

Annex II: Instructions to reporting templates

This Annex contains instructions in relation to the templates included in Annex I of this Decision. The first column of the tables identifies the items to be reported by identifying the columns and rows as showed in the template in Annex I.

All reporting items shall be reported, except when otherwise stated in these instructions.

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

NOTE: green font is used to identify the ECB Add-on requirements

Content of the reporting (PF.01.01.24, PF.01.01.25, PF.01.01.26, PF.01.01.27, PF.01.01.28 and PF 01.01.29); PFE.01.01.30, PFE.01.01.31, PFE.01.01.32 - Content of the submission [Pension funds with ECB add-ons]

This section relates to quarterly and annual submission of both individual and aggregated information.

This template sets out the content of the submitted reporting package.

If a special justification is needed, such information should not be submitted as part of the reporting template itself. Instead, the justification should be discussed with the National Competent Authorities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	PF.01.02 - Basic Information - General	This template shall always be reported. The only option possible is: 1 - Reported
C0010/ER0010	PFE.01.02 - Basic Information [Pension funds with ECB add-ons]	This template shall always be reported. The only option possible is: 1 - Reported
C0010/R0020	PF.02.01 - Balance sheet	Templates: PF.01.01.24; PF.01.01.25: Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed)

		<p>Templates: PF.01.01.26; PF.01.01.27; PF.01.01.28; PF.01.01.29:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/ER0020	PFE.02.01 - Balance sheet [Pension funds with ECB add-ons]	<p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0030	PF.04.03 - Cross-border	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>26 - Not reported, as no cross-border business</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PF.01.01.26:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>26 - Not reported, as no cross-border business</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0040	PF.05.03 - Expenses	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p>

		<p>Templates: PF.01.01.26:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0050	PF.06.02 - List of assets	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>25 - Not reported, exempted by EIOPA Article 1.15 of Decision EIOPA-BOS/23/030</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PF.01.01.25:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PF.01.01.26; PF.01.01.27:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/ER0050	PFE.06.02 - List of assets [Pension funds with ECB add-ons]	<p>Templates: PFE.01.01.30:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p>

		<p>33 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231 and EIOPA Article 1.14 of Decision EIOPA-BoS/18-114</p> <p>34 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231 and EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PFE.01.01.31:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0060	PF.06.03 - Collective investment undertakings - look-through approach	<p>Templates: PF.01.01.24</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>30 - Not reported, as not included in mandatory reporting defined in Article 1.14 of Decision EIOPA-BOS/23/030</p> <p>27 - Not reported, as exempted by EIOPA Article 1.15 of Decision EIOPA-BOS/23/030</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0065	PF.08.01 - Open derivatives	<p>Templates: PF.01.01.24; PF.01.01.25; PF.01.01.26; PF.01.01.27:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>2 - Not reported as no derivative transactions</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>30 - Not reported, as not included in mandatory reporting defined in Article 1.14 (a) of Decision EIOPA-BOS/23/030</p> <p>0 - Not reported (in this case special justification is needed)</p>

C0010/R0070	PF.09.02 - Investment income	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PF.01.01.26:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0080	PF.29.05 - Changes in technical provisions	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>40 - Not reported, as no DB schemes</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PF.01.01.26:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>40 - Not reported, as no DB schemes</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/ER0080	PFE.29.05.30 - Changes in technical provisions	<p>Templates: PFE.01.01.30:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p>

		<p>27 - Not reported, as exempted by EIOPA Article 1.13 of Decision EIOPA-BOS/18-114</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0085	PF.29.06 - Cash-flows	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>30 - Not reported, as not included in mandatory reporting defined in Article 1.14(a) of Decision EIOPA-BOS/23/030</p> <p>40 - Not reported, as no DB schemes</p> <p>50 - Not reported, as no traditional DB schemes</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0090	PF.50.01 - Member data	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PF.01.01.26; PF.01.01.28; PF.01.01.29:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/ER0090	PFE.50.01 - Member data [Pension funds with ECB add-ons]	<p>Templates: PFE.01.01.30:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>

C0010/R0100	PF.51.01 - Contributions, benefits paid and transfers	<p>Templates: PF.01.01.24:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>20 - Not reported, as not mandatory for non-IORP</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PF.01.01.26; PF.01.01.28; PF.01.01.29:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0990	PF.52.01 - PEPP and PEPP saver information	<p>Templates: PF.01.01.24:</p> <p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Not reported as no PEPP</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/ER1100	EP.02.01 - Pension fund reserves	<p>Templates: PFE.01.01.30:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>31 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU)</p> <p>0 - Not reported (in this case special justification is needed)</p> <p>Templates: PFE.01.01.31:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>0 - Not reported (in this case special justification is needed)</p>

C0010/ER1200	EP.03.01.30 - Liabilities for statistical purposes	<p>Templates: PFE.01.01.30:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>32 - Not reported, as exempted under ECB derogation in Article 7(1)(c) of Regulation (EU) 2018/231</p> <p>31 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/ER1300	EP.04.01.30 - Liabilities - Pension entitlements - country split	<p>Templates: PFE.01.01.30:</p> <p>Please select one option from the following closed list.</p> <p>1 - Reported</p> <p>32 - Not reported, as exempted under ECB derogation in Article 7(1)(c) of Regulation (EU) 2018/231</p> <p>31 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231</p> <p>0 - Not reported (in this case special justification is needed)</p>

Basic information (PF.01.02.24, PF.01.02.25, PF.01.02.26 and PF 01.02.27)

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	Country of authorisation	ISO 3166 code of the country where authorisation was granted (home country)
C0010/R0020	Reporting submission date	ISO 8601 (yyyy-mm-dd) code of the date when the report to the supervisory authority was submitted
C0010/R0030	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
C0010/R0040	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/R0050	Currency used for reporting	ISO 4217 alphabetic code of the currency of the monetary amounts used in each report

C0010/R0060	Initial submission or re-submission	1 - Initial submission 2 - Re-submission
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Basic information - individual reporting only (PF.01.02.24, PF.01.02.25); PFE.01.02.30, PFE.01.02.31 - Basic Information [Pension funds with ECB add-ons]

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0070	Pension fund name	Legal name
C0010/R0080	Pension fund identification code and type of code	<p>Identification code of the pension fund:</p> <ul style="list-style-type: none"> - Legal Entity Identifier ("LEI") <p>Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</p> <p>And type of ID Code used:</p> <ul style="list-style-type: none"> 1 - LEI 2 - Specific code
C0010/R0090	Pension fund category	<ul style="list-style-type: none"> 1 - IORP providing protection in line with Article 15(1) of IORP Directive 2 - IORP not providing protection in line with Article 15(1) of IORP Directive 3 - Occupational retirement business as referred to in Art 4 of IORP Directive. 4 - nationally regulated pension fund not regulated by IORP Directive ('non-IORP')
C0010/R0100	Pension fund type	<p>Pension fund type:</p> <ul style="list-style-type: none"> 1 - Pension fund provides DB schemes only 2 - Pension fund provides DC schemes only 3 - mixed pension fund
C0010/R0110	Type of sponsor arrangement	<ul style="list-style-type: none"> 1 - Single-employer 2 - Multi-employer

C0010/R0120	Number of schemes	The number of pension schemes (code 11 61 0 according to Annex I of Regulation 250/2009).
C0010/R0130	Number of sponsoring undertakings	The number of sponsoring undertakings.
C0010/ER0255	Exemptions from EIOPA BoS/18 114 applied to the reporting entity	Please select one option from the following closed list. 1 - No exemptions 2 - Exemption based on Section 1.14 of Decision EIOPA-BOS/18-114 3 - Exemption based on Article 1.15 of Decision EIOPA-BOS/18-114 4 - Exemption based on Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019
C0010/ER0256	Exemptions from ECB regulation (ECB/2018/2) applied to the reporting entity	Please select one option from the following closed list. 1 - No exemptions 5 - Exemption based on ECB derogation in Article 7(1)(c) of Regulation (EU) 2018/231 6 - Exemption based on ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231

Security and adjustment mechanisms and sponsor's financials (PF.01.02.24)

TABLE ORDINATE	ITEM	INSTRUCTIONS
Additional support - used in the reporting period		
C0010/R0015	Language of reporting	Identify the 2-letter code of ISO 639-1 code of the language used in the submission of information.
C0010/R0140	Increases in contributions-employer	Support received from the employer in the form of increased contributions: 1 - Support from the employer in the form of increased contributions 2 - No support from the employer in the form of increased contributions
C0010/R0150	Increases in contributions - employee	Support received from the employees in the form of increased contributions: 1 - Support from the employees in the form of increased contributions

		2 - No support from the employees in the form of increased contributions
C0010/R0160	Subsidiary liability of the sponsor	Subsidiary liability of the sponsor: 1 - Subsidiary liability of the sponsor 2 - No subsidiary liability of the sponsor
C0010/R0170	Other claims on the sponsor	Support received in the form of other claims on the sponsor: 1 - Support in the form of other claims on the sponsor 2 - No support in the form of other claims on the sponsor
C0010/R0180	Other additional support	Any other additional support not elsewhere mentioned: 1 - Other forms of support 2 - No other forms of support
Benefit reductions		
C0010/R0190	Benefit reduction due to sponsor default	Benefit reductions due to sponsor default were applied: 1 - Benefit reductions due to sponsor default were applied 2 - No benefit reductions due to sponsor default were applied
C0010/R0200	Ex-post benefit reduction	Ex-post benefit reductions were applied: 1 - Ex-post benefit reductions were applied 2 - No ex-post benefit reductions were applied
C0010/R0210	Ex-ante benefit reduction	Ex-ante benefit reductions were applied: 1 - Ex-ante benefit reductions were applied 2 - No ex-ante benefit reductions were applied
C0010/R0220	Other benefit reductions	Any other benefit reductions not mentioned elsewhere: 1 - Other benefit reductions were applied 2 - No other benefit reductions were applied
C0010/R0230	Pension protection scheme	Support from a pension protection scheme was used: 1 - Support from a pension protection scheme was used

		2 - Support from a pension protection scheme was not used
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Sponsor's financials

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0240	Remaining obligation in sponsor's BS	The value of to the remaining pension obligation in the balance sheet of the sponsor. Values shall be reported as positive amounts.
C0010/R0250	Sponsor's right to reclaim funds	The value of assets that could be reclaimed by the sponsor. Values shall be reported as positive amounts.

C0010/R0600	PEPP reporting	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported 2 - Not reported due to submission in dedicated report 0 - Not reported as no PEPP</p>
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Operational risk - basic information

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0160	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
C0170	PEPP name	Commercial name of PEPP (undertaking-specific).
C0180	Product still commercialised?	<p>Specify if product is still for sale or if it is just in runoff.</p> <p>The following closed list shall be used:</p> <p>1 - Still commercialised 2 - In run-off</p>
C0190	Use of common pool of assets for all investments options	<p>Specify if the common pool of assets for all investment options is used.</p> <p>The following closed list shall be used:</p> <p>1 - Yes 2 - No</p>

Basic information (PF.01.02.26 and PF.01.02.27)

TABLE ORDINATE	ITEM	INSTRUCTIONS

C0020-C0060 / R0300	Number of single-sponsor IORPs	The number of single-employer IORPs. A single-employer IORP is an IORP open to only one employer (can be from the same group).
C0020-C0060 / R0310	Number of multi-sponsor IORPs	The number of multi-employer IORPs. A multi-employer IORP is an IORP open to two or more unrelated employers (not from the same group).
C0020-C0060 / R0320	Total number of IORPs	The total number of IORPs in a certain Member State.
C0020-C0060 / R0330	Total number of schemes	The total number of IORPs' schemes in a certain Member State.
C0020-C0060 / R0340	Number of reported non-IORP pension funds	The total number of reported nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0020-C0060 / R0350	Total assets of reported non-IORP pension funds	The total value of assets of reported nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0020-C0060 / R0360	Total liabilities of reported non-IORP pension funds	The total value of liabilities of reported nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0020-0060 / R0370	Number of IORPs providing protection in line with Article 15(1) of IORP Directive	The number of IORPs providing protection in line with Article 15(1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0020-C0060 / R0380	Total assets of IORPs providing protection in line with Article 15(1) of IORP Directive	The total value of assets of IORPs providing protection in line with Article 15(2) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0020-C0060 / R0390	Total liabilities of IORPs providing protection in line with Article 15(1) of IORP Directive	The total value of liabilities of IORPs providing protection in line with Article 15(1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.

C0020-C0060 / R0400	Number of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive	The number of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive.
C0020-C0060 / R0410	Total assets of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive	The total value of assets of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive.
C0020-C0060 / R0420	Total liabilities of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive	The total value of liabilities relating to occupational retirement business as referred to in Article 4 of IORP Directive.

Concentration ratios

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0060/R0430	CR3	Total assets held by the largest 3 pension funds as a % of total assets of the pension fund sector (in %).
C0060/R0440	CR5	Total assets held by the largest 5 pension funds as a % of total assets of the pension fund sector (in %).
C0060/R0450	CR10	Total assets held by the largest 10 pension funds as a % of total assets of the pension fund sector (in %).

Number of IORPs by total assets

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0020-C0060 / R0460	less than 25 million	The number of IORPs with less than 25 million euro assets under management.
C0020-C0060 / R0470	more than 25 million, less than 100 million	The number of IORPs with between 25 million euro and 100 million euro assets under management.

C0020-C0060 / R0480	more than 100 million, less than 500 million	The number of IORPs with between 100 million euro and 500 million euro assets under management.
C0020-C0060 / R0490	more than 500 million, less than 1000 million	The number of IORPs with between 500 million euro and 1000 million euro assets under management.
C0020-C0060 / R0500	more than 1000 million	The number of IORPs with more than 1000 million euro assets under management.

Basic Information - scope of report

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0100	Pension fund identification code and type of code	<p>Identification code of the pension fund:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (“LEI”) <p>Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</p> <p>And type of ID Code used:</p> <ul style="list-style-type: none"> 1 - LEI 2 - Specific code
C0110	Pension fund name	Legal name
C0120	Pension fund category	<ul style="list-style-type: none"> 1 - IORP providing protection in line with Article 15(1) of IORP Directive 2 - IORP not providing protection in line with Article 15(1) of IORP Directive 3 - Occupational retirement business as referred to in Art 4 of IORP Directive. 4 - nationally regulated pension fund not regulated by IORP Directive ('non-IORP')
C0130	Pension fund type	<p>Pension fund type:</p> <ul style="list-style-type: none"> 1 - Pension fund provides DB schemes only 2 - Pension fund provides DC schemes only 3 - mixed pension fund

C0140	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
C0150	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31

Balance sheet information (PF.02.01.24 and PF.02.01.28); PFE.02.01.30, PFE.02.01.32 - Balance sheet [Pension funds with ECB add-ons]

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on a quarterly and annual basis.

Assets

TABLE ORDINATE	ITEM	INSTRUCTIONS
EC0041	Reclassification adjustments	<p>Templates: PFE.02.01.30:</p> <p>Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible, reclassification adjustments can be submitted instead.</p> <p>The “reclassification adjustments” column (EC0041) should include any change in value (compared with the previous period) as a result of reporting errors. If there are no reporting errors the cells will remain empty.</p> <p>Every reclassification adjustment must be recorded at least twice in PFE.02.01.</p> <p>There are two types of reclassification adjustment: (i) those where the financial instrument has been wrongly classified leaving total assets/liabilities unchanged; and (ii) those where the value of a certain balance sheet item changes.</p> <p>In the first case, a financial instrument has been wrongly allocated to a certain balance sheet item. Total assets/liabilities do not change, but reclassification adjustments are required either on the assets side or on the liabilities side. A negative value corrects an amount that was incorrectly attributed to a certain balance sheet item, while a positive value corrects the value of the balance sheet item to which the amount should actually have been attributed.</p> <div style="border: 1px solid black; padding: 5px;"> <p>Example, case 1: A listed share at a value of 100 is misclassified as a financial corporate bond which can be corrected by means of a reclassification. In this case, on the assets side a negative entry for “financial corporate bonds” (R0090/EC0041) (also to be reported in “corporate bonds”</p> </div>

(R0080/EC0041) and “bonds” (R0060/EC0041)) and a positive entry for “equity-listed” (R0040/EC0041) (also to be reported in “equity” (R0030/EC0041)), with the same absolute amounts but with opposite signs, should be reported.

The following entries should therefore be reported in PFE.02.01.

		Reclassification
		EC0041
Equities	R0030	+100
Equities - listed	R0040	+100
Bonds	R0060	-100
Corporate Bonds	R0080	-100
Financial	R0090	-100

In the second case, stocks of total assets/liabilities change as a result of reclassification adjustments meaning that reclassification adjustments need to be reported for both assets and liabilities. This type of reclassification may be submitted, for instance, when the value of a financial instrument has been erroneously reported as being lower than it actually is, as a result of, for example, miscalculation or misreporting (e.g. the value has been reported as being 15 instead of 150).

Example, case 2: A change from 15 to 150 in listed equity may affect, for example, a defined contribution scheme pension entitlement on the sector “domestic household or non-profit institution serving households”, which is part of “technical provisions” PFE.02.01 (R0280). The category of the balance sheet item stays the same. This type of reclassification, which changes total assets and liabilities, would involve a positive entry of 135 for “equity-listed” (R0040/EC0041) (also to be reported in “equity” (R0030/EC0041) and “total assets” (R0270/EC0041)) and a positive entry of 135 on the liabilities side for “technical provisions” (R0280/EC0041) and “total liabilities” (R0320/EC0041). The higher market value in this example impacts on technical provisions, resulting in a positive reclassification also being reported for this item. Hence, a positive entry of 135 on the liabilities side for “technical provisions” (R0280/EC0041) and “total liabilities” (R0320/EC0041).

The following entries should therefore be reported in PFE.02.01.

				Reclassification
				EC0041
Equities	R0030			+135
Equities - listed	R0040			+135
Total assets	R0270			+135
Technical provisions	R0280			+135
Total liabilities	R0320			+135

In this case, reclassification adjustments are also required for template EP.03.01. Since technical provisions PFE.02.01 (R0280) are part of “technical reserves” EP.03.01 (ER0080) a reclassification should also be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”). In this example, the change in the value in listed equity affects a defined contribution scheme pension entitlement in the sector “domestic household or non-profit institution serving households” (EP.03.01.30 ER0100/EC0120) (also to be reported in EP.03.01.30 (ER0080/EC0010, EC0020) and (ER0090, ER0100/EC010, EC020, EC0120)) by +135.

The following entries should also be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”).

		Total		
		Domestic		
		Households + non-profit institutions serving households		
		EC0010	EC0020	EC0120
13. Technical reserves (ESA 2010: F.6)	ER0080	+135	+135	
13.1 Pension entitlements (ESA 2010: F.63)	ER0090	+135	+135	+135
o/w defined contribution schemes	ER0100	+135	+135	+135

		<p>EP.03.01 will be explained in more detail in section “EP.03.01 - Liabilities for statistical purposes”</p> <p>In the event that a reclassification adjustment is reported, additional information (such as the sectoral or maturity breakdown) may be requested by the national central bank (NCB).</p>
C0010-C0040/R0005	Property, plant & equipment held for own use	Tangible assets which are intended for permanent use and property held by the undertaking for own use. It also includes property for own use under construction
C0010-C0040/R0010	Investments	Total value of investments.
C0010-C0040/R0020	Property (other than for own use)	Amount of the property, other than for own use. It also includes property under construction other than for own use.
C0010-C0040/R0030	Equities	Total amount of equities, listed and unlisted.
C0010-C0040/R0040	Equities - listed	Shares representing corporations' capital, e.g. representing ownership in a corporation, negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.
C0010-C0040/R0050	Equities - unlisted	Shares representing corporations' capital, e.g. representing ownership in a corporation, not negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.
C0010-C0040/R0060	Bonds	This is the total amount of government bonds, corporate bonds, structured notes, and collateralised securities.
C0010-EC0041/ER0061	o/w borrower's notes, non-negotiable debt securities and money market securities and registered bonds issued by MFIs	<p>Templates: PFE.02.01.30:</p> <p>These consist of borrower's notes (Schuldscheindarlehen), non-negotiable debt securities and money market securities (nicht handelbare Schuldverschreibungen and Geldmarktpapiere) and registered bonds (Namensschuldverschreibungen, “Nbonds”, or equivalent instruments issued in Germany that are not negotiable) issued by MFIs.</p> <p>MFIs are defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs (S.121), credit institutions as defined in Union law, MMFs (S.123), other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make</p>

		investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money (S.122).
C0010-EC0041/ER0062	o/w borrower's notes, non-negotiable debt securities and money market securities and registered bonds issued by non-MFIs	Templates: PFE.02.01.30: These consist of borrower's notes (Schuldscheindarlehen), non-negotiable debt securities and money market securities (nicht handelbare Schuldverschreibungen and Geldmarktpapiere) and registered bonds (Namensschuldverschreibungen "Nbonds", or equivalent instruments issued in Germany that are not negotiable) issued by non-MFIs. Non-MFIs include all issuers other than MFIs.
C0010-C0040/R0070	Government Bonds	Bonds issued by public authorities, whether by central governments, supra-national government institutions, regional governments or local authorities and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks, multilateral development banks referred to Article 117(2) of Regulation (EU) No 575/2013 or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, regional governments and local authorities listed in Article 1 of Implementing Regulation (EU) 2015/2011, where the guarantee meets the requirements set out in Article 215 of Delegated Regulation (EU) 2015/35.
C0010-C0040/R0080	Corporate Bonds	Bonds issued by corporations.
C0010-C0040/R0111	Structured notes	Hybrid securities, combining a fixed income (return in a form of fixed payments) instrument with a series of derivative components. Excluded from this category are fixed income securities that are issued by sovereign governments. Concerns securities that have embedded any categories of derivatives, including Credit Default Swaps ('CDS'), Constant Maturity Swaps ('CMS'), Credit Default Options ('CDOp').
C0010-C0040/R0112	Collateralised securities	Securities whose value and payments are derived from a portfolio of underlying assets. Includes Asset Backed Securities ('ABS'), Mortgage Backed securities ('MBS'), Commercial Mortgage Backed securities ('CMBS'), Collateralised Debt Obligations ('CDO'), Collateralised

		Loan Obligations ('CLO'), Collateralised Mortgage Obligations ('CMO')
C0010-C0040/R0120	Collective investment undertakings	Collective investment undertaking means an undertaking for collective investment in transferable securities ('UCITS') as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU of the European Parliament and of the Council.
C0010-C0040/R0130	Bonds	Collective investment undertakings mainly investing in bonds
C0010-C0040/R0140	Equity	Collective investment undertakings mainly investing in equity
C0010-C0040/R0150	Mixed	Collective investment undertakings mainly investing in bonds and equity
C0010-C0040/R0160	Real Estate	Collective investment undertakings mainly investing in real estate
C0010-C0040/R0170	Alternative funds	Collective investment undertakings whose investment strategies include such as hedging, event driven, fixed income directional and relative value, managed futures, commodities etc.
C0010-C0040/R0180	Other investment funds/shares	Collective investment undertakings mainly investing in other categories than mentioned in R0130-R0170.
C0010-C0040/R0190	Derivatives	<p>A financial instrument or other contract with all three of the following characteristics:</p> <p>(a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange ('FX') 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').</p> <p>(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.</p> <p>(c) It is settled at a future date.</p>

C0010-C0040/R0195	Deposits other than cash equivalents	Deposits other than cash equivalents that cannot be used to make payments until before a specific maturity date and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty
C0010-C0040/R0200	Other investments	All other investments which are not covered by R0020-R0190.
C0010-C0040/R0210	Loans and mortgages	This is the total amount of loans and mortgages, i.e. financial assets created when IORPs lend funds, either with or without collateral, including cash pools.
C0010-C0040/R0220	Mortgages	Mortgages issued.
C0010-C0040/R0230	Loans	This variable shall comprise all kinds of loans of pension funds not guaranteed by mortgages.
C0010-C0040/R0240	(Re)insurance recoverables	This is the total amount of (re)insurance recoverables. It corresponds to the amount of reinsurer share of technical provisions. It includes expected payments from reinsurers, insurers or intermediaries for benefits or claims which are not yet settled between the pension funds and the members or beneficiaries, while expected payments or claims already settled are included in reinsurance receivables.
C0010-C0040/R0245	(Re)insurance receivables	<p>Amounts for payment by reinsurers, insurers or intermediaries and linked to (re)insurance business that are not included in reinsurance recoverables.</p> <p>After the benefit or the claim has been settled between policyholder and insurance undertaking, the claim is no more included in the technical provisions in the liabilities side and a correspondent movement in the reinsurance recoverables should be done. At this point, the possible claim on the reinsurer/insurer or intermediary is moved from reinsurance recoverable to reinsurance receivable. All due and past due payments (open at valuation date) between reinsurer/insurer or intermediary and pension funds stemming from settled claims or benefit promises between the pension funds and its and members and beneficiaries, should be shown in this item and not in the item any other assets not elsewhere shown.</p>
C0010-C0040/R0250	Cash and cash equivalents	Notes and coins in circulation that are commonly used to make payments, and deposits exchangeable for currency on demand at par and which are directly usable for making payments by cheque, draft, giro order, direct

		debit/credit, or other direct payment facility, without penalty or restriction. Bank accounts shall not be netted off, thus only positive accounts shall be recognised in this item and bank overdrafts shown within liabilities unless where both legal right of offset and demonstrable intention to settle net exist.
C0010-C0040/R0260	Any other assets, not elsewhere shown	All other asset not included in R0005-R0250. For the exempted reporting this includes all other assets, not included in R0020, R0030, R0060, R0120.
C0010-EC0041/ER0261	o/w claims of pension funds on pension managers	Templates: PFE.02.01.30: This category includes pension funds' claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78.
C0010-C0040/R0270	Total assets	Total value of all assets.

Liabilities

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0280	Technical provisions	Total value of technical provisions. Unless justified for prudential reasons, the liability of a defined contribution scheme is the current market value of the fund's assets related to the DC schemes.
C0010-C0040/R0290	Margin for adverse deviation	The value of the margin for adverse deviation.
C0010-C0040/R0300	(Re)insurance payables	Payments due and past due to insurance or reinsurance undertakings and intermediaries in relation to technical provisions.
C0010-C0040/R0310	Any other liabilities, not elsewhere shown	Liabilities not elsewhere shown.
C0010-C0040/R0320	Total liabilities	Total value of the liabilities.
C0010-EC0041/ER0321	Excess of assets over liabilities	Templates: PFE.02.01.30: This item is the total of the undertaking's excess of assets over liabilities. Value of the assets minus liabilities. Excess of assets over liabilities should include the following items reported in EP.03.01. - Equity (ESA 2010: F.5, F.519) (ER0070) - Net worth (ESA 2010: B90) (ER0160)

C0010-C0040/R0330	Regulatory own funds	Regulatory own funds as referred to in Article 15 of IORP Directive.
C0010-C0040/R0340	Reserves	Total of Statutory and Free reserves
C0010-C0040/R0350	Statutory reserves	Statutory reserves as referred to in Article 16(2)(b) of IORP Directive.
C0010-C0040/R0360	Free reserves	Free reserves as referred to in Article 16(2)(b) of IORP Directive.
C0010-C0040/R0370	Profit reserves	Additional profit reserves.
C0010-C0040/ER0381	o/w other accounts receivable/payable	<p>Templates: PFE.02.01.32:</p> <p>This is the residual item on the asset side of the balance sheet, defined as “assets not included elsewhere”. NCBS may require the reporting of specific sub-positions included in this category, such as:</p> <ul style="list-style-type: none"> - dividends receivable; - accrued interest receivable on deposits; - accrued interest receivable on loans; - accrued interest receivable on debt securities; - accrued rent receivable; - amounts receivable which do not relate to the pension fund's main business.

Cross-border activities- individual reporting only (PF.04.03.24)

For the purposes of providing individual information at Member State level about cross-border activities, NCAs shall submit the following information on an annual basis. ‘Cross-border activity’ means operating a pension scheme where the relationship between the sponsoring undertaking, and the members and beneficiaries concerned, is governed by the social and labour law relevant to the field of occupational pension schemes of a Member State other than the home Member State.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Z0010	Host countries	ISO 3166-1 alpha-2 code of the country where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and

		liabilities relating to this cross-border activity in that host country.
C0040/R0015	Pension fund category	1 - Cross-border activities provided in line with Article 15(1) of IORP Directive 2 - Cross-border activities not providing protection in line with Article 15(1) of IORP Directive 3 - Occupational retirement business as referred to in Art 4 of IORP Directive. 4 - nationally regulated pension fund not regulated by IORP Directive ('non-IORP')
C0040/R0020	Number of sponsoring undertakings	Sponsoring undertakings contributing to cross-border activities.
C0010-C0040 / R0040	Total assets	Total value of assets held in relation to cross-border activities.
C0010-C0040 / R0050	Technical provisions	Total value of technical provisions relating to cross-border activities.
C0010-C0040 / R0060	Active members	Active members (code 48 70 4 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0010-C0040 / R0070	Deferred members	Deferred members (code 48 70 5 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0010-C0040 / R0080	Beneficiaries	Beneficiaries relating to cross-border activities.

Cross-border activities - aggregate reporting only (PF.04.03.26)

For the purposes of providing aggregate information at Member State level about cross-border activities, NCAs shall submit the following information on an annual basis. 'Cross-border activity' means operating a pension scheme where the relationship between the sponsoring undertaking, and the members and beneficiaries concerned, is governed by the social and labour law relevant to the field of occupational pension schemes of a Member State other than the home Member State.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0100	Pension fund identification code	Identification code of the Pension fund, using: - Legal Entity Identifier ("LEI")

		<p>Only if LEI code is not available and not in the scope of the mandatory individual reporting:</p> <ul style="list-style-type: none"> - Identification code used in the local market, attributed by supervisory authority. This code should be aligned with the code used to identify codes in EIOPA register on IORPs.
C0105	Pension fund identification type of code	<p>Identification of the type of code used in item 'Pension fund identification code'. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - LEI 2 - Specific code
C0110	Active host country	<p>ISO 3166 code(s) of the country(ies) where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross-border activity in that host country.</p> <p>In case the IORP is active in more than one host country, please split between the ISO 3166 codes using “,”.</p>
C0120	Pension fund type	<p>Pension fund type:</p> <ul style="list-style-type: none"> 1 - cross-border IORP provides DB schemes only 2 - cross-border provides DC schemes only 3 -mixed cross-border IORP
Z0010	Host countries	<p>ISO 3166-1 alpha-2 code of the country where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross-border activity in that host country.</p>
C0200-C0280/R0015	Number of active cross-border IORPs	Number of active cross-border IORPs.
C0200-C0280/R0020	Number of sponsoring undertakings	Sponsoring undertakings contributing to cross-border schemes.
C0200-C0280/R0030	Number of multiple-employer cross-border IORPs	The number of multiple employer cross-border IORPs. A multi-employer cross-border IORP is a cross-border

		IORP open to two or more unrelated employers (not from the same group).
C0200-C0280/R0040	Total assets	Total value of assets held in relation to cross-border activities.
C0200-C0280/R0050	Technical provisions	Total value of technical provisions relating to cross-border activities.
C0200-C0280/R0060	Active members	Active members (code 48 70 4 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0200-C0280/R0070	Deferred members	Deferred members (code 48 70 5 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0200-C0280/R0080	Beneficiaries	Beneficiaries relating to cross-border activities.

Expenses (PF.05.03.24)

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

The values shall be reported as positive amounts unless they would be reimbursements.

NCAs have the alternative option to report according to national accounting principles, the definitions as described in EIOPA Opinion on the supervisory reporting of costs and charges of IORPs or both.

TABLE ORDINATE	ITEM	INSTRUCTIONS
National accounting principles (GAAP)		
C0010-C0040 / R0010	Administrative expenses	Expenses, in national accounting principles, related the administration of the pension scheme arrangement.
C0010-C0040 / R0020	Investment expenses	Expenses, in national accounting principles, related to the asset management of the pension scheme arrangement.
C0010-C0040 / R0030	Tax expenses	Tax expenses, in national accounting principles, incurred in relation to the pension scheme arrangement.
C0010-C0040 / R0040	Other expenses	Other expenses, in national accounting principles, incurred in relation to the pension scheme arrangement, not elsewhere shown.

C0010-C0040 / R0050	Total expenses	Total value of expenses, in national accounting principles, incurred during the reporting period.
EIOPA Opinion approach		
C0050-C0070 / R0060	Administrative expenses	<p>All administrative costs of the IORP:</p> <p>Collection of contributions/premiums, pension payments, accrued pension rights, value transfers;</p> <p>General administrative costs such as staff and premises;</p> <p>Communication to participants and employer;</p> <p>Oversight (certifying actuary, auditor) and advice (except for asset management related advice);</p> <p>Where applicable, any cost for the distribution of the IORP, including to sponsors.</p>
C0050-C0070 / R0065	Of which distribution costs	Costs of distribution, including distribution to sponsoring undertakings, where applicable.
C0050-C0070 / R0070	Investment costs	<p>All on-going and one-off investment costs incurred in connection with the management of assets (excluding portfolio transaction costs), which should include:</p> <p>Fiduciary fees (risk management fee, remuneration strategic and fiduciary advice, including VAT);</p> <p>Remuneration to the external asset manager for management of (discretionary) portfolios (strategic and investment advice, research, the management of assets and liabilities), including any fees and charges paid through Net Asset Value (less management fee rebate);</p> <p>Remuneration paid to the external asset manager for the management of the investment funds. Services covered by the fund management fee include the day-to-day management of investment funds and portfolios, the administration thereof, reporting and communication with investors, including any fees and charges paid through Net Asset Value (less management fee rebate);</p> <p>Investment administration: remuneration paid to an administrator for the administration of assets and liabilities in the fund, and for other bookkeeping and reporting activities. Execution of administration of the investments may be outsourced to specialist companies by the pension fund and/or asset manager;</p>

		<p>Internal management costs: all expenses (operational costs) incurred for the internal management of assets, such as personnel costs allocated to the asset management, facility costs or advice costs borne by the IORP;</p> <p>Custody or safekeeping of securities in a fund, payable by the fund & depositary fees (AIFs), if not reported jointly with investment administration costs;</p> <p>Other asset management costs: fees incurred for the establishment of funds or partnerships, auditing costs of the investments, consultancy fees, and fees including financing fees, technology costs, performance fees including paid through NAV, tax advice;</p> <p>Stock lending and borrowing fees;</p> <p>For investments in property: management property expenses.</p>
C0050-C0070 / R0080	Transaction costs	<p>All transaction costs, which should include costs incurred as a result of the acquisition and disposal of investments, including indirect costs for when part of the portfolio is invested in one or more investment funds:</p> <p>Explicit costs such as broker commissions (exchange fees, settlement fees, clearing fees) and transaction taxes (financial transaction tax);</p> <p>Amounts charged to investors at the entry into or withdrawal from an investment fund, in favour of the fund, the manager, and/or the already existing investors;</p> <p>Indirect transaction costs: subscription and redemption fees charged by underlying investment funds;</p> <p>Acquisition costs (within investment funds or, in fund-of-funds structures) such as broken deal expenses, appraisal and auditing fees, fiscal and legal consultancy fees related to transactions, bank fees;</p> <p>Costs of direct investments in private equity;</p> <p>Implicit transaction costs, which represent the loss of value implied by the difference between the buying or selling price and the mid-market price of the asset (embedded in the bid-offer spread).</p>

C0050-C0070 / R0090	Costs paid by sponsor	Additional costs borne by the sponsor, not charged to the IORP. For example transaction costs (broken deal costs), administrative costs (staff, IT equipment and office).
C0050-C0070 / R0100	Other costs	Other expenses, incurred in relation to the pension scheme arrangement, not included in C0050-C0070/R0060-R0090.
C0050-C0080 / R0110	Total expenses	Total value of expenses and including look-through where appropriate, incurred during the reporting period.

List of assets (PF.06.02.24, PF.06.02.25 and PF.06.02.26); PFE.06.02.30, PFE.06.02.31 - List of assets [Pension funds with ECB add-ons]

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on a quarterly and annual basis.

Information on position held

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0002	Pension fund identification code	Identification code of the pension fund: - Legal Entity Identifier (“LEI”) Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.
C0003	Pension fund identification type of code	Identification of the type of code used in item ‘Pension fund identification code’. One of the options in the following closed list shall be used: 1 - LEI 2 - Specific code
C0010	Asset ID Code	Asset ID code using: - ISO 6166 code of ISIN Only if ISIN code is not available: - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)

		<p>- Code attributed when other recognised codes are not available. This code must be unique and kept consistent over time.</p> <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>
C0020	Asset ID Code Type	<p>Type of ID Code used for the “Asset ID Code” item:</p> <ul style="list-style-type: none"> 1 - ISO 6166 for ISIN code 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) 4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - FIGI (Financial Instrument Global Identifier) 9 - Other code by members of the Association of National Numbering Agencies 99 - Code attributed <p>When the same Asset ID Code needs to be reported for one asset that is issued in two 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 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: “9/1”.</p>
C0030	Portfolio/ pension scheme type	<p>Financial instrument is linked to a specific portfolio, which ID is to be reported here; - or if not attributable to a specific portfolio, it is linked to a scheme type:</p> <ul style="list-style-type: none"> 1 - DB scheme

		<p>2 - DC scheme</p> <p>3 - cannot be allocated to a scheme type or specific portfolio</p> <p>4 - cannot be allocated to occupational or personal pension portfolio</p>
C0035	Assets pledged as collateral	<p>Identify assets kept in the IORPs balance-sheet that are pledged as collateral.</p> <p>For partially pledged assets two rows for each asset shall be reported, one for the pledged amount and another for the remaining part one of the options in the following closed list shall be used for the pledged part of the asset:</p> <p>1 - Assets in the balance sheet that are collateral pledged</p> <p>2 - Collateral for reinsurance accepted</p> <p>3 - Collateral for securities borrowed</p> <p>4 - Repos</p> <p>If an asset was not pledged as collateral, the item shall be left blank.</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>This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 — Plant and equipment.</p> <p>Regarding CIC Category 9, excluding CIC 95 - Plant and equipment (for own use), the country of custody corresponds to the issuer country, which is assessed by the address of the property</p>
C0050	Custodian	<p>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</p>

		<p>separately in as many lines as needed in order to properly identify all custodians.</p> <p>For assets stored in-house, the IORP should be reported as the custodian.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available it corresponds to the legal name.</p> <p>This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75, CIC 09 and for CIC category 9 — Property and to any other asset that, due to their nature, are not held in custody.</p> <p>For assets where there is no custodian or when this item is not applicable, report “No custodian”.</p>
C0051	Code of custodian	<p>Identification of the custodian code using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p>
C0052	Type of code of custodian	<p>Identification of the type of code used for the “Code of custodian” item. One of the options in the following closed list shall be used:</p> <p>1 - LEI</p> <p>9 - None</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> <p>This item is not applicable for CIC 71 and CIC 09 and CIC category 9 - Property.</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 CIC 72, 73, 74, 75, 79 and CIC category 8- Mortgages and Loans. This item is not applicable for CIC 71, CIC09 and CIC category 9 - Property.</p> <p>This item shall not be reported if item Quantity (C0060) is reported.</p>
EC0141	Write-offs/write-downs	<p>NCBs may decide that the collection of information on write-offs/write-downs is not required if the total volume</p>

		<p>of loans (CIC 8#) of resident pension funds at the national level is deemed insignificant.</p> <p>Reduction in the “par amount” (C0070) of a loan due to its impairment. This refers to the reduction which has occurred since the last reporting took place (i.e. the previous quarterly report in the case of quarterly reporting and the previous annual report in the case of annual reporting). The reduction should be expressed as a positive value.</p> <p>A reverse write-off (write-up) should be expressed as a negative value. Write-offs should be reported net of reverse write-offs (write-ups).</p> <p>The loan should be reported in this template for the period when the write-off occurs, even if the undertaking no longer records the loan as an asset.</p> <p>This item is applicable to CIC category 8 and all instruments for which the value in column EC0232 - Instrument classification according to ESA 2010 is reported as “1” or “2”.</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	<p>Total acquisition value for assets held, clean value without accrued interest.</p> <p>Not applicable for CIC categories 7 - Cash and deposits and 8 - Mortgages and Loans.</p>
C0090	Accrued interest	<p>Quantify the amount of accrued interest after the last coupon date for interest bearing assets. Note that this value is also part of item Market Asset Value.</p>
C0100	Market Asset Value	Market value of the assets

Information on assets

TABLE ORDINATE	ITEM	INSTRUCTION
C0002	Pension fund identification code	<p>Identification code of the pension fund:</p> <p>- Legal Entity Identifier (“LEI”)</p>

		<p>Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</p>
C0003	Pension fund identification type of code	<p>Identification of the type of code used in item 'Pension fund identification code'. One of the options in the following closed list shall be used:</p> <p>1 - LEI</p> <p>2 - Specific code</p>
C0010	Asset ID Code	<p>Asset ID code using:</p> <ul style="list-style-type: none"> - ISO 6166 code of ISIN <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed when other recognised codes are not available. This code must be unique and kept consistent over time <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>
C0020	Asset ID Code Type	<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> <p>1 - ISO 6166 for ISIN code</p> <p>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <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</p> <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 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "9/1".</p> <p>The asset ID code should be aligned with the asset code used in C0020 of the template 'Information of positions held.</p>
C0130	Item Title	<p>Name of the asset</p> <p>The following shall be considered:</p> <p>Regarding CIC 87 and CIC 88, this item shall contain "Loans to AMSB members" i.e. loans to the Administrative, Management and Supervisory Body ("AMSB") or "Loans to other natural persons", according to its nature, as those assets are not required to be individualised. Loans to other than natural persons shall be reported line-by-line.</p> <p>This item is not applicable for CIC 95 - Plant and equipment (for own use) as those assets are not required to be individualised, CIC 71 and CIC 75 (unless required by the national supervisory authority).</p>
C0140	Issuer Name	<p>Name of the issuer, defined as the entity that issues assets to investors.</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> <p>Regarding Investment fund/shares/undertakings, the issuer name is the name of the fund manager.</p> <p>The following shall be considered:</p>

		<ul style="list-style-type: none"> - Regarding CIC category 4 - Collective Investments Undertakings, the issuer name is the name of the fund manager (entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless of whether some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling; - Regarding CIC category 7 - Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity; - Regarding CIC 87 and CIC 88, this item shall contain “Loans to AMSB members” or “Loans to other natural persons”, according to its nature, as those assets are not required to be individualised; - Regarding CIC 8 - Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower; - This item is not applicable for CIC 71, CIC 75, and CIC category 9 - Property.
C0150	Issuer Code	<p>Issuer code using the LEI. If LEI code is not available this item shall not be reported.</p> <p>The following shall be considered:</p> <p>Regarding CIC category 4 - Collective Investments Undertakings, the issuer code is the code of the fund manager (entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless of whether some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;</p> <p>Regarding CIC category 7 - Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity;</p> <p>Regarding CIC category 8 - Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</p> <p>This item is not applicable for CIC 71, CIC 75, and CIC category 9 - Property;</p> <p>This item is not applicable to CIC 87 and CIC 88.</p>

C0160	Type of issuer code	<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</p> <p>9 - None</p> <p>This item is not applicable to CIC 87 and CIC 88.</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 EC Regulation). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. ‘K6411’). For the remaining sections the letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘P’ or ‘P0111’ would be acceptable).</p> <p>The following shall be considered:</p> <p>Regarding CIC category 4 - Collective Investments Undertakings, the issuer sector is the sector of the fund manager;</p> <p>Regarding CIC category 7 - Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity;</p> <p>Regarding CIC category 8 - Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</p> <p>This item is not applicable for CIC 71, CIC 75, CIC 09, and CIC category 9 - Property;</p> <p>This item is not applicable to CIC 87 and CIC 88.</p>
EC0172	Counterparty sector according to ESA 2010	<p>Identify the economic sector of the reporting undertaking’s counterparty according to the classification set out in the ESA 2010. One of the options in the following closed list should be used for CIC category 8, as well as for the following CIC categories if the instrument does not have an ISIN code (i.e. if Asset ID Code and Type of code C0010 does not start with either “ISIN/” or “CAU/ISIN/”): CIC category 1, CIC category 2, CIC category 3, CIC category 5 and CIC category 6:</p>

		<p>1 - central bank (ESA 2010 sector S.121)</p> <p>2 - deposit-taking corporations except the central bank (ESA 2010 sector S.122)</p> <p>3 - money market funds (ESA 2010 sector S.123)</p> <p>4 - investment funds other than money market funds (ESA 2010 sector S.124)</p> <p>5 - other financial intermediaries, except insurance corporations and pension funds (excluding financial vehicle corporations engaged in securitisation transactions) + financial auxiliaries + captive financial institutions and money lenders (ESA 2010 sector S.125 excluding FVCs + ESA 2010 sector S.126 + ESA 2010 sector S.127)</p> <p>6 - financial vehicle corporations engaged in securitisation transactions (a subdivision of ESA 2010 sector S.125)</p> <p>7 - insurance corporations (ESA 2010 sector S.128)</p> <p>8 - pension funds (ESA 2010 sector S.129)</p> <p>9 - non-financial corporations (ESA 2010 sector S.11)</p> <p>10 - general government (ESA 2010 sector S.13)</p> <p>11 - households and non-profit institutions serving households (ESA 2010 sector S.14 + ESA 2010 sector S.15).</p> <p>For CIC category 7, one of the options in the following closed list should be selected:</p> <p>12 - central bank (ESA 2010 sector S.121), deposit-taking corporations except the central bank (ESA 2010 sector S.122) and money market funds (ESA 2010 sector S.123)</p> <p>13 - non-MFIs, not included under 12</p>
C0180	Issuer Group	<p>Name of issuer's ultimate parent entity. For collective investment undertakings the ultimate parent of the fund manager (entity) should be reported.</p> <p>The ultimate parent is defined as the controlling enterprise of a group.</p> <p>Where a controlling enterprise and one or several controlled enterprises are combined under the common management of the controlling enterprise, they form a</p>

		<p>group; the individual enterprises are group member companies. Where a control agreement is in place between enterprises, or where one enterprise has been integrated into another, the enterprises are to be regarded as enterprises combined under common management. The assumption is that a controlled enterprise forms a group with the controlling enterprise.</p> <p>Where legally independent enterprises are combined under common management without one enterprise being controlled by the other, they likewise form a group of enterprises; the individual enterprises are group member companies.</p> <p>The ultimate parent should be understood at least as ultimate consolidation entity, defined as the highest-level legal entity preparing consolidated financial statements (including the expectation of the national supervisory authority in this area).</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> <p>The following shall be considered:</p> <p>Regarding CIC category 4 - Collective Investments Undertakings, the ultimate parent of the fund manager (entity) should be reported;</p> <p>Regarding CIC category 7 - Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity;</p> <p>Regarding CIC category 8 - Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower;</p> <p>This item is not applicable for CIC 87 and CIC 88</p> <p>This item is not applicable for CIC 71, CIC 75, CIC 09, and CIC category 9 - Property.</p> <p>This item is not applicable for bonds issued by:</p> <ul style="list-style-type: none"> - a central government - a local government, - a government agency,
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		<ul style="list-style-type: none"> - a central bank, - the group/entity itself, - a supranational organisation (as long as no issuer group exists).
C0190	Issuer Group Code	<p>Issuer group's identification using the Legal Entity Identifier (LEI).</p> <p>If LEI code is not available, this item shall not be reported.</p> <p>The following shall be considered:</p> <p>Regarding CIC category 4 - Collective Investments Undertakings, the ultimate parent of the fund manager (entity) should be reported;</p> <p>Regarding CIC category 7 - Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity;</p> <p>Regarding CIC category 8 - Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower;</p> <p>This item is not applicable for CIC 87 and CIC 88.</p> <p>This item is not applicable for CIC 71, CIC 75, CIC 09, and CIC category 9 - Property.</p> <p>This item is not applicable for bonds issued by:</p> <ul style="list-style-type: none"> - a central government, - a local government, - a government agency, - a central bank, - the group/entity itself, - a supranational organisation (as long as no issuer group exists).
C0200	Type of issuer group code	<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>The following shall be considered:</p> <p>Regarding CIC category 4 - Collective Investments Undertakings, the issuer country is the country of the fund manager (entity);</p> <p>Regarding CIC category 7 - Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity;</p> <p>Regarding CIC category 8 - Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</p> <p>This item is not applicable to CIC 87 and CIC 88</p> <p>This item is not applicable for CIC 71, CIC 75, CIC 09, and CIC category 9 - Property;</p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> - ISO 3166-1 alpha-2 code; - XA: Supranational issuers (public institutions established by a commitment between national states, e.g. issued by a multilateral development bank as referred to Article 117(2) of Regulation (EU) No 575/2013 or issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013, with exemption of 'European Union Institutions'); - EU: European Union Institutions (as defined in Title III Article 13 of the Treaty (2016/C 202/01)).
EC0211	Country of residence for collective investment undertakings	<p>The country of residence of the collective investment undertaking, i.e. the country where the collective investment undertaking is legally authorised/licensed.</p> <p>This item is only applicable to CIC category 4 and only in cases where the instrument does not have an ISIN code (i.e. if Asset ID Code and Type of code C0010 does not start with either "ISIN/" or "CAU/ISIN/").</p>
EC0212	Issuer Institution	<p>The institution issuing the asset.</p> <p>The following breakdowns shall be reported:</p>

		<ul style="list-style-type: none"> - EU institutions [ECB code: 4A] - Other international organisations [ECB code: 9A] - ECB [ECB code: 4F] - ESM [ECB code: 4S] - EFSF [ECB code: 4W] - Other institution - Not an institution <p>This item is applicable to all CIC categories only in cases where the instrument does not have an ISIN code (i.e. if Asset ID Code and Type of code C0010 does not start with either "ISIN/" or "CAU/ISIN/").</p>
C0220	Currency	<p>ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <p>This item is not applicable for CIC category 87 and 88, as those assets are not required to be individualised), CIC 75, CIC 09 and for CIC 95 Plant and equipment (for own use) for the same reason;</p> <p>Regarding CIC Category 9 - Property, excluding CIC 95 Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.</p>
C0230	CIC	<p>Complementary Identification Code used to classify assets as set out in the annex of the technical instructions. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.</p>
		<p>Identification of instruments which are classified as debt securities or equity for supervisory reporting purposes, but which may be classified differently for statistical reporting purposes. These consist of: (i) borrower's notes ("Schuldscheindarlehen"); (ii) non-negotiable debt securities; (iii) non-negotiable money market securities; (iv) registered bonds (i.e. "Namensschuldverschreibungen", "N-bonds", or equivalent instruments in Germany that are not negotiable); (v) registered participation certificates (i.e. "Namensgenussscheine" or equivalent instruments) and (vi) subscription rights.</p>

		<p>Items (i), (ii) and (iii) are classified as loans/deposits for statistical reporting purposes in line with Regulation (EU) 2018/231.</p> <p>The classification of item (iv) for statistical purposes depends on the specific features of the instrument.</p> <p>Items (v) and (vi) are classified as equity for the purpose of Regulation (EU) 2018/231. Their identification, as reported in this column, may be used for the purpose of Regulation (EU) No 1011/2012 (ECB/2012/24).</p> <p>Please select one option from the following closed list.</p> <p>1 - instrument is (i), (ii) or (iii)</p> <p>2 - instrument is (iv)</p> <p>3 - instrument is (v) or (vi)</p> <p>9 - any other instrument</p> <p>This field applies to CIC categories 1, 2, 3, 5 and 6.</p>
C0240	Alternative investment	<p>Alternative investment (Article 4 (1) of Directive 2011/61/EU (AIFMD)):</p> <p>1 - Alternative investment</p> <p>2 - No alternative investment</p>
C0241	Bail-in rules	<p>Identify if the asset is subject to bail-in rules, in line with Article 43 and 44 of the Directive 2014/59/EU (the Bank Recovery and Resolution Directive - BRRD). One of the options in the following closed list shall be used:</p> <p>1 - Yes</p> <p>2 - No</p> <p>9 - Not applicable</p>
C0242	Crypto-assets	<p>Identify assets linked to crypto-assets.</p> <p>Crypto-asset means a digital representation of value or rights which may be transferred and stored electronically, using distributed ledger technology or similar technology.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 - Electronic money token - a type of crypto-asset the main purpose of which is to be used as a means of exchange and that purports to maintain a stable value by</p>

		<p>referring to the value of a fiat currency that is legal tender</p> <p>2 - Asset-referenced token - a type of crypto-asset that purports to maintain a stable value by referring to the value of several fiat currencies that are legal tender, one or several commodities or one or several crypto-assets, or a combination of such assets</p> <p>3- Utility token - a type of crypto-asset which is intended to provide digital access to a good or service, available on DLT, and is only accepted by the issuer of that token</p> <p>4 - Other crypto-assets</p> <p>5 - No</p>
C0250	External rating	<p>Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).</p> <p>Applicable at least to CIC categories 1 - Government bonds, 2 - Corporate bonds, 5 - Structured notes, 6 - Collateralised securities, 8 - Mortgages and Loans (other than CIC 87 and CIC 88), where available.</p> <p>If an issue rating is not available, the item should be left blank.</p>
C0260	Nominated ECAI	<p>Credit assessment institution (ECAI) giving the external rating, 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> <p>Applicable at least to CIC categories 1 - Government bonds, 2 - Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans (other than CIC 87 and CIC 88), where available.</p>
C0270	Duration	<p>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 but the</p>

		<p>probability of the call option being exercised shall be taken into account. The duration shall be calculated based on economic value.</p> <p>Only applies to CIC categories 1 - Government bonds, 2 - Corporate bonds, 4 - Collective Investments Undertakings (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5 - Structured notes and 6 - Collateralised securities.</p> <p>For variable interest rate bonds or loans, duration should be equivalent to the modified duration of a fixed interest rate bond or loan of the same maturity and with coupon payments equal to the forward interest rate.</p> <p>When determining the duration of bonds and loans with call options IORPs should take into account that they may not be called by the borrower in the event that its creditworthiness deteriorates, credit spreads widen, or interest rates increase.</p>
EC0271	Issue date	<p>The date on which the instrument was issued.</p> <p>This item should be reported for CIC category 8, as well as for the following CIC categories if the instruments do not have an ISIN code (i.e. if Asset ID Code and Type of code C0010 does not start with either "ISIN/" or "CAU/ISIN/"): CIC category 1, CIC category 2, CIC category 5 and CIC category 6.</p> <p>For loans and mortgages to individuals, included within CIC category 8, the weighted issue date (based on the loan amount) is to be reported.</p>
EC0272	Issue price	<p>This field should be filled with the unit percentage of par amount issue price (price as issued in percentage of par amount) and should only be filled for percentage-quoted zero-coupon bonds without an ISIN.</p> <p>This item shall be reported for zero-coupon bonds in CIC categories 1, 2, 5 and 6 if the instruments do not have an ISIN (i.e. if the C0040 Asset ID Code does not start with "ISIN/" or "CAU/ISIN/").</p>
C0280	Maturity date	<p>ISO 8601 (yyyy-mm-dd) code of the maturity date.</p> <p>For perpetual securities use "9999-12-31".</p> <p>Only applicable for CIC categories 1 - Government bonds, 2 - Corporate bonds, 5 - Structured notes, 6 -</p>

		<p>Collateralised securities, 8 - Mortgages and Loans, CIC 74, and CIC 79.</p> <p>It corresponds always to the maturity date, even for callable securities.</p> <p>For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported.</p>
EC0290	Split date	<p>The date on which the last stock split or reverse split took place.</p> <p>Stock splits are operations that split existing shares, thereby reducing the share price and increasing the number of shares available on the market in the same proportion.</p> <p>This field applies to CIC categories 3 and 4.</p>
EC0300	Split factor	<p>The split factor is calculated as the number of shares after the split divided by the number of shares before the split.</p> <p>This field applies to CIC categories 3 and 4.</p>
EC0310	Cancellation option	<p>The asset is repayable on demand at the request of the issuer. This item shall be reported for CIC Categories 1, 2, 5, 6 and 8 if the instruments do not have an ISIN (i.e. if the C0040 Asset ID Code does not start with "ISIN/" or "CAU/ISIN/").</p> <p>One of the options from the following closed list shall be used:</p> <p>1 - yes; 2 - no.</p>
C0370	Unit price	Market price per unit.
C0380	Unit percentage of par amount price	Percentage of the aggregated nominal amount.

List of assets (PF.06.02.24) Information on position held

TABLE ORDINATE	ITEM	INSTRUCTIONS
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C0015	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
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.</p> <p>Option 3, PEPP assets shall be used in case all PEPP investment options share in the same pool of assets.</p> <p>The following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - Basic PEPP 2 - Alternative investment options 3 - PEPP common assets

Collective investment undertakings - look through approach (PF.06.03.24)

For the purposes of providing individual information at Member State level, NCAs shall submit the following information on an annual basis. Only those IORPs that are included in the scope of the mandatory individual reporting as referred to in Article 1.14 of Decision 23/030 are required to report this template.

In the template ‘collective investment undertakings - look through approach’ (PF.06.03.24), the following information about all collective investment undertakings held shall be reported, if the total value invested in collective investment undertakings exceeds 10% of the total value of investments. The look-through information may cover only 90% of the total value of the collective investment undertakings. In that case, the remaining 10% (non-material residual values) shall be reported in PF.06.03.24 as ‘CIC_4’, country ‘AA’ and “Aggregated currencies due to application of threshold”.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Collective Investments Undertaking ID Code	<p>Asset ID code using:</p> <ul style="list-style-type: none"> - ISO 6166 code of ISIN <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> - 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	<p>Type of ID Code used for the “Asset ID Code” item:</p> <ul style="list-style-type: none"> 1 - ISO/6166 for ISIN

		<p>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <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 Pension fund</p>
C0030	Underlying asset category	<p>Asset categories, receivables, and derivatives within the investment fund:</p> <p>1 - Government bonds</p> <p>2 - Corporate bonds</p> <p>3L - Listed equity</p> <p>3X - Unlisted equity</p> <p>4 - Collective investment undertakings</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>When the look-through applies to a fund of funds, category “4 - Investment fund/share Units” shall be used only for non-material residual values.</p>
C0040	Country of issue	<p>Country of localisation of the issuer, 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"> - ISO 3166-1 alpha-2 code - XA: Supranational issuers - EU: European Union Institutions - AA: aggregated countries due to application of threshold <p>This item is not applicable to Categories 8 and 9 as reported in C0030.</p>
C0050	Currency	<p>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:</p> <ul style="list-style-type: none"> 1 - Reporting currency 2 - Foreign currency 3 - Aggregated currencies due to application of threshold.
C0060	Total amount	<p>Total amount invested by asset category, country, and currency through collective investment undertakings.</p> <p>For liabilities (L) a positive amount shall be reported. However, when reporting derivatives (A to F) if the amount corresponds to a liability, it shall be reported as a negative amount.</p> <p>Therefore, for derivatives, the total amount can be positive (if an asset) or negative (if a liability).</p>

Open derivatives (PF.08.01.24, PF.08.01.25, PF.08.01.26)

This section relates to quarterly and annual submission of information for individual entities and aggregate reporting. Only those IORPs that are included in the scope of the mandatory individual reporting as referred to in Article 1.14(a) of Decision 23/030 are required to report this template quarterly.

The derivatives categories referred to in this template are the ones defined in Annex IV - Assets Categories of this Regulation and references to CIC codes refer to Annex VI - CIC table of this Regulation. This template contains an item-by-item list of derivatives held directly by the undertaking (i.e. not on a look-through basis), classifiable as asset categories A to F.

Derivatives are considered assets if their market value is positive or zero. They are considered liabilities if their market 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 with all three of the following characteristics:

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').

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.

It is settled at a future date.

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

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

In particular, for derivatives that have more than a pair of currencies, it shall be split into the pair components and reported in different rows.

On the table Information on derivative, each derivative shall be reported separately, with one row for each derivative, filling in all variables requested in that table.

The information regarding the External rating (C0290) and Nominated ECAI (C0300) may be limited (not reported) in the following circumstances:

- through a decision of the national supervisory authority; or
- through a decision of the national supervisory authority in the cases where the IORPs have in place outsourcing arrangements in the area of investments that lead to this specific information not being available directly to the undertaking.

Information on positions held		
TABLE ORDINATE	ITEM	INSTRUCTIONS
C0002	Pension fund identification code	<p>Identification code of the pension fund:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (“LEI”) <p>Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</p>
C0010	Derivative ID Code	<p>This information combines data about Derivative ID Code (columns C0010 and C0110 from BoS decision) and Derivative ID Code Type (columns C0020 and C0120 from BoS decision) Derivative ID code using:</p> <ul style="list-style-type: none"> - ISO 6166 code of ISIN <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed when other recognised codes are not available. <p>This code must be unique and kept consistent over time.</p> <p>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”.</p>
C0011	Derivative ID Code type	<p>Type of ID Code used for the “Derivative ID Code” item:</p> <ol style="list-style-type: none"> 1 - ISO 6166 for ISIN code 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) 4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)

		<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</p> <p>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: "code+EUR".</p> <p>In this case Derivative ID Code Type shall refer to option 99 and the option of the original Derivative ID Code, as in the following example for which the code reported was ISIN code +currency: "99/1".</p>
C0030	Portfolio/pension scheme type	<p>Financial instrument is linked to a specific portfolio, which ID is to be reported here; - or if not attributable to a specific portfolio, it is linked to a scheme type:</p> <p>1 - DB scheme</p> <p>2 - DC scheme</p> <p>3 - cannot be allocated to a scheme type or specific portfolio</p> <p>4 - cannot be allocated to occupational or personal pension portfolio</p>
C0090	Instrument underlying the derivative	<p>ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the IORPs' portfolio.</p> <p>An index is considered a single instrument and shall be reported.</p> <p>Identification code of the instrument underlying the derivative using the following priority:</p> <ul style="list-style-type: none"> - ISO 6166 code of ISIN when available; - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC); - Code attributed by the undertaking for the underlying instrument when the options above are not available, and must be unique and consistent over time for that instrument; - "Multiple assets/liabilities" if the underlying assets or liabilities are more than one.

		If the underlying is an index, then the code of the index shall be reported.
C0110	Use of derivative	<p>Describe the use of the derivative (micro / macro hedge, efficient portfolio management).</p> <p>Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability.</p> <p>Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities.</p> <p>Efficient portfolio management refers usually to operations where the manager wishes to improve a portfolio' income by exchanging a (lower) cash-flow pattern by another with a higher value, using a derivative or set of derivatives, without changing the asset' portfolio composition, having a lower investment amount and less transaction costs.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 - Micro hedge</p> <p>2 - Macro hedge</p> <p>3 - Matching assets and liabilities cash-flows used in the context of matching adjustment portfolios</p> <p>4 - Efficient portfolio management, other than "Matching assets and liabilities cash-flows used in the context of matching adjustment portfolios"</p>
C0130	Notional amount of the derivative	<p>The amount covered or exposed to the derivative, reported in the original currency.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line.</p> <p>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.</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>
C0140	Buyer/Seller	<p>Only for futures and options, swaps, and credit derivatives contracts.</p> <p>Identify whether the derivative contract was bought or sold.</p>

		<p>The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows.</p> <p>A seller of a swap owns the security or notional amount at the contract inception and agrees to deliver during the contract term that security or notional amount, including any other outflows related to the contract, when applicable.</p> <p>A buyer of a swap will own the security or the notional amount at the end of the derivatives contract and will receive during the contract term that security or notional amount, including any other inflows related to the contract, when applicable.</p> <p>One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps:</p> <p>1 - Buyer</p> <p>2 - Seller</p> <p>For interest rate swaps one of the options in the following closed list shall be use:</p> <p>3 - FX-FL: Deliver fixed-for-floating</p> <p>4 - FX-FX: Deliver fixed-for-fixed</p> <p>5 - FL-FX: Deliver floating-for-fixed</p> <p>6 - FL-FL: Deliver floating-for-floating</p>
C0150	Premium paid to date	The payment made (if bought), for options and up-front and periodical premium amounts paid for swaps, since the moment the undertaking entered in the derivative.
C0160	Premium received to date	The payment received (if sold), for options and up-front and periodical premium amounts received for swaps, since the moment the undertaking entered in the derivative.
C0170	Number of contracts	<p>Number of similar derivative contracts reported in the line. It shall be the number of contracts entered into. For Over-The-Counter derivatives, e.g., one swap contract, "1" shall be reported, if ten swaps with the same characteristics, "10" shall be reported.</p> <p>The number of contracts can be non-integer when there's a need to split contracts.</p> <p>The number of contracts shall be the ones outstanding at the reporting date.</p>

C0180	Contract size	<p>Number of underlying assets in the contract (e.g. for equity futures it is the number of equities to be delivered per derivative contract at maturity, for bond futures it is the reference amount underlying each contract).</p> <p>The way the contract size is defined varies according with the type of instrument. For futures on equities it is common to find the contract size defined as a function of the number of shares underlying the contract.</p> <p>For futures on bonds, it is the bond nominal amount underlying the contract.</p> <p>Only applicable for futures and options.</p>
C0190	Maximum loss under unwinding event	<p>Maximum amount of loss if an unwinding event occurs. Applicable to CIC category F.</p> <p>Where a credit derivative is 100% collateralised, the maximum loss under an unwinding event is zero.</p>
C0200	Swap outflow amount	<p>Amount delivered under the swap contract (other than premiums), during the reporting period. Corresponds to interest paid for interest rate swaps and amounts delivered for currency swaps, credit swaps, total return swaps and other swaps.</p> <p>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</p>
C0210	Swap inflow amount	<p>Amount received under the swap contract (other than premiums), during the reporting period. Corresponds to interest received for interest rate swaps and amounts received for currency swaps, credit swaps, total return swaps and other swaps.</p> <p>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</p>
C0220	Initial date	<p>Identify the ISO 8601 (yyyy-mm-dd) code of the date when obligations under the contract come into effect.</p> <p>When various dates occur for the same derivative, report only the one regarding the first trade date of the derivative and only one row for each derivative (no different rows for each trade) reflecting the total amount invested in that derivative considering the different dates of trade.</p> <p>In case of novation, the novation date becomes the trade date for that derivative.</p>

C0230	Duration	<p>Derivative duration, defined as the residual modified duration, for derivatives for which a duration measure is applicable.</p> <p>Calculated as the net duration between in and out flows from the derivative, when applicable.</p>
C0240	Market value	Market value of the assets.
C0250	Valuation method	<p>Identify the valuation method used when valuing derivatives. One of the options in the following closed list shall be used:</p> <p>1 - market prices for that instrument</p> <p>2 - marked-to-market</p> <p>3 - market-consistent valuation not applicable.</p>

Information on derivatives

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0002	Pension fund identification code	<p>Identification code of the pension fund:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (“LEI”) <p>Only if the pension fund does not have a LEI code and not in the scope of the mandatory individual reporting: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs.</p>
C0003	Pension fund identification type of code	<p>Identification of the type of code used in item ‘Pension fund identification code’. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - LEI 2 - Specific code
C0010	Derivative ID Code	<p>This information combines data about Derivative ID Code (columns C0010 and C0110 from BoS decision) and Derivative ID Code Type (columns C0020 and C0120 from BoS decision).</p> <p>Derivative ID code using:</p> <ul style="list-style-type: none"> - 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. This code must be unique and kept consistent over time.

		<p>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”.</p>
C0011	Derivative ID Code type	<p>Type of ID Code used for the “Derivative ID Code” item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - ISO 6166 for ISIN code 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) 4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - FIGI (Financial Instrument Global Identifier) 9 - Other code by members of the Association of National Numbering Agencies 99 - Code attributed <p>When the same Derivative ID Code needs to be reported for one derivative that is issued in two or more different currencies, it is necessary to specify the Derivative ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”.</p> <p>In this case Derivative ID Code Type shall refer to option 99 and the option of the original Derivative ID Code, as in the following example for which the code reported was ISIN code+currency: “99/1”.</p>

C0260	Counterparty Name	<p>Name of the counterparty of the derivative.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>The following shall be considered:</p> <p>Name of the exchange market for exchanged traded derivatives; or</p> <p>Name of Central Counterparty ("CCP") for Over-The-Counter derivatives where they are cleared through a CCP; or</p> <p>Name of the contractual counterparty for the other Over-The-Counter derivatives.</p>
C0270	Counterparty Code	<p>Identification code of the counterparty using the following priority:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (LEI) when available - Code attributed by the undertaking when the LEI is not available, and must be consistent over time. <p>This item is applicable to all counterparties, including for derivatives cleared through a central counterparty.</p>
C0280	Type of counterparty code	<p>Identification of the code used for the "Counterparty Code" item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - LEI 2 - CA (for codes attributed by the IORP)
C0290	External rating	<p>Only applicable to Over-The-Counter derivatives.</p> <p>The rating of the counterparty of the derivative at the reporting reference date as provided by the nominated credit assessment institution (ECAI).</p> <p>If an issuer rating is not available, the item should be left blank.</p>
C0300	Nominated ECAI	<p>Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the following 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 (C0290) is reported.</p>

C0330	Counterparty group	<p>Only applicable to Over-The-Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</p> <p>Name of the ultimate parent entity of counterparty. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p>
C0340	Counterparty group code	<p>Only applicable to Over-The-Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</p> <p>Identification code of the counterparty using the following priority:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (LEI) when available - Code attributed by the undertaking when the LEI is not available, and must be consistent over time. <p>When non-applicable, this item shall not be reported.</p>
C0350	Type of counterparty group code	<p>Identification of the code used for the “Counterparty group Code” item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - LEI 2 - CA (for codes attributed by the undertaking)
C0360	Contract name	Name of the derivative contract.
C0370	Currency	Identify the ISO 4217 alphabetic code of the currency of the derivative, i.e., currency of the notional amount of the derivative (e.g.: option having as underlying an amount in USD, currency for which the notional amount is expressed contractually for FX swap, etc.).
C0371	Currency of price	<p>Identify the ISO 4217 alphabetic code of the currency of the price of the derivative, i.e., currency of the amount exchanged against the notional amount of the derivative.</p> <p>For example, if the undertaking is paying (or receiving) currency A for the notional amount (currency B), the currency of the price is A. The currency of the notional amount is B, reported in (C0370).</p>
C0380	CIC	Complementary Identification Code used to classify assets as set out in the annex of the technical instructions. When classifying derivatives using the CIC table, IORPs shall take into consideration the most representative risk to which the derivative is exposed to.

C0390	Trigger value	<p>Reference price for futures, strike price for options (for bonds, price shall be a percentage of the par amount), currency exchange rate or interest rate for forwards, etc.</p> <p>Not applicable to CIC D3 - Interest rate and currency swaps. For CIC F1 - Credit default swaps it shall not be completed if not possible.</p> <p>In the case of more than one trigger over time, report the next trigger occurring.</p> <p>When the derivative has a range of trigger values, report the set separated by comma ',' if the range is not continuous and report the range separated by '- ', if it is continuous.</p>
C0400	Unwind trigger of contract	<p>Identify the event that causes the unwinding of the contract, out of the regular expiration or term conditions. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 - Bankruptcy of the underlying or reference entity 2 - Adverse fall in value of the underlying reference asset 3 - Adverse change in credit rating of the underlying assets or entity 4 - Novation, i.e. the act of replacing an obligation under the derivative with a new obligation, or replacing a party of the derivative with a new party 5 - Multiple events or a combination of events 6 - Other events not covered by the previous options 9 - No unwind trigger
C0430	Maturity date	Identify the contractually defined ISO 8601 (yyyy-mm-dd) code of the date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc.
C0440	Swap delivered	Identify what the undertaking delivers under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).
C0450	Swap received	Identify what the undertaking receives under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).

List of assets (PF.08.01.24)

Information on position held

TABLE ORDINATE	ITEM	INSTRUCTIONS
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C0015	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
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.</p> <p>Option 3, PEPP assets shall be used in case all PEPP investment options share in the same pool of assets.</p> <p>The following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - Basic PEPP 2 - Alternative investment options 3 - PEPP common assets

Investment income (PF.09.02.24)

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

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Dividends	Dividends received, including from assets that have been sold or matured.
C0010-C0040/R0020	Interest	Interest payments received, including from assets that have been sold or matured or when the coupon is received.
C0010-C0040/R0030	Rent	Rent payments received from renting out real estate or other property, plants, or equipment.
C0010-C0040/R0040	Realised gains and losses	Realised capital gains and losses carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0050	Unrealised gains and losses	Unrealised capital gains and losses, not carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting

		period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0060	Other investment income	Other investment income, not mentioned elsewhere.
C0010-C0040/R0070	Total investment income	Total value of investment income (code 48 01 0 according to Annex I of Regulation 250/2009).

Changes in technical provisions (PF.29.05.24)

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis and mandatory for DB schemes only.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Opening technical provision	Value of technical provisions in the opening balance sheet of the reporting period.
C0010-C0040/R0020	Past service cost	Accrual of obligations during the reporting period.
C0010-C0040/R0030	Change in discount rate	Effect of unwinding of the discount rate and any change in the discount rate used.
C0010-C0040/R0040	Experience adjustments	Changes in assumptions based on experience.
C0010-C0040/R0050	Other changes	Other changes not mentioned elsewhere.
C0010-C0040/R0060	Closing technical provisions	Value of technical provisions at the end of the reporting period.

Cash-Flows (PF.29.06.24)

For the purposes of providing individual information at Member State level, NCAs shall submit the following information on an annual basis and mandatory for traditional DB schemes only. These are schemes where the benefit is guaranteed based on a formula as opposed to DB schemes which could also be classified as DC with guarantees. Only those IORPs that are included in the scope of the mandatory individual reporting as referred to in Article 1.14(a) of Decision 23/030 required to report this template. Reporting of cash flows of DC and other DB schemes is voluntary.

Only cash flows relating to current members and beneficiaries should be considered ('closed modelling'), notwithstanding that cash flows for security and benefit adjustment mechanisms may depend on a national 'open modelling' approach.

Cash flows should be projected over the full lifetime of the pension obligations and should reflect expected realistic future demographic, legal, medical, technological, social, or economic developments over the lifetime of the pension obligations.

Cash flows projections should be consistent with existing national IORP systems, including the national supervisory framework and assumptions.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010-R0330	Traditional DB Cash out-flows	Amount of cash out-flows expected for each year from year 1 to year 30, aggregated for the interval of years 31 to 40, aggregated for the interval of years 41 to 50 and aggregated for all the years after year 50.
C0020/R0010-R0330	Traditional DB Cash in-flows	Amount of cash in-flows expected for each year from year 1 to year 30, aggregated for the interval of years 31 to 40, aggregated for the interval of years 41 to 50 and aggregated for all the years after year 50.
C0030/R0010-R0330	DC and other DB Cash out-flows	Amount of cash out-flows expected for each year from year 1 to year 30, aggregated for the interval of years 31 to 40, aggregated for the interval of years 41 to 50 and aggregated for all the years after year 50.
C0040/R0010-R0330	DC and other DB Cash in-flows	Amount of cash in-flows expected for each year from year 1 to year 30, aggregated for the interval of years 31 to 40, aggregated for the interval of years 41 to 50 and aggregated for all the years after year 50.

Member data (PF.50.01.24 and PF.50.01.28)

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

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Active members	Total number of active members (code 48 70 4 according to Annex I of Regulation 250/2009). If active members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010-C0040/R0020	Deferred members	Total number of deferred members (code 48 70 5 according to Annex I of Regulation 250/2009). If deferred members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.

C0010-C0040/R0030	Beneficiaries	Total number of beneficiaries (retired members and other beneficiaries). If beneficiaries benefit from both DB and DC schemes of the IORP, an appropriate split needs to be applied.
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Flow data (PF.50.01.24); PFE.50.01.30 - Member data [Pension funds with ECB add-ons]

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0040/ER0001	Members	The total number of members of pension schemes. This amount equals the sum of active members, deferred members and retired members.
C0010-C0040/R0040	New members	Active members that have joined in the reporting period.
C0010-C0040/R0050	Deaths	Members that have died in the reporting period.
C0010-C0040/R0060	Commutations	Active or deferred members that are giving up part or all their claims in exchange for a one-off payment.
C0010-C0040/R0070	Other exits	Active or deferred members leaving for reasons other than mentioned elsewhere.
C0010-C0040/R0080	New beneficiaries	Total number of new beneficiaries in the reporting period.
C0010-C0040/R0090	Of which new retired members	Active and deferred members that have retired over the past year.
C0040/ER0031	Retired members	Number of retired members of the pension scheme. A retired member is a pension scheme member who no longer contributes to or accrues benefits from the scheme and has begun to receive retirement benefits from that scheme.

Contributions, benefits paid and transfers (PF.51.01.24 and PF.51.01.28)

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

Items shall be reported with positive values unless these are negative contributions/payments.

(PF.51.01.24)

Contributions

TABLE ORDINATE	ITEM	INSTRUCTIONS
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C0010-C0040/R0010	Total gross contributions receivable	Total value of contributions receivable during the reporting period.
C0010-C0040/R0020	Contributions by members	Contributions receivable from members (code 48 00 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0030	Contributions by sponsors	Contributions receivable from sponsors (code 48 00 2 according to Annex I of Regulation 250/2009).
C0010-C0040/R0040	Reinsurance contributions ceded	Insurance premiums payable for risks ceded to insurance or reinsurance enterprises (code 48 05 0 according to Annex I of Regulation 250/2009).
C0010-C0040/R0050	Total net contributions receivable	Total value of contributions receivable during the reporting period less reinsurance contributions ceded.

Benefits payments

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0060	Total gross benefits payable	Total value of benefits paid, gross of reinsurance payments received.
C0010-C0040/R0070	of which Gross benefits payable for retirement	Total value of benefits paid for retirement purposes.
C0010-C0040/R0080	of which Gross benefits payable - other benefit payments	Total value of benefits paid for other purposes than those mentioned elsewhere.
C0010-C0040/R0090	Reinsurance benefits receivable	Claims receivable from insurance or reinsurance enterprises related to risks ceded (code 48 02 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0100	Total net benefits payable	Total value of benefits paid; net of reinsurance payments received.

Transfers

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0110	Transfer-in	Value of claims transferred in by new members (code 48 00 3 according to Annex I of Regulation 250/2009).
C0010-C0040/R0120	Transfer-out	Value of claims transferred out (code 48 03 3 according to Annex I of Regulation 250/2009).

(PF.51.01.28)

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Total gross contributions receivable	Total value of contributions receivable during the reporting period.

Benefits payments

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010-C0040/R0060	Total gross benefits payable	Total value of benefits paid, gross of reinsurance payments received.

PF.52.01.24 - PEPP and PEPP saver

This section relates to annual submission of detailed information to be provided on a PEPP-by-PEPP basis. 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)

TABLE ORDINATE	ITEM	INSTRUCTIONS
Z0010	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
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	<p>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.</p> <p>The amount relates to one-off and recurring costs of Basic PEPP.</p>
C0100/R0010	Costs of the capital guarantees, if any, of Basic PEPP	<p>Total amount of premium for financial guarantees of the PEPP, charged during the reporting period.</p> <p>The amount relates to one-off and recurring costs of Basic PEPP.</p>
C0020/R0040	Administration costs of Alternative investment options	<p>Total amount of administrative costs related to the administration of the PEPP, charged to the PEPP saver during the reporting period.</p> <p>The amount relates to one-off and recurring costs of Alternative investment options.</p>
C0040/R0040	Distribution costs of Alternative investment options	<p>Total amount of costs related to the distribution of the PEPP.</p> <p>The amount relates to one-off and recurring costs of Alternative investment options.</p>
C0050/R0040	Costs of advice of Alternative investment options	<p>Total amount of costs related to the costs of advice of the PEPP, charged during the reporting period.</p> <p>The amount relates to one-off and recurring costs of Alternative investment options.</p>
C0060/R0040	Investment costs of Alternative investment options	<p>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.</p> <p>The amount relates to one-off and recurring costs of Alternative investment options.</p>

PEPP and PEPP saver information (2)

TABLE ORDINATE	ITEM	INSTRUCTIONS
Z0010	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
Z0020	Country	ISO 3166 1 alpha 2 code of the home or host Member States of the PEPP. This item shall be filled for each country where a sub-account is available or where the PEPP is provided.

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	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.

	52(3) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	
C0310/R0020	Actual transfers made in accordance with Article 52(3) of Regulation (EU) 2019/1238 for Basic PEPP commercialised in the country	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.
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)	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.

	2019/1238 for Basic PEPP in run-off	
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 commercialised in the country	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.
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	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.

	commercialised in the country	
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	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.

	investment options in run-off	
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 alternative investment options in run-off	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.
C0280/R0060	Number of requests from PEPP savers for switching in accordance with Article 20(5)(a) of Regulation (EU) 2019/1238 for	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.

	alternative investment options in run-off	
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.

EP.02.01.30 - Pension fund reserves (assets)

General comments:

“Stocks” are holdings of assets (and liabilities) at a point in time expressed in monetary terms and must be reported on a gross basis. Stocks should always be reported.

“Reclassification adjustments” should include any change in value (compared with the previous period) reported in “1 - Stocks” that arises from the correction of reporting errors. If there are no reporting errors, the cells will remain empty.

Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible, reclassification adjustments can be submitted instead.

There are three types of reclassification adjustment that should be reported under EZ0010 “5 - reclassification adjustment”: (i) those where a classification in “pension fund reserves” needs to be corrected; (ii) those where the counterparty breakdown needs to be corrected; and (iii) those where the total outstanding amounts change as a result of reclassification adjustments of “pension fund reserves”.

In the first case, a financial instrument (i.e. “pension fund reserves”) has not been reported correctly. A negative sign corrects an amount that has been incorrectly attributed to “pension fund reserves”, while a positive sign corrects an amount that has not been attributed to “pension fund reserves” even though it should have been. If a positive entry is recorded for “pension fund reserves”, then a negative entry is required for one of the following positions: PFE.02.01 (R0010-R0261/EC0041 except for R0240 or ER0261). In addition, a positive entry is required in template PFE.02.01 for either “reinsurance recoverables” (R0240) or “claims of pension funds on pension managers” (ER0261).

Example, case 1a: Claims of pension funds on domestic pension managers that are MFIs (EP.02.01 ER0260/EC0030) at a value of 100 are misclassified as a loan (cannot be seen in template EP.02.01 but only in PFE.02.01 (R0210, R0230/EC0041). This can be corrected by means of a reclassification. In this case, +100 should be reported for claims of pension funds on domestic pension managers that are MFIs (EP.02.01 ER0260/EC0030) (also to be reported in (ER0250, ER0260/EC0010, EC0020)) and -100 should be reported for PFE.02.01 “loans” (R0230/EC0041) (and also for “loans and mortgages” PFE.02.01 R0210/EC0041). In addition, +100 should be reported for “Claims of pension funds on pension managers” PFE.02.01 (ER0261/EC0041) and also for “any other assets, not elsewhere shown” PFE.02.01 (R0260/EC0041).

The following entries should be reported in EP.02.01 (EZ0010 “5 - reclassification adjustment”):

		Total		
		Domestic		
		MFIs (S.121+122)		
		EC0010	EC0020	EC0030
6. Pension fund reserves (ESA 2010: F. 6)	ER0250	+100	+100	
Claims of pension funds on pension managers (ESA 2010: F.64)	ER0260	+100	+100	+100

The following entries should also be reported in PFE.02.01.

		Reclassification
		EC0041
Loans and mortgages	R0210	-100
Loans	R0230	-100
Any other assets, not elsewhere shown	R0260	+100
of which claims of pension funds on pension managers	ER0261	+100

In the event of a shift between “claims of pension funds on pension managers” and “reinsurance recoverables”, reclassifications are required in PFE.02.01 (R0240/EC0041 and ER0261/EC0041) (with

opposite signs) and also in EP.02.01 (ER0260 and ER0270 and corresponding columns) (also with opposite signs).

Example, case 1b: Claims of pension funds on domestic pension managers that are MFIs (EP.02.01 ER0260/EC0030) at a value of 100 are misclassified as “reinsurance recoverables” (EP.02.01 ER0270/EC0010). In this case, +100 for claims of pension funds on domestic pension managers that are MFIs (EP.02.01 ER0260/EC0030) (also to be reported in (ER0260/EC0010, EC0020)) should be reported for EZ0010 “5 - reclassification adjustment”, and -100 should be reported for “reinsurance recoverables” EP.02.01 (R0270/EC0010). In addition, in template PFE.02.01, +100 should be reported for “claims of pension funds on pension managers” PFE.02.01 (ER0261/EC0041) and -100 should be reported for “reinsurance recoverables” (R0240/EC0041) and “any other assets, not elsewhere shown” (R0260/EC0041).

The following entries should therefore be reported in EP.02.01 (EZ0010 “5 - reclassification adjustment”).

		Total		
		Domestic		
		MFIs (S.121+122)		
		EC0010	EC0020	EC0030
6. Pension fund reserves (ESA 2010: F. 6)	ER0250			
Claims of pension funds on pension managers (ESA 2010: F.64)	ER0260	+100	+100	+100
Reinsurance recoverables (ESA 2010: F.61)	ER0270	-100		

The following entries should also be reported in PFE.02.01.

		Reclassification
		EC0041
Reinsurance recoverables	R0240	-100
Any other assets, not elsewhere shown	R0260	+100
Claims of pension funds on pension managers	ER0261	+100

In the second case, the counterparty breakdown needs to be corrected.

Example, case 2: A claim on pension managers at a value of 100 may need to be reclassified as on a domestic other financial intermediary and not on a euro area Member State other than domestic non-financial corporation. In this case, a negative entry would be recorded in EP.02.01 (ER0260/EC0220) and a positive entry in EP.02.01 (ER0260/EC0080).

The following entries should therefore be reported in EP.02.01 (EZ0010 “5 - reclassification adjustment”):

		Total	Domestic	Euro area Member States other than domestic (total)
			Other financial intermediaries (S.125), financial auxiliaries (S.126), captive financial institutions and money lenders (S.127)	Non-financial corporations (S.11)
		EC0010	EC0080	EC0220
Claims of pension funds on pension managers	ER0260		+100	-100

In the third case, stocks of total assets/liabilities change as a result of reclassification adjustments in “pension fund reserves”. This type of reclassification may be submitted, for instance, when the value has been erroneously reported as being lower than it actually is, as a result of, for example, miscalculation or misreporting (e.g. the value has been reported as being 15 instead of 150). In addition, a positive entry for liabilities in PFE.02.01 (R0280-ER0321/EC0041) and a positive entry for EP.03.01 would be required.

Example, case 3: A change from 15 to 150 in “reinsurance recoverables” vis-à-vis a domestic reinsurer EP.02.01 ER0270/EC0010 also involves a positive entry for “pension fund reserves” EP.02.01 (ER0250/EC0010, EC0020, EC0090) and PFE.02.01 (R0240/EC0041). Hence, a positive entry of 135 on the liabilities side for “technical provisions” PFE.02.01 (R0280/EC0041). It also changes total assets and liabilities in PFE.02.01 (R0270, R0320/C0041). The higher value in this example impacts on technical provisions, resulting in a positive reclassification also being reported for this item.

The following entries should therefore be reported in EP.02.01 (EZ0010 “5 - reclassification adjustment”):

		Total		
		Domestic		
			Insurance (S.128)	
		EC0010	EC0020	EC0090
6. Pension fund reserves (ESA 2010: F. 6)	ER0250	+135	+135	+135
Reinsurance recoverables (ESA 2010: F.61)	ER0270	+135	 	

And the following entries have to be reported in PFE.02.01:

		Reclassification
		EC0041
Reinsurance recoverables	R0240	+135

Total assets	R0270	+135
Technical provisions	R0280	+135
Total liabilities	R0320	+135

“Financial transactions” should be reported as set out in Paragraph 1 of Part 5 of Annex II of Regulation (EU) 2018/231.

“Revaluation adjustments” should be reported as set out in Paragraph 2 of Part 5 of Annex II of Regulation (EU) 2018/231.

Pension fund reserves

TABLE ORDINATE	ITEM	INSTRUCTIONS
EZ0010	Stocks Reclassifications adjustments Revaluation adjustments (including exchange rate adjustments) or financial transactions (Instead of revaluations financial transactions may be reported)	NCBs will advise if either revaluation adjustments or financial transactions should be reported. Please select one of the options from the following closed list. 1 - Stocks 5 - Reclassification adjustments 8 - Revaluation adjustments (including exchange rate adjustments) 4 - Financial transactions The reporting agent should report “1 - Stocks”, “5 - Reclassification adjustments” and either “8 - Revaluation adjustments (including exchange rate adjustments)” or “4 - Financial transactions”, depending on the relevant NCB’s guidance on which of the two to report.
ER0250	Pension fund reserves (ESA 2010: F.6)	This category includes: - Pension funds’ claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78; - Financial claims of pension funds against reinsurance corporations connected with pension reserves. (reinsurance recoverables).
ER0260	Claims of pension funds on pension managers (ESA 2010: F.64)	Pension funds’ claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78.
ER0270	Reinsurance recoverables (ESA 2010: F.61)	Financial claims of pension funds against reinsurance corporations connected with pension reserves.

TABLE ORDINATE	ITEM	INSTRUCTIONS
EC0010	Total	Total value of pension fund reserves vis-à-vis all counterparty countries should be reported here.

EC0020	Domestic	Total value of pension fund reserves vis-à-vis the counterparty country in which the pension fund is resident should be reported here.
EC0130	Euro area Member States other than domestic (total)	Total value of pension fund reserves vis-à-vis counterparty countries in the euro area other than the counterparty country in which the pension fund is resident should be reported here.
EC0030, EC0140	MFIs (S.121+122+123)	MFIs as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs (S.121), credit institutions as defined in Union law, MMFs (S.123), other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money (S.122).
EC0050, EC0160	General government (S.13)	General government sector (S.13) consists of institutional units that are non-market producers whose output is intended for individual and collective consumption and that are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth (ESA 2010, paragraphs 2.111 to 2.113).
EC0070, EC0180	Non-MMF investment funds (S.124)	Investment funds as defined in Article 1 of Regulation (EU) No 1073/2013 (ECB/2013/38). This subsector consists of all collective investment undertakings, except MMFs, that invest in financial and/or non-financial assets, to the extent that the objective is investing capital raised from the public (S.124).
EC0080, EC0190	Other financial intermediaries (S.125), financial auxiliaries (S.126), captive financial institutions and money lenders (S.127)	Other financial intermediaries, except insurance corporations and pension funds subsector (S.125) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation by incurring liabilities in forms other than currency, deposits (or close substitutes for deposits), investment fund shares/units, or in relation to insurance, pension and standardised guarantee schemes from institutional units. Financial vehicle corporations as defined in Regulation (EU) No 1075/2013 (ECB/2013/40) are included in this subsector (ESA 2010, paragraphs 2.86 to 2.94). The financial auxiliaries subsector (S.126) consists of all financial corporations and quasi-corporations which are principally engaged in activities closely related to financial intermediation but which are not financial intermediaries themselves. This subsector also includes head offices

		whose subsidiaries are all or mostly financial corporations (ESA 2010, paragraphs 2.95 to 2.97). The captive financial institutions and money lenders subsector (S.127) consists of all financial corporations and quasi-corporations which are neither engaged in financial intermediation nor in providing financial auxiliary services, and where most of either their assets or their liabilities are not transacted on open markets. This subsector includes holding companies that hold controlling levels of equity in a group of subsidiary corporations and whose principal activity is owning the group without providing any other service to the businesses in which the equity is held, that is, they do not administer or manage other units (ESA 2010, paragraphs 2.98 and 2.99).
EC0090, EC0200	Insurance corporations (S.128)	Insurance corporations (S.128) as defined in Article 1 of Regulation (EU) No 1374/2014 (ECB/2014/50).
EC0100, EC0210	Pension funds (S.129)	Pension funds as defined in Article 1 of Regulation (EU) 2018/231 (S.129).
EC0110, EC0220	Non-financial corporations (S.11)	Non-financial corporations sector (S.11) consists of institutional units that are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. This sector also includes non-financial quasi-corporations (ESA 2010, paragraphs 2.45 to 2.50).
EC0240	Rest of the world (total)	Total value of pension fund reserves vis-à-vis counterparty countries outside the euro area should be reported here.

EP.03.01.30 - Liabilities for statistical purposes

General comments:

“Stocks” are holdings of liabilities at a point in time expressed in monetary terms and must be reported on a gross basis. Stocks should always be reported.

“Reclassification adjustments” should include any change in value (compared with the previous period) reported in “1 - Stocks” that arises from the correction of reporting errors. If there are no reporting errors, the cells will remain empty.

Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible, reclassification adjustments can be submitted instead.

There are three types of reclassification adjustment that should be reported under EZ0010 “5 - reclassification adjustment”: (i) those where a correction for the classification of the financial instrument takes place; (ii) those where a correction of a breakdown is needed; and (iii) those where the total outstanding amounts change as a result of reclassification adjustments.

In the first case the financial instrument has not been reported correctly. A negative sign corrects an amount that was incorrectly attributed to a financial instrument, while a positive sign corrects an amount that was not attributed to another financial instrument even though it should have been.

Example, case 1: “Debt securities issued” (EP.03.01 (ER0060/EC0010)) at a value of 100 are misclassified as “other accounts receivable” (EP.03.01 (ER0150/EC0010)). In this case a reclassification (EZ0010 “5 - reclassification adjustment”) of +100 should be recorded for “debt securities issued” (EP.03.01 (ER0060/EC0010)), and -100 is recorded for “other accounts receivable” (EP.03.01 (ER0150/EC0010)).

The following entries should therefore be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”).

		Total
		EC0010
11. Debt securities issued (ESA 2010: F.3)	ER0060	+100
15. Other accounts receivable/payable (ESA 2010: F.8)	ER0150	-100

In the second case the counterparty breakdown needs to be corrected.

Example, case 2: A “domestic loan with original maturity of up to one year received from an MFI” at a value of 100 is actually a “domestic loan with original maturity of over one year and up to five years received from an MFI”. In this case -100 should be recorded in EP.03.01 (ER0030/EC0010, EC0020, EC0030) and +100 in EP.03.01 (ER0040/EC0010, EC0020, EC0030).

The following entries should be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”):

		Total		
		Domestic		
		MFIs (S.121+122)		
		EC0010	EC0020	EC0030
10. Loans received (ESA 2010: F.4)	ER0020			
Up to 1 year	ER0030	-100	-100	-100
Over 1 and up to 5 years	ER0040	+100	+100	+100

In the third case, stocks of total assets/liabilities change as a result of reclassification adjustments. This type of reclassification may be submitted as a result of, for example, a miscalculation or misreporting (e.g. the value has been reported as being 10 instead of 100).

Example, case 3: The value of a “domestic loan with original maturity of up to one year received from an MFI” has been erroneously reported as being 90 below its actual value. In this example, this impacts on “any other assets, not elsewhere shown” of a defined benefit fund in PFE.02.01 (R0260/ EC0041). This case involves an entry at a value of +90 for “domestic loans with original maturity of up to one year received from an MFI” and related entries (EP.03.01 (ER0020, ER0030/EC0010, EC0020, EC0030)) EZ0010 “5 - reclassification adjustment”. In addition, a value of +90 for “any other liabilities, not elsewhere shown” (PFE.02.01 (R0310/EC0041)) should be reported as loans as reported in EP.03.01

are part of this category. In this example this impacts on “any other assets, not elsewhere shown” by +90 in PFE.02.01 (ER0260/EC0041). Total assets and liabilities at a value of +90 in PFE.02.01 (R0270, R0320/ EC0041) also change.

The following entries should therefore be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”).

		Total		
		Domestic		
		MFIs (S.121+122)		
		EC0010	EC0020	EC0030
10. Loans received (ESA 2010: F.4)	ER0020	+90	+90	+90
Up to 1 year	ER0030	+90	+90	+90

The following entries should also be reported in PFE.02.01.

		Reclassification
		EC0041
Any other assets, not elsewhere shown	R0260	+90
Total assets	R0270	+90
Any other liabilities, not elsewhere shown	R0310	+90
Total liabilities	R0320	+90

“Financial transactions” should be reported as set out in Paragraph 1 of Part 5 of Annex II of Regulation (EU) 2018/231.

“Revaluation adjustments” should be reported as set out in Paragraph 2 of Part 5 of Annex II of Regulation (EU) 2018/231.

Liabilities for statistical purposes

TABLE ORDINATE	ITEM	INSTRUCTIONS
EZ0010	Stocks Reclassifications adjustments Revaluation adjustments (including exchange rate adjustments) or financial transactions (Instead of revaluations financial transactions may be reported)	NCBs will advise if either revaluation adjustments or financial transactions should be reported. Please select one of the options from the following closed list. 1 - Stocks 5 - Reclassification adjustments 8 - Revaluation adjustments (including exchange rate adjustments) 4 - Financial transactions The reporting agent should report “1 - Stocks”, “5 - Reclassification adjustments” and either “8 - Revaluation adjustments (including exchange rate adjustments)” or “4

		- Financial transactions”, depending on the relevant NCB’s guidance on which of the two to report.
ER0010	Liabilities for statistical purposes	Liabilities for statistical purposes include “total liabilities” PFE.02.01 R0320 and “excess of assets over liabilities” PFE.02.01 ER0321.
ER0020-ER0050	Loans received (ESA 2010: F.4)	<p>Amounts owed to creditors by the pension fund, other than those arising from the issue of negotiable securities. This category consists of the following.</p> <ul style="list-style-type: none"> - Loans: loans granted to the pension funds which are either evidenced by non-negotiable documents or not evidenced by documents. - Repos and repo-type operations against cash collateral: counterpart of cash received in exchange for securities sold by the pension fund at a given price under a firm commitment to repurchase the same (or similar) securities at a fixed price on a specified future date. Amounts received by the pension fund in exchange for securities transferred to a third party (the “temporary acquirer”) are to be classified here where there is a firm commitment to reverse the operation and not merely an option to do so. This implies that the pension fund retains all risks and rewards of the underlying securities during the operation, - Cash collateral received in exchange for securities lending: amounts received in exchange for securities temporarily transferred to a third party in the form of securities lending operations against cash collateral. - Cash collateral received in operations involving the temporary transfer of gold against collateral. Loans received should be included in “any other liabilities, not elsewhere shown” PFE.02.01 R0310.
ER0030	Up to 1 year	Loans received (ESA 2010: F.4) with original maturity up to 1 year.
ER0040	Over 1 and up to 5 years	Loans received (ESA 2010: F.4) with original maturity over 1 and up to 5 years.
ER0050	Over 5 years	Loans received (ESA 2010: F.4) with original maturity over 5 years.
ER0060	Debt securities issued (ESA 2010: F.3)	Securities issued by the pension fund, other than equity, that are usually negotiable instruments and traded on secondary markets, or that can be offset on the market, and do not grant the holder any ownership rights in respect of the issuing institution. This item is included under “any other liabilities, not elsewhere shown”PFE.02.01 R0310.

ER0070	Equity (ESA 2010: F.5, F.519)	Financial assets that represent ownership rights in corporations or quasi-corporations. Such financial assets generally entitle the holders to a share in the profits of the corporations or quasi-corporations, and to a share in their net assets in the event of liquidation. Equity should be recorded under “excess of assets over liabilities” PFE.02.01.R0321.
ER0080	Technical reserves (ESA 2010: F.6)	Technical reserves, for pension schemes are divided into three subcategories: - pension entitlements (F.63); - claims of pension funds on pension managers (F.64); - entitlements to non-pension benefits (F.65); Technical reserves should be reported gross of reinsurance. Technical reserves should include “technical provisions” PFE.02.01 R0280 and “margin for adverse deviation” PFE.02.01 R0290.
ER0090	o/w Pension entitlements (ESA 2010: F.63)	The amount of capital that the pension fund holds in order to meet the future claims of its pension schemes. It comprises financial claims that current employees and former employees hold against either - their employers; - a scheme designated by the employer to pay pensions as part of a compensation agreement between the employer and the employee; or - an insurer.
ER0100	Pension entitlements, o/w defined contribution schemes	The amount of capital that the pension fund holds in order to meet the future pension claims of its defined contribution scheme policyholders. In a defined contribution scheme the benefits paid are dependent on the performance of the assets acquired by the pension scheme. The liability of a defined contribution scheme is the current market value of the fund’s assets.
ER0110	Pension entitlements, o/w defined benefit schemes	The amount of capital that the pension fund holds in order to meet the future pension claims of its defined benefit scheme policyholders. In a defined benefit pension scheme the level of pension benefits promised to participating employees is determined by a formula agreed in advance. The liability of a defined benefit pension scheme is equal to the present value of the promised benefits. Notional defined contribution schemes and hybrid schemes are grouped as defined benefit schemes (ESA 2010, paragraph 17.59). A notional defined contribution scheme is similar to a defined contribution scheme but with a guaranteed minimum amount payable. Hybrid schemes are those schemes which have both a defined benefit and a defined contribution element. A scheme is classified as “hybrid” either because both defined benefit

		and defined contribution provisions are present or because it embodies a notional defined contribution scheme and, at the same time, a defined benefit or defined contribution provision.
ER0120	o/w Claims of pension funds on pension managers (ESA 2010: F.64)	Pension funds' claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78. Thus the amount payable by the pension fund to the pension manager
ER0130	o/w Entitlements to non-pension benefits (ESA 2010: F.65)	This is the excess of net contributions over benefits, which represents an increase in the liability of the insurance scheme towards the beneficiaries (defined in ESA 2010, paragraph 5.187).
ER0140	Financial derivatives (ESA 2010: F.71)	<p>Financial derivatives are financial instruments linked to a specified financial instrument, indicator, or commodity, through which specific financial risks can be traded in financial markets in their own right. This category includes the following.</p> <ul style="list-style-type: none"> - options - warrants - futures - forwards - swaps - credit derivatives <p>Financial derivatives are recorded at market value on the balance sheet on a gross basis. Individual derivative contracts with positive market values are recorded on the assets side of the balance sheet and contracts with negative market values on the liabilities side of the balance sheet also with a positive value. Gross future commitments arising from derivative contracts should not be entered as on-balance-sheet items. Financial derivatives may be recorded on a net basis according to different valuation methods. In the event that only net positions are available or that positions are recorded other than at market value, these positions are reported instead. This category does not include financial derivatives that are not subject to on-balance-sheet recording in accordance with national rules. Financial derivatives should be included in "any other liabilities, not elsewhere shown" PFE.02.01 R0260.</p>
ER0150	Other accounts receivable/payable (ESA 2010: F.8)	<p>This is the residual item on the liabilities side of the balance sheet, defined as "liabilities not included elsewhere". NCBs may require the reporting of specific sub-positions included in this category, such as:</p> <ul style="list-style-type: none"> - amounts payable not related to the pension fund's main business, i.e. amounts due to suppliers, taxes due, wages, social contributions, etc.;

		<ul style="list-style-type: none"> - provisions representing liabilities against third parties, i.e. pensions, dividends, etc.; - net positions arising from securities lending without cash collateral; - net amounts payable in respect of future settlements of transactions in securities; - accrued interest payable on loans.
ER0160	Net worth (ESA 2010: B.90)	<p>This is the balancing item of a balance sheet (B.90) (ESA 2010, paragraph 7.02). The stock of the assets and liabilities recorded in the balance sheet are valued at the appropriate prices, which are usually the market prices prevailing on the date to which the balance sheet relates. In a defined benefit pension scheme, however, the level of pension benefits promised to participating employees is determined by a formula agreed in advance. The liability of a defined benefit pension scheme is equal to the present value of the promised benefits, and therefore in a defined benefit pension scheme net worth can be different from zero. In a defined contribution scheme the benefits paid are dependent on the performance of the assets acquired by the pension scheme. The liability of a defined contribution scheme is the current market value of the fund's assets. The fund's net worth is always zero. Net worth is expected to be included in "excess of assets over liabilities" PFE.02.01 ER0321.</p>

TABLE ORDINATE	ITEM	INSTRUCTIONS
EC0010	Total	Total value of pension fund reserves vis-à-vis all counterparty countries should be reported here.
EC0020	Domestic	Total value of pension fund reserves vis-à-vis the counterparty country in which the pension fund is resident should be reported here.
EC0130	Euro area Member States other than domestic (total)	Total value of pension fund reserves vis-à-vis counterparty countries in the euro area other than the counterparty country in which the pension fund is resident should be reported here.
EC0030, EC0140	MFIs (S.121+122+123)	MFIs as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs (S.121), credit institutions as defined in Union law, MMFs (S.123), other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money (S.122).

EC0050, EC0160	General government (S.13)	General government sector (S.13) consists of institutional units that are non-market producers whose output is intended for individual and collective consumption and that are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth (ESA 2010, paragraphs 2.111 to 2.113).
EC0070, EC0180	Non-MMF investment funds (S.124)	Investment funds as defined in Article 1 of Regulation (EU) No 1073/2013 (ECB/2013/38). This subsector consists of all collective investment undertakings, except MMFs, that invest in financial and/or non-financial assets, to the extent that the objective is investing capital raised from the public (S.124).
EC0080, EC0190	Other financial intermediaries (S.125), financial auxiliaries (S.126), captive financial institutions and money lenders (S.127)	Other financial intermediaries, except insurance corporations and pension funds subsector (S.125) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation by incurring liabilities in forms other than currency, deposits (or close substitutes for deposits), investment fund shares/units, or in relation to insurance, pension and standardised guarantee schemes from institutional units. Financial vehicle corporations as defined in Regulation (EU) No 1075/2013 (ECB/2013/40) are included in this subsector (ESA 2010, paragraphs 2.86 to 2.94). The financial auxiliaries subsector (S.126) consists of all financial corporations and quasi-corporations which are principally engaged in activities closely related to financial intermediation but which are not financial intermediaries themselves. This subsector also includes head offices whose subsidiaries are all or mostly financial corporations (ESA 2010, paragraphs 2.95 to 2.97). The captive financial institutions and money lenders subsector (S.127) consists of all financial corporations and quasi-corporations which are neither engaged in financial intermediation nor in providing financial auxiliary services, and where most of either their assets or their liabilities are not transacted on open markets. This subsector includes holding companies that hold controlling levels of equity in a group of subsidiary corporations and whose principal activity is owning the group without providing any other service to the businesses in which the equity is held, that is, they do not administer or manage other units (ESA 2010, paragraphs 2.98 and 2.99).
EC0090, EC0200	Insurance corporations (S.128)	Insurance corporations (S.128) as defined in Article 1 of Regulation (EU) No 1374/2014 (ECB/2014/50).
EC0100, EC0210	Pension funds (S.129)	Pension funds as defined in Article 1 of Regulation (EU) 2018/231 (S.129).

EC0110, EC0220	Non-financial corporations (S.11)	Non-financial corporations sector (S.11) consists of institutional units that are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. This sector also includes non-financial quasi-corporations (ESA 2010, paragraphs 2.45 to 2.50).
EC0240	Rest of the world (total)	Total value of pension fund reserves vis-à-vis counterparty countries outside the euro area should be reported here.

EP.04.01.30 - Liabilities - Pension entitlements - country split

General comments:

“Stocks” are holdings of liabilities at a point in time expressed in monetary terms and must be reported on a gross basis. Stocks should always be reported.

“Reclassification adjustments” should include any change in value (compared with the previous period) reported in “1 - Stocks” that arises from the correction of reporting errors. If there are no reporting errors, the cells will remain empty.

Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible reclassification adjustments can be submitted instead.

There are three types of reclassification adjustment that should be reported under EZ0010 “5 - reclassification adjustment”: (i) those where a correction of the classification of the financial instrument takes place; (ii) those where a correction of the counterparty area is needed; and those where the total outstanding amounts change as a result of reclassification adjustments.

In the first case, the financial instrument has not been reported correctly. A negative sign corrects an amount that was incorrectly attributed to a financial instrument, while a positive sign corrects an amount that was not attributed to another financial instrument even though it should have been. If a reclassification has been recorded in EP.03.01 (ER0090), template EP.04.01 specifies exactly in which country the change has taken place.

Example, case 1: If a defined benefit pension entitlement at a value of 100 to a Belgian household needs to be reclassified to other accounts receivable/payable, an entry of -100 in EP.04.01 (ER0300/EC0020) is required. In addition, in template EP.03.01 -100 is recorded for “defined benefit entitlements to Euro area Member States other than domestic (total)” (ER0110/EC0010, EC0130, EC0230). In addition, -100 needs to be recorded in technical reserves and pension entitlements EP.03.01 (ER0080/EC0010, EC0130) and EP.03.01 (ER0090/EC0010, EC0130, EC0230) needs to be recorded. The counter entry of +100 is recorded in “other accounts receivable/payable” EP.03.01 (ER0150/EC0010). In addition, -100 is recorded in “technical provisions” PFE.02.01 (R0280/EC0041), which includes pension entitlements and +100 is recorded in “any other liabilities, not elsewhere shown” PFE.02.01 (R0310/EC0041).

The following entries should therefore be reported in EP.04.01 (EZ0010 “5 - reclassification adjustment”):

BE

		EC0020		
Pension entitlements	ER0300	-100		
The following entries should be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”):				
		Total		
		Euro area Member States other than domestic (total)		
		Total	Households + non-profit institutions serving households	
		EC0010	EC0130	EC0230
Technical reserves	ER0080	-100	-100	-100
Pension entitlements	ER0090	-100	-100	-100
Defined benefit schemes	ER0110	-100	-100	-100
		Total		
		EC0010		
Other accounts receivable/ payable (ESA 2010: F8)	ER0150	+100		
The following entries should also be reported in PFE.02.01.				
		Reclassification		
		EC0041		
Technical provisions	R0280	-100		
Any other liabilities, not elsewhere shown	R0310	+100		

In the second case a correction of the counterparty country is necessary.

Example, case 2: If “defined benefit entitlements to a Belgian household” at a value of 100 are actually “defined benefit entitlements to a Canadian household”, -100 would be recorded in EP.04.01 (ER0300/EC0020) and +100 in EP.04.01 (ER0300/EC0330). If these are defined benefit entitlements to Euro area Member States other than domestic (total) -100 for ER0090, ER0110/EC0130, EC0230 and ER0080/EC0130 and +100 for Rest of the world (total) (ER0080, ER0090, ER0110/ EC0240) need to be recorded in template EP.03.01.

The following should therefore be reported in EP.04.01 (EZ0010 “5 - reclassification adjustment”).

		BE	Canada
		EC0020	EC0330
Pension entitlements	ER0300	-100	+100

The following entries should be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”):

		Euro area Member States other than domestic (total)		Rest of the world (total)
		Total	Households + non-profit institutions serving households	
		EC0130	EC0230	EC0240
Technical reserves	ER0080	-100	 	+100
Pension entitlements	ER0090	-100	-100	+100
Defined benefit schemes	ER0110	-100	-100	+100

In the third case, stocks of total assets/liabilities change as a result of reclassification adjustments. This type of reclassification may be submitted, for instance, as a result of miscalculation or misreporting (e.g. the value has been reported as being 10 instead of 100).

Example, case 3: An erroneous value has been reported for a listed equity (assets). Instead of being reported as 100, it is reported as 10. Through the correction of the value of the listed equity, the value of a “defined contribution pension entitlements to a Belgian household” changes from 10 to 100. An entry of +90 for “pension entitlements to a Belgian household” EP.04.01 (ER0300/EC0020) is needed to account for the value change. In addition, an entry of +90 is required in EP.03.01 for “technical reserves” and “defined contribution schemes pension entitlements” vis-à-vis Euro area Member States other than domestic (total) (ER0080, ER0100/EC0010, EC0130), (ER0100/EC0230) and “Pension entitlements: vis-à-vis Euro area Member States other than domestic (total) (ER0090/EC0010, EC0130, EC0230). Listed equity is corrected in PFE.02.01 (R0040/EC0041) with an entry of +90 (but also in PFE.02.01 (R0030 /EC0041)). In addition, total assets and liabilities, technical provisions change by +90 in PFE.02.01 (R0270, R0320, R0280/EC0041).

The following entries should be reported in EP.04.01 (EZ0010 “5 - reclassification adjustment”):

		BE	
		EC0020	
Pension entitlements	ER0300	+90	

The following entries should also be reported in EP.03.01 (EZ0010 “5 - reclassification adjustment”):

	Total	
	Euro area Member States other than domestic (total)	
	Total	Households + non-profit institutions serving households
EC0010	EC0130	EC0230

Technical reserves	ER0080	+90	+90	X
Pension entitlements	ER0090	+90	+90	+90
Defined contribution schemes	ER0100	+90	+90	+90

The following entries should also be reported in PFE.02.01:

		Reclassification	
		EC0041	
Equities	R0030	+90	
Equities - listed	R0040	+90	
Total assets	R0270	+90	
Technical provisions	R0280	+90	
Total liabilities	R0320	+90	

“Financial transactions” should be reported as set out in Paragraph 1 of Part 5 of Annex II of Regulation (EU) 2018/231.

“Revaluation adjustments” should be reported as set out in Paragraph 2 of Part 5 of Annex II of Regulation (EU) 2018/231.

Liabilities - Pension entitlements - country split

TABLE ORDINATE	ITEM	INSTRUCTIONS
EZ0010	Stocks Reclassifications adjustments Revaluation adjustments (including exchange rate adjustments) or financial transactions (Instead of revaluations financial transactions may be reported)	NCBs will advise if either revaluation adjustments or financial transactions should be reported. Please select one of the options from the following closed list. 1 - Stocks 5 - Reclassification adjustments 8 - Revaluation adjustments (including exchange rate adjustments) 4 - Financial transactions The reporting agent should report “1 - Stocks”, “5 - Reclassification adjustments” and either “8 - Revaluation adjustments (including exchange rate adjustments)” or “4 - Financial transactions”, depending on the relevant NCB’s guidance on which of the two to report.

TABLE ORDINATE	ITEM	INSTRUCTIONS
ER0300	Pension entitlements	The amount of capital that the pension fund holds in order to meet the future claims of its pension schemes.

Please note that the domestic counterparties field should remain empty. For example, if the country of authorisation is equal to “BE”, EC0020 “BE” should not be reported.

TABLE ORDINATE	ITEM	INSTRUCTIONS
EC0020	BE	The amount of capital that the pension fund holds in order to meet future claims from Belgian counterparties.
EC0030	DE	The amount of capital that the pension fund holds in order to meet future claims from German counterparties.
EC0040	EE	The amount of capital that the pension fund holds in order to meet future claims from Estonian counterparties.
EC0050	IE	The amount of capital that the pension fund holds in order to meet future claims from Irish counterparties.
EC0060	GR	The amount of capital that the pension fund holds in order to meet future claims from Greek counterparties.
EC0070	ES	The amount of capital that the pension fund holds in order to meet future claims from Spanish counterparties.
EC0080	FR	The amount of capital that the pension fund holds in order to meet future claims from French counterparties.
EC0090	IT	The amount of capital that the pension fund holds in order to meet future claims from Italian counterparties.
EC0100	CY	The amount of capital that the pension fund holds in order to meet future claims from Cypriot counterparties.
EC0110	LV	The amount of capital that the pension fund holds in order to meet future claims from Latvian counterparties.
EC0120	LT	The amount of capital that the pension fund holds in order to meet future claims from Lithuanian counterparties.
EC0130	LU	The amount of capital that the pension fund holds in order to meet future claims from Luxembourg counterparties.
EC0140	MT	The amount of capital that the pension fund holds in order to meet future claims from Maltese counterparties.
EC0150	NL	The amount of capital that the pension fund holds in order to meet future claims from Dutch counterparties.
EC0160	AT	The amount of capital that the pension fund holds in order to meet future claims from Austrian counterparties.
EC0170	PT	The amount of capital that the pension fund holds in order to meet future claims from Portuguese counterparties.
EC0180	SI	The amount of capital that the pension fund holds in order to meet future claims from Slovenian counterparties.
EC0190	SK	The amount of capital that the pension fund holds in order to meet future claims from Slovakian counterparties.
EC0200	FI	The amount of capital that the pension fund holds in order to meet future claims from Finnish counterparties.
EC0220	BG	The amount of capital that the pension fund holds in order to meet future claims from Bulgarian counterparties.
EC0230	CZ	The amount of capital that the pension fund holds in order to meet future claims from Czech counterparties.

EC0240	DK	The amount of capital that the pension fund holds in order to meet future claims from Danish counterparties.
EC0250	HR	The amount of capital that the pension fund holds in order to meet future claims from Croatian counterparties.
EC0260	HU	The amount of capital that the pension fund holds in order to meet future claims from Hungarian counterparties.
EC0270	PL	The amount of capital that the pension fund holds in order to meet future claims from Polish counterparties.
EC0280	RO	The amount of capital that the pension fund holds in order to meet future claims from Romanian counterparties.
EC0290	SE	The amount of capital that the pension fund holds in order to meet future claims from Swedish counterparties.
EC0320	Brazil	The amount of capital that the pension fund holds in order to meet future claims from Brazilian counterparties.
EC0330	Canada	The amount of capital that the pension fund holds in order to meet future claims from Canadian counterparties.
EC0340	China	The amount of capital that the pension fund holds in order to meet future claims from Chinese counterparties.
EC0350	Hong Kong	The amount of capital that the pension fund holds in order to meet future claims from Hong Kong counterparties.
EC0360	India	The amount of capital that the pension fund holds in order to meet future claims from Indian counterparties.
EC0370	Japan	The amount of capital that the pension fund holds in order to meet future claims from Japanese counterparties.
EC0380	Russia	The amount of capital that the pension fund holds in order to meet future claims from Russian counterparties.
EC0390	Switzerland	The amount of capital that the pension fund holds in order to meet future claims from Swiss counterparties.
EC0400	US	The amount of capital that the pension fund holds in order to meet future claims from United States counterparties.
EC0405	UK	The amount of capital that the pension fund holds in order to meet future claims from UK counterparties.
EC0430	Offshore financial centres (as a group)	The amount of capital that the pension fund holds in order to meet future claims from offshore financial centres (as a group). Offshore centres include: Andorra, Antigua and Barbuda, Anguilla, Aruba, Barbados, Bahrain, Bermuda, Bahamas, Belize, Cook Islands, Curaçao, Dominica, Grenada, Guernsey, Gibraltar, Hong Kong (China), Isle of Man, Jersey, Saint Kitts and Nevis, Cayman Islands, Lebanon, Saint Lucia, Liechtenstein, Liberia, Marshall islands, Montserrat, Mauritius, Nauru, Niue, Panama, Philippines, Seychelles, Singapore, Sint Maarten (Dutch part), Turks and Caicos Islands, Saint Vincent and the Grenadines, British Virgin Islands , US Virgin Islands, Vanuatu and Samoa.