

COMMISSION IMPLEMENTING REGULATION (EU) No …/..

of XXX

on […]

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2009/138/EC of 25 of November of 2009 of the European Parliament and of the Council on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II)[[1]](#footnote-1), and in particular Articles 35(10) third subparagraph, 244(6) third subparagraph and Article 245(6) third subparagraph thereof,

Whereas:

1. This Regulation establishes the templates for the submission of information to the supervisory authorities referred to in Article 35(1) and (2) of Directive 2009/138/EC for individual insurance and reinsurance undertakings and in Article 244(2) and Article 245(2) of Directive 2009/138/EC for groups.
2. An adequate level of granularity of the information to be submitted is crucial for a proper implementation of a risk-based supervisory review process. Insurance and reinsurance undertakings and groups should submit the information applicable for their business. In most cases only a subset of templates should be submitted, as not all the templates are applicable for all undertakings.
3. The harmonisation of the templates to be used when submitting information to supervisory authorities is an essential instrument to promote supervisory convergence. For this reason it is vital that the information to be reported pursuant to Directive 2009/138/EC is submitted as specified in the templates provided for by this Regulation. However, the templates are a visual representation of the information to be reported and specify the information to be reported. In practice the information will be reported electronically.
4. The provisions in this Regulation are closely linked to each other, since they deal with submission of information from insurance and reinsurance undertakings and groups to the supervisory authorities. To ensure coherence between those provisions, which should enter into force at the same time, and to facilitate a comprehensive view and compact access to them by persons subject to those obligations, including investors that are non-Union residents, it is desirable to include all the implementing technical standards required by Article 35(10), 244(6) and 245(6) of Directive 2009/138/EC in a single Regulation.
5. This Regulation is based on the draft implementing technical standards submitted by the European Insurance and Occupational Pensions Authority to the Commission.
6. The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance Stakeholder Group established in accordance with Article 37 of Regulation 1094/2010 of the European Parliament and of the Council[[2]](#footnote-2).

HAS ADOPTED THIS REGULATION:

Chapter I- General supervisory reporting requirements

Article 1- Definitions

For the purposes of this Regulation “reporting currency” means:

a. for individual reporting, the currency used for the preparation of the insurance or reinsurance undertaking's financial statements unless otherwise required by the supervisory authority;

b. for group reporting, the currency used for the preparation of the consolidated financial statements unless otherwise required by the group supervisor.

Article 2- Supervisory reporting formats

Insurance and reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall submit the information referred to in this Regulation in the data exchange formats and representations determined by the supervisory authorities or by the group supervisor and respecting the following specifications:

* 1. data points with the data type ‘monetary’ shall be expressed in units with no decimals with the exception of templates S.06.02, S.08.01, S.08.02 and S.11.01, which shall be expressed in units with two decimals;
  2. data points with the data type ‘percentage’ shall be expressed as per unit with four decimals;
  3. data points with the data type ‘integer’ shall be expressed in units with no decimals.

Article 3- Currency

1. Data points with the data type ‘monetary’ shall be reported in the reporting currency, which requires the conversion of any other currency into the reporting currency unless otherwise stated in this Regulation.
2. When expressing the value of any asset or liability denominated in a currency other than the reporting currency, the value shall be converted in the reporting currency as if the conversion had taken place at the closing rate on the last day for which the appropriate rate is available in the reporting period to which the asset or liability relates.
3. When expressing the value of any income or expense, the value shall be converted in the reporting currency using such basis of conversion as used for accounting purposes.
4. The conversion into the reporting currency shall be calculated by applying the exchange rate from the same source as used for the insurance or reinsurance undertaking’s financial statements in case of individual reporting or for the consolidated financial statements in case of group reporting unless otherwise required by the supervisory authority.

Article 4- Re-submission of data

Insurance and reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall re-submit as soon as practicable the information referred to in this Regulation when the information reported has materially changed in relation to the same reporting period after the last submission to the supervisory authorities or to the group supervisor.

Chapter II – Individual quantitative reporting templates

Article 5- Individual quantitative reporting templates for the opening information

Insurance and reinsurance undertakings shall submit the information referred to in Article 314(1)(a) and (b) of Commission Delegated Regulation (EU) 2015/35[[3]](#footnote-3) using the following templates:

* 1. S.01.01.03 of Annex I, specifying the content of the submission, following the instructions set out in S.01.01 of Annex II;
  2. S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in S.01.02 of Annex II;
  3. S.01.03.01 of Annex I, specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in S.01.03 of Annex II;
  4. S.02.01.02 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in S.02.01 of Annex II;
  5. S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in S.23.01 of Annex II;
  6. S.25.01.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using the standard formula, following the instructions set out in S.25.01 of Annex II;
  7. S.25.02.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using the standard formula and a partial internal model following, the instructions set out in S.25.02 of Annex II;
  8. S.25.03.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using a full internal model, following the instructions set out in S.25.03 of Annex II;
  9. S.28.01.01 of Annex I, specifying the Minimum Capital Requirement for insurance and reinsurance undertakings engaged in only life or non-life insurance or reinsurance activity, following the instructions set out in S.28.01 of Annex II;
  10. S.28.02.01 of Annex I, specifying the Minimum Capital Requirement for insurance undertakings engaged in both life and non-life insurance activity, following the instructions set out in S.28.02 of Annex II.

Article 6- Quarterly reporting templates for individual undertakings

Insurance and reinsurance undertakings shall submit quarterly to the supervisory authorities the following information, unless the scope or frequency of the reporting is limited in accordance with Article 35(6) of Directive 2009/138/EC as further specified in Article 304 (1)(d) of Delegated Regulation (EU) 2015, where applicable:

* 1. template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in S.01.01 of Annex II;
  2. template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in S.01.02 of Annex II;
  3. template S.02.01.02 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in S.02.01 of Annex II;
  4. template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses using the valuation and recognition principles used in the undertaking's financial statements, following the instructions set out in S.05.01 of Annex II for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  5. template S.06.02.01 of Annex I, providing an item by item list of assets, following the instructions set out in S.06.02 of Annex II and using the Complementary Identification Code as set out in Annex V and defined in Annex VI of this Regulation;
  6. template S.06.03.01 of Annex I, providing information on the look-through of all collective investments held by the undertakings, following the instructions set out in S.06.03 of Annex II, only when the ratio of collective investments held by the undertaking to total investments is higher than 30%. This ratio is measured as item C0010/R0180 of template S.02.01.02 plus collective investments undertakings included in item C0010/R0220 of template S.02.01.02 plus collective investments undertakings included in item C0010/R0090 of template S.02.01.02 divided by the sum of items C0010/R0070 and C0010/RC0220 of template S.02.01.02;
  7. template S.08.01.01 of Annex I, providing an item by item list of open positions of derivatives, following the instructions set out in S.08.01 of Annex II and using the Complementary Identification Code as set out in Annex V and defined in Annex VI of this Regulation;
  8. template S.08.02.01 of Annex I, providing an item-by-item list of derivatives closed during the reporting period, following the instructions set out in S.08.02 of Annex II and using the CIC codes as set out in Annex V and defined in Annex VI of this Regulation;
  9. template S.12.01.02 of Annex I, specifying information on life and health SLT technical provisions, following the instructions set out in S.12.01 of Annex II for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  10. template S.17.01.02 of Annex I, specifying information on non-life technical provisions, following the instructions in S.17.01 of Annex II for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  11. template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in S.23.01 of Annex II;
  12. template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement for insurance and reinsurance undertakings engaged in only life or non-life insurance or reinsurance activity, following the instructions set out in S.28.01 of Annex II;
  13. template S.28.02.01 of Annex I,, specifying the Minimum Capital Requirement for insurance undertakings engaged in both life and non-life insurance activity following, the instructions set out in S.28.02 of Annex II.

Article 7- Simplifications allowed on quarterly reporting for individual undertakings

1. With regard to the information referred to in point c of Article 6 quarterly measurements may rely on estimates and estimation methods to a greater extent than measurements of annual financial data. The measurement procedures for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in Directive 2009/138/EC and that all material information that is relevant for the understanding of the data is reported.
2. When submitting the information referred to in i and j of Article 6 insurance and reinsurance undertakings may apply simplified methods in the calculation of the technical provisions.

Article 8- Annual quantitative templates for individual undertakings – Basic information and content of submission

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in S.01.01 of Annex II;
  2. template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of the reporting in general, following the instructions set out in S.01.02 of Annex II;
  3. template S.01.03.01 of Annex I, specifying basic information on the ring fenced funds and matching adjustment portfolios, following the instructions set out in S.01.03 of Annex II.

Article 9- Annual quantitative templates for individual undertakings – Balance sheet and other general information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.02.01.01 of Annex I, specifying balance sheet information using both the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in S.02.01 of Annex II;
  2. template S.02.02.01 of Annex I, specifying information on assets and liabilities by currency, following the instructions set out in S.02.02 of Annex II;
  3. template S.03.01.01 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in S.03.01 of Annex II;
  4. template S.03.02.01 of Annex I, providing a list of off-balance sheet unlimited guarantees received, following the instructions set out in S.03.02 of Annex II;
  5. template S.03.03.01 of Annex I, providing a list of off-balance sheet unlimited guarantees provided, following the instructions set out in S.03.03 of Annex II;
  6. template S.04.01.01 of Annex I, specifying information on activity by country, including EEA and non-EEA, following the instructions set out in S.04.01 of Annex II, applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  7. template S.04.02.01 of Annex I, specifying information on class 10 in Part A of Annex I of Directive 2009/138/EC, excluding carrier's liability, following the instructions set out in S.04.02 of Annex II;
  8. template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses following the valuation and recognition principles used in the undertaking's financial statements, following the instructions set out in S.05.01 of Annex II for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  9. template S.05.02.01 of Annex I, specifying information on premiums, claims and expenses by country, following the valuation and recognition principles used in the undertaking's financial statements, following the instructions set out in S.05.02 of Annex II.

Article 10- Annual quantitative templates for individual undertakings – Investments information

Insurance and reinsurance undertakings shall, unless exempted under Article 35(7) of Directive 2009/138/EC in relation to a specific template, annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.06.01.01 of Annex I, providing summary information of assets, only for the insurance and reinsurance undertakings exempted from the annual submission of information in templates S.06.02.01 or S.08.01.01 in accordance with Article 35(7) of Directive 2009/138/EC, following the instructions set out in S.06.01 of Annex II;
  2. template S.06.02.01 of Annex I, providing an item by item list of assets, only where the insurance and reinsurance undertakings are exempted from reporting the template S.06.02.01 in relation to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC, following the instructions set out in S.06.02 of Annex II and using the Complementary Identification Code as set out in Annex V and defined in Annex VI of this Regulation;
  3. template S.06.03.01 of Annex I, providing information on the look-through of all collective investments held by the undertakings, only where the undertakings are exempted from reporting the template S.06.03.01 in relation to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC or have not reported it in accordance to the quarterly threshold defined in Article 6(1)(f) of this Regulation, following the instructions set out in S.06.03 of Annex II;
  4. template S.07.01.01 of Annex I, providing an item by item list of structured products, only when the amount of structured products is higher than 5%, measured as the assets classified as asset categories 5 (Structured notes) and 6 (Collateralised securities) as defined in Annex V divided by the sum of items C0010/R0070 and C0010/RC0220 of template S.02.01.01, following the instructions set out in S.07.01 of Annex II;
  5. template S.08.01.01 of Annex I, providing an item by item list of open positions of derivatives, only where the undertakings are exempted from reporting the template S.08.01.01 in relation to the last quarter, in accordance with Article 35(6) of Directive 2009/138/EC, following the instructions set out in S.08.01 of Annex II and using the Complementary Identification Code as set out in Annex V and defined in Annex VI of this Regulation;
  6. template S.08.02.01 of Annex I, providing an item by item list of derivatives closed during the reporting period, only where the undertakings are exempted from reporting the template S.08.02.01 in relation to the last quarter, in accordance with Article 35(6) of Directive 2009/138/EC, following the instructions set out in S.08.02 of Annex II and using the Complementary Identification Code as set out in Annex V and defined in Annex VI of this Regulation;
  7. template S.09.01.01 of Annex I, specifying information on income, gains and losses in the period, following the instructions set out in S.09.01 of Annex II, by asset category as defined in Annex IV;
  8. template S.10.01.01 of Annex I, providing an item by item list of securities lending and repurchase agreements on and off-balance sheet, only when the value of the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity date falling after the reporting reference date represent more than 5% of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, following the instructions set out in S.10.01 of Annex II;
  9. template S.11.01.01 of Annex I, providing an item by item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, following the instructions set out in S.11.01 of Annex II.

Article 11- Annual quantitative templates for individual undertakings – Technical provisions information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.12.01.01 of Annex I, specifying information on life and health SLT technical provisions, following the instructions set out in S.12.01 of Annex II, by lines of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  2. template S.12.02.01 of Annex I, specifying information on life and health SLT technical provisions by country, following the instructions set out in S.12.02 of Annex II;
  3. template S.13.01.01 of Annex I, specifying information on the projection of best estimate future cash flows of the life business, following the instructions set out in S.13.01 of Annex II;
  4. template S.14.01.01 of Annex I, specifying information on life obligations analysis, including life insurance and reinsurance contracts and annuities stemming from non-life contracts, by product and by homogeneous risk group issued by the undertaking, following the instructions set out in S.14.01 of Annex II;
  5. template S.15.01.01 of Annex I, specifying information on description of the guarantees of variable annuities by product issued by the undertaking under direct insurance business, following the instructions set out in S.15.01 of Annex II;
  6. template S.15.02.01 of Annex I, specifying information on the hedging of guarantees of variable annuities, by product issued by the undertaking under direct insurance business, following the instructions set out in S.15.02 of Annex II;
  7. template S.16.01.01 of Annex I, specifying information on annuities stemming from non-life insurance obligations issued by the undertaking under direct insurance business, following the instructions set out in S.16.01 of Annex II, regarding all lines of business originating annuities as defined in Annex I of Delegated Regulation (EU) 2015/35 and additionally by currency only when the following applies:

i. If the best estimate for the annuity claims provisions on a discounted basis from one non-life line of business represents more than 3% of the total best estimate for all annuity claims provisions the information shall be reported with the following split by currencies:

Amounts for the reporting currency;

amounts for any currency that represents more than 25% of the best estimate for the annuity claims provisions on a discounted basis in the original currency from that non-life line of business; or

amounts for any currency that represents less than 25% of the best estimate for the annuity claims provisions (discounted basis) in the original currency from that non-life line of business but more than 5% of total best estimate for all annuity claims provisions.

* 1. template S.17.01.01 of Annex I, specifying information on non-life technical provisions, following the instructions set out in S.17.01 of Annex II by lines of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  2. template S.17.02.01 of Annex I, specifying information on non-life technical provisions referred to direct insurance business by country, following the instructions set out in S.17.02 of Annex II;
  3. template S.18.01.01 of Annex I, specifying information on the projection of future cash flows based on best estimate of the non-life business, following the instructions set out in S.18.01 of Annex II;
  4. template S.19.01.01 of Annex I, specifying information on non-life insurance claims in the format of development triangles, following the instructions set out in S.19.01 of Annex II, for the total of each non-life line of business as defined in Annex I of Delegated Regulation (EU) 2015/35 and additionally by currency, only when the following applies:

i. If the total gross best estimate for one non-life line of business represents more than 3% of the total gross best estimate of the claims provision the information shall be reported with the following split by currencies:

Amounts for the Solvency II reporting currency;

amounts for any currency that represents more than 25% of the gross best estimate of the claims provisions in the original currency from that non-life line of business; or

amounts for any currency that represents less than 25% of the gross best estimate of the claims provisions in the original currency from that non-life line of business but more than 5% of total gross best estimate of the claims provisions in the original currency.

* 1. template S.20.01.01 of Annex I, specifying information on the development of the distribution of the claims incurred at the end of the financial year, following the instructions set out in S.20.01 of Annex II, for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  2. template S.21.01.01 of Annex I, specifying information on loss distribution risk profile of non-life business, following the instructions set out in S.21.01 of Annex II, for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;
  3. template S.21.02.01 of Annex I, specifying information on the underwriting risks non-life, following the instructions set out in S.21.02 of Annex II;
  4. template S.21.03.01 of Annex I, specifying information on non-life underwriting by sum insured, following the instructions in S.21.03 of Annex II, by line of business as defined in Annex I of Delegated Regulation (EU) 2015/35.

Article 12- Annual quantitative templates for individual undertakings – Long Term Guarantees information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.22.01.01 of Annex I, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in S.22.01 of Annex II;
  2. template S.22.04.01 of Annex I, specifying information on the interest rate transitional, following the instructions set out in S.22.04 of Annex II;
  3. template S.22.05.01 of Annex I, specifying information on the transitional on technical provisions, following the instructions set out in S.22.05.b of Annex II;
  4. template S.22.06.01 of Annex I, specifying information on the test estimate subject to volatility adjustment by country and currency, following the instructions set out in S.22.06 of Annex II.

Article 13- Annual quantitative templates for individual undertakings – Own funds and participations information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in S.23.01 of Annex II;
  2. template S.23.02.01 of Annex I, providing detailed information on own funds by tiers, following the instructions set out in S.23.02 of Annex II;
  3. template S.23.03.01 of Annex I, specifying information on annual movements on own funds, following the instructions set out in S.23.03 of Annex II;
  4. template S.23.04.01 of Annex I, providing a list of items on own funds, following the instructions set out in S.23.04 of Annex II;
  5. template S.24.01.01 of Annex I, specifying information on participations held by the undertaking and an overview of the calculation for the deduction from own funds related to participations in financial and credit institutions, following the instructions set out in S.24.01 of Annex II.

Article 14- Annual quantitative templates for individual undertakings – Solvency Capital requirement information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.25.01.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using the standard formula, following the instructions set out in S.25.01 of Annex II;
  2. template S.25.02.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using the standard formula and a partial internal model, following the instructions set out in S.25.02 of Annex II;
  3. template S.25.03.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using a full internal model, following the instructions set out in S.25.03 of Annex II;
  4. template S.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in S.26.01 of Annex II and considering points l., m. and n;
  5. template S.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in S.26.02 of Annex II and considering points l., m. and n;
  6. template S.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in S.26.03 of Annex II and considering points l., m. and n;
  7. template S.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in S.26.04 of Annex II and considering points l., m. and n;
  8. template S.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in S.26.05 of Annex II and considering points l., m. and n;
  9. template S.26.06.01 of Annex I, specifying information on operational risk, following the instructions set out in S.26.06 of Annex II and considering points l., m. and n;
  10. template S.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in S.26.07 of Annex II and considering points l., m. and n;
  11. template S.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in S.27.01 of Annex II and considering points l., m. and n;
  12. in case of existence of ring-fenced funds or matching adjustment portfolios information defined in points d. to k. shall not be reported for the entity as a whole;
  13. when a partial internal model is used information defined in points d. to k. shall only be reported in relation to the risks covered by the standard formula unless otherwise decided on the basis of article 19;
  14. when a full internal model is used information defined in points d. to k. shall not be reported.

Article 15- Annual quantitative templates for individual undertakings – Minimum capital requirement information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement for insurance and reinsurance undertakings engaged in only life or non-life insurance or reinsurance activity, following the instructions set out in S.28.01 of Annex II;
  2. template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement for insurance undertakings engaged in both life and non-life insurance activity, following the instructions set out in S.28.02 of Annex II.

Article 16- Annual quantitative templates for individual undertakings – Variation analysis information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.29.01.01 of Annex I, specifying information on the excess of assets over liabilities during the reporting year providing a summary of main sources of this variation, following the instructions set out in S.29.01 of Annex II;
  2. template S.29.02.01 of Annex I, specifying information on the part of variation of the excess of assets over liabilities during the reporting year explained by investments and financial liabilities, following the instructions set out in S.29.02 of Annex II;
  3. templates S.29.03.01 and S.29.04.01 of Annex I, specifying information on the part of variation of the excess of assets over liabilities during the reporting year explained by technical provisions, following the instructions set out in S.29.03 and S.29.04 of Annex II.

Article 17- Annual quantitative templates for individual undertakings – Reinsurance and special purpose vehicles information

Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.30.01.01 of Annex I, specifying information on facultative covers in the next reporting year, covering information on the 10 most important risks in terms of reinsured exposure for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35 for which facultative reinsurance is used, following the instructions set out in S.30.01 of Annex II;
  2. template S.30.02.01 of Annex I, specifying information on shares of reinsurers of facultative covers in the next reporting year covering information on the 10 most important risks in terms of reinsured exposure, for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in S.30.02 of Annex II;
  3. template S.30.03.01 of Annex I, specifying information on the outgoing reinsurance program in the next reporting year, covering prospective information on reinsurance treaties whose period of validity includes or overlaps the next reporting year, following the instructions set out in S.30.03 of Annex II;
  4. template S.30.04.01 of Annex I, specifying information on the outgoing reinsurance program in the next reporting year, covering prospective information on reinsurance treaties whose period of validity includes or overlaps the next reporting year, following the instructions set out in S.30.04 of Annex II;
  5. template S.31.01.01 of Annex I, specifying information on the share of reinsurers, following the instructions set out in S.31.01 of Annex II;
  6. template S.31.02.01 of Annex I, specifying information on special purpose vehicles from the perspective of the insurance or reinsurance undertaking transferring risk(s) to the special purpose vehicles, following the instructions set out in S.31.02 of Annex II.

Article 18- Annual quantitative templates for individual undertakings – ring-fenced funds, material matching adjustment portfolios and remaining part information

1. Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities in relation to each material ring-fenced fund, each material matching adjustment portfolios and the remaining part the following information, where applicable:
   1. template SR.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in S.01.01 of Annex II;
   2. template SR.12.01.01 of Annex I, specifying information on life and health SLT technical provisions, following the instructions set out in S.12.01 of Annex II, for each line of business as defined in Annex 1 of Delegated Regulation (EU) 2015/35;
   3. template SR.17.01.01 of Annex I, specifying information on non-life technical provisions, following the instructions set out in S.17.01 of Annex II for each line of business as defined in Annex 1 of Delegated Regulation (EU) 2015/35;
   4. template SR.25.01.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using the standard formula, following the instructions set out in S.25.01 of Annex II;
   5. template SR.25.02.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using the standard formula and a partial internal model, following the instructions set out in S.25.02 of Annex II;
   6. template SR.25.03.01 of Annex I, specifying the Solvency Capital Requirement, for insurance and reinsurance undertakings using a full internal model, following the instructions set out in S.25.03 of Annex II;
   7. template SR.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in S.26.01 of Annex II and considering points l., m. and n;
   8. template SR.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in S.26.02 of Annex II and considering points l., m. and n;
   9. template SR.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in S.26.03 of Annex II and considering points o. and p;
   10. template SR.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in S.26.04 of Annex II and considering points o. and p;
   11. template SR.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in S.26.05 of Annex II and considering o. and p;
   12. template SR.26.06.01 of Annex I, specifying information on operational risk, following the instructions set out in S.26.06 of Annex II and considering o. and p;
   13. template SR.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in S.26.07 of Annex II and considering o. and p;
   14. template SR.27.01.01 of Annex I, specifying information on non-life catastrophe risk, as specified in following the instructions set out in S.27.01 of Annex II and considering o. and p;
   15. when a partial internal model is used information defined in points g. to n. shall only be reported in relation to the risks covered by the standard formula unless otherwise decided on the basis of article 19 of this Regulation;
   16. when a full internal model is used information defined in points g. to n. shall not be reported.
2. Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35, to the supervisory authorities in relation to each material ring-fenced fund and the remaining part, in addition to the templates referred to in paragraph 1, template SR.02.01.01 of Annex I, specifying balance sheet information using both the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in S.02.01 of Annex II;
3. Insurance and reinsurance undertakings shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities in relation to each material matching adjustment portfolio, in addition to the templates referred to in paragraph 1, the following information, where applicable:
   1. template SR.22.02.01 of Annex I, specifying information on the projection of future cash flows for the best estimate calculation by matching adjustment portfolio, following the instructions set out in S.22.02 of Annex II;
   2. template SR.22.03.01 of Annex I, specifying information on the matching adjustment portfolios by matching adjustment portfolio, following the instructions set out in S.22.03 of Annex II.

Article 19- Annual quantitative templates for individual undertakings – internal model users

Insurance and reinsurance undertakings that calculate the Solvency Capital Requirement using an approved partial or full internal model shall agree with its supervisory authority the templates to be submitted annually in relation to the information on the Solvency Capital Requirement.

Article 20- Annual quantitative templates for individual undertakings – intra-group-transactions information

Insurance and reinsurance undertakings where the parent undertaking is a mixed-activity insurance holding company and where they are not part of a group as set out in Article 213(2)(a), (b) and (c) of Directive 2009/138/EC shall, annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the supervisory authorities the following information, where applicable:

* 1. template S.36.01.01 of Annex I, specifying information on significant intra-group-transactions, involving equity-type transactions, debt and asset transfer, following the instructions set out in S.36.01 of Annex II;
  2. template S.36.02.01 of Annex I, specifying information on significant intra-group-transactions on derivatives, including the guarantees supporting any derivatives instruments, following the instructions set out in S.36.02 of Annex II;
  3. template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on reinsurance, following the instructions set out in S.36.03 of Annex II;
  4. template S.36.04.01 of Annex I, specifying information on significant intra-group-transactions on internal cost sharing, contingent liabilities (other than derivatives) and off balance sheet items and other types of intra group transactions, following the instructions in S.36.04 of Annex II.

Article 21 - Individual reporting of very significant intra-group transactions

Insurance and reinsurance undertakings where the parent undertaking is a mixed-activity insurance holding company and where they are not part of a group as set out in Article 213(2)(a), (b) and (c) of Directive 2009/138/EC shall report very significant intra-group transactions and intra-group transactions to be reported in all circumstances, as soon as practicable referred to in Article 265 and Article 245(2) and (3) of that Directive by using the relevant templates S.36.01.01 to S.36.04.01 of Annex I, following the instructions set out in S.36.01 to S.36.04 of Annex II.

Chapter 3 – Groups quantitative reporting requirements

Article 22 - Group quantitative reporting templates for the opening information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall submit to the group supervisor the information referred to in Article 375 of Delegated Regulation (EU) 2015/35 using the following templates:

* 1. S.01.01.06 of Annex I, specifying the content of the submission, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.01.01 of Annex III;
  2. S.01.02.04 of Annex I, specifying basic information on the group and the content of the reporting in general, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.01.02 of Annex III;
  3. S.01.03.04 of Annex I, specifying basic information on the ring-fenced funds and the matching adjustment portfolios, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.01.03 of Annex III;
  4. S.02.01.02 of Annex I, specifying balance sheet information, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in S.02.01 of Annex III;
  5. S.23.01.04 of Annex I, specifying information on own funds, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.23.01 of Annex III;
  6. S.25.01.04 of Annex I, specifying the Solvency Capital Requirement, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, calculated using the standard formula, following the instructions set out in S.25.01 of Annex III;
  7. S.25.02.04 of Annex I, specifying the Solvency Capital Requirement, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, calculated using the standard formula and a partial internal model, following the instructions set out in S.25.02 of Annex III;
  8. S.25.03.04 of Annex I, specifying the Solvency Capital Requirement, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, calculated using a full internal model, following the instructions set out in S.25.03 of Annex III;
  9. S.32.01.04 of Annex I, specifying information on the insurance and reinsurance undertakings in the scope of the group, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.32.01 of Annex III;
  10. S.33.01.04 of Annex I, specifying information on requirements of insurance and reinsurance undertakings belonging to the group, following the instructions set out in S.33.01 of Annex III;
  11. S.34.01.04 of Annex I, specifying information on other regulated financial undertakings and other non-regulated financial undertakings including insurance holding companies and mixed financial holding companies, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.34.01 of Annex III.

Article 23 - Group quarterly reporting templates for groups

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall, unless the scope or frequency of the obligation is limited under Article 254(2) of Directive 2009/138/EC, quarterly submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.01.01.05 of Annex I, specifying the content of the submission, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.01.01 of Annex III;
  2. template S.01.02.04 of Annex I, specifying basic information on the group and the content of the reporting in general, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.01.02 of Annex III;
  3. template S.02.01.02 of Annex I, specifying balance sheet information, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in S.02.01 of Annex III;
  4. template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses, regardless of the method used for the calculation of the group solvency, using the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in S.05.01 of Annex III, for each line of business as defined in Annex 1 of Delegated Regulation (EU) 2015/35;
  5. template S.06.02.04 of Annex I, providing an item by item list of assets, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.06.02 of Annex III and using the Complementary Identification Code as set out in Annex V and defined in Annex VI;
  6. template S.06.03.04 of Annex I, providing information on the look-through of all collective investments undertakings held, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.06.03 of Annex III, only when the ratio of collective investments undertakings held by the undertaking to total investments is higher than 30%. This ratio is measured as item C0010/R0180 of template S.02.01.02 plus collective investments undertakings included in item C0010/R0220 of template S.02.01.02 plus collective investments undertakings included in item C0010/R0090 of template S.02.01.02 divided by the sum of item C0010/R0070 and C0010/R0220 of template S.02.01.02 when method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively. When method 1 is used in combination with method 2 as defined in Article 233 of Directive 2009/138/EC or method 2 is used exclusively the ratio needs to be adjusted in order to capture the items of all entities included in the scope of template S.06.02.04;
  7. template S.08.01.04 of Annex I, providing an item by item list of open positions of derivatives, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.08.01 of Annex II and using the Complementary Identification Code as set out in Annex V and defined in Annex VI;
  8. template S.08.02.04 of Annex I, providing an item by item list of transactions of derivatives during the reporting period, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.08.02 of Annex II and using the Complementary Identification Code as set out in Annex V and defined in Annex VI;
  9. template S.23.01.04 of Annex I, specifying information on own funds, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.23.01 of Annex III.

Article 24- Simplifications allowed on quarterly reporting for groups

With regard to the information referred to in point (c) of Article 10, quarterly measurements may rely on estimates and estimation methods to a greater extent than measurements of annual financial data. The measurement procedures for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in Directive 2009/138/EC and that all material information that is relevant for the understanding of the data is reported.

Article 25 - Annual reporting templates for groups – Basic information and content of submission

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.01.01.04 of Annex I, specifying the content of the submission, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.01.01 of Annex III;
  2. template S.01.02.04 of Annex I, specifying basic information on the undertaking and the content of the reporting in general, regardless of the method used for the calculation of the group solvency of the participating insurance or reinsurance undertaking, following the instructions set out in S.01.02 of Annex III;
  3. template S.01.03.04 of Annex I, specifying basic information on the ring-fenced funds and matching adjustment portfolios, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.01.03 of Annex III;

Article 26 - Annual reporting templates for groups – Balance sheet and other general information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.02.01.01 of Annex I, specifying balance sheet information, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, using the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the consolidated financial statements, following the instructions set out in S.02.01 of Annex III;
  2. template S.02.02.01 of Annex I, specifying information on assets and liabilities by currency, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.02.02 of Annex III;
  3. template S.03.01.04 of Annex I, specifying general information on off-balance sheet items, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.03.01 of Annex III;
  4. template S.03.02.04 of Annex I, providing a list of off-balance sheet unlimited guarantees received, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.03.02 of Annex III;
  5. template S.03.03.04 of Annex I, providing a list of off-balance sheet unlimited guarantees provided, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.03.03 of Annex III;
  6. template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses, regardless of the method used for the calculation of the group solvency, using the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in S.05.01 of Annex III, for each line of business as defined in Annex 1 of Delegated Regulation (EU) 2015/35;
  7. template S.05.02.01 of Annex I, specifying information on premiums, claims and expenses by country, regardless of the method used for the calculation of the group solvency, using the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in S.05.02 of Annex III.

Article 27- Annual reporting templates for groups – Investments information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall, unless exempted under Article 254(2) of Directive 2009/138/EC in relation to a specific template, annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.06.01.01 of Annex I, providing summary information of assets, regardless of the method used for the calculation of the group solvency, only for the groups exempted from the annual submission of information in templates S.06.02.04 or S.08.01.04 in accordance with Article 254(2) of Directive 2009/138/EC, following the instructions set out in S.06.01 of Annex III;
  2. template S.06.02.04 of Annex I, providing an item by item list of assets, regardless of the method used for the calculation of the group solvency, only where the group is exempted from reporting the template S.06.02.04 in relation to the last quarter in accordance with Article 254(2) of Directive 2009/138/EC, following the instructions set out in S.06.02 of Annex II;
  3. template S.06.03.04 of Annex I, providing information on the look-through of all collective investments undertakings held, regardless of the method used for the calculation of the group solvency, only where the group is exempted from reporting the template S.06.03.04 in relation to the last quarter in accordance with Article 254(2) of Directive 2009/138/EC or have not been reported in accordance to the quarterly threshold, defined in Article 11(1)(f), following the instructions set out in S.06.03 of Annex III;
  4. template S.07.01.04 of Annex I, providing an item by item list of structured products, regardless of the method used for the calculation of the group solvency, only when the amount of structured products is higher than 5%, measured as the assets classified as asset categories 5 (Structured notes) and 6 (Collateralised securities) as defined in Annex IIII divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.01, following the instructions set out in S.07.01 of Annex III when method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively. When method 1 is used in combination with method 2 as defined in Article 233 of Directive 2009/138/EC or method 2 is used exclusively the ratio needs to be adjusted in order to capture the items of all entities included in the scope of template S.06.02.04;
  5. template S.08.01.04 of Annex I, providing an item by item list of open positions of derivatives, regardless of the method used for the calculation of the group solvency, only where the group is exempted from reporting the template S.08.01.04 in relation to the last quarter in accordance with Article 254(2) of Directive 2009/138/EC, following the instructions set out in S.08.01 of Annex III;
  6. template S.08.02.04 of Annex I, providing an item by item list of transactions of derivatives, regardless of the method used for the calculation of the group solvency, only where the group is exempted from reporting the template S.08.02.04 in relation to the last quarter in accordance with Article 254(2) of Directive 2009/138/EC, following the instructions set out in S.08.02 of Annex III;
  7. template S.09.01.04 of Annex I, specifying information on income, gains and losses in the period, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.09.01 of Annex III, by asset category as defined in Annex IV;
  8. template S.10.01.04 of Annex I, providing an item by item list securities lending and repurchase agreements on and off-balance sheet, regardless of the method used for the calculation of the group solvency, only when the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date represent more than 5% of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, following the instructions set out in S.10.01 of Annex III when method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively. When method 1 is used in combination with method 2 as defined in Article 233 of Directive 2009/138/EC or method 2 is used exclusively the ratio needs to be adjusted in order to capture the items of all entities included in the scope of template S.06.02.04;
  9. template S.11.01.04 of Annex I, providing an item by item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.11.01 of Annex III.

Article 28- Annual reporting templates for groups – Variable annuities information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.15.01.04 of Annex I, specifying information on description of the guarantees of variable annuities by product issued by non-EEA undertaking belonging to the group under direct business, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.15.01 of Annex III;
  2. template S.15.02.04 of Annex I, specifying information on the hedging of guarantees of variable annuities by product issued by non-EEA undertaking belonging to the group under direct business, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.15.02 of Annex III.

Article 29- Annual reporting templates for groups – Long Term Guarantees information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor template S.22.01.04 of Annex I, specifying information on the impact of the long term guarantees and transitional measures, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.22.01 of Annex III.

Article 30- Annual reporting templates for groups – Own funds information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.23.01.04 of Annex I, specifying information on own funds, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.23.01 of Annex III;
  2. template S.23.02.01 of Annex I, providing detailed information on own funds by tiers, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.23.02 of Annex III;
  3. template S.23.03.01 of Annex I, specifying information on annual movements on own funds, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.23.03 of Annex III;
  4. template S.23.04.04 of Annex I, providing a list of items on own funds, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.23.04 of Annex III;

Article 31- Annual reporting templates for groups – Solvency Capital requirement information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.25.01.04 of Annex I, specifying the Solvency Capital Requirement, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, calculated using the standard formula, following the instructions set out in S.25.01 of Annex III;
  2. template S.25.02.04 of Annex I, specifying the Solvency Capital Requirement, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, calculated using the standard formula and a partial internal model, following the instructions set out in S.25.02 of Annex III;
  3. template S.25.03.04 of Annex I, specifying the Solvency Capital Requirement, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, calculated using a full internal model, following the instructions set out in S.25.03 of Annex III;
  4. template S.26.01.04 of Annex I, specifying information on market risk, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.26.01 of Annex III and considering points l. to n.;
  5. template S.26.02.04 of Annex I, specifying information on counterparty default risk, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.26.02 of Annex III and considering points l. to n.;
  6. template S.26.03.04 of Annex I, specifying information on life underwriting risk, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.26.03 of Annex III and considering points l. to n.;
  7. template S.26.04.04 of Annex I, specifying information on health underwriting risk, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.26.04 of Annex III and considering points l. to n.;
  8. template S.26.05.04 of Annex I, specifying information on non-life underwriting risk, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.26.05 of Annex III and considering points l. to n.;
  9. template S.26.06.04 of Annex I, specifying information on operational risk, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.26.06 of Annex III and considering points l. to n.;
  10. template S.26.07.04 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.26.07 of Annex III and considering points l. to n.;
  11. template S.27.01.04 of Annex I, specifying information on non-life catastrophe risk, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, following the instructions set out in S.27.01 of Annex III and considering points l. to n.;
  12. in case of existence of ring-fenced funds or matching adjustment portfolios information defined in points d. to k. shall not be reported for the group as a whole;
  13. when a partial internal model is used information defined in points d. to k. shall only be reported in relation to the risks covered by the standard formula unless otherwise decided on the basis of article 35 of this Regulation;
  14. when a full internal model is used information defined in points d. to k. shall not be reported.

Article 32- Annual reporting templates for groups – Reinsurers and Special Purpose Vehicles information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.31.01.04 of Annex I, specifying information on share of reinsurers, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.31.01 of Annex III;
  2. template S.31.02.04 of Annex I, specifying information on special purpose vehicles from the perspective of the insurance or reinsurance undertaking transferring risk(s) to the special purpose vehicles, regardless of the method used for the calculation of the group solvency , following the instructions set out in S.31.02 of Annex III.

Article 33- Annual reporting templates for groups – Group specific information

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 372 of Delegated Regulation (EU) 2015/35 to the group supervisor the following information, where applicable:

* 1. template S.32.01.04 of Annex I, specifying information on the insurance and reinsurance undertakings in the scope of the group, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.32.01 of Annex III;
  2. template S.33.01.04 of Annex I, specifying information on requirements of insurance and reinsurance undertakings belonging to the group, following the instructions set out in S.33.01 of Annex III;
  3. template S.34.01.04 of Annex I, specifying information on other regulated financial entities and other non-regulated financial entities including insurance holding companies and mixed financial holding companies, regardless of the method of calculation of the group solvency, following the instructions set out in S.34.01 of Annex III;
  4. template S.35.01.04 of Annex I, specifying information on technical provisions of undertakings of the group, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.35.01 of Annex III;
  5. template S.36.01.01 of Annex I, specifying information on significant intra-group-transactions involving equity-type transactions, debt and asset transfer, above the threshold decided by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.36.01 of Annex III;
  6. template S.36.02.01 of Annex I, specifying information on significant intra-group-transactions on derivatives, including the guarantees supporting any derivatives instruments, above the threshold decided by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.36.02 of Annex III;
  7. template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on reinsurance, above the threshold decided by the group supervisor in accordance with Article 245 (3) of Directive 2009/138/EC, regardless of the method used for the calculation of the group solvency, following the instructions in S.36.03 of Annex III;
  8. template S.36.04.01 of Annex I, specifying information on significant intra-group-transactions on internal cost sharing, contingent liabilities (other than derivatives) and off-balance sheet items and other types of intra-group transactions, above the threshold decided by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.36.04 of Annex III;
  9. template S.37.01.04 of Annex I, specifying information on significant risk concentrations, above the threshold decided by the group supervisor in accordance with Article 244(3) of Directive 2009/138/EC, regardless of the method used for the calculation of the group solvency, following the instructions set out in S.37.01 of Annex III.

Article 34- Article Annual reporting templates for groups – ring-fenced funds, material matching adjustment portfolios and remaining part information

1. Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit to the group supervisor as referred to in Article 372 of Delegated Regulation (EU) 2015/35 in relation to each material ring-fenced funds, each material matching adjustment portfolios and the remaining part the following information, where applicable, only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with the 2 method as defined in Article 233 of Directive 2009/138/EC and only for the material ring-fenced funds and material matching portfolios related to the part that is consolidated following Article 335 (1)(a) and (c) of Delegated Regulation (EU) 2015/35:
   1. template SR.01.01.04 of Annex I, specifying the content of the submission, following the instructions set out in S.01.01 of Annex III;
   2. template SR.25.01.01 of Annex I, specifying the Solvency Capital Requirement calculated using the standard formula, following the instructions set out in S.25.01 of Annex III;
   3. template SR.25.02.01 of Annex I, specifying the Solvency Capital Requirement calculated using the standard formula and a partial internal model, following the instructions set out in S.25.02 of Annex III;
   4. template SR.25.03.01 of Annex I, specifying the Solvency Capital Requirement calculated using a full internal model, following the instructions set out in S.25.03 of Annex III;
   5. template SR.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in S.26.01 of Annex III and considering points m. and n.;
   6. template SR.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in S.26.02 of Annex III and considering points m. and n.;
   7. template SR.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in S.26.03 of Annex III and considering points m. and n;
   8. template SR.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in S.26.04 of Annex III and considering points m. and n;
   9. template SR.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in S.26.05 of Annex III and considering points m. and n;
   10. template SR.26.06.01 of Annex I, specifying information on operational risk following, the instructions set out in S.26.06 of Annex III and considering points m. and n;
   11. template SR.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in S.26.07 of Annex III and considering points m. and n;
   12. template SR.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in S.27.01 of Annex III and considering points m. and n;
   13. when a partial internal model is used information defined in points e. to l. shall only be reported in relation to the risks covered by the standard formula unless otherwise decided on the basis of article 35 of this Regulation;
   14. when a full internal model is used information defined points e. to l. shall not be reported.
2. Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies shall annually submit as referred to in Article 304 (1)(d) of Delegated Regulation (EU) 2015/35 to the group supervisor, in relation to each material ring-fenced fund and the remaining part, in addition to the information referred to in paragraph 1 and only when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC and only for the material ring-fenced funds related to the part that is consolidated following Article 335 (1) (a) and (c) of Delegated Regulation (EU) 2015/35, template SR.02.01.01 of Annex I, specifying balance sheet information using both the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the consolidated financial statements, following the instructions set out in S.02.01 Annex III.

Article 35- Annual reporting templates for groups – internal model users

Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies that calculate the Solvency Capital Requirement using an approved partial or full internal model shall agree with its group supervisor the templates to be submitted annually in relation to the information on the Solvency Capital Requirement.

Article 36- Group reporting of very significant intra-group transactions and intra-group transactions and risk concentrations to be reported in all circumstances

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall report:

* 1. Very significant intra-group transactions and intra-group transactions to be reported in all circumstances as referred to in Article 245 (2) and (3) of Directive 2009/138/EC by using the relevant templates S.36.01.01 to S.36.04.01 of Annex I, following the instructions set out in S.36.01 to S.36.04 of Annex IIII;
  2. Risk concentrations to be reported in all circumstances as referred to in Article 244 (2) and (3) of Directive 2009/138/EC using the relevant template S.37.01.04 of Annex I, following the instructions set out in S.37.01 of Annex IIII.

Article 37- Entry into force

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

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

Done at Brussels,

For the Commission

The President  
 […]  
   
[Choose between the two options, depending on the person who signs.]  
   
 On behalf of the President  
 […]  
 [Position]

1. OJ L 335, 17.12.2009, p.1 [↑](#footnote-ref-1)
2. Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48). [↑](#footnote-ref-2)
3. Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 12, 17.01.2015, p. 1). [↑](#footnote-ref-3)