identifies the items to be reported by identifying the columns and rows as showed in the template in Annex I.

All reporting items shall be reported, except when otherwise stated in these instructions.

**Content of the reporting (PF.01.01.24, PF.01.01.25, PF.01.01.26, PF.01.01.27, PF.01.01.28 and PF 01.01.29)**

This section relates to quarterly and annual submission of both individual and aggregated information.

This template sets out the content of the submitted reporting package.

If a special justification is needed, such information should not be submitted as part of the reporting template itself. Instead, the justification should be discussed with the National Competent Authorities.

	ITEM	INSTRUCTIONS
C0010/R0010	PF.01.02 - Basic Information <del>General</del>	This template shall always be reported. The only option possible is: 1 – Reported
C0010/R0020	PF.02.01 - Balance sheet	<b>Templates: PF.01.01.24; PF.01.01.25:</b> Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed)  <b>Templates: PF.01.01.26; PF.01.01.27; PF.01.01.28; PF.01.01.29:</b> Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)

C0010/R0030	PF.04.03 - Cross-border	<p><b>Templates: PF.01.01.24:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>26 - Not reported, as no cross-border business</p> <p>0 - Not reported (in this case special justification is needed)</p> <p><b>Templates: PF.01.01.26:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>26 - Not reported, as no cross-border business</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0040	PF.05.03 – Expenses	<p><b>Templates: PF.01.01.24:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p><b>Templates: PF.01.01.26:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0050	PF.06.02 - List of assets	<p><b>Templates: PF.01.01.24:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p><del>24 - Not reported, exempted by EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019</del></p>

25 - Not reported, exempted by EIOPA Article 1.1415 of Decision EIOPA-BOS/18-114xx-xxx

0 - Not reported (in this case special justification is needed)

**Templates: PF.01.01.25:**

Please select one option from the following closed list.

1 - Reported

20 - Not reported, as not mandatory for non-IORP

~~24 - Not reported, exempted by EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019~~

0 - Not reported (in this case special justification is needed)

**Templates: PF.01.01.26; PF.01.01.27:**

Please select one option from the following closed list.

1 - Reported

~~24 - Not reported, as exempted by EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019~~

0 - Not reported (in this case special justification is needed)

C0010/R0060	PF.06.03 - Collective investment undertakings - look-through approach	<p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p><del>2430</del> - Not reported, as <del>exempted under EIOPA derogation</del> <u>not included in mandatory reporting defined in Article 1.713 of Decision EIOPA-BOS/18-114 until 31/12/2019xx-xxx</u></p> <p>27 - Not reported, as exempted by EIOPA Article 1.1415 of Decision EIOPA-BOS/18-114xx-xxx</p> <p>0 - Not reported (in this case special justification is needed)</p>
<u>C0010/R0065</u>	<u>PF.08.01 - Open derivatives</u>	<p><u>Please select one option from the following closed list.</u></p> <p><u>1 – Reported</u></p> <p><u>2 - Not reported as no derivative transactions</u></p> <p><u>20 - Not reported, as not mandatory for non-IORP</u></p> <p><u>30 - Not reported, as not included in mandatory reporting defined in Article 1.13 of Decision EIOPA-BOS/xx -xxx</u></p> <p><u>0 - Not reported (in this case special justification is needed)</u></p>
C0010/R0070	PF.09.02 - Investment income	<p><b>Templates: PF.01.01.24:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p><b>Templates: PF.01.01.26:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0080	PF.29.05 - Changes in technical provisions	<p><b>Templates: PF.01.01.24:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p>

		<p>20 - Not reported, as not mandatory for non-IORP</p> <p><u>40 - Not reported, as no DB schemes</u></p> <p>0 - Not reported (in this case special justification is needed)</p> <p><b>Templates: PF.01.01.26:</b></p> <p>Please select one option from the following closed list.</p> <p>1 <u>–</u> Reported</p> <p><u>40 - Not reported, as no DB schemes</u></p> <p>0 - Not reported (in this case special justification is needed)</p>
<u>C0010/R0085</u>	<u>PF.29.06 - Cash-flows</u>	<p><b>Templates: PF.01.01.24:</b></p> <p><u>Please select one option from the following closed list.</u></p> <p><u>1 – Reported</u></p> <p><u>20 - Not reported, as not mandatory for non-IORP</u></p> <p><u>30 - Not reported, as not included in mandatory reporting defined in Article 1.13 of Decision EIOPA-BOS/xx-xxx</u></p> <p><u>40 - Not reported, as no DB schemes</u></p> <p><u>0 - Not reported (in this case special justification is needed)</u></p>
C0010/R0090	PF.50.01 - Member data	<p><b>Templates: PF.01.01.24:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p><b>Templates: PF.01.01.26; PF.01.01.28; PF.01.01.29:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p>

		0 - Not reported (in this case special justification is needed)
C0010/R0100	PF.51.01 - Contributions, benefits paid and transfers	<p><b>Templates: PF.01.01.24:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p><b>Templates: PF.01.01.26; PF.01.01.28; PF.01.01.29:</b></p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>

**Basic information (PF.01.02.24, PF.01.02.25, PF.01.02.26 and PF 01.02.27)**

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010/R0010	Country of authorisation	ISO 3166 code of the country where authorisation was granted (home country)
C0010/R0020	Reporting submission date	ISO 8601 (yyyy-mm-dd) code of the date when the report to the supervisory authority was submitted
C0010/R0030	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
C0010/R0040	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/R0050	Currency used for reporting	ISO 4217 alphabetic code of the currency of the monetary amounts used in each report
C0010/R0060	Initial submission or re-submission	1 – Initial submission 2 – Re-submission

### Basic information - individual reporting only (PF.01.02.24, PF.01.02.25)

	ITEM	INSTRUCTIONS
C0010/R0070	Pension fund name	Legal name
C0010/R0080	Pension fund identification code and type of code	<p>Identification code of the pension fund:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier ("LEI")</li> </ul> <p>Only if the pension fund does not have a LEI code <u>and not in the scope of the mandatory individual reporting</u>: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs</p> <p>And type of ID Code used:</p> <ul style="list-style-type: none"> <li>1 - LEI</li> <li>2 - Specific code</li> </ul>
C0010/R0090	Pension fund category	<ul style="list-style-type: none"> <li>1 - IORP providing protection in line with Art. 15(1) of IORP Directive</li> <li>2 - IORP not providing protection in line with Art. 15(1) of IORP Directive</li> <li>3 - Occupational retirement business as referred to in Art 4 of IORP Directive.</li> <li>4 - nationally regulated pension fund not regulated by IORP Directive ('non-IORP')</li> </ul>
C0010/R0100	Pension fund type	<p>Pension fund type:</p> <ul style="list-style-type: none"> <li>1 - Pension fund provides DB schemes only</li> <li>2 - Pension fund provides DC schemes only</li> <li>3 - mixed pension fund</li> </ul>
C0010/R0110	Type of sponsor arrangement	<ul style="list-style-type: none"> <li>1 - Single-employer</li> <li>2 - Multi-employer</li> </ul>
C0010/R0120	Number of schemes	The number of pension schemes (code 11 61 0 according to Annex I of Regulation 250/2009).
C0010/R0130	Number of sponsoring undertakings	The number of sponsoring undertakings.

### Security and adjustment mechanisms and sponsor's financials (PF.01.02.24)

	ITEM	INSTRUCTIONS
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Additional support - used in the reporting period		
C0010/R0140	Increases in contributions-employer	Support received from the employer in the form of increased contributions: 1 – Support from the employer in the form of increased contributions 2 – No support from the employer in the form of increased contributions
C0010/R0150	Increases in contributions – employee	Support received from the employees in the form of increased contributions: 1 – Support from the employees in the form of increased contributions 2 – No support from the employees in the form of increased contributions
C0010/R0160	Subsidiary liability of the sponsor	Subsidiary liability of the sponsor: 1 – Subsidiary liability of the sponsor 2 – No subsidiary liability of the sponsor
C0010/R0170	Other claims on the sponsor	Support received in the form of other claims on the sponsor: 1 – Support in the form of other claims on the sponsor 2 – No support in the form of other claims on the sponsor
C0010/R0180	Other additional support	Any other additional support not elsewhere mentioned : 1 – Other forms of support 2 – No other forms of support
Benefit reductions		
C0010/R0190	Benefit reduction due to sponsor default	Benefit reductions due to sponsor default were applied: 1 – Benefit reductions due to sponsor default were applied 2 – No benefit reductions due to sponsor default were applied
C0010/R0200	Ex-post benefit reduction	Ex-post benefit reductions were applied: 1 – Ex-post benefit reductions were applied 2 – No ex-post benefit reductions were applied
C0010/R0210	Ex-ante benefit reduction	Ex-ante benefit reductions were applied: 1 – Ex-ante benefit reductions were applied



		2 – No ex-ante benefit reductions were applied
C0010/R0220	Other benefit reductions	Any other benefit reductions not mentioned elsewhere: 1 – Other benefit reductions were applied 2 – No other benefit reductions were applied
C0010/R0230	Pension protection scheme	Support from a pension protection scheme was used: 1 – Support from a pension protection scheme was used 2 – Support from a pension protection scheme was not used

#### Sponsor's financials

	ITEM	INSTRUCTIONS
C0010/R0240	Remaining obligation in sponsor's BS	The value of to the remaining pension obligation in the balance sheet of the sponsor.
C0010/R0250	Sponsor's right to reclaim funds	The value of assets that could be reclaimed by the sponsor.

#### Basic information (PF.01.02.26 and PF.01.02.27)

	ITEM	INSTRUCTIONS
C0020-C0060/R0300	Number of single-sponsor IORPs	The number of single-employer IORPs. A single-employer IORP is an IORP open to only one employer (can be from the same group).
C0020-C0060/R0310	Number of multi-sponsor IORPs	The number of multi-employer IORPs. A multi-employer IORP is an IORP open to two or more unrelated employers (not from the same group).
C0020-C0060/R0320	Total number of IORPs	The total number of IORPs in a certain Member State.
C0020-C0060/R0330	Total number of schemes	The total number of IORPs' schemes in a certain Member State.

C0020-C0060/R0340	Number of reported non-IORP pension funds	The total number of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0020-C0060/R0350	Total assets of reported non-IORP pension funds	The total value of assets of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0020-C0060/R0360	Total liabilities of reported non-IORP pension funds	The total value of liabilities of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0020-C0060/R0370	Number of IORPs providing protection in line with Art. 15(1) of IORP Directive	The number of IORPs providing protection in line with Art. 15 (1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0020-C0060/R0380	Total assets of IORPs providing protection in line with Art. 15(1) of IORP Directive	The total value of assets of IORPs providing protection in line with Art. 15 (2) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0020-C0060/R0390	Total liabilities of IORPs providing protection in line with Art. 15(1) of IORP Directive	The total value of liabilities of IORPs providing protection in line with Art. 15 (1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0020-C0060/R0400	Number of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	The number of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive
C0020-C0060/R0410	Total assets of funds relating to occupational retirement business as referred to in Art	The total value of assets of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive

	4 of IORP Directive	
C0020-C0060/R0420	Total liabilities of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	The total value of liabilities relating to occupational retirement business as referred to in Art 4 of IORP Directive

#### Concentration ratios

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0060/R0430	CR3	Total assets held by the largest 3 pension funds as a % of total assets of the pension fund sector (in %)
C0060/R0440	CR5	Total assets held by the largest 5 pension funds as a % of total assets of the pension fund sector (in %)
C0060/R0450	CR10	Total assets held by the largest 10 pension funds as a % of total assets of the pension fund sector (in %)

#### Number of IORPs by total assets

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0020-C0060/R0460	less than 25 million	The number of IORPs with less than 25 million euro assets under management.
C0020-C0060/R0470	more than 25 million, less than 100 million	The number of IORPs with between 25 million euro and 100 million euro assets under management.
C0020-C0060/R0480	more than 100 million, less than 500 million	The number of IORPs with between 100 million euro and 500 million euro assets under management.
C0020-C0060/R0490	more than 500 million, less than 1000 million	The number of IORPs with between 500 million euro and 1000 million euro assets under management.
C0020-C0060/R0500	more than 1000 million	The number of IORPs with more than 1000 million euro assets under management.

#### Basic Information - scope of report

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0100	Pension fund identification code and type of code	<p>Identification code of the pension fund:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier ("LEI")</li> </ul> <p>-Only if the pension fund does not have a LEI code <u>and not in the scope of the mandatory individual reporting</u>: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs</p> <p>And type of ID Code used:</p> <ul style="list-style-type: none"> <li>1 - LEI</li> <li>2 - Specific code</li> </ul>
C0110	Pension fund name	Legal name
C0120	Pension fund category	<ul style="list-style-type: none"> <li>1 - IORP providing protection in line with Art. 15(1) of IORP Directive</li> <li>2 - IORP not providing protection in line with Art. 15(1) of IORP Directive</li> <li>3 - Occupational retirement business as referred to in Art 4 of IORP Directive.</li> <li>4 - nationally regulated pension fund not regulated by IORP Directive ('non-IORP')</li> </ul>
C0130	Pension fund type	<p>Pension fund type:</p> <ul style="list-style-type: none"> <li>1 - Pension fund provides DB schemes only</li> <li>2 - Pension fund provides DC schemes only</li> <li>3 - mixed pension fund</li> </ul>
C0140	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
C0150	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31

## Balance sheet information (PF.02.01.24 and PF.02.01.28)

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on a quarterly and annual basis.

### Assets

	ITEM	INSTRUCTIONS
<u>C0010-C0040/R0005</u>	<u>Property, plant &amp; equipment held for own use</u>	<u>Tangible assets which are intended for permanent use and property held by the undertaking for own use. It also includes property for own use under construction</u>
C0010-C0040/R0010	Investments	Total value of investments.
C0010-C0040/R0020	Property (other than for own use)	<del>Non-financial assets (classification AN.1 and AN.2 of annex 7.1 of ESA 2010) owned by the pension fund (code 48 11 0 according to Annex I of Regulation 250/2009), held as investments.</del> <u>Amount of the property, other than for own use. It also includes property under construction other than for own use.</u>
C0010-C0040/R0030	Equities	<del>Total value of equities (classification AF.51 of annex 7.1 of ESA 2010), (code 48 13 0 according to Annex I of Regulation 250/2009).</del> <u>Total amount of equities, listed and unlisted.</u>
C0010-C0040/R0040	Equities - listed	<del>Listed equity instruments (classification AF.511 of annex 7.1 of ESA 2010), (code 48 13 1 according to Annex I of Regulation 250/2009).</del> <u>Shares representing corporations' capital, e.g. representing ownership in a corporation, negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.</u>
C0010-C0040/R0050	Equities - unlisted	<del>Unlisted equity instruments (classification AF.512 and AF.519 of annex 7.1 of ESA 2010), (code 48 13 3 and code 48 13 4 according to Annex I of Regulation 250/2009).</del> <u>Shares representing corporations' capital, e.g. representing ownership in a corporation, not negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.</u>
C0010-C0040/R0060	Bonds	<del>Total value of debt securities (classification AF.3 of annex 7.1 of ESA 2010), (code 48 15 0 according to Annex I of Regulation 250/2009).</del>

		<del>This also includes borrower's notes, non-negotiable debt securities and money market securities and registered bonds issued by monetary and non-monetary financial institutions. This is the total amount of government bonds, corporate bonds, structured notes and collateralised securities.</del>
C0010-C0040/R0070	Government Bonds	<del>Debt securities issued or guaranteed by central and local governments and public administrations (code 48 15 1 according to Annex I of Regulation 250/2009) 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, multilateral development banks referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, regional governments and local authorities listed in Article 1 of Implementing Regulation (EU) 2015/2011, where the guarantee meets the requirements set out in Article 215 of Delegated Regulation (EU) 2015/35.</del>
<del>C0010-C0040/R0080</del>	<del>Corporate Bonds</del>	<del>Total value of bonds issued by corporations.</del>
<del>C0010-C0040/R0090</del> <u>R0080</u>	<del>(Corporate Bonds)</del> Financial	<del>Bonds issued by financial corporations. Financial corporations are defined by NACE code sector 'K-Financial and insurance activities'.</del>
C0010-C0040/ <del>R0100</del> <u>R0111</u>	<del>(Corporate Bonds)</del> Non-financial <u>Structured notes</u>	<del>Bonds issued by non-financial corporations. Hybrid securities, combining a fixed income (return in a 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 any categories of derivatives, including Credit Default Swaps</del>

		<u>(‘CDS’), Constant Maturity Swaps (‘CMS’), Credit Default Options (‘CDOp’).</u>
C0010-C0040/ <del>R0110</del> R0112	<del>Bonds other than Government Bonds and Corporate Bonds</del> <u>Collateralised securities</u>	<del>Other debt securities, not included in the categories R0070-R0100. 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’)</del>
C0010-C0040/R0120	<u>Investment funds/shares</u> <u>Collective investment undertakings</u>	<del>Total value of investment funds/shares in investment funds (classification AF.52 of annex 7.1 of ESA 2010). Collective investment undertaking means an undertaking for collective investment in transferable securities (‘UCITS’) as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU of the European Parliament and of the Council.</del>
C0010-C0040/R0130	Bonds	Collective investment undertakings mainly investing in bonds
C0010-C0040/R0140	Equity	Collective investment undertakings mainly investing in equity
C0010-C0040/R0150	Mixed	Collective investment undertakings mainly investing in bonds and equity
C0010-C0040/R0160	Real Estate	Collective investment undertakings mainly investing in real estate
C0010-C0040/R0170	Alternative funds	Collective investment undertakings whose investment strategies include such as hedging, event driven, fixed income directional and relative value, managed futures, commodities etc.
C0010-C0040/R0180	Other investment funds/shares	Collective investment undertakings mainly investing in other categories than mentioned in R0130-R0170.
C0010-C0040/R0190	Derivatives	<del>Financial derivatives (Classification AF.71 of annex 7.1 of ESA 2010),</del> A financial instrument <u>instrument</u> or other <u>contracts</u> <u>contract</u> with all three of the following characteristics:

		<p>_(a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange ('FX') 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').</p> <p>_(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.</p> <p>_(c) It is settled at a future date.</p>
<u>C0010-C0040/R0195</u>	<u>Deposits other than cash equivalents</u>	<u>Deposits other than cash equivalents that cannot be used to make payments until before a specific maturity date and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty</u>
C0010-C0040/R0200	Other investments	All other investments which are not covered by R0020-R0190.
C0010-C0040/R0210	Loans and mortgages	<del>Total value</del> <u>This is the total amount of loans and mortgages issued (classification AF.4 of annex 7.1 of ESA 2010), (code 48 17 0 according to Annex I of Regulation 250/2009), i.e. financial assets created when IORPs lend funds, either with or without collateral, including cash pools.</u>
C0010-C0040/R0220	Mortgages	Mortgages issued.
C0010-C0040/R0230	Loans	This variable shall comprise all kinds of loans of pension funds not guaranteed by mortgages.
<u>C0010-C0040/R0240</u>	<u>Reinsurance recoverables</u>	<u>This is the total amount of (re)insurance recoverables. It corresponds to the amount of reinsurer share of technical provisions. It includes expected payments from reinsurers, insurers or intermediaries for benefits or claims which are not yet settled between the pension funds and the members or beneficiaries, while expected payments or claims already settled are included in reinsurance receivables.</u>



C0010-C0040/ <del>R0240</del> R0245	Reinsurance recoverables receivables	<p><del>Recoverables from Amounts for payment by reinsurers, insurers or intermediaries and linked to (re)insurance or business that are not included in reinsurance undertakings in relation to recoverables.</del></p> <p><u>After the benefit or the claim has been settled between policyholder and insurance undertaking, the claim is no more included in the technical provisions– in the liabilities side and a correspondent movement in the reinsurance recoverables should be done. At this point, the possible claim on the reinsurer/insurer or intermediary is moved from reinsurance recoverable to reinsurance receivable. All due and past due payments (open at valuation date) between reinsurer/insurer or intermediary and pension funds stemming from settled claims or benefit promises between the pension funds and its and members and beneficiaries, should be shown in this item and not in the item any other assets not elsewhere shown.</u></p>
C0010-C0040/R0250	Cash and cash equivalents	<p><del>Cash and highly liquid instruments (classification AF.2 of annex 7.1 of ESA 2010)Notes and coins in circulation that are commonly used to make payments, and 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. Bank accounts shall not be netted off, thus only positive accounts shall be recognised in this item and bank overdrafts shown within liabilities unless where both legal right of offset and demonstrable intention to settle net exist.</del></p>
C0010-C0040/R0260	Any other assets, not elsewhere shown	All other asset not included in R0010-R0250.
C0010-C0040/R0270	Total assets	Total value of all assets.

#### Liabilities

	ITEM	INSTRUCTIONS
C0010-C0040/R0280	Technical provisions	Total value of technical provisions.

		<u>Unless justified for prudential reasons, the liability of a defined contribution scheme is the current market value of the fund's assets related to the DC schemes.</u>
C0010-C0040/R0290	Margin for adverse deviation	The value of the margin for adverse deviation.
C0010-C0040/R0300	Reinsurance payables	Payments due <u>and past due</u> to insurance or reinsurance undertakings <u>and intermediaries</u> in relation to technical provisions.
C0010-C0040/R0310	Any other liabilities, not elsewhere shown	Liabilities not elsewhere shown.
C0010-C0040/R0320	Total liabilities	Total value of the liabilities.
	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010-C0040/R0330	Regulatory own funds	Regulatory own funds as referred to in Art. 15 of IORP Directive.
C0010-C0040/R0340	Reserves	Total of Statutory and Free reserves
C0010-C0040/R0350	Statutory reserves	Statutory reserves as referred to in Art. 16(2) (b) of IORP Directive.
C0010-C0040/R0360	Free reserves	Free reserves as referred to in Art. 16(2) (b) of IORP Directive.
C0010-C0040/R0370	Profit reserves	Additional profit reserves.
<del>R0380</del>	<del>Other assets (not elsewhere shown)</del>	<del>All other asset not included in R0020, R0030, R0060 and R0120</del>

### List of assets (PF.06.02.24 and PF.06.02.26)

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on a quarterly and annual basis.

#### Information on position held

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0002	Pension fund identification code	Identification code of the pension fund: Legal Entity Identifier ("LEI")

		<p>Only if the pension fund does not have a LEI code <u>and not in the scope of the mandatory individual reporting</u>: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</p>
C0010	Asset ID Code	<p>Asset ID code using:</p> <ul style="list-style-type: none"> <li>- ISO 6166 code of ISIN</li> </ul> <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed, when other recognised codes are not available. This code must be unique and kept consistent over time.</li> </ul> <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"</p>
C0020	Asset ID Code Type	<p>Type of ID Code used for the "Asset ID Code" item:</p> <ol style="list-style-type: none"> <li>1 - ISO 6166 for ISIN code</li> <li>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> <li>6 - BBGID (The Bloomberg Global ID)</li> <li>7 - Reuters RIC (Reuters instrument code)</li> <li>8 - FIGI (Financial Instrument Global Identifier)</li> <li>9 - Other code by members of the Association of National Numbering Agencies</li> <li>99 - Code attributed</li> </ol> <p>When the same Asset ID Code needs to be reported for one asset that is issued in two or more different currencies and the code in C0040 is defined by Asset ID code and the</p>

		ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "9/1".
C0030	Portfolio/ pension scheme type	Financial instrument is linked to a specific portfolio, which ID is to be reported here; - or if not attributable to a specific portfolio, it is linked to a scheme type: 1 - DB scheme 2 - DC scheme 3 - cannot be allocated to a scheme type or specific portfolio 4 - cannot be allocated to occupational or personal pension portfolio
<u>C0035</u>	<u>Assets pledged as collateral</u>	<u>Identify assets kept in the IORPs balance-sheet that are pledged as collateral. For partially pledged assets two rows for each asset shall be reported, one for the pledged amount and another for the remaining part. One of the options in the following closed list shall be used for the pledged part of the asset:</u> <u>1 – Assets in the balance sheet that are collateral pledged</u> <u>2 – Collateral for reinsurance accepted</u> <u>3 – Collateral for securities borrowed</u> <u>4 – Repos</u>
C0040	Country of custody	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. 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. This item is not applicable for CIC category 8 – Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 – Plant and equipment. Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the country of custody corresponds to the issuer

		country, which is assessed by the address of the property
C0050	Custodian	<p><del>LEI code or, if LEI code is not available, name</del><u>Name</u> 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> <p><u>For assets stored in-house, the IORP should be reported as the custodian.</u></p> <p><u>When available, this item corresponds to the entity name in the LEI database. When this is not available it corresponds to the legal name.</u></p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans, CIC 71, CIC 75, <u>CIC09</u> and for CIC category 9 – Property, <u>and to any other asset that, due to their nature, are not held in custody.</u></p> <p><u>For assets where there is no custodian or when this item is not applicable, report “No custodian”.</u></p>
<u>C0051</u>	<u>Code of custodian</u>	<p><u>Identification of the custodian code using the Legal Entity Identifier (LEI) if available.</u></p> <p><u>If none is available this item shall not be reported.</u></p>
<u>C0052</u>	<u>Type of code of custodian</u>	<p><u>Identification of the type of code used for the “Code of custodian” item. One of the options in the following closed list shall be used:</u></p> <p><u>1 – LEI</u></p> <p><u>9 – None</u></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> <p>This item is not applicable for CIC <u>71 and 09</u> and CIC category <u>71 and 9 - property</u>.</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 CIC = 72, 73, 74, 75, 79, <u>09</u> and <u>CIC Category 8:- Mortgages and Loans</u>. This item is not applicable for CIC <u>71 and CIC</u> category <u>71 and 9 - Property</u>.</p>

		This item shall not be reported if item Quantity (C0060) is reported.
C0075	Valuation method	Financial instrument is valued by: 1 - market prices for that instrument 2 - marked-to-market 3 - market-consistent valuation not applicable.
C0080	Acquisition value	Total acquisition value for assets held, clean value without accrued interest.  Not applicable to CIC categories 7 <del>and 8</del> - <u>Cash and deposits and 8 - Mortgages and Loans and CIC 09.</u>
C0090	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing <del>securities</del> <u>assets</u> .
C0100	Market Asset Value	Market value of the assets

Information on assets

	ITEM	INSTRUCTION
C0002	Pension fund identification code	Identification code of the pension fund: Legal Entity Identifier ("LEI")  Only if the pension fund does not have a LEI code <u>and not in the scope of the mandatory individual reporting:</u> identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.
C0010	Asset ID Code	Asset ID code using: - ISO 6166 code of ISIN  Only if ISIN code is not available: - 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.  When the same Asset ID Code needs to be reported for one asset that is issued in 2 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"

		The asset ID code should be aligned with the asset code used in C0010.
C0020	Asset ID Code Type	<p>Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used:</p> <p>1 - ISO 6166 for ISIN code</p> <p>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 - BBGID (The Bloomberg Global ID)</p> <p>7 - Reuters RIC (Reuters instrument code)+</p> <p>8 - FIGI (Financial Instrument Global Identifier)</p> <p>9 - Other code by members of the Association of National Numbering Agencies</p> <p>99 - Code attributed</p> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "9/1"..</p> <p>The asset ID code should be aligned with the asset code used in C0020- <a href="#">of the template 'Information of positions held.</a></p>
C0130	Item Title	<p>Name of the asset (or the address in case of property).</p> <p>The following shall be considered:</p> <p>Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain "Loans to AMSB members" i.e. loans to the Administrative, Management and Supervisory Body ("AMSB") or "Loans to other natural</p>

		<p>persons”, according to its nature, as those assets are not required to be individualised. Loans to other than natural persons shall be reported line-by-line.</p> <p>This item is not applicable for CIC 95 – Plant and equipment (for own use) as those assets are not required to be individualised, CIC 71 and CIC 75: <u>(unless required by the national supervisory authority).</u></p> <p><u>For property please report the latitude &amp; longitude OR the country ISO Alpha-2 + postal code + city + street name + street number) of the property held.</u></p>
C0140	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/undertakings, the issuer name is the name of the fund manager.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> <li>- Regarding CIC category 4 – Collective Investments Undertakings, the issuer name is the name of the fund manager <u>(entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;</u></li> <li>- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity;</li> <li>- Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain “Loans to AMSB members” or “Loans to other natural persons”, according to its nature, as those assets are not required to be individualised;</li> <li>- Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to</li> </ul>



		<p>natural persons the information shall relate to the borrower;</p> <p>- This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</p>
C0150	Issuer Code	<p>Issuer code using the LEI. If LEI code is not available this item shall not be reported.</p> <p>The following shall be considered:</p> <p>Regarding CIC category 4 – Collective Investments Undertakings, the issuer code is the code of the fund manager <u>(entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;</u></p> <p>Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity</p> <p>Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower;</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property;</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p>
C0160	Type of issuer code	<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:</p> <p>1 – LEI</p> <p>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.</p> <p>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 <u>annex 1 of EC Regulation</u>). <u>For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 4 digits code for the class</u></p>

		<p><del>shall be used (e.g. 'K6411'). (EC) No 1893/2006). The</del> <u>For the remaining sections 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 'P' or 'P0111' would be acceptable).</u> <del>the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411').</del></p> <p>The following shall be considered:</p> <p>Regarding CIC category 4 – Collective Investments Undertakings, the issuer sector is the sector of the fund manager;</p> <p>Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity</p> <p>Regarding CIC <u>category 8</u> – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower;</p> <p>This item is not applicable for CIC 71, CIC <del>75</del><u>and 75, CIC 09</u> <u>and</u> CIC category 9 – Property;</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p>
C0180	Issuer Group	<p>Name of issuer's ultimate parent entity. For <u>collective investment funds undertakings the group relation relates to ultimate parent of the fund manager. (entity) should be reported.</u></p> <p><u>The ultimate parent is defined as the controlling enterprise of a group.</u></p> <p><u>Where a controlling enterprise and one or several controlled enterprises are combined under the common management of the controlling enterprise, they form a group; the individual enterprises are group member companies. Where a control agreement is in place between enterprises, or where one enterprise has been integrated into another, the enterprises are to be regarded as enterprises combined under common management. The assumption is that a</u></p>

controlled enterprise forms a group with the controlling enterprise.

Where legally independent enterprises are combined under common management without one enterprise being controlled by the other, they likewise form a group of enterprises; the individual enterprises are group member companies.

The ultimate parent should be understood at least as ultimate consolidation entity, defined as the highest level legal entity preparing consolidated financial statements (including the expectation of the national supervisory authority in this area).

When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name. The following shall be considered:

Regarding CIC category 4 – Collective Investments Undertakings, the group relation relates to ultimate parent of the fund manager (entity) should be reported;

Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity

Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower;

This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons)

This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 – Property.

This item is not applicable for bonds issued by:

– a central government

– a local government,

– a government agency,

– a central bank,

– the group/entity itself,

– a supranational organisation (as long as no issuer group exists).

C0190	Issuer Group Code	<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>The following shall be considered:</p> <p>Regarding CIC category 4 – Collective Investments Undertakings, the <del>group relation relates to ultimate parent of</del> the fund manager <u>(entity) should be reported;</u></p> <p>Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity</p> <p>Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower;</p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons)</p> <p>This item is not applicable for CIC 71, CIC 75, <del>CIC 09</del> and CIC category 9 – Property.</p> <p><u>This item is not applicable for bonds issued by:</u></p> <ul style="list-style-type: none"> <li><u>– a central government</u></li> <li><u>– a local government,</u></li> <li><u>– a government agency,</u></li> <li><u>– a central bank,</u></li> <li><u>– the group/entity itself,</u></li> <li><u>– a supranational organisation (as long as no issuer group exists).</u></li> </ul>
C0200	Type of issuer group code	<p>Code used for the “Issuer Group Code” item: 1 - LEI 9 - None</p> <p><del>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</del></p> <p><del>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</del></p>
C0210	Issuer Country	ISO 3166-1 alpha-2 code of the country of localisation of the issuer.

		<p>The localisation of the issuer is assessed by the address of the entity issuing the asset. The following shall be considered:</p> <p>Regarding CIC category 4 – Collective Investments Undertakings, the issuer country is the country <del>is relative to of</del> the fund manager; <del>(entity)</del>;</p> <p>Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity</p> <p>Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower;</p> <p>This item is not applicable <del>for CIC 71, CIC 75 and CIC category 9 – Property;</del> <u>to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</u></p> <p>This item is not applicable <del>to for CIC 71, CIC 75, CIC 09 and CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</del> <u>9 – Property;</u></p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> <li>- ISO 3166-1 alpha-2 code;</li> <li>- XA: Supranational issuers (<u>public institutions established by a commitment between national states, e.g. issued by a multilateral development bank as referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013, with exemption of 'European Union Institutions'</u>);</li> <li>- EU: European Union Institutions (<u>as defined in Title III Article 13 of the Treaty (2016/C 202/01)</u>).</li> </ul>
C0220	Currency	<p>ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 75, <u>CIC 09</u> and for CIC 95 Plant and equipment (for own use) for the same reason;</p> <p>Regarding CIC Category 9 - <u>Property</u>, excluding CIC 95 Plant and equipment (for</p>

		own use), the currency corresponds to the currency in which the investment was made.
C0230	CIC	Complementary Identification Code used to classify assets.
C0240	Alternative investment	Alternative investment (Art. 4 (1) of Directive 2011/61/EU (AIFMD)): 1 - Alternative investment 2 - No alternative investment
<u>C0241</u>	<u>Bail-in rules</u>	<u>Identify if the asset is subject to bail-in rules, in line with Art. 43 and 44 of the Directive 2014/59/EU (the Bank Recovery and Resolution Directive - BRRD). One of the options in the following closed list shall be used:</u> <u>1 – Yes;</u> <u>2 – No;</u> <u>9 – Not applicable.</u>
<u>C0242</u>	<u>Regional Governments and Local Authorities (RGLA)</u>	<u>Identify assets issued or guaranteed by Regional Governments and Local Authorities (RGLA) listed and not listed in the ITS (EU) 2015/2011, regarding assets classifiable with CIC 13 and 14. One of the options in the following closed list shall be used:</u> <u>1 – Listed in the ITS;</u> <u>2 – Not listed in the ITS;</u> <u>9 – Not applicable.</u>
<u>C0243</u>	<u>Crypto-assets</u>	<u>Identify assets linked to crypto-assets.</u> <u>Crypto-asset means a digital representation of value or rights which may be transferred and stored electronically, using distributed ledger technology or similar technology.</u> <u>One of the options in the following closed list shall be used:</u> <u>1 – Electronic money token - a type of crypto-asset the main purpose of which is to be used as a means of exchange and that purports to maintain a stable value by referring to the value of a fiat currency that is legal tender;</u> <u>2 – Asset-referenced token - a type of crypto-asset that purports to maintain a stable value by referring to the value of several fiat currencies that are legal tender, one or</u>

		<p><u>several commodities or one or several crypto-assets, or a combination of such assets;</u></p> <p><u>3- Utility token - a type of crypto-asset which is intended to provide digital access to a good or service, available on DLT, and is only accepted by the issuer of that token;</u></p> <p><u>4 - Other crypto-assets</u></p> <p><u>5 - No.</u></p>
<u>C0244</u>	<u>Property type</u>	<p><u>Identify property type, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps (ESRB/2019/3).</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 - Residential, e.g. multi-household premises;</u></p> <p><u>2 - Retail, e.g. hotels, restaurants, shopping malls;</u></p> <p><u>3 - Offices, e.g. a property primarily used as professional or business offices;</u></p> <p><u>4 - Industrial, e.g. property used for the purposes of production, distribution and logistics;</u></p> <p><u>5 - Other types of commercial property;</u></p> <p><u>9 - Not applicable.</u></p> <p><u>This item is only applicable to CIC category 9 - Property</u></p>
<u>C0245</u>	<u>Property location</u>	<p><u>Identify property location, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps (ESRB/2019/3).</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 - Prime;</u></p> <p><u>2 - Non-prime;</u></p> <p><u>9 - Not applicable.</u></p> <p><u>This item is only applicable to CIC category 9 - Property</u></p>
<u>C0246</u>	<u>Infrastructure investment</u>	<p><u>Identify if the asset is an infrastructure investment</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 - Not an infrastructure investment;</u></p>

		<p><u>2 – Infrastructure non-qualifying: government Guarantee</u> (Government, Central bank, Regional government or local authority);</p> <p><u>3 – Infrastructure non-qualifying: Government Supported</u> including Public Finance initiative (Government, Central bank, Regional government or local authority);</p> <p><u>4 – Infrastructure non-qualifying: Supranational</u> Guarantee/Supported (ECB, Multilateral development bank, International organisation);</p> <p><u>9 – Infrastructure non-qualifying: Other non-qualifying infrastructure loans or investments, not classified under the above categories;</u></p> <p><u>12 – Infrastructure qualifying: Government Guarantee (Government, Central bank, Regional government or local authority);</u></p> <p><u>13 – Infrastructure qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority);</u></p> <p><u>14 – Infrastructure qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation);</u></p> <p><u>19 – Infrastructure qualifying: Other qualifying infrastructure investments, not classified in the above categories;</u></p> <p><u>20 – European Long-Term Investment Fund (ELTIF investing in infrastructure assets and ELTIF investing in other – non infrastructure – assets).</u></p>
C0250	External rating	<p>Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI). Applicable at least to CIC categories 1 - <u>Government bonds</u>, 2 - <u>Corporate bonds</u>, 5, <del>and</del> - <u>Structured notes</u>, 6 - <u>Collateralised securities</u> and 8 <del>(</del> - <u>Mortgages and Loans</u>, (other than mortgages and loans to natural persons), where available.</p> <p>If an issue rating is not available the item should be left blank.</p>



C0260	Nominated ECAI	<p>Credit assessment institution (ECAI) giving the external rating, by using the name of the ECAI as published on ESMA's website. <u>In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies).</u></p> <p>This item shall be reported when External rating (C0250) is reported.</p> <p>Applicable at least to CIC categories 1 - <u>Government bonds</u>, 2 - <u>Corporate bonds</u>, 5 - <u>Structured notes</u>, 6 - <u>Collateralised securities</u> and 8 <del>(</del> <u>Mortgages and Loans</u>, (other than mortgages and loans to natural persons), where available.</p>
C0270	Duration	<p>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, <u>but the probability of the call option being exercised shall be taken into account.</u> The duration shall be calculated based on economic value.</p> <p>Only applies to CIC categories 1 - <u>Government bonds</u>, 2 - <u>Corporate bonds</u>, 4 - <u>Collective Investments Undertakings</u> (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5 <del>and</del> <u>6 - Structured notes and 6 - Collateralised securities.</u></p> <p><u>For variable interest rate bonds or loans, duration should be equivalent to the modified duration of a fixed interest rate bond or loan of the same maturity and with coupon payments equal to the forward interest rate;</u></p> <p><u>When determining the duration of bonds and loans with call options IORPs should take into account that they may not be called by the borrower in the event that its creditworthiness deteriorates, credit spreads widen or interest rates increase.</u></p>

C0280	Maturity date	<p>ISO 8601 (yyyy-mm-dd) code of the maturity date.</p> <p>For perpetual securities use "9999-12-31"  Only applicable for CIC categories 1 – <u>Government bonds</u>, 2 – <u>Corporate bonds</u>, 5 – <u>Structured notes</u>, 6 – <u>Collateralised securities</u>, and 8 – <u>Mortgages and Loans</u>, CIC 74 and CIC 79.</p> <p>It corresponds always to the maturity date, even for callable securities.</p> <p>For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported.</p>
C0370	Unit price	Market price per unit.
C0380	Unit percentage of par amount price	Percentage of the aggregated nominal amount.

**Investment funds Collective investment undertakings - look through approach (PF.06.03.24)**

For the purposes of providing individual information at Member State level, NCAs shall submit the following information on an annual basis. Only those IORPs that are included in the scope of the mandatory individual reporting as referred to in Article 1.13 of Decision XX/XXX are required to report this template.

In the template 'collective investment undertakings - look through approach' (PF.06.03.24), the following information about all collective investment undertakings held shall be reported, if the total value invested in collective investment undertakings exceeds 10% of the total value of investments. The look-through information may cover only 90% of the total value of the collective investment undertakings. In that case, the remaining 10% (non-material residual values) shall be reported in PF.06.03.24 as 'CIC 4', country 'AA' and "Aggregated currencies due to application of threshold".

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010	Collective Investments Undertaking ID Code	Asset ID code using: - ISO 6166 code of ISIN  Only if ISIN code is not available: - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed, when other recognised codes 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: 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 Pension fund

C0030	Underlying asset category	<p>Asset categories, receivables and derivatives within the investment fund:</p> <ul style="list-style-type: none"> <li>1 - Government bonds</li> <li>2 - Corporate bonds</li> <li>3L - Listed equity</li> <li>3X - Unlisted equity</li> <li><del>4 - Investment funds</del></li> <li><u>4 - Collective investment undertakings</u></li> <li>5 - Structured notes</li> <li>6 - Collateralised securities</li> <li>7 - Cash and deposits</li> <li>8 - Mortgages and loans</li> <li>9 - Properties</li> <li>0 - Other investments (including receivables)</li> <li>A - Futures</li> <li>B - Call Options</li> <li>C - Put Options</li> <li>D - Swaps</li> <li>E - Forwards</li> <li>F - Credit derivatives</li> <li>L - Liabilities</li> </ul> <p>When the look-through applies to a fund of funds, category "4 - Investment fund/share Units" shall be used only for non-material residual values.</p>
C0040	Country of issue	<p>Country of localisation of the issuer, 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"> <li>- ISO 3166-1 alpha-2 code</li> <li>- XA: Supranational issuers</li> <li>- EU: European Union Institutions</li> <li>- AA: aggregated countries due to application of threshold</li> </ul> <p><del>This item is not applicable to Categories 8 and 9 as reported in C0030.</del></p>
C0050	Currency	<p>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:</p>

		<p>1 - Reporting currency  2 - Foreign currency  3 - Aggregated currencies due to application of threshold.</p>
C0060	Total amount	<p>Total amount invested by asset category, country and currency through <u>collective investment funds</u> <u>undertakings</u>.</p> <p>For liabilities (L) a positive amount shall be reported. However, when reporting derivatives (A to F) if the amount corresponds to a liability it shall be reported as a negative amount.</p> <p>Therefore, for derivatives, the total amount can be positive (if an asset) or negative (if a liability).</p>

## **Open derivatives (PF.08.01.24, PF.08.01.26)**

This section relates to quarterly and annual submission of information for individual entities and aggregate reporting. Only those IORPs that are included in the scope of the mandatory individual reporting as referred to in Article 1.13 of Decision XX/XXX are required to report this template quarterly.

The derivatives categories referred to in this template are the ones defined in Annex IV – Assets Categories of this Regulation and references to CIC codes refer to Annex VI – CIC table of this Regulation. This template contains an item-by-item list of derivatives held directly by the undertaking (i.e. not on a look-through basis), classifiable as asset categories A to F.

Derivatives are considered assets if their market value is positive or zero. They are considered liabilities if their market 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 with all three 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.

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

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

In particular, for derivatives that have more than a pair of currencies, it shall be split into the pair components and reported in different rows.

On the table Information on derivative, each derivative shall be reported separately, with one row for each derivative, filling in all variables requested in that table.

The information regarding the External rating (C0290) and Nominated ECAI (C0300) may be limited (not reported) in the following circumstances:

- a) through a decision of the national supervisory authority under Article 35 (6) and (7) of the Directive 2009/138/EC; or
- b) through a decision of the national supervisory authority in the cases where the IORPs have in place outsourcing arrangements in the area of investments that lead to this specific information not being available directly to the undertaking.

<u>Information on positions held</u>		
	<u>ITEM</u>	<u>INSTRUCTIONS</u>
<u>C0001</u>	<u>Line identification</u>	<u>Artificial column code assuring uniqueness of a row</u>
<u>C0002</u>	<u>Pension fund identification code</u>	<u>Identification code of the pension fund:</u> <u>– Legal Entity Identifier (“LEI”)</u> <u>Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</u>
<u>C0010</u>	<u>Derivative ID Code and Type of code</u>	<u>This information combines data about Derivative ID Code (columns C0010 and C0110 from BoS decision) and Derivative ID Code Type (columns C0020 and C0120 from BoS decision) Derivative ID code using:</u> <u>- _____ ISO 6166 code of ISIN</u> <u>Only if ISIN code is not available:</u> <u>- _____ Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</u> <u>- _____ Code attributed, when other recognised codes are not available.</u> <u>This code must be unique and kept consistent over time.</u>

		<p><u>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”.</u></p> <p><u>Type of ID Code used for the “Derivative ID Code” item:</u></p> <p><u>1 _____ - ISO 6166 for ISIN code</u></p> <p><u>2 _____ - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</u></p> <p><u>3 _____ - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</u></p> <p><u>4 _____ – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</u></p> <p><u>5 _____ - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</u></p> <p><u>6 _____ - BBGID (The Bloomberg Global ID)</u></p> <p><u>7 _____ - Reuters RIC (Reuters instrument code)</u></p> <p><u>8 _____ – FIGI (Financial Instrument Global Identifier)</u></p> <p><u>9 _____ - Other code by members of the Association of National Numbering Agencies</u></p> <p><u>99 - Code attributed</u></p> <p><u>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”. In this case Derivative ID Code Type shall refer to option 99 and the option of the original Derivative ID Code, as in the following example for which the code reported was ISIN code _____ +currency: “99/1”.</u></p>
<p><u>C0011</u></p>	<p><u>Unique Transactions Identifier</u></p>	<p><u>Identify the Trade IDs used in the trade reports to trade repositories according to Regulation (EU) No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories. As many Trade IDs as needed to build the position being reported should be reported in this item. The trade IDs shall be reported separated by commas.</u></p>



<u>C0030</u>	<u>Portfolio/pension scheme type</u>	<p><u>Financial instrument is linked to a specific portfolio, which ID is to be reported here; - or if not attributable to a specific portfolio, it is linked to a scheme type:</u></p> <p><u>1 – DB scheme</u></p> <p><u>2 – DC scheme</u></p> <p><u>3 –cannot be allocated to a scheme type or specific portfolio</u></p> <p><u>4 - cannot be allocated to occupational or personal pension portfolio</u></p>
<u>C0090</u>	<u>Instrument underlying the derivative</u>	<p><u>ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the IORPs’ portfolio. An index is considered a single instrument and shall be reported.</u></p> <p><u>Identification code of the instrument underlying the derivative using the following priority:</u></p> <ul style="list-style-type: none"> <li><u>– ISO 6166 code of ISIN when available;</u></li> <li><u>– Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) ;</u></li> <li><u>– Code attributed by the undertaking for the underlying instrument when the options above are not available, and must be unique and consistent over time for that instrument;</u></li> <li><u>– “Multiple assets/liabilities”, if the underlying assets or liabilities are more than one.</u></li> </ul> <p><u>If the underlying is an index, then the code of the index shall be reported.</u></p>
<u>C0110</u>	<u>Use of derivative</u>	<p><u>Describe the use of the derivative (micro / macro hedge, efficient portfolio management).</u></p> <p><u>Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability.</u></p> <p><u>Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities.</u></p> <p><u>Efficient portfolio management refers usually to operations where the manager wishes to improve a portfolio’ income by exchanging a (lower) cash–flow pattern by another with a higher value, using a derivative or set of derivatives, without changing the asset’ portfolio composition, having a lower investment amount and less transaction costs.</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <ul style="list-style-type: none"> <li><u>1 – Micro hedge</u></li> <li><u>2 – Macro hedge</u></li> <li><u>3 – Matching assets and liabilities cash–flows used in the context of matching adjustment portfolios</u></li> <li><u>4 – Efficient portfolio management, other than “Matching assets and liabilities cash–flows used in the context of matching adjustment portfolios”</u></li> </ul>

C0130	<u>Notional amount of the derivative</u>	<p><u>The amount covered or exposed to the derivative, reported in the original currency.</u></p> <p><u>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.</u></p> <p><u>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.</u></p>
C0140	<u>Buyer/Seller</u>	<p><u>Only for futures and options, swaps and credit derivatives contracts.</u></p> <p><u>Identify whether the derivative contract was bought or sold.</u></p> <p><u>The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows.</u></p> <p><u>A seller of a swap owns the security or notional amount at the contract inception and agrees to deliver during the contract term that security or notional amount, including any other outflows related to the contract, when applicable.</u></p> <p><u>A buyer of a swap will own the security or the notional amount at the end of the derivatives contract and will receive during the contract term that security or notional amount, including any other inflows related to the contract, when applicable.</u></p> <p><u>One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps:</u></p> <p><u>1 – Buyer</u> <u>2 – Seller</u></p> <p><u>For interest rate swaps one of the options in the following closed list shall be use:</u></p> <p><u>3 – FX–FL: Deliver fixed–for–floating</u> <u>4 – FX–FX: Deliver fixed–for–fixed</u> <u>5 – FL–FX: Deliver floating–for–fixed</u> <u>6 – FL–FL: Deliver floating–for–floating</u></p>
C0150	<u>Premium paid to date</u>	<p><u>The payment made (if bought), for options and also up–front and periodical premium amounts paid for swaps, since the moment the undertaking entered in the derivative.</u></p>
C0160	<u>Premium received to date</u>	<p><u>The payment received (if sold), for options and also up–front and periodical premium amounts received for swaps, since the moment the undertaking entered in the derivative.</u></p>
C0170	<u>Number of contracts</u>	<p><u>Number of similar derivative contracts reported in the line. It shall be the number of contracts entered into. For Over–The–Counter derivatives, e.g., one swap contract, “1” shall be reported, if ten swaps with the same characteristics, “10” shall be reported.</u></p> <p><u>The number of contracts can be non-integer, when there’s a need to split contracts.</u></p>

		<u>The number of contracts shall be the ones outstanding at the reporting date.</u>
<u>C0180</u>	<u>Contract size</u>	<p><u>Number of underlying assets in the contract (e.g. for equity futures it is the number of equities to be delivered per derivative contract at maturity, for bond futures it is the reference amount underlying each contract).</u></p> <p><u>The way the contract size is defined varies according with the type of instrument. For futures on equities it is common to find the contract size defined as a function of the number of shares underlying the contract.</u></p> <p><u>For futures on bonds, it is the bond nominal amount underlying the contract.</u></p> <p><u>Only applicable for futures and options.</u></p>
<u>C0190</u>	<u>Maximum loss under unwinding event</u>	<p><u>Maximum amount of loss if an unwinding event occurs. Applicable to CIC category F.</u></p> <p><u>Where a credit derivative is 100% collateralised, the maximum loss under an unwinding event is zero.</u></p>
<u>C0200</u>	<u>Swap outflow amount</u>	<p><u>Amount delivered under the swap contract (other than premiums), during the reporting period. Corresponds to interest paid for interest rate swaps and amounts delivered for currency swaps, credit swaps, total return swaps and other swaps.</u></p> <p><u>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</u></p>
<u>C0210</u>	<u>Swap inflow amount</u>	<p><u>Amount received under the swap contract (other than premiums), during the reporting period. Corresponds to interest received for interest rate swaps and amounts received for currency swaps, credit swaps, total return swaps and other swaps.</u></p> <p><u>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</u></p>
<u>C0220</u>	<u>Initial date</u>	<p><u>Identify the ISO 8601 (yyyy-mm-dd) code of the date when obligations under the contract come into effect.</u></p> <p><u>When various dates occur for the same derivative, report only the one regarding the first trade date of the derivative and only one row for each derivative (no different rows for each trade) reflecting the total amount invested in that derivative considering the different dates of trade.</u></p> <p><u>In case of novation, the novation date becomes the trade date for that derivative.</u></p>

<u>C0230</u>	<u>Duration</u>	<u>Derivative duration, defined as the residual modified duration, for derivatives for which a duration measure is applicable. Calculated as the net duration between in and out flows from the derivative, when applicable.</u>
<u>C0240</u>	<u>Market value</u>	<u>Market value of the assets</u>
<u>C0250</u>	<u>Valuation method</u>	<u>Identify the valuation method used when valuing derivatives. One of the options in the following closed list shall be used:</u>  <u>1 - market prices for that instrument</u> <u>2 - marked-to-market</u> <u>3 - market-consistent valuation not applicable.</u>

**Information on derivatives**

	<b><u>ITEM</u></b>	<b><u>INSTRUCTIONS</u></b>
<u>C0002</u>	<u>Pension fund identification code</u>	<u>Identification code of the pension fund:</u> <u>– Legal Entity Identifier (“LEI”)</u>  <u>Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</u>

0010	<u>Derivative ID Code and Type of code</u>	<p><u>This information combines data about Derivative ID Code (columns C0010 and C0110 from BoS decision) and Derivative ID Code Type (columns C0020 and C0120 from BoS decision) Derivative ID code using:</u></p> <p><u>- ISO 6166 code of ISIN</u></p> <p><u>Only if ISIN code is not available:</u></p> <p><u>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</u></p> <p><u>- Code attributed, when other recognised codes are not available. This code must be unique and kept consistent over time.</u></p> <p><u>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”.</u></p> <p><u>Type of ID Code used for the “Derivative ID Code” item:</u></p> <p><u>1 - ISO 6166 for ISIN code</u></p> <p><u>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</u></p> <p><u>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</u></p> <p><u>4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</u></p> <p><u>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</u></p> <p><u>6 - BBGID (The Bloomberg Global ID)</u></p> <p><u>7 - Reuters RIC (Reuters instrument code)</u></p> <p><u>8 – FIGI (Financial Instrument Global Identifier)</u></p> <p><u>9 - Other code by members of the Association of National Numbering Agencies</u></p> <p><u>99 - Code attributed</u></p> <p><u>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”. In this case Derivative ID Code Type shall refer to option 99 and the option of the original Derivative ID Code, as in the following example for which the code reported was ISIN code+currency: “99/1”.</u></p>
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<u>C0260</u>	<u>Counterparty Name</u>	<p><u>Name of the counterparty of the derivative. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</u></p> <p><u>The following shall be considered:</u></p> <ul style="list-style-type: none"> <li>- <u>Name of the exchange market for exchanged traded derivatives; or</u></li> <li>- <u>Name of Central Counterparty ("CCP") for Over-The-Counter derivatives where they are cleared through a CCP;</u> <u>or</u></li> <li>- <u>Name of the contractual counterparty for the other Over-The-Counter derivatives.</u></li> </ul>
<u>C0270</u>	<u>Counterparty Code</u>	<p><u>Identification code of the counterparty using the following priority:</u></p> <ul style="list-style-type: none"> <li>- <u>Legal Entity Identifier (LEI) when available</u></li> <li>- <u>Code attributed by the undertaking, when the LEI is not available, and must be consistent over time.</u></li> </ul> <p><u>This item is applicable to all counterparties, including for derivatives cleared through a central counterparty.</u></p>
<u>C0280</u>	<u>Type of counterparty code</u>	<p><u>Identification of the code used for the "Counterparty Code" item. One of the options in the following closed list shall be used:</u></p> <ul style="list-style-type: none"> <li><u>1 – LEI</u></li> <li><u>2 – CA (for codes attributed by the IORP)</u></li> </ul>
<u>C0290</u>	<u>External rating</u>	<p><u>Only applicable to Over-The-Counter derivatives.</u></p> <p><u>The rating of the counterparty of the derivative at the reporting reference date as provided by the nominated credit assessment institution (ECAI).</u></p> <p><u>If an issuer rating is not available, the item should be left blank.</u></p>
<u>C0300</u>	<u>Nominated ECAI</u>	<p><u>Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the following name of the ECAI as published on ESMA's website. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies).</u></p> <p><u>This item shall be reported when External rating (C0290) is reported.</u></p>

<u>C0330</u>	<u>Counterparty group</u>	<p><u>Only applicable to Over–The–Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</u></p> <p><u>Name of the ultimate parent entity of counterparty. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</u></p>
<u>C0340</u>	<u>Counterparty group code</u>	<p><u>Only applicable to Over–The–Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</u></p> <p><u>Identification code of the counterparty using the following priority:</u></p> <ul style="list-style-type: none"> <li><u>– Legal Entity Identifier (LEI) when available</u></li> <li><u>– Code attributed by the undertaking, when the LEI is not available, and must be consistent over time</u></li> </ul> <p><u>When non-applicable, this item shall not be reported.</u></p>
<u>C0350</u>	<u>Type of counterparty group code</u>	<p><u>Identification of the code used for the “Counterparty group Code” item. One of the options in the following closed list shall be used:</u></p> <ul style="list-style-type: none"> <li><u>1 – LEI</u></li> <li><u>2 – CA (for codes attributed by the undertaking)</u></li> <li><u>9 – None</u></li> </ul>
<u>C0360</u>	<u>Contract name</u>	<u>Name of the derivative contract.</u>
<u>C0370</u>	<u>Currency</u>	<u>Identify the ISO 4217 alphabetic code of the currency of the derivative, i.e., currency of the notional amount of the derivative (e.g.: option having as underlying an amount in USD, currency for which the notional amount is expressed contractually for FX swap, etc.).</u>
<u>C0371</u>	<u>Currency of price</u>	<u>Identify the ISO 4217 alphabetic code of the currency of the price of the derivative, i.e., currency of the amount exchanged against the notional amount of the derivative.</u>
<u>C0380</u>	<u>CIC</u>	<u>Complementary Identification Code used to classify assets, as set out in Annex – VI CIC Table of this Regulation. When classifying derivatives using the CIC table, IORPs shall take into consideration the most representative risk to which the derivative is exposed to.</u>
<u>C0390</u>	<u>Trigger value</u>	<p><u>Reference price for futures, strike price for options (for bonds, price shall be a percentage of the par amount), currency exchange rate or interest rate for forwards, etc.</u></p> <p><u>Not applicable to CIC D3 – Interest rate and currency swaps. For CIC F1 – Credit default swaps it shall not be completed if not possible.</u></p> <p><u>In the case of more than one trigger over time, report the next trigger occurring.</u></p> <p><u>When the derivative has a range of trigger values, report the set separated by comma ‘,’ if the range is not continuous and report the range separated by ‘-’ if it is continuous.</u></p>

<u>C0400</u>	<u>Unwind trigger of contract</u>	<p><u>Identify the event that causes the unwinding of the contract, out of the regular expiration or term conditions. One of the options in the following closed list shall be used:</u></p> <p><u>1 _____ – Bankruptcy of the underlying or reference entity</u>  <u>2 _____ – Adverse fall in value of the underlying reference asset</u>  <u>3 _____ – Adverse change in credit rating of the underlying assets or entity</u>  <u>4 _____ – Novation, i.e. the act of replacing an obligation under the derivative with a new obligation, or replacing a party of the derivative with a new party</u>  <u>5 _____ – Multiple events or a combination of events</u>  <u>6 _____ – Other events not covered by the previous options</u>  <u>9 – No unwind trigger _____</u></p>
<u>C0430</u>	<u>Maturity date</u>	<u>Identify the contractually defined ISO 8601 (yyyy-mm-dd) code of the date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc.</u>
<u>C0440</u>	<u>Swap delivered</u>	<u>Identify what the undertaking delivers under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).</u>
<u>C0450</u>	<u>Swap received</u>	<u>Identify what the undertaking receives under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).</u>

### **Investment income (PF.09.02.24)**

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis.

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010-C0040/R0010	Dividends	Dividends received, including from assets that have been sold or matured.
C0010-C0040/R0020	Interest	Interest payments received, including from assets that have been sold or matured or when the coupon is received.
C0010-C0040/R0030	Rent	Rent payments received from renting out real estate or other property, plants or equipment.
C0010-C0040/R0040	Realised gains and losses	Realised capital gains and losses carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at



		purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0050	Unrealised gains and losses	Unrealised capital gains and losses, not carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0060	Other investment income	Other investment income, not mentioned elsewhere.
C0010-C0040/R0070	Total investment income	Total value of investment income (code 48 01 0 according to Annex I of Regulation 250/2009).

### Changes in technical provisions (PF.29.05.24)

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis and for DB schemes only.

	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Opening technical provision	Value of technical provisions in the opening balance sheet of the reporting period.
C0010-C0040/R0020	Past service cost	Accrual of obligations during the reporting period.
C0010-C0040/R0030	Change in discount rate	Effect of unwinding of the discount rate and any change in the discount rate used.
C0010-C0040/R0040	Experience adjustments	Changes in assumptions based on experience.
C0010-C0040/R0050	Other changes	Other changes not mentioned elsewhere.
C0010-C0040/R0060	Closing technical provisions	Value of technical provisions at the end of the reporting period.

## Actuarial basis

This reflects the third options as described in the cash-flows below and in the cover note of the consultation

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
<u>C0060/R0070</u>	Discount rate	<u>Single Discount rate used for the valuation of technical provisions as a single discount rate or can be derived into a single discount rate at the end of the reporting period. The derivation refers to those entities making use of spot rates or multiple discount rates but for which a single discount rate could be established which approximates the results of the vector of discount rates.</u>
<u>C0010-C0030/R0070</u> <u>C0060/R0071</u>	Discount rate <u>sensitivity +1 bp</u>	<u>Sensitivity analyse: Change of the value of technical provisions when the discount rate used for the valuation of technical provisions as a single discount rate or which can be derived into a single discount rate increases by 1 basis point.</u>
<u>C0010-C0030/R0080</u> <u>C0060/R0072</u>	Range of discount rates Discount rate <u>sensitivity -1 bp</u>	<u>Sensitivity analyse: Change of the value of technical provisions when the discount rate used for the valuation of technical provisions as a single discount rate or which can be derived into a single discount rate decreases by 1 basis point.</u>
<u>C0050-C0070/R0080</u>	<u>Multiple discount rates</u>	<u>If multiple discount rates are used to calculate the technical provisions and those cannot be derived into a single discount rate, the minimum, maximum and medium discount rates are requested here.</u>
<u>C0050-C0070/R0081</u>	<u>Multiple discount rate sensitivity +1 bp</u>	<u>Sensitivity analysis: Change of the value of technical provisions when the minimum, medium or maximum discount rate used for the valuation of technical provisions increases by 1 basis point.</u>
<u>C0050-C0070/R0082</u>	<u>Multiple discount rate sensitivity -1 bp</u>	<u>Sensitivity analysis: Change of the value of technical provisions when the minimum, medium or maximum discount rate used for the valuation of technical provisions decreases by 1 basis point.</u>
<u>C0080-C0110/R0090</u>	<u>Spot rates</u>	<u>The current discount rate and the spot rates at 5, 10, 20 years used to calculate the technical provisions.</u>
<u>C0080-C0110/R0091</u>	<u>Spot rate sensitivity +1 bp</u>	<u>Sensitivity analysis of the increase of the discount rate of one basis point in the spot rates.</u>

<u>C0080-C0110/R0092</u>	<u>Spot rate sensitivity -1 bp</u>	<u>Sensitivity analysis of the decrease of the discount rate of one basis point in the spot rates.</u>
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### **Cash-Flows (PF.29.06.24)**

For the purposes of providing individual information at Member State level, NCAs shall submit the following information on an annual basis and for DB schemes only. Only those IORPs that are included in the scope of the mandatory individual reporting as referred to in Article 1.13 of Decision XX/XXX are required to report this template.

Only cash flows relating to current members and beneficiaries should be considered ('closed modelling'), notwithstanding that cash flows for security and benefit adjustment mechanisms may depend on a national 'open modelling' approach.

Cash flows should be projected over the full lifetime of the pension obligations.

Cash flows projections should be consistent with existing national IORP systems, including the national supervisory framework.

Cash flows should include the following items:

- unconditional benefit payments, expenses and contributions;
- conditional and discretionary benefits;
- other net cash flows, e.g. from reinsurance

EIOPA suggest three alternative methods to be included in the consultation paper. The first one can be found in the annotated templates and follows for an approach similar as the approach included in the tri-annual stress test.

Cash flow projections should reflect expected realistic future demographic, legal, medical, technological, social or economic developments over the lifetime of the pension obligations

Mortality tables may differ between IORPs as mortality rates are different between member states as well as between different IORPs within one Member State, given the individual structure of the population of members and beneficiaries. However, the cash flow projections should be based on appropriate and recent mortality tables and include a future trend in mortality rates.

Cash flow projections may be carried out by grouping obligations.

The projection horizon used in the calculation of the best estimate should cover the full lifetime of all the cash in- and out-flows required to settle the obligations related to existing pension schemes / contracts on the date of the valuation, unless an accurate valuation can be achieved otherwise.

The determination of the lifetime of pension obligations should be based on up-to-date and credible information and realistic assumptions about when the existing pension obligations will be discharged or cancelled or expired.

IORPs may not be able to perform stochastic valuations of non-unconditional benefits over the full lifetime of the pension obligations due to model restrictions. In that case IORPs may apply simplifications with regard to the projection horizon,

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
<u>C0010/R0010– R01000</u>	<u>Cash in-flows (future contributions, excluding future sponsor support)</u>	<u>The values of future (potential) cash in-flows. This shall include all incoming cash flows, relating to obligations of the IORP recognised in the calculation of technical provisions.</u>
<u>C0020/R0010– R01000</u>	<u>Cash out-flows (unconditional benefits excl. future benefit reductions or pure conditional benefits excl. ex ante benefit reductions)</u>	<u>The values of future (potential) cash out-flows. This shall include all outgoing cash flows, relating to unconditional obligations of the IORP as recognised in the calculation of technical provisions.</u>
<u>C0030/R0010– R01000</u>	<u>Cash out-flows (expenses)</u>	<u>Expected value of the potential future expenses. This should take into account all cash flows arising from expenses that will incur in servicing all future obligations related to existing pension schemes/contracts.</u> <u>It includes:</u>

		<ul style="list-style-type: none"> <li>• <u>Expenses in respect of (re)insurance contracts and special purpose vehicles</u></li> <li>• <u>allocated and overhead expenses<sup>1</sup></u></li> </ul> <p>It does not include:</p> <ul style="list-style-type: none"> <li>• <u>Expenses born by the employer</u></li> </ul>
<u>C0040/R0010–R01000</u>	<u>Conditional benefits</u>	<p><u>Expected values of the (potential) conditional benefits. 'Conditional benefits' are benefits which are granted based on certain "objective" conditions without a realistic discretionary power of the IORP to deviate from that policy. This means that conditional benefits have a payoff that can be objectively linked to some observable realisation. The following examples of conditional benefits may illustrate the concept:</u></p> <p><u>(a) Benefits that are granted on the basis of legally or contractually established policies which only contain certain "objective" conditions;</u></p> <p><u>(b) Benefits that are legally or contractually based on the performance of the contract, the IORP or a defined set of assets;</u></p> <p><u>(c) Benefits that are subject to an ex-ante benefit adjustment mechanism, i.e. a mechanism based on a contract concluded beforehand and which describes precisely under which conditions and to which extent adjustments will take place; and</u></p> <p><u>(d) Benefits that are granted on the basis of a specified policy of adjusting the accrued benefits without a realistic discretionary power of the IORP to deviate from that policy.</u></p>
<u>C0050/R0010–R01000</u>	<u>Discretionary benefits</u>	<p><u>Expected values of the (potential) discretionary benefits. 'Discretionary benefits' are benefits which are either granted based only on a "subjective" decision making process or based on "objective" conditions as part of a "subjective" decision making process in which the IORP has a realistic discretionary power to deviate from the conditions. The results of this process are not concluded beforehand, but the fact that there is such a process may be. The granting of those benefits can be based upon financial or</u></p>

<sup>1</sup> Allocated expenses are those expenses which the IORP incurs in servicing pension obligations and which are directly assignable to the source of expense. Overhead expenses comprise all other expenses which the IORP incurs in servicing pension obligations.

		<u>demographic developments, but does not have any a-priori link to these developments. Discretionary benefits are typically granted by means of a periodical decision of the IORP based on non-formalised criteria.</u> <u>Assumptions about the granting of discretionary benefits should take the relevant and material characteristics of the mechanism for their distribution into account.</u>
<u>C0060/R0010–R01000</u>	<u>Other cash flows</u>	<u>Any other potential cash-flows, not included in the C0010-C0080.</u>

A second approach –is a simplified version. It should include future contributions, excluding future sponsor support unconditional benefits excl. future benefit reductions or pure conditional benefits excl. ex ante benefit reduction expenses) Conditional benefits, Discretionary benefits and other cash flows, not reported in the above aggregated in one cash-in and one cash-out flow.

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
<u>C0010/R0010–R0330</u>	<u>DB Cash out-flows</u>	<u>Amount of cash out-flows expected for each year from year 1 to year 30, aggregated for the interval of years 31 to 40, aggregated for the interval of years 41 to 50 and aggregated for all the years after year 50.</u>
<u>C0010/R0010–R0330</u>	<u>DB Cash in-flows</u>	<u>Amount of cash in-flows expected for each year from year 1 to year 30, aggregated for the interval of years 31 to 40, aggregated for the interval of years 41 to 50 and aggregated for all the years after year 50.</u>

## Member data (PF.50.01.24 and PF.50.01.28)

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis.

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010-C0040/R0010	Active members	Total number of active members (code 48 70 4 according to Annex I of Regulation 250/2009). If active members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010-C0040/R0020	Deferred members	Total number of deferred members (code 48 70 5 according to Annex I of Regulation 250/2009). If deferred members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010-C0040/R0030	Beneficiaries	Total number of beneficiaries. If beneficiaries benefit from both DB and DC schemes of the IORP, an appropriate split needs to be applied.

### Flow data

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010-C0040/R0040	New members	Active members that have joined in the reporting period.
C0010-C0040/R0050	Deaths	Members that have died in the reporting period.
C0010-C0040/R0060	Commutations	Active or deferred members that are giving up part or all of their claims in exchange for a one-off payment.
C0010-C0040/R0070	Other exits	Active or deferred members leaving for reasons other than mentioned elsewhere.
C0010-C0040/R0080	New beneficiaries	Total number of new beneficiaries in the reporting period.
C0010-C0040/R0090	Of which new retired members	Active and deferred members that have retired over the past year.

## Contributions, benefits paid and transfers (PF.51.01.24 and PF.51.01.28)

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis.

### Contributions

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010-C0040/R0010	Total gross contributions receivable	Total value of contributions receivable during the reporting period.
C0010-C0040/R0020	Contributions by members	Contributions receivable from members (code 48 00 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0030	Contributions by sponsors	Contributions receivable from sponsors (code 48 00 2 according to Annex I of Regulation 250/2009).
C0010-C0040/R0040	Reinsurance contributions ceded	Insurance premiums payable for risks ceded to insurance or reinsurance enterprises (code 48 05 0 according to Annex I of Regulation 250/2009).
C0010-C0040/R0050	Total net contributions receivable	Total value of contributions receivable during the reporting period less reinsurance contributions ceded.

### Benefits payments

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010-C0040/R0060	Total gross benefits payable	Total value of benefits paid, gross of reinsurance payments received.
C0010-C0040/R0070	of which Gross benefits payable for retirement	Total value of benefits paid for retirement purposes.
C0010-C0040/R0080	of which Gross benefits payable - other benefit payments	Total value of benefits paid for other purposes than those mentioned elsewhere.
C0010-C0040/R0090	Reinsurance benefits receivable	Claims receivable from insurance or reinsurance enterprises related to risks ceded (code 48 02 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0100	Total net benefits payable	Total value of benefits paid, net of reinsurance payments received.



## Transfers

	ITEM	INSTRUCTIONS
C0010-C0040/R0110	Transfer-in	Value of claims transferred in by new members (code 48 00 3 according to Annex I of Regulation 250/2009).
C0010-C0040/R0120	Transfer-out	Value of claims transferred out (code 48 03 3 according to Annex I of Regulation 250/2009).

## Expenses (PF.05.03.24)

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis.

The values shall be reported as positive amounts unless they would be reimbursements.

NCAs have the option to report according to national accounting principles, the definitions as described in EIOPA Opinion on the supervisory reporting of costs and charges of IORPs or both.

	ITEM	INSTRUCTIONS
<b><u>National accounting principles</u></b>		
C0010-C0040/R0010	Administrative expenses	Expenses, <u>in national accounting principles</u> , related the administration of the pension scheme arrangement.
<u>C0010-C0040/R0020</u>	<u>Investment expenses</u>	<u>Expenses, in national accounting principles, related to the asset management of the pension scheme arrangement.</u>
<u>C0010-C0040/R0030</u>	<u>Tax expenses</u>	<u>Tax expenses, in national accounting principles, incurred in relation to the pension scheme arrangement.</u>
<u>C0010-C0040/R0040</u>	<u>Other costs and expenses</u>	<u>Other expenses, in national accounting principles, incurred in relation to the pension scheme arrangement, not elsewhere shown.</u>
<u>C0010-C0040/R0050</u>	<u>Total expenses</u>	<u>Total value of expenses, in national accounting principles, incurred during the reporting period.</u>
<b><u>Costs according to EIOPA Opinion on the supervisory reporting of costs and charges of IORPs</u></b>		

<u>C0050-</u> <u>C0080/R0010</u>	<u>Administrative expenses</u>	<u>All administrative costs of the IORP:</u> <ul style="list-style-type: none"> <li>• <u>Collection of contributions/premiums, pension payments, accrued pension rights, value transfers;</u></li> <li>• <u>General administrative costs such as staff and premises;</u></li> <li>• <u>Communication to participants and employer;</u></li> <li>• <u>Oversight (certifying actuary, auditor) and advice (except for asset management related advice);</u></li> <li>• <u>Where applicable, any cost for the distribution of the IORP, including to sponsors</u></li> </ul>
<u>C0050-</u> <u>C0080/R0015</u>	<u>Of which distribution costs</u>	<u>Costs of distribution, including distribution to sponsoring undertakings, where applicable.</u>
<u>C0010-</u> <u>C0040/R0020</u>  <u>C0050-</u> <u>C0080/R0031</u>	<u>Investment expenses</u> <u>costs</u>	<u>Expenses related to the asset-All on-going and one-off investment costs incurred in connection with the management of assets (excluding portfolio transaction costs), which should include:</u> <ul style="list-style-type: none"> <li>• <u>Fiduciary fees (risk management fee, remuneration strategic and fiduciary advice, including VAT);</u></li> <li>• <u>Remuneration to the external asset manager for management of (discretionary) portfolios (strategic and investment advice, research, the management of assets and liabilities), including any fees and charges paid through Net Asset Value (less management fee rebate);</u></li> <li>• <u>Remuneration paid to the external asset manager for the management of the investment funds. Services covered by the fund management fee include the day-to-day management of investment funds and portfolios, the administration thereof, reporting and communication with investors, including any fees and charges paid through Net Asset Value (less management fee rebate);</u></li> <li>• <u>Investment administration: remuneration paid to an administrator for the administration of assets and</u></li> </ul>

		<p><u>liabilities in the fund, and for other bookkeeping and reporting activities. Execution of administration of the investments may be outsourced to specialist companies by the pension scheme arrangement.fund and/or asset manager;</u></p> <ul style="list-style-type: none"> <li>• <u>Internal management costs: all expenses (operational costs) incurred for the internal management of assets, such as personnel costs allocated to the asset management, facility costs or advice costs borne by the IORP;</u></li> <li>• <u>Custody or safekeeping of securities in a fund, payable by the fund &amp; depositary fees (AIFs), if not reported jointly with investment administration costs;</u></li> <li>• <u>Other asset management costs: fees incurred for the establishment of funds or partnerships, auditing costs of the investments, consultancy fees, and fees including financing fees, technology costs, performance fees including paid through NAV, tax advice;</u></li> <li>• <u>Stock lending and borrowing fees;</u></li> <li>• <u>For investments in property: management property expenses</u></li> </ul>
<p><del>C0010- C0040/R0030</del></p> <p><u>C0050- C0080/R0032</u></p>	<p><u>Transaction costs</u> <del>Tax expenses</del></p>	<p><del>Tax expenses incurred in relation to the pension scheme arrangement. All</del> <u>transaction costs, which should include costs incurred as a result of the acquisition and disposal of investments, including indirect costs for when part of the portfolio is invested in one or more investment funds:</u></p> <ul style="list-style-type: none"> <li>• <u>Explicit costs such as broker commissions (exchange fees, settlement fees, clearing fees) and transaction taxes (financial transaction tax);</u></li> <li>• <u>Amounts charged to investors at the entry into or withdrawal from an investment fund, in favour of the fund, the manager, and/or the already existing investors;</u></li> </ul>

		<ul style="list-style-type: none"> <li>• <u>Indirect transaction costs: subscription and redemption fees charged by underlying investment funds;</u></li> <li>• <u>Acquisition costs (within investment funds or, in fund-of-funds structures) such as broken deal expenses, appraisal and auditing fees, fiscal and legal consultancy fees related to transactions, bank fees;</u></li> <li>• <u>Costs of direct investments in private equity;</u></li> <li>• <u>Implicit transaction costs, which represent the loss of value implied by the difference between the buying or selling price and the mid-market price of the asset (embedded in the bid-offer spread).</u></li> </ul>
<u>C0050-C0080/R0033</u>	<u>Costs paid by sponsor</u>	<u>Additional costs borne by the sponsor, not charged to the IORP. For example transaction costs (broken deal costs), administrative costs (staff, IT equipment and office).</u>
<u>C0010-C0040C0050-C0080/R0040</u>	<u>Other costs and expenses</u>	<u>Other expenses, incurred in relation to the pension scheme arrangement, not elsewhere shown included in C0050-C0080/R0010-R0033.</u>
<u>C0010-C0040C0050-C0080/R0050</u>	<u>Total expenses</u>	<u>Total value of expenses and including look-through where appropriate, incurred during the reporting period.</u>

### **Cross-border activities- individual reporting only (PF.04.03.24)**

For the purposes of providing individual information at Member State level about cross-border activities, NCAs shall submit the following information on an annual basis.

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
<u>C0010-C0030/R0010</u> <u>Z0010</u>	<u>Active host</u> <u>Host countries</u>	ISO 3166-1 alpha-2 code(s) of the country(ies) where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross border activity in that host country.

		<del>In case the IORP is active in more than one host country, please split between the ISO 3166 codes using “/”.</del>
C0040/R0020	Number of sponsoring undertakings	Sponsoring undertakings contributing to cross-border schemes.
C0010-C0040/R0040	Total assets	Total value of assets held in relation to cross-border activities.
C0010-C0040/R0050	Technical provisions	Total value of technical provisions relating to cross-border activities.
C0010-C0040/R0060	Active members	Active members (code 48 70 4 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0010-C0040/R0070	Deferred members	Deferred members (code 48 70 5 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0010-C0040/R0080	Beneficiaries	Beneficiaries relating to cross-border activities.

### Cross-border activities - aggregate reporting only (PF.04.03.26)

For the purposes of providing aggregate information at Member State level about cross-border activities, NCAs shall submit the following information on an annual basis.

	ITEM	INSTRUCTIONS
C0100	Pension fund identification code	<p>Identification code of the Pension fund, using:</p> <ul style="list-style-type: none"> <li>– Legal Entity Identifier (“LEI”)</li> </ul> <p>Only if LEI code is not available <u>and not in the scope of the mandatory individual reporting</u>:</p> <ul style="list-style-type: none"> <li>– Identification code used in the local market, attributed by supervisory authority. This code should be aligned with the code used to identify codes in EIOPA register on IORPs.</li> </ul>

C0110	Active host country	ISO 3166 code(s) of the country(ies) where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross border activity in that host country.  In case the IORP is active in more than one host country, please split between the ISO 3166 codes using ",".
C0120	Pension fund type	Pension fund type: 1 – cross-border IORP provides DB schemes only 2 – cross-border provides DC schemes only 3 –mixed cross-border IORP
<u>Z0010</u>	<u>Host countries</u>	<u>ISO 3166-1 alpha-2 code of the country where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross border activity in that host country.</u>
C0200-C0280/R0015	Number of active cross-border IORPs	Number of active cross-border IORPs
C0200-C0280/R0020	Number of sponsoring undertakings	Sponsoring undertakings contributing to cross-border schemes.
C0200-C0280/R0030	Number of multiple-employer cross-border IORPs	The number of multiple employer cross-border IORPs. A multi-employer cross-border IORP is a cross-border IORP open to two or more unrelated employers (not from the same group).
C0200-C0280/R0040	Total assets	Total value of assets held in relation to cross-border activities.
C0200-C0280/R0050	Technical provisions	Total value of technical provisions relating to cross-border activities.
C0200-C0280/R0060	Active members	Active members (code 48 70 4 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0200-C0280/R0070	Deferred members	Deferred members (code 48 70 5 according to Annex I of Regulation 250/2009) relating to cross-border activities.

C0200- C01280/R0080	Beneficiaries	Beneficiaries relating to cross-border activities.
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