

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 II

### QUANTITATIVE REPORTING TEMPLATES FOR INDIVIDUAL UNDERTAKINGS

#### *Article 5*

#### **Quantitative templates for the opening information for individual undertakings**

Insurance and reinsurance undertakings shall submit the information referred to in Article 314(1)(a) and (c) of Commission Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.01.01.03 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;
- (b) 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 section S.01.02 of Annex II;
- (c) 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 section S.01.03 of Annex II;
- (d) 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 section S.02.01 of Annex II to this Regulation;
- (e) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;
- (f) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;
- (g) where the undertaking uses the standard formula and a partial internal model for the calculation of the Solvency Capital Requirement, template S.25.02.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.02 of Annex II;
- (h) where the undertaking uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex II;
- (i) where insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the

---

*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*

---

Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;

- (j) where insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.

### Article 6

#### Quarterly quantitative templates for individual undertakings

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

- a template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;
- b 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 section S.01.02 of Annex II;
- c 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 section S.02.01 of Annex II to this Regulation;
- d template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;
- e template S.06.02.01 of Annex I, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex II and using the Complementary Identification Code ('CIC code') as set out in Annex V and defined in Annex VI;
- f where the ratio of collective investments held by the undertaking to total investments is higher than 30 %, template S.06.03.01 of Annex I, providing information on the look-through of all collective investments held by the undertaking, following the instructions set out in section S.06.03 of Annex II;
- g 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 section S.08.01 of Annex II and using the CIC code as set out in Annex V and defined in Annex VI;
- h 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 section S.08.02 of Annex II and using the CIC code as set out in Annex V and defined in Annex VI;
- i template S.12.01.02 of Annex I, specifying information on the technical provisions relating to life insurance and health insurance pursued on a similar technical basis to that of life insurance ('health SLT') for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;
- j template S.17.01.02 of Annex I, specifying information on non-life technical provisions for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;
- k template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;

- l where insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;
  - m where insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.
- 2 For the purposes of point (f) of paragraph 1, the ratio of collective investments held by the undertaking 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.

#### *Article 7*

##### **Simplifications allowed on quarterly reporting for individual undertakings**

- 1 With regard to the information referred to in point (c) of Article 6(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.
- 2 When submitting the information referred to in points (i) and (j) of Article 6(1), 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 submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;
- (b) 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 section S.01.02 of Annex II;
- (c) 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 section S.01.03 of Annex II.

---

*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 9

#### **Annual quantitative templates for individual undertakings — Balance sheet and other general information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.02.01.01 of Annex I, specifying balance sheet information using 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 section S.02.01 of Annex II to this Regulation;
- (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 II;
- (c) template S.03.01.01 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex II;
- (d) template S.03.02.01 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 II;
- (e) template S.03.03.01 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 II;
- (f) template S.04.01.01 of Annex I, specifying information on activity by country, including EEA and non-EEA, applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.04.01 of Annex II to this Regulation;
- (g) 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 section S.04.02 of Annex II to this Regulation;
- (h) template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;
- (i) 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 undertaking's financial statements, following the instructions set out in section S.05.02 of Annex II.

### Article 10

#### **Annual quantitative templates for individual undertakings — Investments information**

Insurance and reinsurance undertakings shall submit annually, unless exempted under Article 35(7) of Directive 2009/138/EC in relation to a specific template, the information

referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) where the undertaking is 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, 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 II to this Regulation;
- (b) where the undertaking is 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, template S.06.02.01 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 II to this Regulation and using the CIC code as set out in Annex V and defined in Annex VI to this Regulation;
- (c) where the undertaking is 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 has not reported it quarterly because the ratio of collective investments held by the undertaking to total investments, as referred to in Article 6(1)(f) of this Regulation, is not higher than 30 %, template S.06.03.01 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 II to this Regulation;
- (d) where the value of structured products, determined as the sum of assets classified in categories 5 and 6, as defined in Annex V, represents more than 5 % of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, template S.07.01.01 of Annex I, providing an item-by-item list of structured products, following the instructions set out in section S.07.01 of Annex II;
- (e) 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, template S.08.01.01 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 II to this Regulation and using the CIC code as set out in Annex V and defined in Annex VI to this Regulation;
- (f) 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, template S.08.02.01 of Annex I to this Regulation, providing an item-by-item list of derivatives closed during the reporting period, following the instructions set out in section S.08.02 of Annex II to this Regulation and using the CIC code as set out in Annex V and defined in Annex VI to this Regulation;
- (g) template S.09.01.01 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 II;
- (h) where the value 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, represents more than 5 % of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, 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, following the instructions set out in section S.10.01 of Annex II;

---

*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*

---

- (i) 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 section S.11.01 of Annex II.

### *Article 11*

#### **Annual quantitative templates for individual undertakings — Technical provisions information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.12.01.01 of Annex I, specifying information on life and health SLT technical provisions by line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;
- (b) 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 section S.12.02 of Annex II;
- (c) 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 section S.13.01 of Annex II;
- (d) 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 section S.14.01 of Annex II;
- (e) 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 section S.15.01 of Annex II;
- (f) 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 section S.15.02 of Annex II;
- (g) 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 originating annuities, regarding all lines of business as defined in Annex I to Delegated Regulation (EU) 2015/35 and additionally by currency, following the instructions set out in section S.16.01 of Annex II to this Regulation; the information by currency shall only be reported where 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, with the following split:
- (i) amounts for the reporting currency;
- (ii) 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;

---

*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*

---

- (iii) 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;
- (h) template S.17.01.01 of Annex I, specifying information on non-life technical provisions by lines of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;
- (i) 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 section S.17.02 of Annex II;
- (j) 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 section S.18.01 of Annex II;
- (k) template S.19.01.01 of Annex I, specifying information on non-life insurance claims in the format of development triangles, for the total of each non-life line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 and additionally by currency, following the instructions set out in section S.19.01 of Annex II to this Regulation; the information by currency shall only be reported where 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, with the following split:
  - (i) amounts for the reporting currency;
  - (ii) 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;
  - (iii) 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;
- (l) 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 for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.20.01 of Annex II to this Regulation;
- (m) template S.21.01.01 of Annex I, specifying information on loss distribution risk profile of non-life business for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.21.01 of Annex II to this Regulation;
- (n) template S.21.02.01 of Annex I, specifying information on the non-life underwriting risks, following the instructions set out in section S.21.02 of Annex II;
- (o) template S.21.03.01 of Annex I, specifying information on non-life underwriting risks by sum insured by line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions in S.21.03 of Annex II 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 12

#### **Annual quantitative templates for individual undertakings — Long-term guarantees information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) 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 section S.22.01 of Annex II;
- (b) template S.22.04.01 of Annex I, specifying information on the interest rate transitional measure, following the instructions set out in section S.22.04 of Annex II;
- (c) template S.22.05.01 of Annex I, specifying information on the transitional measure on technical provisions, following the instructions set out in section S.22.05 of Annex II;
- (d) template S.22.06.01 of Annex I, specifying information on the best estimate subject to volatility adjustment by country and currency, following the instructions set out in section S.22.06 of Annex II.

### Article 13

#### **Annual quantitative templates for individual undertakings — Own funds and participations information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;
- (b) template S.23.02.01 of Annex I, providing detailed information on own funds by tiers, following the instructions set out in section S.23.02 of Annex II;
- (c) template S.23.03.01 of Annex I, specifying information on annual movements on own funds, following the instructions set out in section S.23.03 of Annex II;
- (d) template S.23.04.01 of Annex I, providing a list of items on own funds, following the instructions set out in section S.23.04 of Annex II;
- (e) 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 section S.24.01 of Annex II.



## Article 14

### **Annual quantitative templates for individual undertakings — Solvency Capital Requirement information**

1 Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- a where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;
- b where the undertaking uses the standard formula and a partial internal model for the calculation of the Solvency Capital Requirement, template S.25.02.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.02 of Annex II;
- c where the undertaking uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex II;
- d template S.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex II;
- e template S.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex II;
- f template S.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex II;
- g template S.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex II;
- h template S.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 II;
- i template S.26.06.01 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex II;
- j 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 section S.26.07 of Annex II;
- k template S.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 II.

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 entity 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 19.

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

---

*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 15

#### **Annual quantitative templates for individual undertakings — Minimum capital requirement information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) where insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;
- (b) where insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.

### Article 16

#### **Annual quantitative templates for individual undertakings — Variation analysis information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.29.01.01 of Annex I, specifying information on the variation of 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 section S.29.01 of Annex II;
- (b) 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 section S.29.02 of Annex II;
- (c) 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 section 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 submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) 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 to Delegated

- Regulation (EU) 2015/35 for which facultative reinsurance is used, following the instructions set out in section S.30.01 of Annex II to this Regulation;
- (b) 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 to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.30.02 of Annex II to this Regulation;
  - (c) 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 the period of validity of which includes or overlaps the next reporting year, following the instructions set out in section S.30.03 of Annex II;
  - (d) 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 the period of validity of which includes or overlaps the next reporting year, following the instructions set out in section S.30.04 of Annex II;
  - (e) template S.31.01.01 of Annex I, specifying information on the share of reinsurers, following the instructions set out in section S.31.01 of Annex II;
  - (f) 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 to the special purpose vehicles, following the instructions set out in section 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 submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 in relation to each material ring-fenced fund, each material matching adjustment portfolio and the remaining part, using the following templates:

- a template SR.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;
- b for each material ring-fenced fund and for the remaining part, 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 section S.02.01 of Annex II to this Regulation;
- c template SR.12.01.01 of Annex I, specifying information on life and health SLT technical provisions for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;
- d template SR.17.01.01 of Annex I, specifying information on non-life technical provisions for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II 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*

---

- e template SR.22.02.01 of Annex I, specifying information on the projection of future cash flows for the best estimate calculation by each material matching adjustment portfolio, following the instructions set out in section S.22.02 of Annex II;
- f template SR.22.03.01 of Annex I, specifying information on the matching adjustment portfolios by each material matching adjustment portfolio, following the instructions set out in section S.22.03 of Annex II;
- g where the undertaking 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 II;
- h where the undertaking 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 II;
- i where the undertaking 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 II;
- j 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 II;
- k 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 II;
- l 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 II;
- m 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 II;
- n 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 II;
- o 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 II;
- p 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 II;
- q 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 II.

2 Where a partial internal model is used, the templates referred to in points (j) to (q) shall only be reported in relation to the risks covered by the standard formula, unless otherwise decided on the basis of Article 19.

3 Where a full internal model is used, the templates referred to in points (j) to (q) shall not be reported.

### *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 on 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 which are not part of a group referred to in points (a), (b) or (c) of Article 213(2) of Directive 2009/138/EC and the parent undertaking of which is a mixed-activity insurance holding company shall submit annually the information referred to in the second subparagraph of Article 245(2) of that Directive, in conjunction with Article 265 of that Directive, using the following templates:

- (a) 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 section S.36.01 of Annex II;
- (b) 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 section S.36.02 of Annex II;
- (c) template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on reinsurance, following the instructions set out in section S.36.03 of Annex II;
- (d) 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 set out in section S.36.04 of Annex II.

## Article 21

### **Quantitative templates for individual undertakings — intra-group transactions information**

Insurance and reinsurance undertakings which are not part of a group referred to in points (a), (b) or (c) of Article 213(2) of Directive 2009/138/EC and the parent undertaking of which is a mixed-activity insurance holding company shall report very significant intra-group transactions referred to in the second subparagraph of Article 245(2) of that Directive, in conjunction with Article 265 of that Directive, and intra-group transactions to be reported in all circumstances referred to in Article 245(3) of that Directive, in conjunction with Article 265 of that Directive, as soon as practicable using the relevant templates among templates S.36.01.01 to 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 II to this Regulation.