

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 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-

Changes to legislation: Commission Implementing Regulation (EU) 2015/2450, Article 27 is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant 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.

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.

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)