

Annex II

S.01.01. - Content of the submission

General comments:

This Annex contains additional instructions in relation to the templates included in Annex III of this Guideline. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex III.

This annex relates to annual submission of information for third countries branches including unified EIOPA PEPP Prudential reporting requirements.

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

NOTE: blue font is used to identify the PEPP Prudential requirements

	ITEM	INSTRUCTIONS
Z0010	Ring-fenced fund/matching portfolio/remaining part	Identifies whether the reported figures are with regard to a RFF, matching portfolio or to the remaining part. One of the options in the following closed list shall be used: 1 – RFF/MAP 2 – Remaining part
Z0020	Fund/Portfolio number	When item Z0010 = 1, identification number for a ring-fenced fund or matching portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates. When item Z0010 = 2, then report “0”
C0010/R0010	S.01.02 - Basic Information - General	This template shall always be reported. The only option possible is: 1 – Reported
C0010/R0020	S.01.03 - Basic Information - RFF and matching portfolios	One of the options in the following closed list shall be used: 1 - Reported 2 – Not reported as no RFF or MAP 0 - Not reported other reason (in this case special justification is needed)
C0010/R0030	S.02.01 - Balance Sheet	One of the options in the following closed list shall be used: 1 - Reported 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed)
C0010/R0040	S.02.02 - Assets and liabilities by currency	One of the options in the following closed list shall be used: 1 - Reported 3 - Not due in accordance with instructions of the template 0 - Not reported other reason (in this case special justification is needed)

C0010/R0050	S.02.03 - Additional branch balance sheet 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/R0060	S.03.01 - Off-balance sheet items - general	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no off-balance sheet items 0 - Not reported other reason (in this case special justification is needed)
C0010/R0070	S.03.02 - Off-balance sheet items - List of unlimited guarantees received by the undertaking	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no unlimited guarantees received 0 - Not reported other reason (in this case special justification is needed)
C0010/R0080	S.03.03 - Off-balance sheet items - List of unlimited guarantees provided by the undertaking	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no unlimited guarantees provided 0 - Not reported other reason (in this case special justification is needed)
C0010/R0110	S.05.01 - Premiums, claims and expenses by line of business	One of the options in the following closed list shall be used: 1 - Reported 6 – Exempted under Guideline 48 0 - Not reported (in this case special justification is needed)
C0010/R0120	S.05.02 - Premiums, claims and expenses by country	One of the options in the following closed list shall be used: 1 - Reported 3 - Not due in accordance with instructions of the template 0 - Not reported (in this case special justification is needed)
C0010/R0140	S.06.02 - List of assets	One of the options in the following closed list shall be used: 1 - Reported 6 – Exempted under Guideline 48 7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions) 0- Not reported (in this case special justification is needed)
C0010/R0150	S.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 6 – Exempted under Guideline 48 7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)

		0 - Not reported (in this case special justification is needed)
C0010/R0160	S.07.01 - Structured products	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no structured products 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed)
C0010/R0170	S.08.01 - Open derivatives	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no derivative transactions 6 – Exempted under Guideline 48 7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions) 0 - Not reported other reason (in this case special justification is needed)
C0010/R0180	S.08.02 - Derivatives Transactions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no derivative transactions 6 – Exempted under Guideline 48 7 – Not due as no material changes since quarterly submission 0 - Not reported other reason (in this case special justification is needed)
C0010/R0190	S.09.01 - Income/gains and losses in the period	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/R0200	S.10.01 - Securities lending and repos	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no Securities lending and repos 6 – Exempted under Guideline 48 0- Not reported other reason (in this case special justification is needed)
C0010/R0210	S.11.01 - Assets held as collateral	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no Assets held as collateral 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed)
C0010/R0220	S.12.01 - Life and Health SLT Technical Provisions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed)

C0010/R0230	S.12.02 - Life and Health SLT Technical Provisions – By country	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 3 - Not due in accordance with instructions of the template 0 - Not reported other reason (in this case special justification is needed)
C0010/R0240	S.13.01 - Projection of future gross cash flows	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0250	S.14.01 - Life obligations analysis	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0260	S.15.01 - Description of the guarantees of variable annuities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no variable annuities 0 - Not reported other reason (in this case special justification is needed)
C0010/R0270	S.15.02 - Hedging of guarantees of variable annuities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no variable annuities 0 - Not reported other reason (in this case special justification is needed)
C0010/R0280	S.16.01 - Information on annuities stemming from Non-Life Insurance obligations	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no annuities stemming from Non-Life Insurance obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0290	S.17.01 - Non-Life Technical Provisions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed)
C0010/R0300	S.17.02 - Non-Life Technical Provisions – By country	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 3 - Not due in accordance with instructions of the template 0 - Not reported other reason (in this case special justification is needed)

C0010/R0310	S.18.01 - Projection of future cash flows	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0320	S.19.01 - Non-life insurance claims	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0330	S.20.01 - Development of the distribution of the claims incurred	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0340	S.21.01 - Loss distribution risk profile	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0350	S.21.02 - Underwriting risks non-life	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0360	S.21.03 - Non-life distribution of underwriting risks - by sum insured	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0370	S.22.01 - Impact of long term guarantees measures and transitionals	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no LTG measures or transitionals are applied 0 - Not reported other reason (in this case special justification is needed)
C0010/R0380	S.22.04 - Information on the transitional on interest rates calculation	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no such transitional measure is applied 0 - Not reported other reason (in this case special justification is needed)

C0010/R0390	S.22.05 - Overall calculation of the transitional on technical provisions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no such transitional measure is applied 0 - Not reported other reason (in this case special justification is needed)
C0010/R0400	S.22.06 - Best estimate subject to volatility adjustment by country and currency	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as volatility adjustment not applied 0 - Not reported (in this case special justification is needed)
C0010/R0410	S.23.01 - Own funds	One of the options in the following closed list shall be used: 1 – Reported 6 – Exempted under Guideline 48 0 - Not reported (in this case special justification is needed)
C0010/R0430	S.23.03 - Annual movements on own funds	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0450	S.24.01 - Participations held	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no participations held 0 - Not reported (in this case special justification is needed)
C0010/R0460	S.25.01 - Solvency Capital Requirement - for undertakings on Standard Formula	One of the options in the following closed list shall be used: 1 - Reported as standard formula is used 2 - Reported due to article 112 request 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 0 - Not reported other reason (in this case special justification is needed)
C0010/R0470	S.25.02 - Solvency Capital Requirement - for undertakings using the standard formula and partial internal model	One of the options in the following closed list shall be used: 1 - Reported 9 - Not reported as use of full internal model 10 - Not reported as use of standard formula 0 - Not reported other reason (in this case special justification is needed)
C0010/R0480	S.25.03 - Solvency Capital Requirement - for undertakings on Full Internal Models	One of the options in the following closed list shall be used: 1 - Reported 8 - Not reported as use of partial internal model 10 - Not reported as use of standard formula 0 - Not reported other reason (in this case special justification is needed)

C0010/R0500	S.26.01 - Solvency Capital Requirement - Market risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0510	S.26.02 - Solvency Capital Requirement - Counterparty default risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0520	S.26.03 - Solvency Capital Requirement - Life underwriting risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0530	S.26.04 - Solvency Capital Requirement - Health underwriting risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0540	S.26.05 - Solvency Capital Requirement - Non-Life underwriting risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0550	S.26.06 - Solvency Capital Requirement - Operational risk	One of the options in the following closed list shall be used: 1 - Reported 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)

C0010/R0560	S.26.07 - Solvency Capital Requirement - Simplifications	One of the options in the following closed list shall be used: 1 - Reported 2 – Not reported as no simplified calculations used 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0570	S.27.01 - Solvency Capital Requirement - Non-Life and Health catastrophe risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0580	S.28.01 - Minimum Capital Requirement – Only life or only non-life insurance or reinsurance activity	One of the options in the following closed list shall be used: 1- Reported 2 - Not reported as both life and non-life insurance or reinsurance activity 0- Not reported other reason (in this case special justification is needed)
C0010/R0590	S.28.02 - Minimum Capital Requirement - Both life and non-life insurance activity	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as only life or only non-life insurance or reinsurance activity or only reinsurance activity 0 - Not reported other reason (in this case special justification is needed)
C0010/R0600	S.29.01 - Excess of Assets over Liabilities	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/R0610	S.29.02 - Excess of Assets over Liabilities - explained by investments and financial liabilities	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/R0620	S.29.03 - Excess of Assets over Liabilities - explained by technical provisions	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/R0630	S.29.04 - Detailed analysis per period - Technical flows versus Technical provisions	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/R0640	S.30.01 - Facultative covers for non-life and life business basic data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed)
C0010/R0650	S.30.02 - Facultative covers for non-life and life business shares data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed)
C0010/R0660	S.30.03 - Outgoing Reinsurance Program basic data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed)
C0010/R0670	S.30.04 - Outgoing Reinsurance Program shares data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed)
C0010/R0680	S.31.01 - Share of reinsurers	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed)
C0010/R0690	S.31.02 - Special Purpose Vehicles	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no Special Purpose Insurance Vehicles 0 - Not reported other reason (in this case special justification is needed)
C0010/R0950	S.52.01.01 - PEPP and PEPP saver information	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no PEPP0 - Not reported other reason (in this case special justification is needed)