

Commission Implementing Regulation (EU) 2015/2450 of 2 December 2015 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)

CHAPTER III

QUANTITATIVE REPORTING TEMPLATES FOR GROUPS

Article 22

Quantitative templates for the opening information for groups

1 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit the information referred to in Article 314(1) (a) and (c) of Delegated Regulation (EU) 2015/35, in conjunction with Article 375(1) of that Delegated Regulation, using the following templates:

- a template S.01.01.06 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;
- b template S.01.02.04 of Annex I, specifying basic information on the group and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;
- c template S.01.03.04 of Annex I, specifying basic information on the ring-fenced funds and the matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex III;
- d template S.02.01.02 of Annex I, specifying balance sheet information, following the instructions set out in section S.02.01 of Annex III;
- e template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III;
- f where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;
- g where the group uses the standard formula and a partial internal model for the calculation of the Solvency Capital Requirement, template S.25.02.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.02 of Annex III;
- h where the group uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex III;
- i template S.32.01.04 of Annex I, specifying information on the insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.32.01 of Annex III;
- j template S.33.01.04 of Annex I, specifying information on requirements of insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.33.01 of Annex III;
- k template S.34.01.04 of Annex I, specifying information on other regulated financial undertakings and other non-regulated financial undertakings including insurance

Status: This is the original version as it was originally adopted in the EU. This legislation may since have been updated - see the latest available (revised) version

holding companies and mixed financial holding companies, following the instructions set out in section S.34.01 of Annex III.

2 The templates referred to in points (c), (d), (f), (g) and (h) of paragraph 1 shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive.

Article 23

Quarterly quantitative templates for groups

1 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit quarterly, unless the scope or the frequency of the reporting is limited in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- a template S.01.01.05 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;
- b template S.01.02.04 of Annex I, specifying basic information on the group and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;
- c where, for the calculation of group solvency, the group uses method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, template S.02.01.02 of Annex I to this Regulation, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex III to this Regulation;
- d template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 using the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.01 of Annex III to this Regulation;
- e template S.06.02.04 of Annex I, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;
- f where the ratio of collective investments held by the group to total investments is higher than 30 %, template S.06.03.04 of Annex I, providing information on the look-through of all collective investments held by the group, following the instructions set out in section S.06.03 of Annex III;
- g template S.08.01.04 of Annex I, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;
- h template S.08.02.04 of Annex I, providing an item-by-item list of transactions of derivatives during the reporting year, following the instructions set out in section S.08.02 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;
- i template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III.

2 For the purposes of point (f) of paragraph 1, where for the calculation of group solvency method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively, the ratio of collective investments held by the group to total investments shall be determined by the sum of items C0010/R0180, collective investment undertakings included in item C0010/R0220 and collective investment undertakings included in item C0010/R0090 of template S.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.02. Where, for the calculation of group solvency, 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 shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

Article 24

Simplifications allowed on quarterly reporting for groups

With regard to the information referred to in point (c) of Article 23(1), 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 quantitative templates for groups — Basic information and content of submission

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- (a) template S.01.01.04 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;
- (b) template S.01.02.04 of Annex I, specifying basic information on the undertaking and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;
- (c) where, for the calculation of group solvency, the group uses method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, template S.01.03.04 of Annex I to this Regulation, specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex III to this Regulation.

Status: This is the original version as it was originally adopted in the EU. This legislation may since have been updated - see the latest available (revised) version

Article 26

Annual quantitative templates for groups — Balance sheet and other general information

1 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- a 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 consolidated financial statements, following the instructions set out in section S.02.01 of Annex III;
- b template S.02.02.01 of Annex I, specifying information on assets and liabilities by currency, following the instructions set out in section S.02.02 of Annex III;
- c template S.03.01.04 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex III;
- d template S.03.02.04 of Annex I, providing a list of off-balance sheet unlimited guarantees received, following the instructions set out in section S.03.02 of Annex III;
- e template S.03.03.04 of Annex I, providing a list of off-balance sheet unlimited guarantees provided, following the instructions set out in section S.03.03 of Annex III;
- f template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.01 of Annex III to this Regulation;
- g template S.05.02.01 of Annex I, specifying information on premiums, claims and expenses by country applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.02 of Annex III.

2 The templates referred to in points (a) and (b) of paragraph 1 shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive.

Article 27

Annual quantitative templates for groups — Investments information

1 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall, unless exempted under the third subparagraph of Article 254(2) of Directive 2009/138/EC in relation to a specific template, submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- a where the group is exempted from the annual submission of information in templates S.06.02.04 or S.08.01.04 in accordance with the third subparagraph of Article 254(2) of Directive 2009/138/EC, template S.06.01.01 of Annex I to this Regulation, providing

- summary information of assets, following the instructions set out in section S.06.01 of Annex III to this Regulation;
- b where the group is exempted from reporting the template S.06.02.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, template S.06.02.04 of Annex I to this Regulation, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex III to this Regulation;
 - c where the group is exempted from reporting the template S.06.03.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, or has not reported it quarterly because the ratio of collective investment held by the group to total investments, as referred to in Article 23(1)(f) of this Regulation, is not higher than 30 %, template S.06.03.04 of Annex I to this Regulation, providing information on the look-through of all collective investments held by the undertakings, following the instructions set out in section S.06.03 of Annex III to this Regulation;
 - d where the ratio of the value of structured products held by the group to total investments is higher than 5 %, template S.07.01.04 of Annex I, providing an item-by-item list of structured products, following the instructions set out in section S.07.01 of Annex III;
 - e where the group is exempted from reporting the template S.08.01.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, template S.08.01.04 of Annex I to this Regulation, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex III to this Regulation;
 - f where the group is exempted from reporting the template S.08.02.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, template S.08.02.04 of Annex I to this Regulation, providing an item-by-item list of transactions of derivatives, following the instructions set out in section S.08.02 of Annex III to this Regulation;
 - g template S.09.01.04 of Annex I, specifying information on income, gains and losses in the reporting period by asset category as defined in Annex IV, following the instructions set out in section S.09.01 of Annex III;
 - h where the ratio of the value of underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, to the total investments is higher than 5 %, template S.10.01.04 of Annex I, providing an item-by-item list securities lending and repurchase agreements on and off-balance sheet, following the instructions set out in section S.10.01 of Annex III;
 - i 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, following the instructions set out in section S.11.01 of Annex III.

2 For the purposes of point (d) of paragraph 1, where for the calculation of group solvency method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively, the ratio of the value of structured products held by the group to total investments shall be determined by the sum of assets classified in categories 5 and 6, as defined in Annex IV to this Regulation, divided by the sum of items C0010/R0070 and C0010/R0020 of template S.02.01.01. Where, for the calculation of group solvency, 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 shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

Status: This is the original version as it was originally adopted in the EU. This legislation may since have been updated - see the latest available (revised) version

3 For the purposes of point (h) of paragraph 1, where for the calculation of group solvency method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively, the ratio shall be determined by the sum of 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, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.01. Where, for the calculation of group solvency, 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 shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

Article 28

Annual quantitative templates for groups — Variable annuities information

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- (a) template S.15.01.04 of Annex I, specifying information on the description of the guarantees of variable annuities by product issued under direct business by undertakings in the scope of the group and established outside the EEA, following the instructions set out in section S.15.01 of Annex III;
- (b) template S.15.02.04 of Annex I, specifying information on the hedging of guarantees of variable annuities by product issued under direct business by undertakings in the scope of the group and established outside the EEA, following the instructions set out in section S.15.02 of Annex III.

Article 29

Annual quantitative templates for groups — Long term guarantees information

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using template S.22.01.04 of Annex I to this Regulation, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Annex III to this Regulation.

Article 30

Annual quantitative templates for groups — Own funds information

1 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- a template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III;

- b template S.23.02.04 of Annex I, providing detailed information on own funds by tiers, following the instructions set out in section S.23.02 of Annex III;
- c template S.23.03.04 of Annex I, specifying information on annual movements on own funds, following the instructions set out in section S.23.03 of Annex III;
- d template S.23.04.04 of Annex I, providing a list of items on own funds, following the instructions set out in section S.23.04 of Annex III.

2 The templates referred to in points (b) and (c) of paragraph 1 shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive.

Article 31

Annual quantitative templates for groups — Solvency Capital Requirement information

1 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- a where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;
- b where the group uses the standard formula and a partial internal model for the calculation of the Solvency Capital Requirement, template S.25.02.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.02 of Annex III;
- c where the group uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex III;
- d template S.26.01.04 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex III;
- e template S.26.02.04 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex III;
- f template S.26.03.04 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex III;
- g template S.26.04.04 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex III;
- h template S.26.05.04 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex III;
- i template S.26.06.04 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex III;
- j template S.26.07.04 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex III;
- k template S.27.01.04 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex III.

Status: This is the original version as it was originally adopted in the EU. This legislation may since have been updated - see the latest available (revised) version

2 In case of existence of ring-fenced funds or matching adjustment portfolios, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported for the group as a whole.

3 Where a partial internal model is used, the templates referred to in points (d) to (k) of paragraph 1 shall only be reported in relation to the risks covered by the standard formula, unless otherwise decided on the basis of Article 35.

4 Where a full internal model is used, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported.

Article 32

Annual quantitative templates for groups — Reinsurers and special purpose vehicles information

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- (a) template S.31.01.04 of Annex I, specifying information on share of reinsurers, following the instructions set out in section S.31.01 of Annex III;
- (b) 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 to the special purpose vehicles, following the instructions set out in section S.31.02 of Annex III.

Article 33

Annual quantitative templates for groups — Group specific information

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation using the following templates:

- (a) template S.32.01.04 of Annex I, specifying information on the insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.32.01 of Annex III;
- (b) template S.33.01.04 of Annex I, specifying information on requirements of insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.33.01 of Annex III;
- (c) template S.34.01.04 of Annex I, specifying information on financial undertakings other than insurance and reinsurance undertakings, and on non-regulated undertakings carrying out financial activities as defined in Article 1(52) of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.34.01 of Annex III;
- (d) template S.35.01.04 of Annex I, specifying information on technical provisions of undertakings of the group, following the instructions set out in section S.35.01 of Annex III;

- (e) 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 determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.01 of Annex III to this Regulation;
- (f) 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 determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.02 of Annex III to this Regulation;
- (g) template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on reinsurance, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.03 of Annex III to this Regulation;
- (h) 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 determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.04 of Annex III to this Regulation;
- (i) template S.37.01.04 of Annex I, specifying information on significant risk concentrations, above the threshold determined by the group supervisor in accordance with Article 244(3) of Directive 2009/138/EC, following the instructions set out in section S.37.01 of Annex III to this Regulation.

Article 34

Annual quantitative templates for groups — ring-fenced funds, material matching adjustment portfolios and remaining part information

1 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates in relation to all material ring-fenced funds and all material matching adjustment portfolios related to the part that is consolidated as referred to in points (a) and (c) of Article 335(1) of Delegated Regulation (EU) 2015/35, as well as in relation to the remaining part:

- a template SR.01.01.04 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;
- b where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template SR.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;
- c where the group uses the standard formula and a partial internal model for the calculation of the Solvency Capital Requirement, template SR.25.02.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.02 of Annex III;

Status: This is the original version as it was originally adopted in the EU. This legislation may since have been updated - see the latest available (revised) version

- d where the group uses a full internal model for the calculation of the Solvency Capital Requirement, template SR.25.03.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex III;
 - e template SR.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex III;
 - f template SR.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex III;
 - g template SR.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex III;
 - h template SR.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex III;
 - i template SR.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex III;
 - j template SR.26.06.01 of Annex I, specifying information on operational risk following the instructions set out in section S.26.06 of Annex III;
 - k 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 section S.26.07 of Annex III;
 - l template SR.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex III.
- 2 Where a partial internal model is used, the templates referred to in points (e) to (l) of paragraph 1 shall only be reported in relation to the risks covered by the standard formula, unless otherwise decided on the basis of Article 35.
- 3 Where a full internal model is used, the templates referred to in points (e) to (l) of paragraph 1 shall not be reported.
- 4 Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall, in addition to the information submitted using templates referred to in paragraph 1, annually submit balance sheet information in relation to all material ring-fenced funds related to the part that is consolidated as referred to in points (a) or (c) of Article 335(1) of Delegated Regulation (EU) 2015/35, as well as in relation to the remaining part, as referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using template SR.02.01.01 of Annex I to this Regulation, following the instructions set out in section S.02.01 of Annex III to this Regulation.

Article 35

Annual quantitative templates for groups — internal model users

Participating insurance and reinsurance undertakings, insurance holding companies and 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

Quantitative templates for groups — intra-group transactions and risk concentrations

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

- (a) significant and very significant intra-group transactions referred to in the first and second subparagraphs of Article 245(2) of Directive 2009/138/EC and intra-group transactions to be reported in all circumstances referred to in Article 245(3) of that Directive using, as appropriate, templates S.36.01.01, S.36.02.01, S.36.03.01 and S.36.04.01 of Annex I to this Regulation, following the instructions set out in section S.36.01 to S.36.04 of Annex III to this Regulation;
- (b) significant risk concentrations referred to in Article 244(2) of Directive 2009/138/EC and risk concentrations to be reported in all circumstances referred to in Article 244(3) of that Directive using template S.37.01.04 of Annex I to this Regulation, following the instructions set out in section S.37.01 of Annex III to this Regulation.