

**Changes to legislation:** There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2017/2189. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## ANNEX I

1. Both Annexes II and III to Implementing Regulation (EU) 2015/2450 are amended as follows:

(a) In template S.01.02, the item C0010/R0081 is added immediately after item C0010/R0080 to the instructions as follows:

C0010/R0081	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31
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(b) In templates S.05.01 and S.05.02, at the end of the second paragraph of the general comments, the following is added:

, except for the classification between investment contracts and insurance contracts when this is applicable in the financial statements. This template shall include all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements.;

(c) In template S.06.02.C0330, the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating in C0320, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A.) (LEI code: 213800OZJQMV6UA7D79)

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- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)

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- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Other nominated ECAI

This item shall be reported when External rating (C0320) is reported.;

- (d) In template S.06.03.C0030, the last sentence of the instructions is replaced by the following:

Category “4 — Collective Investment Units” shall be used only for non-material residual values for both “funds of funds” and any other fund.;

- (e) In template S.08.01.C0300, the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.

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- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)

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- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
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- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
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- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)

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- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Other nominated ECAI

This item shall be reported when External rating (C0290) is reported.;

- (f) In template S.31.01.C0220, the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating in C0210, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)

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- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
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- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Other nominated ECAI;

(g) In template S.31.02.C0280 the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating in C0270, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance

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with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

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- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
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- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)

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- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Other nominated ECAI;

2. Annex II to Implementing Regulation (EU) 2015/2450 is amended as follows:

(a) In template S.01.02.C0010/R0040, the instructions are replaced by the following:

Identify the type of the reporting undertaking. The following closed list of options shall be used to identify the activity of the undertaking:

- 2 — Life undertakings
- 3 — Non-Life undertakings
- 4 — Undertakings pursuing both life and non-life insurance activity — Article 73(2)
- 5 — Undertakings pursuing both life and non-life insurance activity — Article 73(5)
- 6 — Reinsurance undertakings;

(b) In template S.01.02.C0010/R0100, options '3 — Re-submission of S.30 templates in accordance with instructions of the template' and '4 — Empty submission' are inserted to the instructions after the option '2 — Ad-hoc reporting';



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- (c) In template S.04.01, the second paragraph of General comments is replaced by the following:

This template is to be reported from an accounting perspective, i.e.: Local GAAP or IFRS if accepted as local GAAP. It shall however be fulfilled using the lines of business as defined in Annex I to Delegated Regulation (EU) 2015/35. Undertakings shall use the recognition and valuation basis as for the published financial statements, no new recognition or re-valuation is required, except for the classification between investment contracts and insurance contracts when this is applicable in the financial statements. This template shall include all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements.;

- (d) In template S.06.03, the third paragraph of the general comments is replaced by the following:

For the identification of countries the look-through shall be implemented in order to identify the country exposure of 90 % of the value of the funds. Undertakings shall have a reasonable confidence that the 10 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applicable considering the amount invested, starting from the major to the lowest single fund and the approach shall be kept consistent over time.;

- (e) In template S.12.01, from the first sentence of the instructions for items C0150/R0320 and C0210/R0320 the following words are deleted:

where the transitional adjustment to the relevant risk-free interest rate term structure has been applied;

- (f) In template S.12.01, from the first sentence of the instructions for items C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200/R0340, C0150/R0340 and C0210/R0340 the following words are deleted:

where the volatility adjustment has been applied;

- (g) In template S.12.01, from the first sentence of the instructions for items C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200/R0360, C0150/R0360 and C0210/R0360 the following words are deleted:

where the matching adjustment has been applied;

- (h) In template S.17.01, from the first sentence of the instructions for items C0020-C0170/R0470 and C0180/R0470 the following words are deleted:

where the transitional adjustment to the relevant risk-free interest rate term structure has been applied;

- (i) In template S.21.01, the third and fourth paragraphs in the general comments are replaced by the following:

The loss distribution profile non-life shows the distribution, in (predefined) brackets, of the accumulated claims incurred at the end of the reporting year.

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Accumulated claims incurred means the sum of gross claims paid and gross reported but not settled claims (RBNS) on a case by case basis for each and every single claim, open or closed, which belongs to a specific accident year (“AY”)/underwriting year (“UWY”) (AY/UWY). Claims incurred amounts include all the elements that compose the claim itself but excludes any expenses except those attributable to specific claims. Data regarding claims shall be reported net of salvage and subrogation. Historical data, starting from the first time application of Solvency II, is required.;

- (j) In template S.21.01.C0030/R0010 to R0210, the second and third paragraphs of the instructions are replaced by the following:

In case the reporting currency is in Euros, one of the following 5 base options based on the normal loss distribution can be used:

- 1 — 20 brackets of 5 000 plus 1 extra open bracket for accumulated incurred losses > 100 000.
- 2 — 20 brackets of 50 000 plus 1 extra open bracket for accumulated incurred losses > 1 million.
- 3 — 20 brackets of 250 000 plus 1 extra open bracket for accumulated incurred losses > 5 million.
- 4 — 20 brackets of 1 million plus 1 extra open bracket for accumulated incurred losses > 20 million.
- 5 — 20 brackets of 5 million plus 1 extra open bracket for accumulated incurred losses > 100 million.

However, an undertaking shall use undertaking specific brackets, in particular when accumulated incurred losses < 100 000 to guarantee that the level of detail is sufficient to provide adequate insight in the distribution of the accumulated claims incurred, unless already specified by the supervisory authority.;

- (k) In template S.21.01.C0050, C0070, C0090, C0110, C0130, C0150, C0170, C0190, C0210, C0230, C0250, C0270, C0290, C0310, C0330/R0010 to R0210, the first sentence of the instructions is replaced by the following:

The number of claims attributed to each of the accident/underwriting years N to N–14, whose accumulated claims incurred at the end of the reporting year falls within the start amount and end amount of the applicable bracket.;

- (l) In template S.21.01.C0060, C0080, C0100, C0120, C0140, C0160, C0180, C0200, C0220, C0240, C0260, C0280, C0300, C0320, C0340/R0010 to R0210, the first and third paragraphs of the instructions are replaced by the following:

The accumulated and aggregated amount of claims incurred of all individual claims, attributed to each of the accident/underwriting years N to N–14, whose accumulated claims incurred at the end of the reporting year falls within the start amount and end amount of the applicable bracket.

Accumulated claims incurred means the sum of gross claims paid and gross reported but not settled claims (RBNS) on a case by case basis for

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each and every single claim, open and closed, which belongs to a specific accident year/underwriting year (AY/UWY).;

- (m) In template S.30.02.C0340, the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating in C0330, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIHODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)

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- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Other nominated ECAI;

This item shall be reported when External rating (C0330) is reported.;

- (n) In template S.30.04.C0240, the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating in C0230, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI".

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- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A.) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)

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- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Other nominated ECAI;

3. Annex III to Implementing Regulation (EU) 2015/2450 is amended as follows:

- (a) In template S.01.02.C0010/R0100, option '4 — Empty submission' is inserted in the instructions after the option '2 — Ad-hoc reporting';
- (b) In template S.06.03, the third paragraph of the general comments is replaced by the following:

For the identification of countries the look-through shall be implemented in order to identify the country exposition of 90 % of the value of the funds. Groups shall have a reasonable confidence that the 10 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applicable considering the amount invested, starting from the major to the lowest single fund and the approach shall be kept consistent over time.;

- (c) In template S.37.01.C0090, the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating. in C0080, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified

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by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
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- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
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- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
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- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)

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- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
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- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Other nominated ECAI;



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**Changes and effects yet to be applied to :**

- Regulation power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 3](#)
- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)