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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 I

GENERAL PROVISIONS AND SUPERVISORY REPORTING REQUIREMENTS

Article 1	Subject matter
Article 2	Supervisory reporting formats
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CHAPTER II

QUANTITATIVE REPORTING TEMPLATES FOR INDIVIDUAL UNDERTAKINGS

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- Article 19 Annual quantitative templates for individual undertakings — internal model users
Article 20 Annual quantitative templates for individual undertakings — intra-group-transactions information
Article 21 Quantitative templates for individual undertakings — intra-group transactions information

CHAPTER III

QUANTITATIVE REPORTING TEMPLATES FOR GROUPS

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- Article 37 Entry into force
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ANNEX I

ANNEX II

Instructions regarding reporting templates for individual undertakings

This Annex contains additional instructions in relation to the templates...

Templates which shall be filled in in accordance with the...

- S.01.01 — Content of the submission
- S.01.02 — Basic information
- S.01.03 — Basic Information — RFF and matching adjustment portfolios...
- S.02.01 — Balance sheet
- S.02.02 — Assets and liabilities by currency
- S.03.01 — Off-balance sheet items — General
- S.03.02 — Off Balance-sheet items — list of unlimited guarantees...
- S.03.03 — Off Balance-sheet items — List of unlimited guarantees...
- S.04.01 — Activity by country
- S.04.02 — Information on class 10 in Part A of...
- S.05.01 — Premiums, claims and expenses by line of business...
- S.05.02 — Premiums, claims and expenses by country
- S.06.01 — Summary of assets
- S.06.02 — List of assets
- S.06.03 — Collective investment undertakings — look-through approach
- S.07.01 — Structured products
- S.08.01 — Open derivatives
- S.08.02 — Derivatives Transactions
- S.09.01 — Information on gains/income and losses in the period...
- S.10.01 — Securities lending and repos

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- S.12.01 — Life and Health SLT Technical Provisions
- S.12.02 — Life and Health SLT Technical Provisions — by...
- S.13.01 — Projection of future gross cash flows (Best Estimate...
- S.14.01 — Life obligations analysis
- S.15.01 — Description of the guarantees of variable annuities
- S.15.02 — Hedging of guarantees of variable annuities
- S.16.01. — Information on annuities stemming from Non–Life Insurance obligations...
- S.17.01 — Non–life Technical Provisions
- S.17.02 — Non-Life Technical Provisions — By country
- S.18.01 — Projection of future cash flows (Best Estimate —...
- S.19.01 — Non–life insurance claims
- S.20.01 — Development of the distribution of the claims incurred...
- S.21.01 — Loss distribution risk profile
- S.21.02 — Underwriting risks non–life
- S.21.03 — Non–life distribution of underwriting underwriting risks — by...
- S.22.01 — Impact of long term guarantees measures and transitionals...
- S.22.02 — Projection of future cash flows (Best Estimate —...
- S.22.03 —Information on the matching adjustment calculation
- S.22.04 — Information on the transitional on interest rates calculation...
- S.22.05 — Overall calculation of the transitional on technical provisions...
- S.22.06 — Best estimate subject to volatility adjustment by country...
- S.23.01 — Own Funds
- S.23.02 — Detailed information by tiers on own funds
- S.23.03 — Annual movements on own funds
- S.23.04 — List of items on own funds
- S.24.01 — Participations held

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S.25.02 — Solvency Capital Requirement — for undertakings using the...

S.25.03 — Solvency Capital Requirement — for undertakings using full...

S.26.01 — Solvency Capital Requirement — Market risk

S.26.02 — Solvency Capital Requirement — Counterparty default risk

S.26.03 — Solvency Capital Requirements — Life underwriting risk

S.26.04 — Solvency Capital Requirement — Health underwriting risk

S.26.05 — Solvency Capital Requirement — Non-Life underwriting risk

S.26.06 — Solvency Capital Requirements — Operational risk

S.26.07 — Solvency Capital Requirement — Simplifications

S.27.01 — Solvency Capital Requirement — Non-life and health catastrophe...

S.28.01 — Minimum Capital Requirement — Only life or only...

S.28.02 — Minimum Capital Requirement — Both life and non-life...

S.29.01 — Excess of Assets over Liabilities

S.29.02 — Excess of Assets over Liabilities — explained by...

S.29.03 — Excess of Assets over Liabilities — explained by...

S.29.04 — Detailed analysis per period — Technical flows versus...

S.30.01 — Facultative covers for non-life and life business basic...

S.30.02 — Facultative covers for non-life and life business shares...

S.30.03 — Outgoing Reinsurance Program basic data

S.30.04 — Outgoing Reinsurance Program shares data

S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's)...

S.31.02 — Special Purpose Vehicles

S.36.01 — IGT — Equity-type transactions, debt and asset transfer...

S.36.02 — IGT — Derivatives

S.36.03 — IGT — Internal reinsurance

S.36.04 — IGT — Cost Sharing, contingent liabilities, off balance...

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Instructions regarding reporting templates for groups

This Annex contains additional instructions in relation to the templates...

Templates which shall be filled in in accordance with the...

- S.01.01 — Content of the submission
- S.01.02 — Basic information
- S.01.03 — Basic information — RFF and matching adjustment portfolios...
- S.02.01 — Balance sheet
- S.02.02 — Assets and liabilities by currency
- S.03.01 — Off-balance sheet items — General
- S.03.02 — Off-balance-sheet items — list of unlimited guarantees received...
- S.03.03 — Off-balance-sheet items — List of unlimited guarantees provided...
- S.05.01 — Premiums, claims and expenses by line of business...
- S.05.02 — Premiums, claims and expenses by country
- S.06.01 — Summary of assets
- S.06.02 — List of assets
- S.06.03 — Collective investment undertakings — look-through approach
- S.07.01 — Structured products
- S.08.01 — Open derivatives
- S.08.02 — Derivatives Transactions
- S.09.01 — Information on gains / income and losses in...
- S.10.01 — Securities lending and repos
- S.11.01 — Assets held as collateral
- S.15.01 — Description of the guarantees of variable annuities
- S.15.02 — Hedging of guarantees of variable annuities
- S.22.01 — Impact of long term guarantees measures and transitionals...
- S.23.01 — Own Funds

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S.23.03 — Annual movements on own funds

S.23.04 — List of items on own funds

S.25.01 — Solvency Capital Requirement — for groups on Standard...

S.25.02 — Solvency Capital Requirement — for groups using the...

S.25.03 — Solvency Capital Requirement — for groups using full...

S.26.01 — Solvency Capital Requirement — Market risk

S.26.02 — Solvency Capital Requirement — Counterparty default risk

S.26.03 — Solvency Capital Requirements — Life underwriting risk

S.26.04 — Solvency Capital Requirement — Health underwriting risk

S.26.05 — Solvency Capital Requirement — Non-Life underwriting risk

S.26.06 — Solvency Capital Requirements — Operational risk

S.26.07 — Solvency Capital Requirement — Simplifications

S.27.01 — Solvency Capital Requirement — Non-life and health catastrophe...

S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's)...

S.31.02 — Special Purpose Vehicles

S.32.01 — Undertakings in the scope of the group

S.33.01 — Insurance and reinsurance individual requirements

S.34.01 — Other regulated and non-regulated financial undertakings including insurance...

S.35.01 — Contribution to group Technical Provisions

S.36.01 — IGT — Equity-type transactions, debt and asset transfer...

S.36.02 — IGT — Derivatives

S.36.03 — IGT — Internal reinsurance

S.36.04 — IGT — Cost Sharing, contingent liabilities, off BS...

S.37.01 — Risk concentration

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ANNEX V

ANNEX VI

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- (1) [OJ L 331, 17.12.2009, p. 1](#)
 - (2) 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, 17.1.2015, p. 1](#)).
 - (3) 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](#)).

Status:

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