

## **INSTRUCTIONS ON REPORTING TEMPLATES**

This technical document contains instructions to facilitate the use of the EIOPA templates in the EIOPA PEPP Prudential XBRL Taxonomy.

Please note that this document does not replace, substitute or complement PEPP Regulation and Commission Implementing Regulation (EU) 2021/897 of 4 March 2021. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the PEPP Prudential XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

The first column of the tables identifies the items to be reported by identifying the columns and rows as showed in the reporting templates.

Templates which shall be used in accordance with the instructions of the different sections of this document are referred to as "this template" throughout the text of the technical instruction.

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## PP.01.01 – Content of the submission

### General comments:

This section relates to annual submission of information for the pan-European Personal Pension Products (PEPP).

When a special justification is needed, the explanation shall not be submitted within the reporting template but shall be part of the dialogue between the undertaking providing the PEPP and competent authorities.

<b>TABLE ORDINATE</b>	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010/R0010	PP.01.02 - Basic Information - General	This template shall always be reported. The only possible option is:  1 - Reported
C0010/R0020	PP.52.01 - PEPP and PEPP saver information	One of the options in the following closed list shall be used:  1 - Reported  0 - Not reported other reason (in this case special justification is needed)
C0010/R0030	PP.06.02 - List of assets	One of the options in the following closed list shall be used:  1 - Reported  0 - Not reported other reason (in this case special justification is needed)
C0010/R0040	PP.06.03 - Collective investment undertakings – look-through approach	One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no Collective investment undertakings  0 - Not reported (in this case special justification is needed)
C0010/R0050	PP.08.03 - Aggregate information on open derivatives	One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no derivative transactions  0 - Not reported other reason (in this case special justification is needed)

## PP.01.02 – Basic information - General

### General comments:

For the purposes of providing aggregate information at Member State level, NCAs shall submit the following template on an annual basis.

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010/R0010	PEPP name	Commercial name of PEPP (undertaking-specific).
C0010/R0020	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
C0010/R0030	Language of reporting	Identify the 2-letter code of ISO 639-1 code of the language used in the submission of information.
C0010/R0040	Reporting submission date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the reporting to the supervisory authority is made.
C0010/R0050	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31.
C0010/R0060	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period.
C0010/R0070	Regular/Ad hoc submission	Identify if the submission of information relates to regular submission of information or ad-hoc. The following closed list of options shall be used:  1 - Regular reporting  2 - Ad hoc reporting
C0010/R0090	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used in each report.
C0010/R0260	Product still commercialised?	Specify if product is still for sale or if it is just in runoff. The following closed list shall be used:  1 - Still commercialised  2 - In run-off
C0010/R0270	Type of entity	Specify the type of entity to which PEPP provider submitting the data for its PEPP is falling into.  The following closed list shall be used:

		<ul style="list-style-type: none"> <li>- Credit institution (pursuant to Directive 2013/36/EU of the European Parliament and of the Council <sup>(1)</sup>)</li> <li>- Insurance undertaking (pursuant to Directive 2009/138/EC of the European Parliament and of the Council <sup>(2)</sup>)</li> <li>- Institution for occupational retirement provision (pursuant to Directive (EU) 2016/2341 of the European Parliament and of the Council <sup>(3)</sup>)</li> <li>- Investment firm (pursuant to Directive 2014/65/EU of the European Parliament and of the Council <sup>(4)</sup>)</li> <li>- Investment company or management company (pursuant to Directive 2009/65/EC of the European Parliament and the Council <sup>(5)</sup>)</li> <li>- EUAIFM (pursuant to Directive 2011/61/EU of the European Parliament and of the Council <sup>(6)</sup>)</li> </ul>
C0010/R0280	Use of common pool of assets for all investments options	<p>Specify if the common pool of assets for all investment options is used. The following closed list shall be used:</p> <p>1 - Yes</p> <p>2 - No</p>

<sup>1</sup> Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).

<sup>2</sup> Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).

<sup>3</sup> Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).

<sup>4</sup> Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).

<sup>5</sup> Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).

<sup>6</sup> Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).

## PP.06.02 - List of assets - General comments:

This section relates to annual submission of information for PEPPs with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

The asset categories referred to in this template are the ones defined in Annex IV – Definitions of the CIC Table and references to Complementary Identification Code ('CIC') refer to Annex III – CIC table.

This template contains an item-by-item list of assets related to the PEPP (i.e. not on a look-through basis), classifiable as asset categories 0 to 9, with the following exceptions:

- (a) cash shall be reported in one row per currency, for each combination of items C0060, C0070, C0080 and C0090;
- (b) transferable deposits (cash equivalents) and other deposits with maturity of less than one year shall be reported in one row per pair of bank and currency, for each combination of items C0060, C0070, C0080, C0090 and C0290;
- (c) deposits to cedants shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090.

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset shall be reported separately in as many lines as needed in order to properly fill in all non-monetary variables with the exception of item 'Quantity', requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line.

On the table Information on assets, each asset shall be reported separately, with one row for each asset, filling in all applicable variables requested in that table. The assets shall be earmarked by PEPP investment option (Basic PEPP and alternative investment options), unless all PEPP investment options share in the same pool of assets, where the assets shall be earmarked as 'PEPP common assets'. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

All values shall be reported in accordance with the prudential framework under which remit the entity falls. If a PEPP provider is exempted from reporting an External Rating and External Credit Rating Institution[s] ('ECAI') in its sectoral legislation the information regarding field (C0250) and field (C0260) may be limited (not reported). Otherwise, this information shall be reported.

### Information on position held.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0001	Line identification	Artificial column code assuring uniqueness of a row.
C0010	Asset ID Code and Type of code	This information combines data about Asset ID Code (columns C0010 and C0110 from BoS decision) and Asset ID Code Type (columns C0020 and C0120 from BoS decision)  Asset ID code using:  - ISO 6166 code of ISIN

		<p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed, when other recognised codes are not available. This code must be unique and kept consistent over time.</li> </ul> <p>When the same Asset ID Code needs to be reported for one asset that is issued in two or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”.</p> <p>Type of ID Code used for the “Asset ID Code” item:</p> <ol style="list-style-type: none"> <li>1 - ISO 6166 for ISIN code</li> <li>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> <li>6 - BBGID (The Bloomberg Global ID)</li> <li>7 - Reuters RIC (Reuters instrument code)</li> <li>8 - FIGI (Financial Instrument Global Identifier)</li> <li>9 - Other code by members of the Association of National Numbering Agencies</li> <li>99 - Code attributed by the undertaking</li> </ol> <p>When the same Asset ID Code needs to be reported for one asset that is issued in two or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”. In this case Asset ID Code Type shall refer to option 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: “99/1”.</p>
C0016	Basic PEPP/alternative investment options	<p>Type of PEPP investment option. The differentiation used in this field, is between the basic PEPP and an alternative investment options. Option 3, PEPP assets shall be used in case all PEPP investment options share in the same pool of assets. The following closed list shall be used:</p> <ol style="list-style-type: none"> <li>1 - Basic PEPP</li> </ol>

		<p>2 - Alternative investment options</p> <p>3 - PEPP common assets</p>
C0040	Country of custody	<p>ISO 3166-1 alpha-2 code of the country where assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one corresponding to the legal establishment where the custody service was contractually defined.</p> <p>In case the same type of asset is held in custody in more than one country, each asset shall be reported separately in as many lines as needed in order to properly identify all countries of custody.</p> <p>Regarding property, the issuer country is assessed by the address of the property.</p>
C0050	Custodian	<p>LEI code or, if LEI code is not available, name of the financial institution that is the custodian.</p> <p>In case the same type of asset is held in custody in more than one custodian, each asset shall be reported separately in as many lines as needed in order to properly identify all custodians.</p>
C0060	Quantity	<p>Number of assets, for relevant assets.</p> <p>This item shall not be reported if item Par amount (C0070) is reported.</p>
C0070	Par amount	<p>Principle amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for cash and cash equivalents.</p> <p>This item shall not be reported if item Quantity (C0060) is reported.</p>
C0075	Valuation method	<p>Financial instrument is valued by:</p> <p>1 - market prices for that instrument</p> <p>2 - marked-to-market</p> <p>3 - market-consistent valuation not applicable.</p>
C0080	Acquisition value	Total acquisition value for assets held, clean value without accrued interest.
C0090	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities.
C0100	Market Asset Value	Market value of the assets

#### Information on assets

TABLE ORDINATE	ITEM	INSTRUCTION
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C0010	Asset ID Code and Type of code	<p>Asset ID code using:</p> <ul style="list-style-type: none"> <li>- ISO 6166 code of ISIN</li> </ul> <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed by the undertaking, when other recognised codes are not available. This code must be unique and kept consistent over time.</li> </ul> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code + EUR”.</p> <p>The asset ID code should be aligned with the asset code used in C0010.</p> <p>Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> <li>1 - ISO 6166 for ISIN code</li> <li>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> <li>6 - BBGID (The Bloomberg Global ID)</li> <li>7 - Reuters RIC (Reuters instrument code)+</li> <li>8 – FIGI (Financial Instrument Global Identifier)</li> <li>9 - Other code by members of the Association of National Numbering Agencies</li> <li>99 - Code attributed by the undertaking</li> </ol> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code + currency: “99/1”.</p>
C0130	Item Title	Name of the asset (or the address in case of property).
C0140	Issuer Name	Name of the issuer, defined as the entity that issues assets to investors.

		<p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>Regarding Investment fund/shares/undertakings, the issuer name is the name of the fund manager.</p>
C0150	Issuer code and Type of issuer code	<p>This information combines data about Issuer Code (column C0150 from BoS decision) and Type of issuer code (column C0160 from BoS decision).</p> <p>Issuer code is using the LEI. If LEI code is not available this item shall not be reported.</p> <p>Identification of the type of code used for the “Issuer Code” item. One of the options in the following closed list shall be used:</p> <p>1 - LEI 9 - None</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 - Property.</p>
C0170	Issuer Sector	<p>Economic sector of issuer based on the latest version of NACE code (as published in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council <sup>(1)</sup>). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘A’ or ‘A0111’ would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. ‘K6411’). Regarding investment funds, the issuer sector is the sector of the fund manager.</p>

C0180	Issuer Group	<p>Name of issuer’s ultimate parent entity. For investment funds the group relation relates to the fund manager.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p>
C0190	Issuer Group Code and Type of issuer group code	<p>This information combines data about Issuer Group Code (column C0190 from BoS decision) and Type of issuer group code (column C0200 from BoS decision).</p> <p>Issuer group’s identification using the Legal Entity Identifier (LEI). If LEI code is not available, this item shall not be reported.</p>

<sup>1</sup> Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

		<p>Regarding investment funds, the group relation relates to the fund manager.</p> <p>Code used for the “Issuer Group Code” item:</p> <p>1 - LEI</p> <p>9 - None</p>
C0210	Issuer Country	<p>ISO 3166-1 alpha-2 code of the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>Regarding investment funds, the group relation relates to the fund manager.</p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> <li>- ISO 3166-1 alpha-2 code</li> <li>- XA: Supranational issuers</li> <li>- EU: European Union Institutions</li> </ul>
C0220	Currency	ISO 4217 alphabetic code of the currency of the issue.
C0230	CIC	Complementary Identification Code used to classify assets.
C0240	Alternative investment	<p>A financial instrument, as listed in Section C of Annex I of Directive 2014/65/EU, issued by a legal person authorised under Directive 2011/61/EU <sup>(2)</sup> to manage alternative investment funds:</p> <p>1 - Alternative investment</p> <p>2 - No alternative investment</p>
C0250	External rating	Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).
C0260	Nominated ECAI	<p>Identify the credit assessment institution (ECAI) giving the external rating in C0250, by using the name of the ECAI as published on ESMA's website. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies).</p> <p>This item shall be reported when External rating (C0250) is reported.</p>
C0270	Duration	Asset duration, defined as the 'residual modified duration' (modified duration calculated based on the remaining time for maturity of the security, counted from the reporting reference date). For assets without fixed maturity the first call date shall be used. The duration shall be calculated based on economic value.

<sup>2</sup> Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).

C0280	Maturity date	ISO 8601 (yyyy-mm-dd) code of the maturity date. For perpetual securities use "9999-12-31".
C0370	Unit price	Market price per unit.
C0380	Unit percentage of par amount price	Percentage of the aggregated nominal amount.

### PP.06.03 - Collective investment undertakings - look-through approach

#### General comments:

This section relates to annual submission of information for PEPPs with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

This template contains information on the look through of collective investment undertakings or investments packaged as funds, including when they are participations, by underlying asset category, country of issue and currency. Considering proportionality and specific instructions of the template, the look through shall be performed until the asset categories, countries and currencies are identified. In case of funds of funds, the look-through shall follow the same approach.

The template shall include information corresponding to 100 % of the value invested in collective investment undertakings. However, for the identification of countries the look-through shall be implemented in order to identify the exposures of 80 % of the total value of the funds minus the amounts relating to CIC 8 and CIC 9, and for the identification of currencies the look-through shall be implemented in order to identify the exposures of 80 % of the total value of the funds. PEPP providers shall ensure that the 20 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applied by PEPP providers starting from the major, considering the amount invested, to the lowest single fund and the approach shall be kept consistent over time.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

All values shall be reported in accordance with the prudential framework under which remit the entity falls.

The asset categories referred to in this template are the ones defined in Annex IV – Definitions of the CIC Table and references to CIC codes refer to Annex III – CIC table.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0001	Line identification	Artificial column code assuring uniqueness of a row.
C0010	Collective Investments Undertaking ID Code and Type of code	Asset ID code using the following priority: - ISO 6166 code of ISIN Only if ISIN code is not available: - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed, when other recognised codes are not available, and must be consistent over time
C0020	Collective investments undertaking ID Code type	Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used: 1 - ISO/6166 for ISIN 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)

		<p>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 - BBGID (The Bloomberg Global ID)</p> <p>7 - Reuters RIC (Reuters instrument code)</p> <p>8 - FIGI (Financial Instrument Global Identifier)</p> <p>9 - Other code by members of the Association of National Numbering Agencies</p> <p>99 - Code attributed by the undertaking</p>
C0030	Underlying asset category	<p>Identify the assets categories, receivables and derivatives within the collective investment undertaking. One of the options from the following closed list shall be used:</p> <p>1 - Government bonds</p> <p>2 - Corporate bonds</p> <p>3L - Listed equity</p> <p>3X - Unlisted equity</p> <p>4 - Investment funds</p> <p>5 - Structured notes</p> <p>6 - Collateralised securities</p> <p>7 - Cash and deposits</p> <p>8 - Mortgages and loans</p> <p>9 - Properties</p> <p>0 - Other investments (including receivables)</p> <p>A – Futures</p> <p>B – Call Options</p> <p>C – Put Options</p> <p>D – Swaps</p> <p>E – Forwards</p> <p>F – Credit derivatives</p> <p>L - Liabilities</p> <p>Category “4 - Investment fund/share Units” shall be used only for non-material residual values for both ‘funds of funds’ and any other fund.</p>
C0040	Country of issue	<p>Breakdown of each asset category identified in C0030 by issuer country. Identify the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>One of the options shall be used:</p>

		<ul style="list-style-type: none"> <li>– ISO 3166–1 alpha–2 code</li> <li>– XA: Supranational issuers</li> <li>– EU: European Union Institutions</li> <li>– AA: aggregated countries due to application of threshold</li> </ul> <p>This item is not applicable to Categories 8 and 9 as reported in C0030.</p>
C0050	Currency	<p>Identify whether the currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>1 - Reporting currency</li> <li>2 - Foreign currency</li> <li>3 - Aggregated currencies due to application of threshold</li> </ul>
C0060	Total amount	<p>Total amount invested by asset category, country and currency through collective investment undertakings. For liabilities a positive amount shall be reported, unless the item is a derivative liability.</p> <p>For derivatives, the total amount can be positive (if an asset) or negative (if a liability).</p>

### PP.08.03 – Aggregate information on open derivatives

#### General comments:

This section relates to annual submission of information for PEPP with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

The derivatives categories referred to in this template are the ones defined in Annex IV – Definitions of the CIC Table and references to CIC codes refer to Annex III – CIC table.

Derivatives are considered assets if their value is positive or zero. They are considered liabilities if their value is negative. Both derivatives considered as assets or considered as liabilities shall be included.

Information shall include all derivatives contracts that existed during the reporting period and were not closed prior to the reporting reference date.

If there are frequent trades on the same derivative, resulting in multiple open positions, the derivative can be reported on an aggregated or net basis, as long as all the relevant characteristics are common and following the specific instruction for each relevant item.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

A derivative is a financial instrument or other contract having all of the following characteristics:

(a) its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the ‘underlying’);

(b) it requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors;

(c) it is settled at a future date.

All values shall be reported in accordance with the prudential framework under which remit the entity falls.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	Interest rate swaps (D1) for notional amount of Basic PEPP	The amount covered or exposed to the Interest rate swap (D1) for the Basic PEPP.  For swaps, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.  The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0020/R0010	Interest rate swaps (D1) for Market value of Basic PEPP	C0020/R0010 Interest rate swaps (D1) for Market value of Basic PEPP Monetary value of the Interest rate swap (D1) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.

C0030/R0010	Interest rate swaps (D1) for notional amount of alternative investment options	<p>The amount covered or exposed to the Interest rate swap (D1) for any alternative investment option.</p> <p>For swaps, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0040/R0010	Interest rate swaps (D1) for market value of alternative investment options	Monetary value of the Interest rate swap (D1) as of the reporting date for the alternative investment option. It can be positive, negative or zero.
C0050/R0010	Interest rate swaps (D1) for notional amount of PEPP common assets	The amount covered or exposed to the Interest rate swap (D1) for all PEPP investment options that share the same pool of assets. For swaps, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0060/R0010	Interest rate swaps (D1) for market value of PEPP common assets	Monetary value of the Interest rate swap (D1) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.
C0010/R0020	Forward exchange rate agreement (F2) for notional amount of Basic PEPP	The amount covered or exposed to the Forward exchange rate agreement (F2) for the Basic PEPP. For forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0020/R0020	Forward exchange rate agreement (F2) for Market value of Basic PEPP	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.
C0030/R0020	Forward exchange rate agreement (F2) for notional amount of alternative investment options	The amount covered or exposed to the Forward exchange rate agreement (F2) for any alternative investment option. For forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. 4.6.2021 EN Official Journal of the European Union L 197/41 The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0040/R0020	Forward exchange rate agreement (F2) for market value of alternative investment options	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for the alternative investment option. It can be positive, negative or zero.

C0050/R0020	Forward exchange rate agreement (F2) for notional amount of PEPP common assets	The amount covered or exposed to the Forward exchange rate agreement (F2) for all PEPP investment options that share the same pool of assets. For forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0060/R0020	Forward exchange rate agreement (F2) for market value of PEPP common assets	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.
C0010/R0030	Other derivatives for notional amount of Basic PEPP	The amount covered or exposed to derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) and for the Basic PEPP. For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0020/R0030	Other derivatives for Market value of Basic PEPP	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.
C0030/R0030	Other derivatives for notional amount of alternative investment options	The amount covered or exposed to the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) for the alternative investment options. For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. L 197/42 EN Official Journal of the European Union 4.6.2021 The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0040/R0030	Other derivatives for market value of alternative investment options	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for alternative investment options. It can be positive, negative or zero.
C0050/R0030	Other derivatives for notional amount of PEPP common assets	The amount covered or exposed to derivatives other than Interest rate swaps (D1) and Forward exchange rate agreements (F2) all PEPP investment options that share the same pool of assets. For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards, it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged/invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.

C0060/R0030	Other derivatives for market value of PEPP common assets	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.
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**PP.52.01 – PEPP and PEPP saver**

**Information General comments:**

This section relates to annual submission of detailed information about a particular PEPP. In addition, some information for a particular PEPP investment option, i.e. Basic PEPP or alternative investment options, shall be further described, by country in which this product is commercialised and by sub-accounts opened. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

All values shall be provided as if it would be reported in accordance with the prudential framework under which remit the entity falls.

Information regarding all alternative investment options shall be aggregated.

**PEPP and PEPP saver information (1)**

<b>TABLE ORDINATE</b>	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0020/R0010	Administration costs of Basic PEPP	Total amount of administrative costs related to the administration of the PEPP, charged to the PEPP saver during the reporting period.  The amount relates to one-off and recurring costs of Basic PEPP.
C0040/R0010	Distribution costs of Basic PEPP	Total amount of costs related to the distribution of the PEPP, The amount relates to one-off and recurring costs of Basic PEPP.
C0050/R0010	Costs of advice of Basic PEPP	Total amount of costs related to the costs of advice of the PEPP, charged during the reporting period.  The amount relates to one-off and recurring costs of Basic PEPP.
C0060/R0010	Investment costs of Basic PEPP	Total amount of investment costs related to the PEPP, charged during the reporting period. These costs cover the charges related to safekeeping of assets, activities stemming from performing transaction operations and other costs related to the investment activities but not attributable to two categories mentioned above.  The amount relates to one-off and recurring costs of Basic PEPP.
C0100/R0010	Costs of the capital guarantees, if any, of Basic PEPP	Total amount of premium for financial guarantees of the PEPP, charged during the reporting period.  The amount relates to one-off and recurring costs of Basic PEPP.
C0020/R0040	Administration costs of Alternative investment options	Total amount of administrative costs related to the administration of the PEPP, charged to the PEPP saver during the reporting period.  The amount relates to one-off and recurring costs of Alternative investment options.
C0040/R0040	Distribution costs of Alternative investment options	Total amount of costs related to the distribution of the PEPP.  The amount relates to one-off and recurring costs of Alternative investment options.

C0050/R0040	Costs of advice of Alternative investment options	Total amount of costs related to the costs of advice of the PEPP, charged during the reporting period.  The amount relates to one-off and recurring costs of Alternative investment options.
C0060/R0040	Investment costs of Alternative investment options	Total amount of investment costs related to the PEPP, charged during the reporting period. These costs cover the charges related to safekeeping of assets, activities stemming from performing transaction operations and other costs related to the investment activities but not attributable to two categories mentioned above.  The amount relates to one-off and recurring costs of Alternative investment options.

**PEPP and PEPP saver information (2)**

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0150/R0020	Number of PEPP savers in Basic PEPP commercialised in the country	Number of PEPP savers in Basic PEPP commercialised in the country.
C0160/R0020	Total gross contributions received for Basic PEPP commercialised in the country	Total amount of contributions over the reporting period paid by PEPP savers of Basic PEPP commercialised in the country.
C0170/R0020	Total gross investment returns for Basic PEPP commercialised in the country	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Basic PEPP commercialised in the country.
C0190/R0020	Total benefit payments for Basic PEPP commercialised in the country	Total amount of benefit payments over the reporting period to PEPP savers for the Basic PEPP commercialised in the country. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0020	Benefit payments related to retirement for Basic PEPP commercialised in the country	Amount of benefit payment over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement.
C0210/R0020	Benefit payments related to retirement paid through annuities for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through annuities.
C0220/R0020	Benefit payments related to retirement paid through lump sum for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0020	Benefit payments related to retirement paid through drawdown payments for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through drawdown payments.

C0240/R0020	Benefit payments not related to retirement for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0020	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for Basic PEPP commercialised in the country	Number of notifications received from PEPP savers of Basic PEPP commercialised in the country related to PEPP saver's change of residence to another Member State.
C0260/R0020	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of requests to open a new sub-account of the Basic PEPP commercialised in the country, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0020	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of actual sub-accounts opened of the Basic PEPP commercialised in the country related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0020	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP commercialised in the country changing the residence to another Member State.
C0290/R0020	Actual transfers made in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP commercialised in the country changing the residence to another Member State.
C0300/R0020	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	Number of requests to switch to another PEPP provider upon request from PEPP savers of Basic PEPP commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.
C0310/R0020	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 for Basic PEPP	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Basic PEPP commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.

	commercialised in the country	
C0320/R0020	Assets of Basic PEPP commercialised in the country	Total amount of assets related to Basic PEPP commercialised in the country.
C0330/R0020	Obligations of Basic PEPP commercialised in the country	Total amount of technical provisions and other liabilities, where relevant, related to Basic PEPP commercialised in the country.
C0340/R0020	Number of complaints for Basic PEPP commercialised in the country	The total number of complaints received for the Basic PEPP commercialised in the country over the reporting period.
C0150/R0030	Number of PEPP savers in Basic PEPP in run-off	Number of PEPP savers in Basic PEPP in run-off.
C0160/R0030	Total gross contributions received for Basic PEPP in run-off	Total amount of contributions over the reporting period paid by PEPP savers of Basic PEPP in run-off.
C0170/R0030	Total gross investment returns for Basic PEPP in run-off	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Basic PEPP in run-off.
C0190/R0030	Total benefit payments for Basic PEPP in run-off	Total amount of benefit payments over the reporting period to PEPP savers for the Basic PEPP in run-off. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0030	Benefit payments related to retirement for Basic PEPP in run-off	Amount of benefit payment over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement.
C0210/R0030	Benefit payments related to retirement paid through annuities for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through annuities.
C0220/R0030	Benefit payments related to retirement paid through lump sum for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0030	Benefit payments related to retirement paid through drawdown payments for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through drawdown payments.
C0240/R0030	Benefit payments not related to retirement for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0030	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for Basic PEPP in run-off	Number of notifications received from PEPP savers of Basic PEPP in run-off related to PEPP saver's change of residence to another Member State.

C0260/R0030	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of requests to open a new sub-account of the Basic PEPP in run-off, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0030	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of actual sub-accounts opened of the Basic PEPP in run-off related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0030	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP in run-off changing the residence to another Member State.
C0290/R0030	Actual transfers made in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP in run-off changing the residence to another Member State.
C0300/R0030	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for Basic PEPP in run-off	Number of requests to switch to another PEPP provider upon request from PEPP savers of Basic PEPP in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.
C0310/R0030	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 or Basic PEPP in run-off	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Basic PEPP in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.
C0320/R0030	Assets of Basic PEPP in run-off	Total amount of assets related to Basic PEPP in run-off.
C0330/R0030	Obligations of Basic PEPP in run-off	Total amount of technical provisions and other liabilities, where relevant, related to Basic PEPP in run-off.
C0340/R0030	Number of complaints for Basic PEPP in run-off	The total number of complaints received for the Basic PEPP in run-off over the reporting period.
C0150/R0050	Number of PEPP savers in Alternative investment options commercialised in the country	Number of PEPP savers in Alternative investment options commercialised in the country.
C0160/R0050	Total gross contributions received for Alternative investment options commercialised in the country	Total amount of contributions over the reporting period paid by PEPP savers of Alternative investment options commercialised in the country.
C0170/R0050	Total gross investment returns for Alternative investment options	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Alternative investment options commercialised in the country.

	commercialised in the country	
C0190/R0050	Total benefit payments for Alternative investment options commercialised in the country	Total amount of benefit payments over the reporting period to PEPP savers for the Alternative investment options commercialised in the country. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0050	Benefit payments related to retirement for Alternative investment options commercialised in the country	Amount of benefit payment over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to retirement.
C0210/R0050	Benefit payments related to retirement paid through annuities for Alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through annuities.
C0220/R0050	Benefit payments related to retirement paid through lump sum for Alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0050	Benefit payments related to retirement paid through drawdown payments for alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through drawdown payments.
C0240/R0050	Benefit payments not related to retirement for Alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0050	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for alternative investment options commercialised in the country	Number of notifications received from PEPP savers of Alternative investment options commercialised in the country related to PEPP saver's change of residence to another Member State.
C0260/R0050	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of requests to open a new sub-account of the Alternative investment options commercialised in the country, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.

C0270/R0050	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of actual sub-accounts opened of the Alternative investment options commercialised in the country related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0050	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options commercialised in the country changing the residence to another Member State.
C0290/R0050	Actual transfers made in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options commercialised in the country changing the residence to another Member State.
C0300/R0050	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Number of requests to switch to another PEPP provider upon request from PEPP savers of alternative investment options commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.
C0310/R0050	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options commercialised in the country	Amount of actual transfers to another PEPP provider upon request from PEPP savers of alternative investment options commercialised in the country provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.
C0320/R0050	Assets of Alternative investment options commercialised in the country	Total amount of assets related to Alternative investment options commercialised in the country.
C0330/R0050	Obligations of Alternative investment options commercialised in the country	Total amount of technical provisions and other liabilities, where relevant, related to Alternative investment options commercialised in the country.
C0340/R0050	Number of complaints for Alternative investment options commercialised in the country	The total number of complaints received for the Alternative investment options commercialised in the country over the reporting period.
C0150/R0060	Number of PEPP savers in Alternative investment options in run-off	Number of PEPP savers in Alternative investment options in run-off.

C0160/R0060	Total gross contributions received for Alternative investment options in run-off	Total amount of contributions over the reporting period paid by PEPP savers of Alternative investment options in run-off.
C0170/R0060	Total gross investment returns for Alternative investment options in run-off	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Alternative investment options in run-off.
C0190/R0060	Total benefit payments for Alternative investment options in run-off	Total amount of benefit payments over the reporting period to PEPP savers for the Alternative investment options in run-off. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0060	Benefit payments related to retirement for Alternative investment options in run-off	Amount of benefit payment over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to retirement.
C0210/R0060	Benefit payments related to retirement paid through annuities for Alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to retirement paid through annuities.
C0220/R0060	Benefit payments related to retirement paid through lump sum for Alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0060	Benefit payments related to retirement paid through drawdown payments for alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of alternative investment options in run-off. This amount includes only benefits related to retirement paid through drawdown payments.
C0240/R0060	Benefit payments not related to retirement for Alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0060	Number of notifications in accordance with Article 20(1) of Regulation (EU) 2019/1238 received from PEPP savers that have changed their residence to another Member State for alternative investment options in run-off	Number of notifications received from PEPP savers of Alternative investment options in run-off related to PEPP saver's change of residence to another Member State.
C0260/R0060	Number of requests for opening a sub-account in accordance with Article 20(2) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Number of requests to open a new sub-account of the Alternative investment options in run-off, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0060	Number of sub-accounts opened in accordance with Article 20(2) of Regulation (EU) 2019/1238 for	Number of actual sub-accounts opened of the Alternative investment options in run-off related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.

	alternative investment options in run-off	
C0280/R0060	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options in run-off changing the residence to another Member State.
C0290/R0060	Actual transfers made in accordance with Article 20(5) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options in run-off changing the residence to another Member State.
C0300/R0060	Number of requests from PEPP savers for switching in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Number of requests to switch to another PEPP provider upon request from PEPP savers of alternative investment options in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.
C0310/R0060	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 for alternative investment options in run-off	Amount of actual transfers to another PEPP provider upon request from PEPP savers of alternative investment options in run-off provided in accordance with Article 52(3) of Regulation (EU) 2019/1238.
C0320/R0060	Assets of Alternative investment options in run-off	Total amount of assets related to alternative investment options in run-off.
C0330/R0060	Obligations of Alternative investment options in run-off	Total amount of technical provisions and other liabilities, where relevant, related to Alternative investment options in run-off.
C0340/R0060	Number of complaints for Alternative investment options in run-off	The total number of complaints received for the Alternative investment options in run-off over the reporting period.

## PET.99.01 – Technical table

### General comments:

One of the issues which may prevent to report all requested data could be due to the DPM modelling describing two separate business concepts as a single data point. As a consequence, there would be just a single container while filer would have to report two separate facts.

In order to provide a workaround (instead issuing a full taxonomy hotfix with more impact on systems) a technical container to be used for such a case was defined: PET.99.01.01. Systems should be designed taking into account that this table may need to be used, however if the needs arrive a full description of how to use it to overcome the specific issue would be published by EIOPA. In order to prevent the unintentional use of this table PET.99, as normally is not to be used, the taxonomy will include a set of validations preventing reporting of data which will be deactivated only if the needs arrive. Please also note that in no case new business data is required, but this is only allowing to submit the required data that when is not possible to be done with the regular tables.

	ITEM	INSTRUCTIONS
C0010	Table	Table where the given fact originally should have been displayed.
C0020	X axis	Column where the given fact originally should have been displayed (e.g. 'C0030').
C0030	Y axis	Row where the given fact originally should have been displayed (e.g. 'R0020').
C0040	Z axis	Z axis where the given fact originally should have been displayed (e.g. 'Z0010').
C0050	Comment	Comment provided by the filer.
C0060	Monetary	Fact that should be reported under the original coordinates (if of 'monetary' data type).
C0070	String	Fact that should be reported under the original coordinates (if of 'string' data type).
C0080	Date	Fact that should be reported under the original coordinates (if of 'date' data type).
C0090	Integer	Fact that should be reported under the original coordinates (if of 'integer' data type).
C0100	Decimal	Fact that should be reported under the original coordinates (if of 'decimal' data type).
C0110	Pure	Fact that should be reported under the original coordinates (if of 'pure' data type).
C0120	Boolean	Fact that should be reported under the original coordinates (if of 'Boolean' data type).