

## ANNEX II

**Instructions regarding the templates for the solvency  
and condition report of individual undertakings****S.25.01. — Solvency Capital Requirement — for undertakings on Standard Formula****General comments:**

This section relates to annual disclosure of information for individual entities.

	ITEM	INSTRUCTIONS
R0010–R0050/ C0110	Gross solvency capital requirement	Amount of the gross capital charge for each risk module, as calculated using the standard formula. The difference between the net and the gross SCR is the consideration of the future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35. This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable. These cells include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level.
R0060/C0110	Gross solvency capital requirement Diversification	Amount of the diversification effects between Basic SCR of gross risk modules due to the application of the correlation matrix defined in Annex IV of Directive 2009/138/EC. This amount should be disclosed as a negative value.
R0070/C0110	Gross solvency capital requirement Intangible assets risk	The future discretionary benefits according to Article 205 of the Delegated Regulation (EU) 2015/35 for intangible assets risk is zero under standard formula.
R0100/C0110	Gross solvency capital requirement — Basic Solvency Capital Requirement	Amount of the basic capital requirements, before the consideration of future discretionary benefits

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		<p>according to Article 205 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula. This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC. This cell includes the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. This amount shall be calculated as a sum of the gross capital charges for each risk module within the standard formula, including adjustment for diversification effect within standard formula</p>
R0030/C0080	USP — Life underwriting risk	<p>Identifies which undertaking specific parameters have been used in each risk module. One of the options on the following closed list should be used:</p> <ul style="list-style-type: none"> <li>— Increase in the amount of annuity benefits</li> <li>— None</li> </ul>
R0040/C0080	USP — Health underwriting risk	<p>Identifies which undertaking specific parameters have been used in each risk module. At least one of the options on the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>— Increase in the amount of annuity benefits</li> <li>— Standard deviation for NSLT health premium risk referred to in Title I Chapter V Section 12 of Delegated Regulation (EU) 2015/35</li> <li>— Standard deviation for NSLT health gross premium risk</li> </ul>

		<p>referred to in Title I Chapter V Section 12 of Delegated Regulation (EU) 2015/35</p> <ul style="list-style-type: none"> <li>— Adjustment factor for non-proportional reinsurance</li> <li>— Standard deviation for NSLT health reserve risk referred to in Title I Chapter V Section 12 of Delegated Regulation (EU) 2015/35</li> <li>— None</li> </ul> <p>If more than one specific parameter is used, report them separated by comas.</p>
R0050/C0080	USP — Non life underwriting risk	<p>Identifies which undertaking specific parameters have been used in each risk module. At least one of the options on the following closed list should be used:</p> <ul style="list-style-type: none"> <li>— Standard deviation for non-life premium risk</li> <li>— Standard deviation for non-life gross premium risk</li> <li>— Adjustment factor for non-proportional reinsurance</li> <li>— Standard deviation for non-life reserve risk</li> <li>— None</li> </ul>
R0010, R0030, R0040, R0050/C0090	Simplifications	<p>Identifies the risk sub-modules of each risk module for which a simplified calculation method has been used.</p> <p>If simplified calculation methods for more than one risk sub-module have been used within one risk module,</p>

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		report them separated by comas.
Calculation of Solvency Capital Requirement		
R0130/C0100	Operational risk	Amount of the capital requirements for operational risk module as calculated using the standard formula.
R0140/C0100	Loss-absorbing capacity of technical provisions	Amount of the adjustment for loss-absorbing capacity of technical provisions calculated according to the standard formula. This amount should be disclosed as a negative value.
R0150/C0100	Loss-absorbing capacity of deferred taxes	Amount of the adjustment for loss-absorbing capacity of deferred taxes calculated according to the standard formula. This amount should be disclosed as a negative value.
R0160/C0100	Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC	Amount of the capital requirement, calculated according to the rules stated in article 17 of Directive 2003/41/EC, for ring-fenced funds relating to pension business operated under article 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be disclosed only during the transitional period.
R0200/C0100	Solvency capital requirement excluding capital add-on	Amount of the total diversified SCR before any capital add-on.
R0210/C0100	Capital add-on already set	Amount of capital add-on that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data. During the transitional phase, this item shall only be disclosed if the Member State

		decided it to be compulsory according to Article 51(2) of Directive 2009/138/EC. Otherwise, the amount of the capital add-on should be split among the nSCR of the risk modules. The precise procedure should be previously agreed with the NSA.
R0220/C0100	Solvency capital requirement	Amount of the Solvency Capital Requirement.
Other information on SCR		
R0400/C0100	Capital requirement for duration-based equity risk sub-module	Amount of the capital requirement for duration-based equity risk sub-module.
R0410/C0100	Total amount of notional Solvency Capital Requirements for remaining part	Amount of the notional SCRs of remaining part when undertaking has RFF.
R0420/C0100	Total amount of Notional Solvency Capital Requirements for ring fenced funds	Amount of the sum of notional SCRs of all ring-fenced funds when undertaking has RFF (other than those related to business operated in accordance with article 4 of Directive 2003/41/EC (transitional)).
R0430/C0100	Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios	Amount of the sum of notional SCRs of all matching adjustment portfolios.
R0440/C0100	Diversification effects due to RFF nSCR aggregation for article 304	Amount of the adjustment for a diversification effect between ring-fenced funds ('RFF') under Article 304 of Directive 2009/138/EC and the remaining part. It shall be equal to the difference between the sum of the nSCR for each RFF/matching adjustment portfolio ('MAP')/remaining part ('RP') and the total SCR.