

Commission Implementing Regulation (EU) 2019/2103 of 27 November 2019 amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2103

of 27 November 2019

amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities in accordance with Directive 2009/138/EC of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2009/138/EC of 25 November 2009 of the European Parliament and of the Council on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II)⁽¹⁾, and in particular Article 35(10), the third subparagraph of Article 244(6) and the second subparagraph of Article 245(6) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2015/2450⁽²⁾ lays down the reporting templates that insurance and reinsurance undertakings as well as groups need to use for reporting to the supervisory authorities information that is necessary for the purposes of supervision.
- (2) Commission Delegated Regulation (EU) 2018/1221⁽³⁾ amended Delegated Regulation (EU) 2015/35⁽⁴⁾ to adapt the prudential framework applicable to insurance and reinsurance undertakings to the introduction of simple, transparent and standardised securitisations. In order to ensure that supervisory authorities receive the necessary information on those and other securitisations, the relevant reporting templates laid down in Implementing Regulation (EU) 2015/2450 should be adapted to take into account those amendments.
- (3) Commission Delegated Regulation (EU) 2019/981⁽⁵⁾ amended Delegated Regulation (EU) 2015/35 to introduce a number of simplifications in the calculation of the Solvency Capital Requirement. Those simplifications concern, amongst others, the look-through approach of collective investment undertakings. The supervision of the use of simplifications requires specific information in different reporting templates. The relevant reporting templates and the related instructions laid down in Implementing Regulation (EU) 2015/2450 should therefore be adapted to take into account those amendments.

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- (4) Delegated Regulation (EU) 2019/981 introduced, amongst others, new requirements for the information to be provided to the supervisory authorities in the regular supervisory report and the solvency and financial condition report on the recognition of the capacity of deferred taxes to absorb present losses. To ensure a proper supervision by supervisory authorities, that information should be supplemented by quantitative, structured and comparable information in the reporting templates. The relevant reporting templates laid down in Implementing Regulation (EU) 2015/2450 should therefore be adapted to take into account those amendments.
- (5) Implementing Regulation (EU) 2015/2450 should therefore be amended accordingly.
- (6) The instructions set out in the template ‘S.25.02 - Solvency Capital Requirement – for groups using the standard formula and partial internal model’, included in Annex III to Implementing Regulation (EU) 2015/2450, contain an error which may lead to the provision of inconsistent or misleading information. In order to ensure that the instructions regarding the information to be reported with respect to groups and individual insurance and re-insurance undertakings are aligned, those instructions should be corrected.
- (7) The amendments provided for in Delegated Regulation (EU) 2019/981 require the submission of information concerning the calculation of the loss-absorbing capacity of deferred taxes. Those amendments are to apply from 1 January 2020. The amendments to the templates set out in Annexes I and II to Implementing Regulation (EU) 2015/2450 that are made to reflect those information requirements should therefore not be binding before 1 January 2020. However, it is important that information concerning the calculation of the loss absorbing capacity of deferred taxes can be submitted, on a voluntary basis, from the entry into force of this Regulation.
- (8) This Regulation is based on the draft implementing technical standards submitted by the European Insurance and Occupational Pensions Authority to the Commission.
- (9) The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance and Reinsurance Stakeholder Group established by Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council⁽⁶⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2450 is amended as follows:

- (1) Annex I is amended in accordance with Annex I to this Regulation;
- (2) Annex II is amended in accordance with Annex II to this Regulation;
- (3) Annex III is amended in accordance with Annex III to this Regulation.

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

Article 2

Annex III to Implementing Regulation (EU) 2015/2450 is corrected in accordance with Annex IV to this Regulation.

Article 3

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 27 November 2019.

For the Commission

The President

Jean-Claude JUNCKER

*Status: Point in time view as at 31/12/2020.**Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)*

ANNEX I

Annex I to Implementing Regulation (EU) 2015/2450 is amended as follows:

- (1) in template S.06.02.01, the following column is inserted between columns C0290 and C0300:

SCR calculation approach for CIU
C0292

- (2) in template S.25.01.01, the following tables are added:

Approach to tax rate

		Yes/No
		C0109
Approach based on average tax rate	R0590	

Calculation of the adjustment for the loss-absorbing capacity of deferred taxes (voluntary information until 31 December 2019, compulsory as from 1 January 2020)

		Before the shock	After the shock	LAC DT
		C0110	C0120	C0130
DTA	R0600			
DTA carry forward	R0610			
DTA due to deductible temporary differences	R0620			
DTL	R0630			
LAC DT	R0640			
LAC DT justified by reversion of deferred tax liabilities	R0650			
LAC DT justified by reference to probable future taxable	R0660			

Status: Point in time view as at 31/12/2020.

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economic profit				
LAC DT justified by carry back, current year	R0670			
LAC DT justified by carry back, future years	R0680			
Maximum LAC DT	R0690			

(3) in template SR.25.01.01, the following tables are added:

Approach to tax rate

		Yes/No
		C0109
Approach based on average tax rate	R0590	

Calculation of the adjustment for the loss-absorbing capacity of deferred taxes (voluntary information until 31 December 2019, compulsory from 1 January 2020)

		Before the shock	After the shock	LAC DT
		C0110	C0120	C0130
DTA	R0600			
DTA carry forward	R0610			
DTA due to deductible temporary differences	R0620			
DTL	R0630			
LAC DT	R0640			
LAC DT justified by reversion of deferred tax liabilities	R0650			
LAC DT justified by reference	R0660			

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to probable future taxable economic profit				
LAC DT justified by carry back, current year	R0670			
LAC DT justified by carry back, future years	R0680			
Maximum LAC DT	R0690			

(4) in template S.25.02.01, the following tables are added:

Approach to tax rate

		Yes/No
		C0109
Approach based on average tax rate	R0590	

Calculation of the adjustment for the loss-absorbing capacity of deferred taxes (voluntary information until 31 December 2019, compulsory as from 1 January 2020)

		Before the shock	After the shock	LAC DT
		C0110	C0120	C0130
DTA	R0600			
DTA carry forward	R0610			
DTA due to deductible temporary differences	R0620			
DTL	R0630			
Amount/estimate of LAC DT	R0640			
Amount/estimate of LAC DT justified by	R0650			

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reversion of deferred tax liabilities				
Amount/ estimate of LAC DT justified by reference to probable future taxable economic profit	R0660			
Amount/ estimate of LAC DT justified by carry back, current year	R0670			
Amount/ estimate of LAC DT justified by carry back, future years	R0680			
Amount/ estimate of Maximum LAC DT	R0690			

(5) in template SR.25.02.01, the following tables are added:

Approach to tax rate

		Yes/No
		C0109
Approach based on average tax rate	R0590	

Calculation of the adjustment for the loss-absorbing capacity of deferred taxes (voluntary information until 31 December 2019, compulsory as from 1 January 2020)

		Before the shock	After the shock	LAC DT
		C0110	C0120	C0130
DTA	R0600			

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DTA carry forward	R0610			
DTA due to deductible temporary differences	R0620			
DTL	R0630			
Amount/ estimate of LAC DT	R0640			
Amount/ estimate of LAC DT justified by reversion of deferred tax liabilities	R0650			
Amount/ estimate of LAC DT justified by reference to probable future taxable economic profit	R0660			
Amount/ estimate of LAC DT justified by carry back, current year	R0670			
Amount/ estimate of LAC DT justified by carry back, future years	R0680			
Amount/ estimate of Maximum LAC DT	R0690			

(6) in template S.25.03.01, the following tables are added:

Approach to tax rate

		Yes/No
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		C0109
Approach based on average tax rate	R0590	

Calculation of the adjustment for the loss-absorbing capacity of deferred taxes (voluntary information until 31 December 2019, compulsory as from 1 January 2020)

		Before the shock	After the shock	LAC DT
		C0110	C0120	C0130
DTA	R0600			
DTA carry forward	R0610			
DTA due to deductible temporary differences	R0620			
DTL	R0630			
Amount/ estimate of LAC DT	R0640			
Amount/ estimate of LAC DT justified by reversion of deferred tax liabilities	R0650			
Amount/ estimate of LAC DT justified by reference to probable future taxable economic profit	R0660			
Amount/ estimate of LAC DT justified by carry back, current year	R0670			
Amount/ estimate of	R0680			

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LAC DT justified by carry back, future years				
Amount/ estimate of Maximum LAC DT	R0690			

(7) in template SR.25.03.01, the following tables are added:

Approach to tax rate

		Yes/No
		C0109
Approach based on average tax rate	R0590	

Calculation of the adjustment for the loss-absorbing capacity of deferred taxes (voluntary information until 31 December 2019, compulsory as from 1 January 2020)

		Before the shock	After the shock	LAC DT
		C0110	C0120	C0130
DTA	R0600			
DTA carry forward	R0610			
DTA due to deductible temporary differences	R0620			
DTL	R0630			
Amount/ estimate of LAC DT	R0640			
Amount/ estimate of LAC DT justified by reversion of deferred tax liabilities	R0650			
Amount/ estimate of LAC DT	R0660			

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justified by reference to probable future taxable economic profit				
Amount/ estimate of LAC DT justified by carry back, current year	R0670			
Amount/ estimate of LAC DT justified by carry back, future years	R0680			
Maximum LAC DT	R0690			

(8) template S.26.01.01 is amended as follows:

- (a) row R0010 is deleted;
- (b) the following rows are inserted before row R0020:

Simplifications spread risk – bonds and loans	R0012			
Simplifications market risk concentration– simplifications used	R0014			

- (c) row R0220 is replaced by the following:

Type 1 equity other than long-term	R0221					
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- (d) the following row R0231 is inserted after R0230:

Long-term equity investments (type 1 equities)	R0231					
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- (e) row R0260 is replaced by the following:

Type 2 equity other than long-term	R0261					
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- (f) the following row R0271 is inserted after R0270:

Long-term equity investments (type 2 equities)	R0271					
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- (g) the following rows are inserted between rows R0291 and R0292:

qualifying infrastructure corporate equities, other than strategic and long-term	R0293					
strategic participations (qualifying infrastructure corporate equities)	R0294					
Long-term equity investments (qualifying infrastructure corporate equities)	R0295					

- (h) the following rows are inserted between rows R0292 and R0300:

qualifying infrastructure equities	R0296					
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other than corporate equities, other than strategic and long-term						
strategic participations (qualifying infrastructure equities other than corporate equities)	R0297					
Long-term equity investments (qualifying infrastructure equities other than corporate equities)	R0298					

- (i) rows R0460 and R0470 are deleted;
- (j) the following rows are inserted between rows R0450 and R0480:

Senior STS securitisation	R0461					
Non-senior STS securitisation	R0462					

- (k) the following rows are inserted between row R0480 and R0500:

Other securitisation	R0481					
Transitional type 1 securitisation	R0482					

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Guaranteed STS securitisation	R0483					
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(9) template S.26.01.04 is amended as follows:

- (a) row R0010 is deleted;
- (b) the following rows are inserted before row R0020:

Simplifications spread risk – bonds and loans	R0012					
Simplifications market risk concentration – simplifications used	R0014					

(c) row R0220 is replaced by the following:

Type 1 equity other than long- term	R0221					
--	-------	--	--	--	--	--

(d) the following row R0231 is inserted after row R0230:

Long- term equity investments (type 1 equities)	R0231					
--	-------	--	--	--	--	--

(e) row R0260 is replaced by the following:

Type 2 equity other than long- term	R0261					
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(f) the following row R0271 is inserted after row R0270:

Long- term equity investments (type 2 equities)	R0271					
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(g) the following rows are inserted between rows R0291 and R0292:

qualifying infrastructure corporate equities, other than strategic and long-term	R0293					
strategic participations (qualifying infrastructure corporate equities)	R0294					
Long-term equity investments (qualifying infrastructure corporate equities)	R0295					

(h) the following rows are inserted between rows R0292 and R0300:

qualifying infrastructure equities other than corporate equities, other than strategic and long-term	R0296					
strategic participations (qualifying infrastructure equities other than	R0297					

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corporate equities)						
Long-term equity investments (qualifying infrastructure equities other than corporate equities)	R0298					

- (i) rows R0460 and R0470 are deleted;
- (j) the following rows are inserted between rows R0450 and R0480:

Senior STS securitisation	R0461					
Non-senior STS securitisation	R0462					

- (k) the following rows are inserted between rows R0480 and R0500:

Other securitisation	R0481					
Transitional type 1 securitisation	R0482					
Guaranteed STS securitisation	R0483					

- (l) the following table is added:

Currency used as a reference to calculate the currency risk

		C0090
Currency used as a reference to calculate the currency risk	R0810	

- (10) template SR.26.01.01 is amended as follows:

- (a) row R0010 is deleted;
- (b) the following rows are inserted before row R0020:

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Simplifications spread risk – bonds and loans	R0012	
Simplifications market risk concentration – simplifications used	R0014	

(c) row R0220 is replaced by the following:

Type 1 equity other than long-term	R0221					
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(d) the following row R0231 is inserted after R0230:

Long-term equity investments (type 1 equities)	R0231					
--	-------	--	--	--	--	--

(e) row R0260 is replaced by the following:

Type 2 equity other than long-term	R0261					
------------------------------------	-------	--	--	--	--	--

(f) the following row R0271 is inserted after row R0270:

Long-term equity investments (type 2 equities)	R0271					
--	-------	--	--	--	--	--

(g) the following rows are inserted between rows R0291 and R0292:

qualifying infrastructure corporate equities, other than	R0293					
--	-------	--	--	--	--	--

Status: Point in time view as at 31/12/2020.

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strategic and long-term						
strategic participations (qualifying infrastructure corporate equities)	R0294					
Long-term equity investments (qualifying infrastructure corporate equities)	R0295					

(h) the following rows are inserted between rows R0292 and R0300:

qualifying infrastructure equities other than corporate equities, other than strategic and long-term	R0296					
strategic participations (qualifying infrastructure equities other than corporate equities)	R0297					
Long-term equity investments (qualifying infrastructure equities)	R0298					

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other than corporate equities)						
--------------------------------	--	--	--	--	--	--

- (i) rows R0460 and R0470 are deleted;
- (j) the following rows are inserted between rows R0450 and R0480:

Senior STS securitisation	R0461					
Non-senior STS securitisation	R0462					

- (k) the following rows are inserted between row R0480 and R0500:

Other securitisation	R0481					
Transitional type 1 securitisation	R0482					
Guaranteed STS securitisation	R0483					

- (11) in template S.26.04.01, the following row is inserted after row R0050:

Simplifications — NSLT lapse risk	R0051	
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- (12) in template S.26.04.04 the following row is inserted after row R0050:

Simplifications — NSLT lapse risk	R0051	
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- (13) in template SR.26.04.01, the following row is inserted after row R0050:

Simplifications — NSLT lapse risk	R0051	
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- (14) in template S.26.05.01, the following row is inserted after row R0010:

Simplifications used – non-life lapse risk	R0011	
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- (15) in template S.26.05.04, the following row is inserted after row R0010:

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Simplifications used – non-life lapse risk	R0011	
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- (16) in template SR.26.05.01, the following row is inserted after row R0010:

Simplifications used – non-life lapse risk	R0011	
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- (17) in template S.26.07.01 the following tables are added:

Market risk — Market risk concentration

		C0300
Debt portfolio share	R0300	

NAT CAT simplifications

		Chosen risk weight	Sum of exposure
		C0320	C0330
Windstorm	R0400		
Hail	R0410		
Earthquake	R0420		
Flood	R0430		
Subsidence	R0440		

- (18) in template S.26.07.04, the following tables are added:

Market risk — Market risk concentration

		C0300
Debt portfolio share	R0300	

NAT CAT simplifications

		Chosen risk weight	Sum of exposure
		C0320	C0330
Windstorm	R0400		
Hail	R0410		
Earthquake	R0420		
Flood	R0430		
Subsidence	R0440		

- (19) in template SR.26.07.01, the following tables are added:

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Market risk — Market risk concentration

		C0300
Debt portfolio share	R0300	

NAT CAT simplifications

		Chosen risk weight	Sum of exposure
		C0320	C0330
Windstorm	R0400		
Hail	R0410		
Earthquake	R0420		
Flood	R0430		
Subsidence	R0440		

(20) template S.27.01.01 is amended as follows:

(a) the following table is inserted after the title of the template:

Simplifications used

		Simplifications used
		C0001
Simplifications used – fire risk	R0001	
Simplifications used – natural catastrophe risk	R0002	

(b) the following row is inserted between rows R0440 and R0450:

Republic of Slovenia	R0441								
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(c) the following row is inserted between rows R0460 and R0470:

Republic of Hungary	R0461								
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(d) the following row is inserted between rows R0520 and R0530:

Republic of Finland	R0521								
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- (e) the following row is inserted between rows R1640 and R1650:

Czech Republic	R1641								
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- (f) the following row is inserted between rows R1700 and R1710:

Republic of Slovenia	R1701								
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- (g) the following table is inserted after row R2420:

Number of vessels

		Number
		C0781
Number of vessels below the threshold of EUR 250k	R2421	

- (h) columns C1210, C1220 and C1340 ('Disability 10 years') are deleted;

- (21) template S.27.01.04 is amended as follows:

- (a) the following table is inserted before row R0010:

Simplifications used

		Simplifications used
		C0001
Simplifications used – fire risk	R0001	
Simplifications used – natural catastrophe risk	R0002	

- (b) the following row is inserted between rows R0440 and R0450:

Republic of Slovenia	R0441								
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- (c) the following row is inserted between rows R0460 and R0470:

Republic of Hungary	R0461								
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- (d) the following row is inserted between rows R0520 and R0530:

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Republic of Finland	R0521									
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- (e) the following row is inserted between rows R1640 and R1650:

Czech Republic	R01641									
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- (f) the following row is inserted between rows R1700 and R1710:

Republic of Slovenia	R01701									
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- (g) the following table inserted after row R2420:

Number of vessels

		Number
		C0781
Number of vessels below the threshold of EUR 250k	R2421	

- (h) columns C1210, C1220 and C1340 ('Disability 10 years') are deleted;

(22) template SR.27.01.01 is amended as follows:

- (a) the following table is inserted before row R0010:

Simplifications used

		Simplifications used
		C0001
Simplifications used – fire risk	R0001	
Simplifications used – natural catastrophe risk	R0002	

- (b) the following row R0441 is inserted between rows R0440 and R0450:

Republic of Slovenia	R0441									
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- (c) the following row R0461 is inserted between rows R0460 and R0470:

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Republic of Hungary	R0461									
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- (d) the following row R0521 is inserted between rows R0520 and R0530:

Republic of Finland	R0521									
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- (e) the following row is inserted between rows R1640 and R1650:

Czech Republic	R01641									
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- (f) the following row is inserted between rows R1700 and R1710:

Republic of Slovenia	R01701									
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- (g) the following table is inserted after row R2420:

Number of vessels

		Number
		C0781
Number of vessels below the threshold of EUR 250k	R2421	

- (h) columns C1210, C1220 and C1340 ('Disability 10 years') are deleted.

ANNEX II

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

- (1) in Section S.06.02 — List of assets, the table is amended as follows:

- (a) the following row is inserted between rows C0290 and C0300:

C0292	SCR calculation approach for CIU	One of the options in the following closed list shall be used: 1- CIUs for which a full look- through was
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Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- | | |
|----|--|
| | applied for the purposes of SCR calculation in accordance with Article 84(1) of Delegated Regulation (EC) No 2015/35; |
| 2- | CIUs for which the “simplified” look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which the data groupings is used in accordance with Article 84(3) of Delegated Regulation (EC) No 2015/35; |
| 3- | CIUs for which the “simplified” look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which no data groupings is used in accordance |

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	4-	with Article 84(3) of Delegated Regulation (EC) No 2015/35; CIUs for which for the “equity risk type 2” was applied in accordance with Article 168(3) of Delegated Regulation (EC) No 2015/35;
	9-	Not applicable
<p>The look-through options of this item shall reflect the approach taken for the SCR calculation. For the purposes of reporting the information on look-through required in template S.06.03 the look-through information is required considering the thresholds defined in the general comments of that template. This item is only applicable to CIC category 4.</p>		

(b) in the third column (‘Instructions’) of row C0310, the closed list is replaced by the following:

- 1 – Not a participation
- 2 – Is a participation in which the look though approach in accordance with Article 84 of Delegated Regulation (EU) 2015/35 is applied
- 3 – Is a participation in which the look though approach in accordance with Article 84 of Delegated Regulation (EU) 2015/35 is not applied;

(c) in the third column (‘Instructions’) of row C0330 the closed list of nominated ECAs is replaced by the following:

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- 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 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. (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
 - 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: 213800RENFHODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- Standard & Poor's
- S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency 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)
- 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)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
 - DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
 - Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
 - Other nominated ECAI
 - No ECAI has been nominated and a simplification is being used to calculate the SCR;
- (ii) in the third column ('Instructions') of row R0330, the fourth paragraph is replaced by the following:
- This item shall be reported where External rating (C0320) is reported. In case 'No ECAI has been nominated and a simplification is used to calculate the SCR';, the External rating (C0320) shall be left blank and in Credit quality step (C0340) one of the following options shall be used: 2a; 3a or 3b.
- (d) in the third column ('Instructions') of row C0340, the closed list of the options for credit quality step is replaced by the following:
- 0 – Credit quality step 0
 - 1 – Credit quality step 1
 - 2 – Credit quality step 2
 - 2a – Credit quality step 2 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans
 - 3 – Credit quality step 3
 - 3a – Credit quality step 3 due to the application of the simplified calculation under Article 105a of Delegated Regulation (EC) No 2015/35
 - 3b – Credit quality step 3 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans
 - 4 – Credit quality step 4
 - 5 – Credit quality step 5
 - 6 – Credit quality step 6
 - 9 – No rating available;
- (2) in section S.08.01 — Open derivatives, the table is amended as follows:
- (a) in the third column ('Instructions') of row C0270, the first sentence is deleted;

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- (b) in the third column ('Instructions') of row C0280, the first sentence is deleted;
- (c) in the third column ('Instructions') of row C0300, the closed list of nominated ECAIs is replaced by the following:

- 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 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. (LEI code: 213800OZNIQMV6UA7D79)
- AM Best Europe
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
- 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

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- Standard & Poor's
- S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency 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)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
 - INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
 - Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOXS22)
 - DBRS Rating GmbH (LEI code: 54930033N1HPUEY71370)
 - Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
 - Other nominated ECAI;
- (3) in section S.08.02 —Derivatives Transactions, the table is amended as follows:
- (a) in the third column ('Instructions') of row C0250, the first sentence is deleted;
 - (b) in the third column ('Instructions') of row C0260, the first sentence is deleted;
- (4) in section S.25.01 — Solvency Capital Requirement – for undertakings on standard formula, the following rows are added to the table:

Approach to tax rate

R0590/C0109	Approach based on average tax rate	<p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – Yes 2 – No 3 – Not applicable as the adjustment for the loss-absorbing capacity of deferred taxes (LAC DT) is not used (in this case R0600 to R0690 are not applicable) <p>See EIOPA Guidelines on loss-absorbing capacity of technical provisions and deferred taxes (EIOPA-BoS-14/177)</p>
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Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

Calculation of the adjustment for loss-absorbing capacity of deferred taxes
 (voluntary information until 31 December 2019, compulsory as from 1 January 2020)

R0600/C0110	DTA Before the shock	Total amount of the deferred tax assets (DTA) in the balance-sheet using Solvency II valuation before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. The DTA amount of this cell shall be consistent with the value in the cell R0040/C0010 in S.02.01
R0600/C0120	DTA After the shock	Total amount of the deferred tax assets (DTA) if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes
R0610/C0110	DTA carry forward- Before the shock	Amount of deferred tax assets (DTA) in the balance-sheet using Solvency II valuation due to carry forward of previous losses or tax deductions before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35.
R0610/C0120	DTA carry forward — After the shock	Amount of deferred tax assets (DTA) due to carry forward of previous losses or tax deductions if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes'.
R0620/C0110	DTA due to deductible temporary differences- Before the shock	Amount of deferred tax assets (DTA) in the balance-sheet using Solvency II valuation due to differences between the Solvency II valuation of an asset or liability and its tax base before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35
R0620/C0120	DTA due to deductible temporary differences — After the shock	Amount of deferred tax assets (DTA) due to differences between the Solvency II valuation of an asset or liability and its tax base if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank if R0590/C0109 is filled with '1-Yes'.
R0630/C0110	DTL — Before the shock	Amount of Deferred Tax Liabilities (DTL) in the balance-sheet using Solvency II valuation before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. The DTL amount of this cell shall be consistent with the value in the cell R0780/C0010 in S.02.01.
R0630/C0120	DTL — After the shock	Amount of Deferred Tax Liabilities (DTL) if a balance-sheet using

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank in case of an average tax rate approach and where R0590/C0109 is filled with '1-Yes'.
R0640/C0130	LAC DT	Amount of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35. The LAC amount of this cell shall be the same as the value in the cell R0150/C0100 in S.25.01.01.
R0650/C0130	LAC DT justified by reversion of deferred tax liabilities	Amount of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by reversion of deferred tax liabilities
R0660/C0130	LAC DT justified by reference to probable future taxable economic profit	Amount of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by reference to probable future taxable economic profit
R0670/C0130	LAC DT justified by carry back, current year	Amount of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by profits from past years. Amount of the losses allocated to the next year.
R0680/C0130	LAC DT justified by carry back, future years	Amount of loss-absorbing capacity of deferred taxes,

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		calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by profits from past years. Amount of losses allocated to the years after next year.
R0690/C0130	Maximum LAC DT	Maximal amount of loss-absorbing capacity of deferred taxes, that could be available, before the assessment whether the increase in net deferred tax assets can be used for the purposes of the adjustment, as provided for in Article 207(2) of Delegated Regulation (EU) 2015/35. [?]

- (5) In section S.25.02 — Solvency Capital Requirement – for undertakings using the standard formula and partial internal model, the following rows are added to the table:

‘Approach to tax rate

R0590/C0109	Approach based on average tax rate	One of the options in the following closed list shall be used: 1 – Yes 2 – No 3 – Not applicable as the adjustment for the loss-absorbing capacity of deferred taxes (LAC DT) is not used (in this case R0600 to R0690 are not applicable) See EIOPA Guidelines on loss-absorbing capacity of technical provisions and deferred taxes (EIOPA-BoS-14/177 ^a)
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^a Guidelines EIOPA-BoS-14/177 of 2 February 2015 on the loss-absorbing capacity of technical provisions and deferred taxes (<https://eiopa.europa.eu/publications/eiopa-guidelines/guidelines-on-the-loss-absorbing-capacity-of-technical-provisions-and-deferred-taxes>).[?]

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

Calculation of adjustment for loss-absorbing capacity of deferred taxes
 (voluntary until 31 December 2019, compulsory from 1 January 2020)

R0600/C0110	DTA Before the shock	Total amount of the Deferred Tax Assets (DTA) in the balance-sheet using Solvency II valuation before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. The DTA amount of this cell shall be consistent with the value in the cell R0040/C0010 in S.02.01.
R0600/C0120	DTA After the shock	Total amount/estimate of the Deferred Tax Assets (DTA) if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes'.
R0610/C0110	DTA carry forward- Before the shock	Amount of deferred tax assets (DTA) in the balance-sheet using Solvency II valuation due to carry forward of previous losses or tax deductions before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35
R0610/C0120	DTA carry forward — After the shock	Amount/estimate of deferred tax assets (DTA) due to carry forward of previous losses or tax deductions if a balance-sheet using Solvency II valuation was set up

a Guidelines EIOPA-BoS-14/177 of 2 February 2015 on the loss-absorbing capacity of technical provisions and deferred taxes (<https://eiopa.europa.eu/publications/eiopa-guidelines/guidelines-on-the-loss-absorbing-capacity-of-technical-provisions-and-deferred-taxes>).³;

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes'.
R0620/C0110	DTA due to deductible temporary differences- Before the shock	Amount of deferred tax assets (DTA) in the balance-sheet using Solvency II valuation due to differences between the Solvency II valuation of an asset or liability and its tax base before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35
R0620/C0120	DTA due to deductible temporary differences — After the shock	Amount/estimate of deferred tax assets (DTA) due to differences between the Solvency II valuation of an asset or liability and its tax base if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes'.
R0630/C0110	DTL — Before the shock	Amount of Deferred Tax Liabilities (DTL) in balance-sheet using Solvency II valuation before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. The DTL amount of this cell shall be consistent with the

^a Guidelines EIOPA-BoS-14/177 of 2 February 2015 on the loss-absorbing capacity of technical provisions and deferred taxes (<https://eiopa.europa.eu/publications/eiopa-guidelines/guidelines-on-the-loss-absorbing-capacity-of-technical-provisions-and-deferred-taxes>).²;

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		value in the cell R0780/C0010 in S.02.01.
R0630/C0120	DTL — After the shock	Amount/estimate of Deferred Tax Liabilities (DTL) if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank in case of an average tax rate approach and where R0590/C0109 is filled with '1-Yes'.
R0640/C0130	Amount/estimate of LAC DT	Amount/estimate of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35. The LAC amount of this cell shall be the same as the value in the cell R0310/C0100 in S.25.02.01.
R0650/C0130	Amount/estimate of LAC DT justified by reversion of deferred tax liabilities	Amount/estimate of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by reversion of deferred tax liabilities.
R0660/C0130	Amount/estimate of LAC DT justified by reference to probable future taxable economic profit	Amount/estimate of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by reference to probable future taxable economic profit.

a Guidelines EIOPA-BoS-14/177 of 2 February 2015 on the loss-absorbing capacity of technical provisions and deferred taxes (<https://eiopa.europa.eu/publications/eiopa-guidelines/guidelines-on-the-loss-absorbing-capacity-of-technical-provisions-and-deferred-taxes>).';

Status: Point in time view as at 31/12/2020.

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R0670/C0130	Amount/estimate of LAC DT justified by carry back, current year	Amount/estimate of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by profits from past years. Amount of the losses allocated to the next year..
R0680/C0130	Amount/estimate of LAC DT justified by carry back, future years	Amount/estimate of loss-absorbing capacity of deferred taxes, calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by profits from past years Amount of losses allocated to the years after next year.
R0690/C0130	Amount/estimate of Maximum LAC DT	Maximal amount of loss-absorbing capacity of deferred taxes that could be available, before the assessment whether the increase in net deferred tax assets can be used for the purposes of the adjustment, as provided for in Article 207(2) of Delegated Regulation (EU) 2015/35

a Guidelines EIOPA-BoS-14/177 of 2 February 2015 on the loss-absorbing capacity of technical provisions and deferred taxes (<https://eiopa.europa.eu/publications/eiopa-guidelines/guidelines-on-the-loss-absorbing-capacity-of-technical-provisions-and-deferred-taxes>).?;

(6) in section S.25.03 — Solvency Capital Requirement – for undertakings using full internal model, the following rows are added to the table:

R0590/C0109	Approach based on average tax rate	One of the options in the following closed list shall be used: 1 – Yes 2 – No 3 – Not applicable as the adjustment for the loss-absorbing capacity of deferred tax
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		(LAC DT) is not used (in this case R0600 to R0690 are not applicable). See EIOPA Guidelines on loss-absorbing capacity of technical provisions and deferred taxes (EIOPA-BoS-14/177)
Calculation of adjustment for loss-absorbing capacity of deferred taxes (voluntary information until 31 December 2019, compulsory as from 1 January 2020)		
R0600/C0110	DTA Before the shock	Total amount of the deferred tax assets (DTA) in the balance-sheet using Solvency II valuation before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. The DTA amount of this cell shall be consistent with the value in the cell R0040/C0010 in S.02.01
R0600/C0120	DTA After the shock	Total amount of the Deferred Tax Assets (DTA) if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes
R0610/C0110	DTA carry forward- Before the shock	Amount of deferred tax assets (DTA) in the balance-sheet using Solvency II valuation due to carry forward of previous losses or tax deductions before instantaneous loss described in Article 207(1) and (2) of

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		Delegated Regulation (EU) 2015/35
R0610/C0120	DTA carry forward — After the shock	Amount/estimate of deferred tax assets (DTA) due to carry forward of previous losses or tax deductions if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes'.
R0620/C0110	DTA due to deductible temporary differences- Before the shock	Amount of deferred tax assets (DTA) in the balance-sheet using Solvency II valuation due to differences between the Solvency II valuation of an asset or liability and its tax base before the instantaneous loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35
R0620/C0120	DTA due to deductible temporary differences — After the shock	Amount/estimate of deferred tax assets due to differences between the Solvency II valuation of an asset or liability and its tax base if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank where R0590/C0109 is filled with '1-Yes'.
R0630/C0110	DTL — Before the shock	Amount of Deferred Tax Liabilities (DTL) in the balance-sheet using Solvency II valuation before the instantaneous

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		loss described in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. The DTL amount of this cell shall be consistent with the value in the cell R0780/C0010 in S.02.01.
R0630/C0120	DTL — After the shock	Amount/estimate of Deferred Tax Liabilities if a balance-sheet using Solvency II valuation was set up after the instantaneous loss, as provided for in Article 207(1) and (2) of Delegated Regulation (EU) 2015/35. This cell shall be left blank in case of an average tax rate approach and where R0590/C0109 is filled with '1-Yes'.
R0640/C0130	Amount/estimate of LAC DT	Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation (EU) 2015/35. The LAC amount of this cell shall be the same as the value in the cell R0310/C0100 in S.25.02.01.03.
R0650/C0130	Amount/estimate of LAC DT justified by reversion of deferred tax liabilities	Amount/estimate of loss-absorbing capacity of deferred taxes, as calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by reversion of deferred tax liabilities
R0660/C0130	Amount/estimate of LAC DT justified by reference to probable future taxable economic profit	Amount/estimate of loss-absorbing capacity of deferred taxes, as calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by reference to probable

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		future taxable economic profit.
R0670/C0130	Amount/estimate of LAC DT justified by carry back, current year	Amount/estimate of loss-absorbing capacity of deferred taxes, as calculated in accordance with Article 207 of Delegated Regulation (EU) 2015/35, justified by profits from past years. Amount of the losses allocated to the next year.
R0680/C0130	Amount/estimate of LAC DT justified by carry back, future years	Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation (EU) 2015/35, justified by profits from past years. Amount of losses allocated to the years after next year.
R0690/C0130	Amount/estimate of Maximum LAC DT	Maximal amount of loss-absorbing capacity of deferred taxes that could be available, before the assessment whether the increase in net deferred tax assets can be used for the purposes of the adjustment as provided for in Article 207(2) of Delegated Regulation (EU) 2015/35 ⁷ .

(7) in section S.26.01 — Solvency Capital Requirement — Market risk, the table is amended as follows:

- (a) row R0010/C0010 is deleted;
- (b) the following row is inserted between rows Z0030 and R0020/C0010:

R0012/C0010	Simplifications spread risk – bonds and loans	The options in the following closed list shall be used: 1 – Simplification for Article 104 2 – Simplifications for Article 105a
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9 –	Simplifications not used Options 1 and 2 may be used simultaneously. If R0012/C0010 = 1, only C0060 and C0080 shall be filled in for R0410
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(c) the following row is inserted before row R0020/C0010:

R0014/C0010	Simplifications market risk concentration–simplifications used	One of the options in the following closed list shall be used: 1 – Simplifications for Article 105a 9 – Simplifications not used
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- (d) the code of row R0220–R0240/C0020 is replaced by ‘R0221–R0240/C0020’;
- (e) the code of row R0220-R0240/C0040 is replaced by ‘R0221-R0240/C0040’;
- (f) the code for row R0260–R0280/C0020 is replaced by ‘R0261–R0280/C0020’;
- (g) the code for row R0260–R0280/C0040 is replaced by ‘R0261–R0280/C0040’;
- (h) the rows between R0261-R0280/C0040 and R0292/C0020 are deleted;
- (i) the following rows are inserted between rows R0260-R0280/C0040 and R0292/C0020:

R0291/C0020, R0293-R0295/C0020	Initial absolute values before shock – Assets – Equity risk –qualifying infrastructure corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure corporate equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0030, R0293-R0295/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying

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		infrastructure corporate equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0040, R0293-R0295/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the assets sensitive to equity risk for each kind of qualifying infrastructure corporate equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0050, R0293-R0295/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equities), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0060, R0293-R0295/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the net capital charge for equity risk (for each kind of qualifying infrastructure corporate equities) after the application of the adjustment for the loss-absorbing capacity of technical provisions.
R0291/C0070, R0293-R0295/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equities), after the shock but before the application of the

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		adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0080, R0293-R0295/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the gross capital charge for equity risk for each kind of qualifying infrastructure corporate equities, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.

- (j) the rows between rows R0291/C0080, R0293-R0295/C0080 and row R0300/C0020 are deleted;
- (k) the following rows are inserted between rows R0291/C0080, R0293-R0295/C0080 and row R0300/C0020;

R0292/C0020, R0296-R0298/C0020	Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure equities other than corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure equities other than corporate equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0030, R0296-R0298/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities other than corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure equities other than corporate equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0040, R0296-R0298/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities	This is the absolute value of the assets sensitive to equity risk for each kind of qualifying

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	other than corporate equities	infrastructure equities other than corporate equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0050, R0296-R0298/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure equities other than corporate equities), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0060, R0296-R0298/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate equities	This is the net capital charge for equity risk (for each kind of qualifying infrastructure equities other than corporate equities) after the application of the adjustment for the loss-absorbing capacity of technical provisions.
R0292/C0070, R0296-R0298/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure equities other than corporate equities), after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.

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R0292/C0080, R0296- R0298/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate equities	This is the gross capital charge for equity risk for each kind of qualifying infrastructure equities other than corporate equities, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.
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- (l) the rows between row R0450/C0080 and row R0480/C0020 are deleted;
- (m) the following rows are inserted between row R0450/C0080 and row R0480/C0020:

R0461/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0461/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions. This value shall only be reported where the split between R0461 to R0483 could be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0461/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions, after the shock. Recoverables from reinsurance and SPVs

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		shall not be included in this cell.
R0461/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – senior STS securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0461/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – senior STS securitisation	This is the net capital charge for spread risk on senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.
R0461/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing

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		<p>capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0461/C0080	<p>Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – senior STS securitisation</p>	<p>This is the gross capital charge for spread risk on senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in.</p>
R0462/C0020	<p>Initial absolute values before shock – Assets – spread risk – securitisation positions – non-senior STS securitisation</p>	<p>This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0462/C0030	<p>Initial absolute values before shock – Liabilities – spread risk – securitisation positions – non-senior STS securitisation</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used</p>

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		for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0462/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – non-senior STS securitisation	This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0462/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – non-senior STS securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0462/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation	This is the net capital charge for spread risk on non-senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the

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		split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.
R0462/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – non-senior STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0462/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation	This is the gross capital charge for spread risk on non-senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only

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R0450 shall be filled in.

(n) the following rows are inserted after row R0480/C0080:

R0481/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – other securitisation	This is the absolute value of the assets sensitive to the spread risk on other securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0481/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – other securitisation	This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0481/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – other securitisation	This is the absolute value of the assets sensitive to the spread risk on other securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0481/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – other securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock and after the application of the adjustment for the

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		<p>loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0481/C0060	<p>Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – other securitisation</p>	<p>This is the net capital charge for spread risk on other securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.</p>
R0481/C0070	<p>Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – other securitisation</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of</p>

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		<p>the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0481/C0080	<p>Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – other securitisation</p>	<p>This is the gross capital charge for spread risk on other securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.</p>
R0482/C0020	<p>Initial absolute values before shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation</p>	<p>This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0482/C0030	<p>Initial absolute values before shock – Liabilities – spread risk – securitisation positions – transitional type 1 securitisation</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split</p>

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		is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0482/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation	This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0482/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – transitional type 1 securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0482/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation	This is the net capital charge for spread risk on transitional type 1 securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.
R0482/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – transitional type 1 securitisation	This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0482/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation	This is the gross capital charge for spread risk on transitional type 1 securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread

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		risk. Where the split is not possible, only R0450 shall be filled in.
R0483/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation	This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0483/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – guaranteed STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0483/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation	This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0483/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – guaranteed STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock and after the application of the adjustment for the

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		<p>loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0483/C0060	<p>Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation</p>	<p>This is the net capital charge for spread risk on guaranteed STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.</p>
R0483/C0070	<p>Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – guaranteed STS securitisation</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of</p>

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		the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0483/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation	This is the gross capital charge for spread risk on guaranteed STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation of the SCR for spread risk. Where the split is not possible, only R0450 shall be filled in.

(8) in section S.26.02 – Solvency Capital Requirement – Counterparty default risk, the table is amended as follows:

(a) in the third column ('Instructions') of row R0010/C0010, the text is replaced by the following:

Identify whether an undertaking used simplifications for the calculation of counter party default risk. The options in the following closed list shall be used:

- 3 – Simplification pooling arrangements, Article 109
- 4 – Simplification grouping single name exposures, Article 110
- 5 – Simplification of the LGD for reinsurance arrangements, Article 112a
- 6 – Simplification for type 1 exposures, Article 112b
- 7 – Simplification for the risk-mitigating effect of reinsurance arrangements, Article 111
- 9 – Simplifications not used

Options 3 to 7 may be used simultaneously.

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If R0010/C0010 = 4 or 6, for Type 1 exposures, only R0100/C0080 shall be filed in for R0100.;

- (b) in the third column ('Instructions') of row R0010/C0080, the text is replaced by the following:

This is the gross capital charge (before the loss-absorbency capacity of technical provisions) for counterparty default risk arising from all Type 1 exposures.

If R0010/C0010 = 4 or 6, this item represents the Gross solvency capital requirement using simplifications.;

- (9) in section S.26.03 – Solvency Capital Requirement – Life underwriting risk, in the third column ('Instructions') of row R0040/C0010, the text is replaced by the following:

Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used:

- 1 – Simplification for the purposes of Article 95
- 2 – Simplification for the purposes of Article 95a
- 9 – Simplifications not used

Options 1 and 2 may be used simultaneously.

If R0040/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420.;

- (10) in section S.26.04 – Solvency Capital Requirement – Health underwriting risk is amended as follows:

- (a) in the third column ('Instructions') of row R0050/C0010, the text is replaced by the following:

Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used:

- 1 – Simplification for the purposes of Article 102
- 2 – Simplification for the purposes of Article 102a
- 9 – Simplifications not used

Options 1 and 2 may be used simultaneously.

If R0050/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420.;

- (b) the following row is inserted after row R0050/C0010:

R0051/C0010	Simplifications – NSLT lapse risk	Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used:
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1 –	Simplification for the purposes of Article 96a
9 –	Simplifications not used

- (11) in section S.26.05 – Solvency Capital Requirement – Non-Life underwriting risk, the following row is inserted after row R0010/C0010 of the table:

R0011/C0010	Simplifications used – non-life lapse risk	Identify whether an undertaking used simplifications for the calculation of non-life underwriting risk. The following options shall be used: 1 – Simplification for the purposes of Article 90a 9 – Simplification not used
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- (12) in section S.26.07 – Solvency Capital Requirement – Simplifications, the table is amended as follows:

- (a) the following table is added:

Market risk — Market risk concentrations		
R0300/C0300	Debt portfolio share	The share of the debt portfolio for which a simplified SCR calculation was performed. This item shall only be reported in case of the reporting exemption of S.06.02.

- (b) the following rows are inserted after row R0300/C0300:

NAT CAT simplifications		
R0400/C0320	Windstorm – risk weight chosen in the NAT CAT simplifications	Include risk weight used in windstorm simplifications
R0400/C0330	Windstorm – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to windstorm simplifications

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R0410/C0320	Hail – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in hail simplifications
R0410/C0330	Hail – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to hail simplifications
R0420/C0320	Earthquake – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in earthquake simplifications
R0420/C0330	Earthquake – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to earthquake simplifications
R0430/C0320	Flood – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in flood simplifications
R0430/C0330	Flood – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to flood simplifications
R0440/C0320	Subsidence – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in subsidence simplifications
R0440/C0330	Subsidence – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to subsidence simplifications

(13) in section S.27.01 – Solvency Capital Requirement – Non-life and health catastrophe risk, the table is amended as follows:

(a) the following rows are inserted after row Z0030:

R0001/C001	Simplifications used – fire risk	Identify whether an undertaking used simplifications for the calculation of fire risk. The following options shall be used: 1 – Simplifications for the purposes of Article 90c 9 – Simplifications not used
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		If R0001/C0001 = 1, only C0880 shall be filled in for R2600.
R0002/C001	Simplifications used – natural catastrophe risk	Identify whether an undertaking used simplifications for the calculation of natural catastrophe risk. The following options shall be used: 1 – Simplification for the purposes of Article 90b windstorm 2 – Simplification for the purposes of Article 90b earthquake 3 – Simplification for the purposes of Article 90b flood 4 – Simplification for the purposes of Article 90b hail 5 – Simplification for the purposes of Article 90b subsidence 9 – Simplifications not used Options 1 to 5 may be used simultaneously.

(b) the following table is inserted before row C0760/R2400:

Number of vessels		
C0781/R2421	Number of vessels below the threshold of EUR 250k	This is the number of vessels below the threshold of EUR 250k

(c) in the first column of row C1170/R3300–R3600, C1190/R3300–R3600, C1210/R3300–R3600, C1230/R3300–R3600, C1250/R3300–R3600, ‘C1210/R3300–R3600’ is deleted;

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- (d) in the first column of row C1180/R3300–/R3600, C1200/R3300–R3600, C1220/R3300–R3600, C1240/R3300–R3600, C1260/R3300–R3600, ‘C1220/R3300–R3600’ is deleted;
- (e) in the first column of row C1320/R3700–R4010, C1330/R3700–R4010, C1340/R3700–R4010, C1350/R3700–R4010, C1360/R3700–R4010, ‘C1340/R3700–R4010’ is deleted;
- (14) in section S.30.02 — Facultative covers for non–life and life business shares in the third column (‘Instructions’) of row C0340 of the table, the closed list of nominated ECAs is replaced by the following:
- 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 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. (LEI code: 213800OZLNJQMV6UA7D79)
 - AM Best Europe
 - A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
 - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
 - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
 - Fitch
 - 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
 - Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- Standard & Poor's
 - S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency 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: 25940027QWS5GMO74003)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- 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)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)

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- Other nominated ECAI;
- (15) in section S.30.04 — Outgoing Reinsurance Program shares data, in the third column ('Instructions') of row C0240 of the table, the closed list of nominated ECAIs is replaced by the following:
 - 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 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. (LEI code: 213800OZJQMV6UA7D79)
 - AM Best Europe
 - A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
 - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
 - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
 - Fitch
 - 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
 - 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)
 - Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
 - Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
 - Standard & Poor's
 - S&P Global Ratings Europe Limited (LEI code:5493008B2TU3S6QE1E12)
 - CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE880JP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency 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: 25940027QWS5GMO74003)
 - HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
 - 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)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
 - DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
 - Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
 - Other nominated ECAI;
- (16) in section S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's), in the third column ('Instructions') of row C0220 of the table, the closed list of nominated ECAIs is replaced by the following:

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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 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. (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
- 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
- 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)

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 - Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
 - Standard & Poor's
 - S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
 - CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency 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)
 - 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)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
 - DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
 - Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
 - Other nominated ECAI;
- (17) in section S.31.02 — Special Purpose Vehicles, in the third column ('Instructions') of row C0280 of the table, the closed list of nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings 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. (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe
 - A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
 - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
 - 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
 - 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)
 - Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
 - Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- Standard & Poor's
- S&P Global Ratings Europe Limited (LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency 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: 25940027QWS5GMO74003)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- 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)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
- Other nominated ECAI.

ANNEX III

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

- (1) in section S.06.02 — List of assets, the table is amended as follows:
 - (a) in the third column ('Instructions') of row C0330, the closed list of nominated ECAIs is replaced by the following:

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- 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 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. (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
- 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
- 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)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- Standard & Poor's
- S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency 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)
- 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)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
- Other nominated ECAI
- No ECAI has been nominated and a simplification is being used to calculate the SCR
- Multiple ECAI;

- (b) in the third column ('Instructions') of row C0330, the last paragraph is replaced by the following:

This item shall be reported where External rating (C0320) is reported. In case 'No ECAI has been nominated and a simplification is used to calculate the SCR';, the External rating (C0320) shall be left blank and in Credit quality step (C0340) one of the following options shall be used: 2a; 3a or 3b.

- (c) in the third column ('Instructions') of row C0340, the closed list of the options for credit quality step is replaced by the following:

- 0 – Credit quality step 0
- 1 – Credit quality step 1
- 2 – Credit quality step 2
- 2a – Credit quality step 2 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans
- 3 – Credit quality step 3
- 3a – Credit quality step 3 due to the application of simplified calculation under Article 105a of Delegated Regulation (EC) No 2015/35
- 3b – Credit quality step 3 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans
- 4 – Credit quality step 4
- 5 – Credit quality step 5
- 6 – Credit quality step 6
- 9 – No rating available;

- (2) in section S.08.01 — Open derivatives, the table is amended as follows:

Status: Point in time view as at 31/12/2020.

Changes to legislation: *There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)*

- (a) in the third column ('Instructions') of row C0270, the first sentence is deleted;
- (b) in the third column ('Instructions') of row C0280 the first sentence is deleted;
- (c) in the third column ('Instructions') of row C0300, the closed list of nominated ECAs is replaced by the following:
 - 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 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. (LEI code: 213800OZLNJQMV6UA7D79)
 - AM Best Europe
 - A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
 - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
 - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
 - Fitch
 - 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

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- Standard & Poor's
- S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency 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)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
 - INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
 - Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOXS22)
 - DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
 - Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
 - Other nominated ECAI
 - Multiple ECAI;
- (3) in section S.08.02 — Derivatives Transactions, the table is amended as follows:
- (a) in the third column ('Instructions') of row C0250, the first sentence is deleted;
 - (b) in the third column ('Instructions') of row C0260, the first sentence is deleted;
- (4) in section S.23.01 — Own funds, all occurrences of the term 'D&A' in the third column ('Instructions') of the table are replaced by 'Deduction and aggregation');
- (5) in section S.26.01 — Solvency Capital Requirement — Market risk, the table is amended as follows:
- (a) row R0010/C0010 is deleted;
 - (b) the following row is inserted between rows Z0030 and R0020/C0010:

R0012/C0010	Simplifications spread risk – bonds and loans	The options in the following closed list shall be used: 1 – Simplification for the purposes of Article 104 2 – Simplifications for the purposes of Article 105a 9 – Simplifications not used Options 1 and 2 may be used simultaneously. Where R0012/C0010 = 1, only C0060 and
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Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

C0080 shall be filled in for R0410

- (c) the following row is inserted between rows R0012/C0010 and R0020/C0010:

R0014/C0010	Simplifications market risk concentration–simplifications used	One of the options in the following closed list shall be used: 1 – Simplifications for the purposes of Article 105a 9 – Simplifications not used
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- (d) in row R0220-R0240/C0020, the codes in the first column are replaced by ‘R0221-R0240/C0020’;
- (e) in row R0220-R0240/C0040, the codes in the first column are replaced by ‘R0221-R0240/C0040’;
- (f) in row R0260–R0280/C0020, the codes in the first column are replaced by ‘R0261–R0280/C0020’;
- (g) in row R0260–R0280/C0040, the codes in the first column are replaced by ‘R0261–R0280/C0040’;
- (h) the rows between R0261-R0280/C0040 and R0292/C0020 are deleted;
- (i) the following rows are inserted between rows R0261-R0280/C0040 and R0292/C0020:

R0291/C0020, R0293-R0295/C0020	Initial absolute values before shock – Assets – Equity risk –qualifying infrastructure corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure corporate equity. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0030, R0293-R0295/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure corporate equity.

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0040, R0293-R0295/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the assets sensitive to equity risk for each kind of qualifying infrastructure corporate equity, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0050, R0293-R0295/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equity), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0060, R0293-R0295/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the net capital charge for equity risk (for each kind of qualifying infrastructure corporate equity), after the application of the adjustment for the loss-absorbing capacity of technical provisions.
R0291/C0070, R0293-R0295/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equity), after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0080, R0293-R0295/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the gross capital charge for equity risk for each kind of qualifying infrastructure corporate equity, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.

- (j) the rows between rows R0291/C0080, R0293-R0295/C0080 and R0300/C0020 are deleted;
- (k) the following rows are inserted between row R0291/C0080, R0293-R0295/C0080 and row R0300/C0020:

R0292/C0020, R0296-R0298/C0020	Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure equities other than corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure equity, other than corporate equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0030, R0296-R0298/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities other than corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure equity, other than corporate equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0040, R0296-R0298/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of the assets sensitive to equity risk for each kind of qualifying infrastructure equity, other than corporate

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		equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0050, R0296-R0298/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure equity, other than corporate equities), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0060, R0296-R0298/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate equities	This is the net capital charge for equity risk (for each kind of qualifying infrastructure equity other than corporate equities), after the application of the adjustment for the loss-absorbing capacity of technical provisions.
R0292/C0070, R0296-R0298/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure equity other than corporate equities), after the shock, but before the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0080, R0296-R0298/C0080	Absolute value after shock – Gross	This is the gross capital charge for

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solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate equities		equity risk for each kind of qualifying infrastructure equity, other than corporate equities, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.
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- (l) the rows between R0450/C0080 and R0480/C0020 are deleted;
- (m) the following rows are inserted after row R0450/C0080:

R0461/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0461/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0461/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

R0461/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – senior STS securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0461/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – senior STS securitisation	This is the net capital charge for spread risk on senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.
R0461/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		<p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0461/C0080	<p>Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – senior STS securitisation</p>	<p>This is the gross capital charge for spread risk on senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0462/C0020	<p>Initial absolute values before shock – Assets – spread risk – securitisation positions – non-senior STS securitisation</p>	<p>This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0462/C0030	<p>Initial absolute values before shock – Liabilities – spread risk – securitisation positions – non-senior STS securitisation</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not</p>

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		possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0462/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – non-senior STS securitisation	This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0462/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – non-senior STS securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0462/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation	This is the net capital charge for spread risk on non-senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation.

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

		Where the split is not possible, only R0450 shall be filled in.
R0462/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – non-senior STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0462/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation	This is the gross capital charge for spread risk on non-senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.

(n) the following rows are inserted after row R0480/C0080:

R0481/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – other securitisation	This is the absolute value of the assets sensitive to the spread risk on other securitisation positions.
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Status: Point in time view as at 31/12/2020.

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		Recoverables from reinsurance and SPVs shall not be included in this cell.
R0481/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – other securitisation	This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0481/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – other securitisation	This is the absolute value of the assets sensitive to the spread risk on other securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0481/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – other securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in.

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		The amount of TP shall be net of reinsurance and SPV recoverables.
R0481/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – other securitisation	This is the net capital charge for spread risk on other securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.
R0481/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – other securitisation	This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall be reported only where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0481/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – other securitisation	This is the gross capital charge for spread risk on other securitisation positions, i.e. before the application of the adjustment for the loss-

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		absorbing capacity of technical provisions. This value shall be reported only where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.
R0482/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation	This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0482/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – transitional type 1 securitisation	This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0482/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation	This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.

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R0482/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – transitional type 1 securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0482/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation	This is the net capital charge for spread risk on transitional type 1 securitisation positions, after application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.
R0482/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – transitional type 1 securitisation	This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.

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		<p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0482/C0080	<p>Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation</p>	<p>This is the gross capital charge for spread risk on transitional type 1 securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0483/C0020	<p>Initial absolute values before shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation</p>	<p>This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0483/C0030	<p>Initial absolute values before shock – Liabilities – spread risk – securitisation positions – guaranteed STS securitisation</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not</p>

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		possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0483/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation	This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0483/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – guaranteed STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock and after application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0483/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation	This is the net capital charge for spread risk on guaranteed STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation.

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		Where the split is not possible, only R0450 shall be filled in.
R0483/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – guaranteed STS securitisation	This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0483/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation	This is the gross capital charge for spread risk on guaranteed STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.

(o) the following row is added *at the end of section S. 26.01.:*

Currency used as a reference to calculate the currency risk

R0810/C0090	Currency used as a reference to calculate the currency risk	Identify the ISO 4217 alphabetic code of the currency that is used as
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- | | | |
|--|--|--|
| | | a reference to calculate the currency risk |
|--|--|--|
- (6) in section S.26.02 – Solvency Capital Requirement – Counterparty default risk, the table is amended as follows:
- (a) in the third column (‘Instructions’) of row R0010/C0010, the text is replaced by the following:
- Identify whether an undertaking used simplifications for the calculation of counter party default risk. The options in the following closed list shall be used:
- 3 – Simplification pooling arrangements, for the purposes of Article 109
 - 4 – Simplification grouping single name exposures, for the purposes of Article 110
 - 5 – Simplification of the LGD for reinsurance arrangements, for the purposes of Article 112a
 - 6 – Simplification for type 1 exposures, for the purposes of Article 112b
 - 7 – Simplification for the risk-mitigating effect of reinsurance arrangements, for the purposes of Article 111
 - 9 – Simplifications not used
- Options 3 to 7 may be used simultaneously.
- Where R0010/C0010 = 4 or 6, for Type 1 exposures, only R0100/C0080 shall be filed in for R0100;
- (b) in the third column (‘Instructions’) of row R0100/C0080, the text is replaced by the following:
- This is the gross capital charge (before the application of the adjustment for the loss-absorbency capacity of technical provisions) for counterparty default risk arising from all Type 1 exposures.
- Where R0010/C0010 = 4 or 6, this item shall represent the Gross solvency capital requirement using simplifications.;
- (7) In section S.26.03 – Solvency Capital Requirement – Life underwriting risk, row R0040/C0010 is replaced by the following:

R0040/C0010	Simplifications used — life lapse risk	Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of lapse risk. The following options shall be used:
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- | | |
|---|--|
| 1 – | Simplification for the purposes of Article 95 |
| 2 – | Simplification for the purposes of Article 95a |
| 9 – | Simplifications not used |
| Options 1 and 2 may be used simultaneously.
Where R0040/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420. | |

(8) in section S.26.04 – Solvency Capital Requirement – Health underwriting risk, the table is amended as follows:

(a) in the third column (‘Instructions’) of row R0050/C0010, the text is replaced by the following:

Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of lapse risk. The following options shall be used:

- 1 – Simplification for the purposes of Article 102
- 2 – Simplification for the purposes of Article 102a
- 9 – Simplifications not used

Options 1 and 2 may be used simultaneously.

Where R0050/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420.;

(b) the following is inserted after row R0050/C0010:

R0051/C0010	Simplifications – NSLT lapse risk	Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of lapse risk. The following options shall be used: 1 – Simplification for the purposes of Article 96a 9 – Simplifications not used
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(9) in section S.26.05 – Solvency Capital Requirement – Non-Life underwriting risk, the following row is inserted after row R0010/C0010 of the table:

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R0011/C0010	Simplifications used – non-life lapse risk	Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of non-life underwriting risk. The following options shall be used: 1 – Simplification for the purposes of Article 90a 9 – Simplification not used
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- (10) in section S.26.07 – Solvency Capital Requirement – Simplifications, the following rows are added to the table:

Market risk — Market risk concentrations		
R0300/C0300	Debt portfolio share	The share of the debt portfolio for which a simplified SCR calculation has been made. To be reported only in case undertaking is exempted from reporting template S.06.02
NAT CAT simplifications		
R0400/C0320	Windstorm – risk weight chosen in the NAT CAT simplifications	Include risk weight used in windstorm simplifications
R0400/C0330	Windstorm – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to windstorm simplifications
R0410/C0320	Hail – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in hail simplifications
R0410/C0330	Hail – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to hail simplifications
R0420/C0320	Earthquake – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in earthquake simplifications

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R0420/C0330	Earthquake – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to earthquake simplifications
R0430/C0320	Flood – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in flood simplifications
R0430/C0330	Flood – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to flood simplifications
R0440/C0320	Subsidence – risk weight chosen in the NAT CAT simplifications	Include risk weight chosen in the subsidence simplifications
R0440/C0330	Subsidence – sum of exposures subject to the NAT CAT simplifications	Include sum of exposures subject to subsidence simplifications

(11) in section S.27.01 – Solvency Capital Requirement – Non-life and health catastrophe risk, the table is amended as follows:

(a) the following rows are inserted after row Z0030:

R0001/C001	Simplifications used – fire risk	Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of fire risk. The following options shall be used: 1 – Simplifications for the purposes of Article 90c 9 – Simplifications not used Where R0001/C0001 = 1, only C0880 shall be filled in for R2600.
R0002/C001	Simplifications used – natural catastrophe risk	Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of natural catastrophe risk. The following options shall be used: 1 – Simplification for the purposes of

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		Article 90b windstorm Simplification for the purposes of Article 90b earthquake Simplification for the purposes of Article 90b flood Simplification for the purposes of Article 90b hail Simplification for the purposes of Article 90b subsidence Simplifications not used Options 1 to 5 may be used simultaneously.
2 –		
3 –		
4 –		
5 –		
9 –		

(b) the following row is inserted before row C0760/R2400:

Number of vessels		
C0781/R2421	Number of vessels below the threshold of EUR 250k	This is the number of vessels below the threshold of EUR 250k

- (c) in the first column of row C1170/R3300–R3600, C1190/R3300–R3600, C1210/R3300–R3600, C1230/R3300–R3600, C1250/R3300–R3600, ‘C1210/R3300–R3600’ is deleted;
- (d) in the first column of row C1180/R3300–R3600, C1200/R3300–R3600, C1220/R3300–R3600, C1240/R3300–R3600, C1260/R3300–R3600, ‘C1220/R3300–R3600’ is deleted;
- (e) in the first column of row C1320/R3700–R4010, C1330/R3700–R4010, C1340/R3700–R4010, C1350/R3700–R4010, C1360/R3700–R4010, ‘C1340/R3700–R4010’ is deleted;
- (12) in section S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV’s) in the third column (‘Instructions’) of row C0220 of the table, the closed list of nominated ECAs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)

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- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings 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. (LEI code: 213800OZMJQMV6UA7D79)
- AM Best Europe
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
- 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
- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
 - Standard & Poor's
 - S&P Global Ratings Europe Limited (LEI code:5493008B2TU3S6QE1E12)
 - CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency 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)
 - 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)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
 - DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
 - Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
 - Other nominated ECAI
 - Multiple ECAI
- (13) in section S.31.02 — Special Purpose Vehicles, in the third column ('Instructions') of row C0280 of the table, the closed list of nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings 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. (LEI code: 213800OZLNJQMV6UA7D79)
- AM Best Europe
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
- 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
- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
 - Standard & Poor's
 - S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
 - CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency 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)
 - 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)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
 - DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
 - Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
 - Other nominated ECAI
 - Multiple ECAI
- (14) in section S.37.01 — Risk concentration in the third column ('Instructions') of row C0090 of the table, the closed list of nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings 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. (LEI code: 213800OZMJQMV6UA7D79)
- AM Best Europe
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch
- 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
- 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)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- Standard & Poor's
- S&P Global Ratings Europe Limited (LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency 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)
- 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)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)
- Other nominated ECAI.

ANNEX IV

In Annex III to Implementing Regulation (EU) 2015/2450, in the third column of row R0300/C0100 of the table in Section S.25.02, the last sentence is replaced by the following:

This amount shall be negative..

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. 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)

- (1) [OJ L 335, 17.12.2009, p. 1.](#)
- (2) 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 ([OJ L 347, 31.12.2015, p. 1.](#))
- (3) Commission Delegated Regulation (EU) 2018/1221 of 1 June 2018 amending Delegated Regulation (EU) 2015/35 as regards the calculation of regulatory capital requirements for securitisations and simple, transparent and standardised securitisations held by insurance and reinsurance undertakings ([OJ L 227, 10.9.2018, p. 1.](#))
- (4) 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.](#))
- (5) Commission Delegated Regulation (EU) 2019/981 of 8 March 2019 amending Delegated Regulation (EU) 2015/35 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 161, 18.6.2019, p. 1.](#))
- (6) 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:

Point in time view as at 31/12/2020.

Changes to legislation:

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2103. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.