

DECREE
No 1/2022
of Národná banka Slovenska
of 29 March 2022

**on reporting by branches of foreign insurance undertakings and
branches of foreign reinsurance undertakings**

Národná banka Slovenska, in accordance with Section 79(11) of Act No 39/2015 on insurance (and amending certain laws) (hereinafter ‘the Insurance Act’) and Section 35(2) of Act No 747/2004 on financial market supervision (and amending certain laws), as amended, has adopted this Decree:

Section 1

- (1) The annual statements to be submitted by branches of foreign insurance undertakings and branches of foreign reinsurance undertakings (hereinafter referred to as ‘branches’ or individually as a ‘branch’) are as follows:

Template Code	Template name
a) S.01.01.07	Content of the submission
b) S.01.02.07	Basic Information — General
c) S.01.03.01	Basic Information — RFF and matching adjustment portfolios
d) S.02.01.07	Balance sheet
e) S.02.02.01	Assets and liabilities by currency
f) S.02.03.07	Additional branch balance sheet information
g) S.03.01.01	Off-balance sheet items — general
h) S.03.02.01	Off-balance sheet items — List of unlimited guarantees received by the undertaking
i) S.03.03.01	Off-balance sheet items — List of unlimited guarantees provided by the undertaking
j) S.05.01.01	Premiums, claims and expenses by line of business
k) S.05.02.01	Premiums, claims and expenses by country
l) S.06.02.07	List of assets
m) S.06.03.01	Collective investment undertakings — look-through approach
n) S.07.01.01	Structured products
o) S.08.01.01	Open derivatives
p) S.08.02.01	Derivatives Transaction
q) S.09.01.01	Income/gains and losses in the period
r) S.10.01.01	Securities lending and repos
s) S.11.01.01	Assets held as collateral
t) S.12.01.01	Life and Health SLT Technical Provisions
u) S.12.02.01	Life and Health SLT Technical Provisions — by country
v) S.13.01.01	Projection of future gross cash flows
w) S.14.01.01	Life obligations analysis
x) S.15.01.01	Description of the guarantees of variable annuities
y) S.15.02.01	Hedging of guarantees of variable annuities

z)	S.16.01.01	Information on annuities stemming from Non-Life Insurance obligations
aa)	S.17.01.01	Non-Life Technical Provisions
ab)	S.17.02.01	Non-Life Technical Provisions — By country
ac)	S.18.01.01	Projection of future cash flows (Best Estimate — Non Life)
ad)	S.19.01.01	Non-life insurance claims
ae)	S.20.01.01	Development of the distribution of the claims incurred
af)	S.21.01.01	Loss distribution risk profile
ag)	S.21.02.01	Underwriting risks non-life
ah)	S.21.03.01	Non-life distribution of underwriting risks — by sum insured
ai)	S.22.01.01	Impact of long term guarantees measures and transitionals
aj)	S.22.04.01	Information on the transitional on interest rates calculation
ak)	S.22.05.01	Overall calculation of the transitional on technical provisions
al)	S.22.06.01	Best estimate subject to volatility adjustment by country and currency
am)	S.23.01.07	Own funds
an)	S.23.03.07	Annual movements on own funds
ao)	S.24.01.01	Participations held
ap)	S.25.01.01	Solvency Capital Requirement — for undertakings on Standard Formula
aq)	S.25.02.01	Solvency Capital Requirement — for undertakings using the standard formula and partial internal model
ar)	S.25.03.01	Solvency Capital Requirement — for undertakings on Full Internal Models
as)	S.26.01.01	Solvency Capital Requirement — Market risk
at)	S.26.02.01	Solvency Capital Requirement — Counterparty default risk
au)	S.26.03.01	Solvency Capital Requirement — Life underwriting risk
av)	S.26.04.01	Solvency Capital Requirement — Health underwriting risk
aw)	S.26.05.01	Solvency Capital Requirement — Non-Life underwriting risk
ax)	S.26.06.01	Solvency Capital Requirement — Operational risk
ay)	S.26.07.01	Solvency Capital Requirement — Simplifications
az)	S.27.01.01	Solvency Capital Requirement — Non-Life and Health catastrophe risk
ba)	S.28.01.01	Minimum Capital Requirement — Only life or only non-life insurance or reinsurance activity
bb)	S.28.02.01	Minimum Capital Requirement — Both life and non-life insurance activity
bc)	S.29.01.07	Excess of Assets over Liabilities
bd)	S.29.02.01	Excess of Assets over Liabilities — explained by investments and financial liabilities
be)	S.29.03.01	Excess of Assets over Liabilities — explained by technical provisions
bf)	S.29.04.01	Detailed analysis per period — Technical flows versus Technical provisions
bg)	S.30.01.01	Facultative covers for non-life and life business basic data
bh)	S.30.02.01	Facultative covers for non-life and life business shares data
bi)	S.30.03.01	Outgoing Reinsurance Program basic data
bj)	S.30.04.01	Outgoing Reinsurance Program shares data
bk)	S.31.01.01	Share of reinsurers (including Finite Reinsurance and SPV's)
bl)	S.31.02.01	Special Purpose Vehicles

(2) The quarterly statements to be submitted by branches are as follows:

Template Code	Template name
a) S.01.01.08	Content of the submission
b) S.01.02.07	Basic Information — General
c) S.02.01.08	Balance sheet
d) S.05.01.02	Premiums, claims and expenses by line of business
e) S.06.02.07	List of assets
f) S.06.03.01	Collective investment undertakings — look-through approach
g) S.08.01.01	Open derivatives
h) S.08.02.01	Derivatives Transactions
i) S.12.01.02	Life and Health SLT Technical Provision
j) S.17.01.02	Non-Life Technical Provisions
k) S.23.01.07	Own funds
l) S.28.01.01	Minimum Capital Requirement — Only life or only non-life insurance or reinsurance activity
m) S.28.02.01	Minimum Capital Requirement — Both life and non-life insurance activity

(3) The statements for ring-fenced funds to be submitted annually by branches are as follows:

Template Code	Template name
a) SR.01.01.07	Content of the submission
b) SR.02.01.07	Balance sheet
c) SR.12.01.01	Life and Health SLT Technical Provisions
d) SR.17.01.01	Non-Life Technical Provisions
e) SR.22.02.01	Projection of future cash flows (Best Estimate — Matching portfolios)
f) SR.22.03.01	Information on the matching adjustment calculation
g) SR.25.01.01	Solvency Capital Requirement — for undertakings on Standard Formula
h) SR.25.02.01	Solvency Capital Requirement — for undertakings using the standard formula and partial internal model
i) SR.25.03.01	Solvency Capital Requirement — for undertakings on Full Internal Models
j) SR.26.01.01	Solvency Capital Requirement — Market risk
k) SR.26.02.01	Solvency Capital Requirement — Counterparty default risk
l) SR.26.03.01	Solvency Capital Requirement — Life underwriting risk
m) SR.26.04.01	Solvency Capital Requirement — Health underwriting risk
n) SR.26.05.01	Solvency Capital Requirement — Non-Life underwriting risk
o) SR.26.06.01	Solvency Capital Requirement — Operational risk
p) SR.26.07.01	Solvency Capital Requirement — Simplifications
q) SR.27.01.01	Solvency Capital Requirement — Non-Life and Health catastrophe risk

(4) The other reports and statements to be submitted by branches are as follows:

Template Code	Template name
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a) Sii (ZME) 13-99	Report on all facts to be notified under the Insurance Act
b) Sii (ZME) 14-99	Report on persons who run the branch or are responsible for other key functions
c) Sii (ZME) 15-99	Report on the outsourcing of critical or important operational functions or activities
d) Sii (POS) 27-01	Report on complaints
e) Sii (TAP) 29-01	Statement on technical aspects of insurance
f) Sii (SPR) 30-01	Statement on insurance distribution
g) Sii (AUD) 31-01	Report on the audit firm and statutory auditors selected for the statutory audit

- (5) Regular reports to the supervisory authority¹ shall be submitted electronically pursuant to Section 4(6), with the code Sii (RSR) 02, and in the scope specified in other legislation.²
- (6) Reports to the supervisory authority¹ on own risk and solvency assessment pursuant to Section 26(7) of the Insurance Act shall be submitted electronically pursuant to Section 4(6), with the code Sii (RSA) 03, and in the scope specified in other legislation³ and in Section 5(9) to (11).
- (7) Solvency and financial condition reports as defined in Section 33(1) of the Insurance Act shall be submitted electronically pursuant to Section 4(6), with the code Sii (SFC) 04, and in the scope specified in other legislation.⁴
- (8) The requirements stated in paragraphs 1 to 7 are without prejudice to the power of Národná banka Slovenska to require a branch to report periodically any other information relating to the branch's operations which has been prepared by or at the request of the administrative, management or supervisory body of the foreign insurance or reinsurance undertaking in the course of its duties.

Section 2

- (1) Statements referred to in Section 1(1)(c), (e), (g) to (k), (m) to (al), (ao) to (bb), (bd) to (bl), Section 1(2)(d), (f) to (j), (l) and (m) and Section 1(3)(c) to (q) shall be prepared according to the structure of statement templates laid down in other legislation.⁵
- (2) The templates for statements referred to in Section 1(1)(a), (b), (d), (f), (l), (am), (an) and (bc) are set out in Annexes 1 to 8.

¹ Section 79(2) of Act No 39/2015 on insurance (and amending certain laws).

² Article 304(1)(b) of Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 12, 17.1.2015), as amended.

³ Article 304(1)(c) of Commission Delegated Regulation (EU) 2015/35, as amended.

⁴ Article 304(1)(a) of Commission Delegated Regulation (EU) 2015/35, as amended.
Section 33 of Act No 39/2015.

⁵ Annex I of Commission Implementing Regulation (EU) 2015/2450 of 2 December 2015 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council (OJ L 347, 31.12.2015), as amended.

- (3) The templates for statements referred to in Section 1(2)(a), (b), (c), (e) and (k) are set out in Annexes 2, 5, 6, 9 and 10.
- (4) The templates for statements referred to in Section 1(3)(a) and (b) are set out in Annexes 11 and 12.
- (5) The statements referred to in Section 1(1) to (3) shall be prepared according to the instructions set out in Section 4 and in Annex 13.
- (6) The template for the report referred to in Section 1(4)(a), including instructions for its preparation, is set out in Annex 14.
- (7) The template for the report referred to in Section 1(4)(b), including instructions for its preparation, is set out in Annex 15.
- (8) The template for the report referred to in Section 1(4)(c), including instructions for its preparation, is set out in Annex 16.
- (9) The template for the report referred to in Section 1(4)(d), including instructions for its preparation, is set out in Annex 17.
- (10) The template for the statement referred to in Section 1(4)(e), including instructions for its preparation, is set out in Annex 18.
- (11) The template for the report referred to in Section 1(4)(f), including instructions for its preparation, is set out in Annex 19.
- (12) The template for the report referred to in Section 1(4)(g), including instructions for its preparation, is set out in Annex 20.

Section 3

- (1) The statements referred to in Section 1(1) and (3) shall be submitted at the latest within 14 weeks after the end of the calendar year.
- (2) The statements referred to in Section 1(2) shall be submitted at the latest within five weeks after the end of the relevant calendar quarter.
- (3) The report referred to in Section 1(4)(a) shall be prepared as at the date on which the changes to be reported were approved and shall be submitted within ten working after that date or after the date on which the branch became aware of the changes.
- (4) The report referred to in Section 1(4)(b) shall be prepared as at the date on which the changes to be reported were approved and shall be submitted without undue delay after the date of the approval of the changes in the persons who run the branch or are responsible for other key functions.
- (5) The report referred to in Section 1(4)(c) shall be prepared as at the date of the approval of the outsourcing of critical or important operational functions or activities and shall be submitted without undue delay after that date, but at least 30 days before

the signing of the contract on the outsourcing of critical or important operational functions or activities.

- (6) The report referred to in Section 1(4)(d), (e) and (f) shall be prepared annually as at the last day of the relevant calendar year and shall be submitted within 14 weeks after the end of the calendar year.
- (7) The report referred to in Section 1(4)(g) shall be submitted at the latest by 30 June of the calendar year for which the audit is to be carried out.
- (8) As referred to in Section 1(5), regular reports to the supervisory authority¹ on the branch's operation shall be submitted at the latest within 14 weeks after the end of the first financial year of the relevant branch and further reports shall be submitted at least every three years.
- (9) As referred to in Section 1(6), reports to the supervisory authority¹ on own risk and solvency assessment in respect of the branch's operations shall be submitted within two weeks after the end of the own risk and solvency assessment.
- (10) As referred to in Section 1(7), solvency and financial condition reports shall be submitted within 14 weeks after the end of the branch's financial year.

Section 4

- (1) Data points with the data type 'monetary' shall be reported in euro, unless otherwise provided by other legislation.⁶
- (2) When expressing the value of any of a branch's assets or liabilities denominated in a currency other than euro, the value shall be converted into euro as if the conversion had taken place at the closing rate on the last day for which the appropriate rate is available in the reporting period to which the asset or liability relates.
- (3) When expressing the value of any income or expense, the value shall be converted into euro using such basis of conversion as that used for accounting purposes.
- (4) The conversion into euro shall be calculated by applying the exchange rate from the same source as that used for the foreign insurance or reinsurance undertaking's financial statements in the case of individual reporting.
- (5) Information shall be considered as material where its omission or misstatement could influence the decision-making or judgement of the supervisory authority .
- (6) The information referred to in this Decree shall be submitted electronically, in predefined formats, through the Statistics Collection Portal of Národná banka Slovenska.
- (7) Where a significant development referred to in paragraph 8 affects information received from the branch, an update of this information shall be submitted as soon as

⁶ Annex II of Commission Implementing Regulation (EU) 2015/2450, as amended.

possible following the occurrence of the significant development. Such an update can take the form of amendments to the initial report.

- (8) Any significant change to the winding-up regime applicable to the branch shall be considered as a significant development.

Section 5

- (1) The insurance claims included in a branch's liabilities shall comprise technical provisions, as defined in Section 38 of the Insurance Act, associated with only those branch insurance claims.
- (2) Assets may be included in a branch balance sheet only if they are available according to the following criteria:
 - a) they are assets distributed in accordance with other legislation⁷ on a basis which does not differentiate between claims according to the location of the claim;
 - b) they are assets distributed to pay branch preferential claims and insurance claims of branch policyholders in priority to all other claims.
- (3) In submitting information concerning the branch balance sheet, own funds, and branch Solvency Capital Requirement, the only assets that shall be included are those which are available for distribution upon the winding-up of the foreign insurance or reinsurance undertaking to pay the insurance claims of branch policyholders.
- (4) In submitting information on the branch balance sheet, available assets shall be shown gross of branch preferential claims and any prior security interests and there shall be reported the net amount of available branch assets and the deduction of branch preferential claims and prior security interests on the template referred to in Section 1(1)(f) specifying additional branch balance sheet information, as laid down in Annex 4.
- (5) The branch Solvency Capital Requirement and the branch Minimum Capital Requirement shall be calculated based on the branch balance sheet as if the branch operations constituted a separate insurance or reinsurance undertaking.
- (6) When calculating branch own funds, the only assets that shall be taken into account are those which are available upon the winding-up of the foreign insurance or reinsurance undertaking to pay insurance claims of branch policyholders and branch preferential claims. Such assets should only be treated as available if they would be distributed:
 - a) in accordance with other legislation⁸ and in a manner which does not differentiate between claims according to the location of the claims; or
 - b) to pay branch preferential claims and insurance claims of the branch policyholders in priority to all other claims.

⁷ Section 195(3) and (4) of Act No 7/2005 on bankruptcy and restructuring (and amending certain laws), as amended.

⁸ Act No 7/2005, as amended.

- (7) The location of all branch assets shall be identified according to records kept by the foreign insurance or reinsurance undertaking. These records shall provide sufficient information enabling any person charged with the winding-up of that insurance or reinsurance undertaking to take control of those assets.
- (8) Foreign insurance and reinsurance undertakings shall keep management accounts relating to the assets, liabilities and own funds of their branch, including available and non-available assets.
- (9) As referred to in Section 1(6), the own risk and solvency assessment reports in respect of branch operations shall cover:
- a) the qualitative and quantitative results of the own risk and solvency assessment and the conclusions drawn by the foreign insurance or reinsurance undertaking from those results;
 - b) the methods and main assumptions used in the own risk and solvency assessment;
 - c) information on the branch's overall solvency needs and a comparison between those solvency needs, the regulatory capital requirements and the branch's own funds;
 - d) qualitative information on the extent to which the branch's quantifiable risks are not reflected in the calculation of the branch's Solvency Capital Requirement;
 - e) where significant deviations have been identified, a proper quantification of the branch's quantifiable risks not reflected in the branch's Solvency Capital Requirement.
- (10) As referred to in Section 1(6), own risk and solvency assessment reports shall also cover any risks with regard to other operations of the foreign insurance or reinsurance undertaking which may have a material impact on branch operations.
- (11) As part of their own risk and solvency assessments, branches shall assess the permanent availability of the branch assets and address:
- a) the risks to the effectiveness of arrangements to ensure that branch assets are paid only to branch insurance creditors and branch preferential creditors; and
 - b) risks to the adequacy of branch assets.

Section 6

This Decree takes effect on 1 May 2022.

Peter Kažimír [signed]
Governor

Issuing unit: Insurance and Pension Fund Supervision Department

TEMPLATE

Annex 1 to Decree No 1/2022

S.01.01.07

Content of the submission

Template Code	Template name		C0010
S.01.02.07	Basic Information — General	R0010	
S.01.03.01	Basic Information — RFF and matching adjustment portfolios	R0020	
S.02.01.07	Balance sheet	R0030	
S.02.02.01	Assets and liabilities by currency	R0040	
S.02.03.07	Additional branch balance sheet information	R0050	
S.03.01.01	Off-balance sheet items — general	R0060	
S.03.02.01	Off-balance sheet items — List of unlimited guarantees received by the undertaking	R0070	
S.03.03.01	Off-balance sheet items — List of unlimited guarantees provided by the undertaking	R0080	
S.05.01.01	Premiums, claims and expenses by line of business	R0110	
S.05.02.01	Premiums, claims and expenses by country	R0120	
S.06.02.07	List of assets	R0140	
S.06.03.01	Collective investment undertakings — look-through approach	R0150	
S.07.01.01	Structured products	R0160	
S.08.01.01	Open derivatives	R0170	
S.08.02.01	Derivatives Transaction	R0180	
S.09.01.01	Income/gains and losses in the period	R0190	
S.10.01.01	Securities lending and repos	R0200	
S.11.01.01	Assets held as collateral	R0210	
S.12.01.01	Life and Health SLT Technical Provisions	R0220	
S.12.02.01	Life and Health SLT Technical Provisions — by country	R0230	
S.13.01.01	Projection of future gross cash flows	R0240	
S.14.01.01	Life obligations analysis	R0250	
S.15.01.01	Description of the guarantees of variable annuities	R0260	
S.15.02.01	Hedging of guarantees of variable annuities	R0270	
S.16.01.01	Information on annuities stemming from Non-Life Insurance obligations	R0280	
S.17.01.01	Non-Life Technical Provisions	R0290	
S.17.02.01	Non-Life Technical Provisions — By country	R0300	
S.18.01.01	Projection of future cash flows (Best Estimate — Non Life)	R0310	
S.19.01.01	Non-life insurance claims	R0320	
S.20.01.01	Development of the distribution of the claims incurred	R0330	
S.21.01.01	Loss distribution risk profile	R0340	

S.21.02.01	Underwriting risks non-life	R0350	
S.21.03.01	Non-life distribution of underwriting risks — by sum insured	R0360	
S.22.01.01	Impact of long term guarantees measures and transitionals	R0370	
S.22.04.01	Information on the transitional on interest rates calculation	R0380	
S.22.05.01	Overall calculation of the transitional on technical provisions	R0390	
S.22.06.01	Best estimate subject to volatility adjustment by country and currency	R0400	
S.23.01.07	Own funds	R0410	
S.23.03.07	Annual movements on own funds	R0430	
S.24.01.01	Participations held	R0450	
S.25.01.01	Solvency Capital Requirement — for undertakings on Standard Formula	R0460	
S.25.02.01	Solvency Capital Requirement — for undertakings using the standard formula and partial internal model	R0470	
S.25.03.01	Solvency Capital Requirement — for undertakings on Full Internal Models	R0480	
S.26.01.01	Solvency Capital Requirement — Market risk	R0500	
S.26.02.01	Solvency Capital Requirement — Counterparty default risk	R0510	
S.26.03.01	Solvency Capital Requirement — Life underwriting risk	R0520	
S.26.04.01	Solvency Capital Requirement — Health underwriting risk	R0530	
S.26.05.01	Solvency Capital Requirement — Non-Life underwriting risk	R0540	
S.26.06.01	Solvency Capital Requirement — Operational risk	R0550	
S.26.07.01	Solvency Capital Requirement — Simplifications	R0560	
S.27.01.01	Solvency Capital Requirement — Non-Life and Health catastrophe risk	R0570	
S.28.01.01	Minimum Capital Requirement — Only life or only non-life insurance or reinsurance activity	R0580	
S.28.02.01	Minimum Capital Requirement — Both life and non-life insurance activity	R0590	
S.29.01.07	Excess of Assets over Liabilities	R0600	
S.29.02.01	Excess of Assets over Liabilities — explained by investments and financial liabilities	R0610	
S.29.03.01	Excess of Assets over Liabilities — explained by technical provisions	R0620	
S.29.04.01	Detailed analysis per period — Technical flows versus Technical provisions	R0630	
S.30.01.01	Facultative covers for non-life and life business basic data	R0640	
S.30.02.01	Facultative covers for non-life and life business shares data	R0650	
S.30.03.01	Outgoing Reinsurance Program basic data	R0660	
S.30.04.01	Outgoing Reinsurance Program shares data	R0670	
S.31.01.01	Share of reinsurers (including Finite Reinsurance and SPV's)	R0680	
S.31.02.01	Special Purpose Vehicles	R0690	

Abbreviations:

SLT – health insurance pursued on a similar technical basis to that of life insurance

SPV – special purpose vehicle

TEMPLATE

Annex 2 to Decree 1/2022

S.01.02.07

Basic Information — General

Name of foreign insurance or reinsurance undertaking
Country of residency of foreign insurance or reinsurance undertaking
Name of branch of foreign insurance or reinsurance undertaking
Country where branch is located
Country of authorisation
Type of branch code
Language of reporting
Reporting submission date
Reporting reference date
Regular/Ad-hoc submission
Currency used for reporting
Accounting standards
Method of Calculation of the SCR
Use of undertaking specific parameters
Ring-fenced funds
Matching adjustment
Volatility adjustment
Transitional measure on the risk-free interest rate
Transitional measure on technical provisions
Initial submission or re-submission
Type of branch

R0010
R0020
R0030
R0040
R0050
R0060
R0070
R0080
R0090
R0100
R0110
R0120
R0130
R0140
R0150
R0170
R0180
R0190
R0200
R0210
R0220

C0010

Article 167

R0230

C0020

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		Name of branch	Branch country
		C0030	C0040
Country 1	R0240		
...			

TEMPLATE

Annex 3 to Decree No 1/2022

S.02.01.07

Balance sheet

Assets

Goodwill
 Deferred acquisition costs
 Intangible assets
 Deferred tax assets
 Pension benefit surplus
 Property, plant & equipment held for own use
 Investments (other than assets held for index-linked and unit-linked contracts)
 Property (other than for own use)
 Holdings in related undertakings, including participations
 Equities
 Equities — listed
 Equities — unlisted
 Bonds
 Government Bonds
 Corporate Bonds
 Structured notes
 Collateralised securities
 Collective Investments Undertakings
 Derivatives
 Deposits other than cash equivalents
 Other investments
 Assets held for index-linked and unit-linked contracts
 Loans and mortgages
 Loans on policies
 Loans and mortgages to individuals
 Other loans and mortgages
 Reinsurance recoverables from:

	Solvency II value	Statutory accounts value
	C0010	C0020
R0010		
R0020		
R0030		
R0040		
R0050		
R0060		
R0070		
R0080		
R0090		
R0100		
R0110		-----
R0120		-----
R0130		
R0140		-----
R0150		-----
R0160		-----
R0170		
R0180		
R0190		
R0200		
R0210		
R0220		
R0230		
R0240		-----
R0250		-----
R0260		-----
R0270		

Non-life and health similar to non-life
 Non-life excluding health
 Health similar to non-life
 Life and health similar to life, excluding health and index-linked and unit-linked
 Health similar to life
 Life excluding health and index-linked and unit-linked
 Life index-linked and unit-linked
 Deposits to cedants
 Insurance and intermediaries receivables
 Reinsurance receivables
 Receivables (trade, not insurance)
 Cash and cash equivalents
 Any other assets, not elsewhere shown
Total assets

Liabilities

Technical provisions — non-life
 Technical provisions — non-life (excluding health)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — health (similar to non-life)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — life (excluding index-linked and unit-linked)
 Technical provisions — health (similar to life)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — life (excluding health and index-linked and unit-linked)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — index-linked and unit-linked

R0280		
R0290		-----
R0300		-----
R0310		
R0320		-----
R0330		
R0340		
R0350		
R0360		
R0370		
R0380		
R0410		
R0420		
R0500		
	Solvency II value	Statutory accounts value
	C0010	C0020
R0510		
R0520		-----
R0530		-----
R0540		-----
R0550		-----
R0560		-----
R0570		-----
R0580		-----
R0590		-----
R0600		-----
R0610		
R0620		-----
R0630		-----
R0640		-----
R0650		-----
R0660		-----
R0670		-----
R0680		-----
R0690		

Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Other technical provisions
 Contingent liabilities
 Provisions other than technical provisions
 Pension benefit obligations
 Deposits from reinsurers
 Deferred tax liabilities
 Derivatives
 Debts owed to credit institutions
 Financial liabilities other than debts owed to credit institutions
 Insurance & intermediaries payables
 Reinsurance payables
 Payables (trade, not insurance)
 Any other liabilities, not elsewhere shown
Total liabilities
Excess of assets over liabilities

R0700		
R0710		
R0720		
R0730		
R0740		
R0750		
R0760		
R0770		
R0780		
R0790		
R0800		
R0810		
R0820		
R0830		
R0840		
R0880		
R0900		
R1000		

TEMPLATE

Annex 4 to Decree No 1/2022

S.02.03.07

Additional branch balance sheet information

	Net value of encumbered assets
	C0010
Total assets as per balance sheet	

List of encumbered assets

Code of encumbered assets	Type of code of encumbered assets	Description of encumbered assets	Gross value as per balance sheet	Amount subject to prior security interests	Net value of encumbered assets	Description of encumbrance
C0020	C0030	C0040	C0050	C0060	C0070	C0080

List of preferential claims payable from branch available assets

Balance sheet liability	Gross value	Preferential claim	Net amount
C0090	C0100	C0110	C0120

TEMPLATE

Annex 5 to Decree No 1/2022

S.06.02.07
List of assets

Information on positions held

Asset ID Code	Asset ID Code Asset ID	Portfolio	Fund number	Matching portfolio number	Asset held in unit linked and index linked contracts	Asset pledged as collateral	Country of custody	Custodian	Quantity	Par amount	Valuation method
C0040	C0050	C0060	C0070	C0080	C0090	C0100	C0110	C0120	C0130	C0140	C0150

(cont.)

Acquisition value	Total Solvency II amount	Accrued interest	Deposit lodged as security in accordance with Article 162(2)(e)	Confirmation that there are no rights of set off
C0160	C0170	C0180	C0400	C0410

Information on assets

Asset ID Code	Asset ID Code Asset ID	Item Title	Issuer Name	Issuer Code	Type of issuer code	Issuer Sector	Issuer Group	Issuer Group Code	Type of issuer group code	Issuer Country	Currency
C0040	C0050	C0190	C0200	C0210	C0220	C0230	C0240	C0250	C0260	C0270	C0280

(cont.)

CIC	Infrastructure investment	Participation	External rating	Nominated ECAI	Credit quality step	Internal rating	Duration	Unit Solvency II price	Unit percentage of par amount Solvency II price	Maturity date
C0290	C0300	C0310	C0320	C0330	C0340	C0350	C0360	C0370	C0380	C0390

Abbreviation:

ECAI – external credit assessment institution

TEMPLATE

S.23.01.07
Own funds

Basic own funds before deduction for participations in other financial sector as foreseen in article 68 of Delegated Regulation 2015/35

Reconciliation reserve

An amount equal to the value of net deferred tax assets

Deductions

Deductions for participations in financial and credit institutions

Total basic own funds after deductions

Ancillary own funds

Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC

Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC

Other ancillary own funds

Total ancillary own funds

Available and eligible own funds

Total available own funds to meet the SCR

Total available own funds to meet the MCR

Total eligible own funds to meet the SCR

Total eligible own funds to meet the MCR

SCR

MCR

Ratio of Eligible own funds to SCR

Ratio of Eligible own funds to MCR

Reconciliation reserve

Excess of assets over liabilities

Other basic own fund items

	Total	Tier 1 — unrestricted	Tier 1 — restricted	Tier 2	Tier 3
	C0010	C0020	C0030	C0040	C0050
R0130					
R0160					
R0230					
R0290					
R0340					
R0350					
R0390					
R0400					
R0500					
R0510					
R0540					
R0550					
R0580					
R0600					
R0620					
R0640					
C0060					
R0700					
R0730					

Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds

Reconciliation reserve

Expected profits

Expected profits included in future premiums (EPIFP) — Life business

Expected profits included in future premiums (EPIFP) — Non- Life business

Total Expected profits included in future premiums (EPIFP)

R0740				
R0760				
R0770				
R0780				
R0790				

TEMPLATE

Annex 7 to Decree No 1/2022

S.23.03.07

Annual movements on own funds

	Balance b/ fwd	Balance c/ fwd
	C0010	C0060
R0900		
An amount equal to the value of net deferred tax assets		

	Balance b/ fwd	New amount made available	Reduction to amount available	Called up to basic own fund	Balance c/ fwd
	C0010	C0110	C0120	C0130	C0060
Ancillary own funds — movements in the reporting period					
Tier 2					
Tier 3					
Total ancillary own funds					

TEMPLATE

Annex 8 to Decree No 1/2022

S.29.01.07

Excess of Assets over Liabilities

Variation of components of reconciliation reserve — Items reported in ‘Own funds’

Excess of assets over liabilities (Variations of BOF explained by Variation Analysis Templates)

Own shares

Foreseeable dividends, distributions and charges

Other basic own fund items

Restricted own fund items due to ring fencing and matching

Total variation of Reconciliation Reserve

Summary Analysis of Variation of Excess of Assets over Liabilities

Variations due to investments and financial liabilities

Variations due to technical provisions

Variations in capital basic own fund items and other items approved

Variation in Deferred Tax position

Income Tax of the reporting period

Dividend distribution

Other variations in Excess of Assets over Liabilities

	Variation
	C0030
R0130	
R0140	
R0150	
R0160	
R0170	
R0180	
R0190	
R0200	
R0210	
R0220	
R0230	
R0240	
R0250	

TEMPLATE

Annex 9 to Decree No 1/2022

S.01.01.08

Content of the submission

Template Code	Template name		C0010
S.01.02.07	Basic Information — General	R0010	
S.02.01.08	Balance sheet	R0030	
S.05.01.02	Premiums, claims and expenses by line of business	R0110	
S.06.02.07	List of assets	R0140	
S.06.03.01	Collective investment undertakings — look-through approach	R0150	
S.08.01.01	Open derivatives	R0170	
S.08.02.01	Derivatives Transactions	R0180	
S.12.01.02	Life and Health SLT Technical Provisions	R0220	
S.17.01.02	Non-Life Technical Provisions	R0290	
S.23.01.07	Own fund	R0410	
S.28.01.01	Minimum Capital Requirement — Only life or only non-life insurance or reinsurance activity	R0580	
S.28.02.01	Minimum Capital Requirement — Both life and non-life insurance activity	R0590	

Abbreviation:

SLT – health insurance pursued on a similar technical basis to that of life insurance

TEMPLATE

Annex 10 to Decree No 1/2022

S.02.01.08

Balance sheet

Assets

Goodwill
 Deferred acquisition costs
 Intangible assets
 Deferred tax assets
 Pension benefit surplus
 Property, plant & equipment held for own use
 Investments (other than assets held for index-linked and unit-linked contracts)
 Property (other than for own use)
 Holdings in related undertakings, including participations
 Equities
 Equities — listed
 Equities — unlisted
 Bonds
 Government Bonds
 Corporate Bonds
 Structured notes
 Collateralised securities
 Collective Investments Undertakings
 Derivatives
 Deposits other than cash equivalents
 Other investments
 Assets held for index-linked and unit-linked contracts
 Loans and mortgages
 Loans on policies
 Loans and mortgages to individuals
 Other loans and mortgages
 Reinsurance recoverables from:

	Solvency II value
	C0010
R0010	
R0020	
R0030	
R0040	
R0050	
R0060	
R0070	
R0080	
R0090	
R0100	
R0110	
R0120	
R0130	
R0140	
R0150	
R0160	
R0170	
R0180	
R0190	
R0200	
R0210	
R0220	
R0230	
R0240	
R0250	
R0260	
R0270	

Non-life and health similar to non-life
 Non-life excluding health
 Health similar to non-life
 Life and health similar to life, excluding health and index-linked and unit-linked
 Health similar to life
 Life excluding health and index-linked and unit-linked
 Life index-linked and unit-linked
 Deposits to cedants
 Insurance and intermediaries receivables
 Reinsurance receivables
 Receivables (trade, not insurance)
 Cash and cash equivalents
 Any other assets, not elsewhere shown
Total assets

Liabilities

Technical provisions — non-life
 Technical provisions — non-life (excluding health)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — health (similar to non-life)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — life (excluding index-linked and unit-linked)
 Technical provisions — health (similar to life)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — life (excluding health and index-linked and unit-linked)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — index-linked and unit-linked

R0280	
R0290	
R0300	
R0310	
R0320	
R0330	
R0340	
R0350	
R0360	
R0370	
R0380	
R0410	
R0420	
R0500	
	Solvency II value
	C0010
R0510	
R0520	
R0530	
R0540	
R0550	
R0560	
R0570	
R0580	
R0590	
R0600	
R0610	
R0620	
R0630	
R0640	
R0650	
R0660	
R0670	
R0680	
R0690	

Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Other technical provisions
 Contingent liabilities
 Provisions other than technical provisions
 Pension benefit obligations
 Deposits from reinsurers
 Deferred tax liabilities
 Derivatives
 Debts owed to credit institutions
 Financial liabilities other than debts owed to credit institutions
 Insurance & intermediaries payables
 Reinsurance payables
 Payables (trade, not insurance)
 Any other liabilities, not elsewhere shown
Total liabilities
Excess of assets over liabilities

R0700	
R0710	
R0720	
R0730	X
R0740	
R0750	
R0760	
R0770	
R0780	
R0790	
R0800	
R0810	
R0820	
R0830	
R0840	
R0880	
R0900	
R1000	

TEMPLATE

Annex 11 to Decree No 1/2022

SR.01.01.07

Content of the submission

Template Code	Template name	Ring-fenced fund/matching portfolio/remaining part Fund/Portfolio number	
		Z0010	
		Z0020	
			C0010
SR.02.01.07	Balance sheet	R0790	
SR.12.01.01	Life and Health SLT Technical Provisions	R0800	
SR.17.01.01	Non-Life Technical Provisions	R0810	
SR.22.02.01	Projection of future cash flows (Best Estimate — Matching portfolios)	R0820	
SR.22.03.01	Information on the matching adjustment calculation	R0830	
SR.25.01.01	Solvency Capital Requirement — for undertakings on Standard Formula	R0840	
SR.25.02.01	Solvency Capital Requirement — for undertakings using the standard formula and partial internal model	R0850	
SR.25.03.01	Solvency Capital Requirement — for undertakings on Full Internal Models	R0860	
SR.26.01.01	Solvency Capital Requirement — Market risk	R0870	
SR.26.02.01	Solvency Capital Requirement — Counterparty default risk	R0880	
SR.26.03.01	Solvency Capital Requirement — Life underwriting risk	R0890	
SR.26.04.01	Solvency Capital Requirement — Health underwriting risk	R0900	
SR.26.05.01	Solvency Capital Requirement — Non-Life underwriting risk	R0910	
SR.26.06.01	Solvency Capital Requirement — Operational risk	R0920	
SR.26.07.01	Solvency Capital Requirement — Simplifications	R0930	
SR.27.01.01	Solvency Capital Requirement — Non-Life and Health catastrophe risk	R0940	

Abbreviation:

SLT – health insurance pursued on a similar technical basis to that of life insurance

TEMPLATE

Annex 12 to Decree No 1/2022

SR.02.01.07
Balance sheet

Ring-fenced fund or remaining part	Z0020	
Fund number	Z0030	

Assets

- Goodwill
- Deferred acquisition costs
- Intangible assets
- Deferred tax assets
- Pension benefit surplus
- Property, plant & equipment held for own use
- Investments (other than assets held for index-linked and unit-linked contracts)
 - Property (other than for own use)
 - Holdings in related undertakings, including participations
- Equities
 - Equities — listed
 - Equities — unlisted
- Bonds
 - Government Bonds
 - Corporate Bonds
 - Structured notes
 - Collateralised securities
- Collective Investments Undertakings
- Derivatives
- Deposits other than cash equivalents
- Other investments
- Assets held for index-linked and unit-linked contracts
- Loans and mortgages

	Solvency II value	Statutory accounts value
	C0010	C0020
R0010	 	
R0020	 	
R0030		
R0040		
R0050		
R0060		
R0070		
R0080		
R0090		
R0100		
R0110		-----
R0120		-----
R0130		
R0140		-----
R0150		-----
R0160		-----
R0170		
R0180		
R0190		
R0200		
R0210		
R0220		
R0230		-----

Loans on policies
Loans and mortgages to individuals
Other loans and mortgages
Reinsurance recoverables from:
 Non-life and health similar to non-life
 Non-life excluding health
 Health similar to non-life
 Life and health similar to life, excluding health and index-linked and unit-linked
 Health similar to life
 Life excluding health and index-linked and unit-linked
 Life index-linked and unit-linked
Deposits to cedants
Insurance and intermediaries receivables
Reinsurance receivables
Receivables (trade, not insurance)
Cash and cash equivalents
Any other assets, not elsewhere shown
Total assets

Liabilities

Technical provisions — non-life
 Technical provisions — non-life (excluding health)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — health (similar to non-life)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
Technical provisions — life (excluding index-linked and unit-linked)
 Technical provisions — health (similar to life)
 Technical provisions calculated as a whole
 Best Estimate

R0240		
R0250		-----
R0260		-----
R0270		
R0280		
R0290		-----
R0300		-----
R0310		
R0320		-----
R0330		-----
R0340		
R0350		
R0360		
R0370		
R0380		
R0410		
R0420		
R0500		
	Solvency II value	Statutory accounts value
	C0010	C0020
R0510		
R0520		-----
R0530		-----
R0540		-----
R0550		-----
R0560		-----
R0570		-----
R0580		-----
R0590		-----
R0600		-----
R0610		
R0620		-----
R0630		-----

Risk margin
 Technical provisions — life (excluding health and index-linked and unit-linked)
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Technical provisions — index-linked and unit-linked
 Technical provisions calculated as a whole
 Best Estimate
 Risk margin
 Other technical provisions
 Contingent liabilities
 Provisions other than technical provisions
 Pension benefit obligations
 Deposits from reinsurers
 Deferred tax liabilities
 Derivatives
 Debts owed to credit institutions
 Financial liabilities other than debts owed to credit institutions
 Insurance & intermediaries payables
 Reinsurance payables
 Payables (trade, not insurance)
 Any other liabilities, not elsewhere shown
Total liabilities
Excess of assets over liabilities

R0640		
R0650		
R0660		
R0670		
R0680		
R0690		
R0700		
R0710		
R0720		
R0730		
R0740		
R0750		
R0760		
R0770		
R0780		
R0790		
R0800		
R0810		
R0820		
R0830		
R0840		
R0880		
R0900		
R1000		

S.01.01 – Content of the submission

General comments:

This Annex contains instructions in relation to the templates included in Annexes 1 to 12. The first column identifies the items to be reported by identifying the columns and rows as showed in the templates in Annexes 1 to 12.

This Annex relates to annual submission of information for branches of foreign insurance or reinsurance undertakings.

When a special justification is needed the explanation is not to be submitted within the reporting template but shall be part of the dialogue between the branch and Národná banka Slovenska.

	ITEM	INSTRUCTIONS
Z0010	Ring-fenced fund/matching portfolio/remaining part	Identifies whether the reported figures are with regard to a ring-fenced fund ('RFF'), matching adjustment portfolio ('MAP') or to the remaining part. One of the options in the following closed list shall be used: 1 — RFF/MAP 2 — Remaining part
Z0020	Fund/Portfolio number	When item Z0010 = 1, identification number for a ring-fenced fund or matching portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates. When item Z0010 = 2, then report '0'
C0010/R0010	S.01.02 — Basic Information — General	This template shall always be reported. The only option possible is: 1 — Reported
C0010/R0020	S.01.03 — Basic Information — RFF and matching adjustment portfolios	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no RFF or MAP 0 — Not reported other reason (in this case special justification is needed)
C0010/R0030	S.02.01 — Balance sheet	One of the options in the following closed list shall be used: 1 — Reported 6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch 0 — Not reported other reason (in this case special justification is needed)
C0010/R0040	S.02.02 — Assets and liabilities by currency	One of the options in the following closed list shall be used: 1 — Reported 3 — Not due in accordance with instructions of the template 0 — Not reported other reason (in this case special justification is needed)

C0010/R0050	S.02.03 – Additional branch balance sheet information	One of the options in the following closed list shall be used: 1 – Reported 0 – Not reported other reason (in this case special justification is needed)
C0010/R0060	S.03.01 — Off-balance sheet items — general	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no off-balance sheet items 0 — Not reported other reason (in this case special justification is needed)
C0010/R0070	S.03.02 — Off-balance sheet items — List of unlimited guarantees received by the undertaking	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no unlimited guarantees received 0 — Not reported other reason (in this case special justification is needed)
C0010/R0080	S.03.03 — Off-balance sheet items — List of unlimited guarantees provided by the undertaking	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no unlimited guarantees provided 0 — Not reported other reason (in this case special justification is needed)
C0010/R0110	S.05.01 — Premiums, claims and expenses by line of business	One of the options in the following closed list shall be used: 1 — Reported 6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch 0 — Not reported (in this case special justification is needed)
C0010/R0120	S.05.02 — Premiums, claims and expenses by country	One of the options in the following closed list shall be used: 1 — Reported 3 — Not due in accordance with instructions of the template 0 — Not reported (in this case special justification is needed)
C0010/R0140	S.06.02 — List of assets	One of the options in the following closed list shall be used: 1 — Reported 6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch 7 — Not due as no material changes since quarterly submission (this option is only applicable on annual submissions) 0– Not reported (in this case special justification is needed)
C0010/R0150	S.06.03 — Collective investment undertakings — look-through approach	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no Collective investment undertakings 6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch

		<p>7 — Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)</p> <p>0 — Not reported (in this case special justification is needed)</p>
C0010/R0160	S.07.01 — Structured products	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no structured products</p> <p>6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0170	S.08.01 — Open derivatives	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no derivative transactions</p> <p>6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch</p> <p>7 — Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0180	S.08.02 — Derivatives Transactions	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no derivative transactions</p> <p>6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch</p> <p>7 — Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0190	S.09.01 — Income/gains and losses in the period	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0200	S.10.01 — Securities lending and repos	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no Securities lending and repos</p> <p>6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0210	S.11.01 — Assets held as collateral	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no Assets held as collateral</p> <p>6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be</p>

		unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch 0 — Not reported other reason (in this case special justification is needed)
C0010/R0220	S.12.01 — Life and Health SLT Technical Provisions	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no life and health SLT business 6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch 0 — Not reported other reason (in this case special justification is needed)
C0010/R0230	S.12.02 — Life and Health SLT Technical Provisions — by country	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no life and health SLT business 3 — Not due in accordance with instructions of the template 0 — Not reported other reason (in this case special justification is needed)
C0010/R0240	S.13.01 — Projection of future gross cash flows	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no life and health SLT business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0250	S.14.01 — Life obligations analysis	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no life and health SLT business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0260	S.15.01 — Description of the guarantees of variable annuities	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no variable annuities 0 — Not reported other reason (in this case special justification is needed)
C0010/R0270	S.15.02 — Hedging of guarantees of variable annuities	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no variable annuities 0 — Not reported other reason (in this case special justification is needed)
C0010/R0280	S.16.01 — Information on annuities stemming from Non-Life Insurance obligations	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no annuities stemming from Non-Life Insurance obligations 0 — Not reported other reason (in this case special justification is needed)
C0010/R0290	S.17.01 — Non-Life Technical Provisions	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be

		unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch 0 — Not reported other reason (in this case special justification is needed)
C0010/R0300	S.17.02 — Non-Life Technical Provisions — By country	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 3 — Not due in accordance with instructions of the template 0 — Not reported other reason (in this case special justification is needed)
C0010/R0310	S.18.01 — Projection of future cash flows (Best Estimate — Non Life)	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0320	S.19.01 — Non-life insurance claims	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0330	S.20.01 — Development of the distribution of the claims incurred	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0340	S.21.01 — Loss distribution risk profile	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0350	S.21.02 — Underwriting risks non-life	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0360	S.21.03 — Non-life distribution of underwriting risks — by sum insured	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0370	S.22.01 — Impact of long term guarantees measures and transitionals	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no long term guarantees measures ('LTG') measures or transitionals are applied 0 — Not reported other reason (in this case special justification is needed)
C0010/R0380	S.22.04 — Information on the transitional on interest rates calculation	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no such transitional measure is applied

		0 — Not reported other reason (in this case special justification is needed)
C0010/R0390	S.22.05 — Overall calculation of the transitional on technical provisions	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no such transitional measure is applied 0 — Not reported other reason (in this case special justification is needed)
C0010/R0400	S.22.06 — Best estimate subject to volatility adjustment by country and currency	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as volatility adjustment not applied 0 — Not reported (in this case special justification is needed)
C0010/R0410	S.23.01 — Own funds	One of the options in the following closed list shall be used: 1 — Reported 6 — Exempted at the discretion of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch 0 — Not reported (in this case special justification is needed)
C0010/R0430	S.23.03 — Annual movements on own funds	One of the options in the following closed list shall be used: 1 — Reported 0 — Not reported (in this case special justification is needed)
C0010/R0450	S.24.01 — Participations held	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no participations held 0 — Not reported (in this case special justification is needed)
C0010/R0460	S.25.01 — Solvency Capital Requirement — for undertakings on Standard Formula	One of the options in the following closed list shall be used: 1 — Reported as standard formula ('SF') is used 2 — Reported due to Article 112 request 8 — Not reported as use of partial internal model ('PIM') 9 — Not reported as use of full internal model ('IM') 0 — Not reported other reason (in this case special justification is needed)
C0010/R0470)	S.25.02 — Solvency Capital Requirement — for undertakings using the standard formula and partial internal model	One of the options in the following closed list shall be used: 1 — Reported 9 — Not reported as use of full internal model 10 — Not reported as use of standard formula 0 — Not reported other reason (in this case special justification is needed)
C0010/R0480	S.25.03 — Solvency Capital Requirement — for undertakings on Full Internal Models	One of the options in the following closed list shall be used: 1 — Reported 8 — Not reported as use of partial internal model 10 — Not reported as use of standard formula 0 — Not reported other reason (in this case special justification is needed)
C0010/R0500	S.26.01 — Solvency Capital Requirement — Market risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model

		11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)
C0010/R0510	S.26.02 — Solvency Capital Requirement — Counterparty default risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)
C0010/R0520	S.26.03 — Solvency Capital Requirement — Life underwriting risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)
C0010/R0530	S.26.04 — Solvency Capital Requirement — Health underwriting risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)
C0010/R0540	S.26.05 — Solvency Capital Requirement — Non-Life underwriting risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)
C0010/R0550	S.26.06 — Solvency Capital Requirement — Operational risk	One of the options in the following closed list shall be used: 1 — Reported 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)
C0010/R0560	S.26.07 — Solvency Capital Requirement — Simplifications	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no simplified calculations used 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)

C0010/R0570	S.27.01 — Solvency Capital Requirement — Non-Life and Health catastrophe risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 0 — Not reported other reason (in this case special justification is needed)
C0010/R0580	S.28.01 — Minimum Capital Requirement — Only life or only non-life insurance or reinsurance activity	One of the options in the following closed list shall be used: 1— Reported 2 — Not reported as both life and non-life insurance or reinsurance activity 0— Not reported other reason (in this case special justification is needed)
C0010/R0590	S.28.02 — Minimum Capital Requirement — Both life and non-life insurance activity	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as only life or only non-life insurance or reinsurance activity or only reinsurance activity 0 — Not reported other reason (in this case special justification is needed)
C0010/R0600	S.29.01 — Excess of Assets over Liabilities	One of the options in the following closed list shall be used: 1 — Reported 0 — Not reported other reason (in this case special justification is needed)
C0010/R0610	S.29.02 — Excess of Assets over Liabilities — explained by investments and financial liabilities	One of the options in the following closed list shall be used: 1 — Reported 0 — Not reported other reason (in this case special justification is needed)
C0010/R0620	S.29.03 — Excess of Assets over Liabilities — explained by technical provisions	One of the options in the following closed list shall be used: 1 — Reported 0 — Not reported other reason (in this case special justification is needed)
C0010/R0630	S.29.04 — Detailed analysis per period — Technical flows versus Technical provisions	One of the options in the following closed list shall be used: 1 — Reported 0 — Not reported other reason (in this case special justification is needed)
C0010/R0640	S.30.01 — Facultative covers for non-life and life business basic data	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no facultative covers 0 — Not reported other reason (in this case special justification is needed)
C0010/R0650	S.30.02 — Facultative covers for non-life and life business shares data	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no facultative covers 0 — Not reported other reason (in this case special justification is needed)

C0010/R0660	S.30.03 — Outgoing Reinsurance Program basic data	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no reinsurance 0 — Not reported other reason (in this case special justification is needed)
C0010/R0670	S.30.04 — Outgoing Reinsurance Program shares data	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no reinsurance 0 — Not reported other reason (in this case special justification is needed)
C0010/R0680	S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's)	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no reinsurance 0 — Not reported other reason (in this case special justification is needed)
C0010/R0690	S.31.02 — Special Purpose Vehicles	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no Special Purpose Insurance Vehicles 0 — Not reported other reason (in this case special justification is needed)

S.01.02 – Basic information

General comments:

This Annex relates to opening, quarterly and annual submission of information for branches of foreign insurance or reinsurance undertakings.

	ITEM	INSTRUCTIONS
C0010/R0010	Name of foreign insurance or reinsurance undertaking	Legal name of the foreign insurance and reinsurance undertaking. Needs to be consistent over different submissions
C0010/R0020	Country of foreign insurance or reinsurance undertaking	Identify the ISO 3166 code of the country where the foreign insurance or reinsurance undertaking was authorised
C0010/R0030	Name of branch of foreign insurance or reinsurance undertaking	Legal name of the branch of the foreign insurance or reinsurance undertaking. Needs to be consistent over different submissions
C0010/R0040	Country where branch is located	Identify the ISO 3166 code of the country where the branch was authorised
C0010/R0050	Branch identification code	Identification code of the branch, using the following priority: – Legal Entity Identifier (LEI) – Identification code used in the local market, attributed by supervisory authority

C0010/R0070	Language of reporting	Identify the 2 letter code of ISO 639–1 code of the language used in the submission of information
C0010/R0080	Reporting submission date	Identify the ISO 8601 (yyyy–mm–dd) code of the date when the reporting to the supervisory authority is made
C0010/R0090	Reporting reference date	Identify the ISO 8601 (yyyy–mm–dd) code of the date identifying the last day of the reporting period
C0010/R0100	Regular/Ad–hoc submission	Identify if the submission of information relates to regular submission of information or ad–hoc. The following closed list of options shall be used: 1 — Regular reporting 2 — Ad–hoc reporting
C0010/R0110	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used in each report
C0010/R0120	Accounting standards	Identification of the accounting standards used for reporting items in S.02.01, financial statements valuation. The following closed list of options shall be used: 1 — International Financial Reporting Standards (IFRS) 2 — Local generally accepted accounting principles (GAAP)
C0010/R0130	Method of Calculation of the SCR	Identify the method used to calculate the SCR. The following closed list of options shall be used: 1 — Standard formula 2 — Partial internal model 3 — Full internal model
C0010/R0140	Use of undertaking specific parameters	Identify if the undertaking is reporting figures using branch specific parameters. The following closed list of options shall be used: 1 — Use of undertaking specific parameters 2 — No use of undertaking specific parameters
C0010/R0150	Ring–Fenced Funds	Identify if the branch is reporting activity by Ring Fenced Funds (RFF). The following closed list of options shall be used: 1 — Reporting activity by RFF 2 — Not reporting activity by RFF
C0010/R0170	Matching adjustment	Identify if the branch is reporting figures using the matching adjustment. The following closed list of options shall be used: 1 — Use of matching adjustment 2 — No use of matching adjustment
C0010/R0180	Volatility adjustment	Identify if the branch is reporting figures using the volatility adjustment. The following closed list of options shall be used: 1 — Use of volatility adjustment 2 — No use of volatility adjustment
C0010/R0190	Transitional measure on the risk–free interest rate	Identify if the branch is reporting figures using the transitional adjustment to the relevant risk-free interest rate term structure. The following closed list of options shall be used: 1 — Use of transitional measure on the risk–free interest rate 2 — No use of transitional measure on the risk–free interest rate

C0010/R0200	Transitional measure on technical provisions	Identify if the branch is reporting figures using the transitional deduction to technical provisions. The following closed list of options shall be used: 1 — Use of transitional measure on technical provisions 2 — No use of transitional measure on technical provisions
C0010/R0210	Initial submission or re-submission	Identify if it is an initial submission of information or a re-submission of information in relation to a reporting reference date already reported. The following closed list of options shall be used: 1 — Initial submission 2 — Re-submission
C0010/R0220	Type of branch	Identify the type of the reporting branch. The following closed list of options shall be used to identify the activity of the branch: 1 — Branch pursuing both life and non-life insurance activity 2 — Branch pursuing life insurance activity 3 — Branch pursuing non-life insurance activity
C0020/R0230	Article 167	Identify whether Article 167 applies. The following closed list of options shall be used: 1 — Article 167 applies 2 — Article 167 does not apply
C0030/R0240	Name of branch to which Article 167 applies	Name of branch to which Article 167 applies.
C0040/R0240	Country of branch to which Article 167 applies	Identify the ISO 3166 code of the countries of all the branches to which Article 167 applies and which are also registered in the Commercial Register

S.02.01 - Balance sheet

General comments:

This section relates to opening, quarterly and annual submission of information for branches of foreign insurance or reinsurance undertakings.

The ‘Solvency II value’ column (C0010) shall be completed using the valuation principles set out in Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, as amended, and in Solvency 2 Technical Standards and Guidelines.⁹

⁹ Commission Implementing Regulation (EU) 2015/500 of 24 March 2015 laying down implementing technical standards with regard to the procedures to be followed for the supervisory approval of the application of a matching adjustment in accordance with Directive 2009/138/EC of the European Parliament and of the Council. Commission Implementing Regulation (EU) 2015/2011 of 11 November 2015 laying down implementing technical standards with regard to the lists of regional governments and local authorities, exposures to whom are to be treated as exposures to the central government in accordance with Directive 2009/138/EC of the European Parliament and of the Council.

Commission Implementing Regulation (EU) 2015/2016 of 11 November 2015 laying down the implementing technical standards with regard to the equity index for the symmetric adjustment of the standard equity capital charge in accordance with Directive 2009/138/EC of the European Parliament and of the Council.

With regards to the ‘Statutory accounts value’ column (C0020), recognition and valuation methods are the ones used by branches in their statutory accounts in accordance with IFRS. This column is not applicable in template SR.02.01.

The default instruction is that each item shall be reported in the ‘Statutory accounts value’ column, separately.

However, in the ‘Statutory accounts value’ column the dotted rows were introduced in order to enable the reporting of aggregated figures if the split figures are not available.

	ITEM	INSTRUCTIONS
ASSETS		
Z0020	Ring-fenced fund or remaining part	Identifies whether the reported figures are with regard to an RFF or to the remaining part. One of the options in the following closed list shall be used: 1 — RFF 2 — Remaining part
Z0030	Fund number	When item Z0020 = 1, this is a unique number of fund, as attributed by the branch. It shall remain unvarying over time. It shall not be re-used for any other fund. The number shall be used consistently across all templates, where relevant, to identify that fund. When item Z0020 = 2, then report ‘0’
C0020/R0010	Goodwill	Intangible asset that arises as the result of a business combination and that represents the economic value of assets that cannot be individually identified or separately recognised in a business combination.
C0020/R0020	Deferred acquisition costs	Acquisition costs relating to contracts in force at the balance sheet date which are carried forward from one reporting period to subsequent reporting periods, relating to the unexpired periods of risks. In relation to life business, acquisition costs are deferred when it is probable that they will be recovered.
C0010– C0020/R0030	Intangible assets	Intangible assets other than goodwill. An identifiable non-monetary asset without physical substance.
C0010– C0020/R0040	Deferred tax assets	Deferred tax assets are the amounts of income taxes recoverable in future periods in respect of: (a) deductible temporary differences, (b) the carry forward of unused tax losses and/or (c) the carry forward of unused tax credits.
C0010– C0020/R0050	Pension benefit surplus	This is the total of net surplus related to employees' pension scheme.

Commission Implementing Regulation (EU) 2015/2015 of 11 November 2015 laying down implementing technical standards on the procedures for assessing external credit assessments in accordance with Directive 2009/138/EC of the European Parliament and of the Council.

C0010– C0020/R0060	Property, plant & equipment held for own use	Tangible assets which are intended for permanent use and property held by the group for own use. It includes also property for own use under construction.
C0010– C0020/R0070	Investments (other than assets held for index–linked and unit–linked contracts)	This is the total amount of investments, excluding assets held for index–linked and unit–linked contracts.
C0010– C0020/R0080	Property (other than for own use)	Amount of the property, other than for own use. It includes also property under construction other than for own use.
C0010– C0020/R0090	Holdings in related undertakings, including participations	Participations as defined in Article 13(20) and holdings in related undertakings in Article 212(1)(b) of Directive 2009/138/EC. When part of the assets regarding participation and related undertakings refer to unit and index linked contracts, these parts shall be reported in ‘Assets held for index–linked and unit–linked contracts’ in C0010–C0020/R0220.
C0010– C0020/R0100	Equities	This is the total amount of equities, listed and unlisted. With regard to ‘statutory accounts values’ column (C0020), where– the split between listed and unlisted is not available, this item shall reflect the sum.
C0010– C0020/R0110	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. It shall exclude holdings in related undertakings, including participations. With regard to ‘statutory accounts values’ column (C0020), where the split between listed and unlisted is not available, this item shall not be reported.
C0010– C0020/R0120	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. It shall exclude holdings in related undertakings, including participations. With regard to ‘statutory accounts values’ column (C0020), where the split between listed and unlisted is not available, this item shall not be reported.
C0010– C0020/R0130	Bonds	This is the total amount of government bonds, corporate bonds, structured notes and collateralised securities. With regard to ‘Statutory accounts values’ column (C0020) — where the split of bonds is not available, this item shall reflect the sum.
C0010– C0020/R0140	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

		<p>Central Bank, Member States' central government and central banks denominated and funded in the domestic currency of that central government and the central bank, multilateral development banks referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, where the guarantee meets the requirements set out in Article 215 of Delegated Regulation (EU) 2015/35.</p> <p>With regard to 'statutory accounts values' column (C0020), where the split between bonds, structured products and collateralised securities is not available, this item shall not be reported.</p>
C0010– C0020/R0150	Corporate Bonds	<p>Bonds issued by corporations</p> <p>With regard to 'statutory accounts values' column (C0020), where– the split between bonds, structured products and collateralized securities is not available, this item shall not be reported.</p>
C0010– C0020/R0160	Structured notes	<p>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'). Assets under this category are not subject to unbundling.</p> <p>With regard to 'statutory accounts values' column (C0020), where– the split between bonds, structured products and collateralised securities is not available, this item shall not be reported.</p>
C0010– C0020/R0170	Collateralised securities	<p>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').</p> <p>With regard to 'statutory accounts values' column (C0020), where– the split between bonds, structured products and collateralised securities is not available, this item shall not be reported.</p>
C0010– C0020/R0180	Collective Investment undertakings	<p>'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.</p>
C0010– C0020/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> <p>Solvency II value, only if positive, of the derivative as of the reporting date is reported here (in case of negative value, see R0790).</p>
C0010– C0020/R0200	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– C0020/R0210	Other investments	Other investments not covered already within investments reported above.
C0010– C0020/R0220	Assets held for index-linked and unit-linked contracts	Assets held for index-linked and unit-linked contracts (classified in line of business 31 as defined in Annex I of Delegated Regulation (EU) 2015/35).
C0010– C0020/R0230	Loans and mortgages	<p>This is the total amount of loans and mortgages, i.e. financial assets created when group lend funds, either with or without collateral, including cash pools.</p> <p>With regard to 'Statutory accounts values' column (C0020) — where the split of the split of loans & mortgages is not available, this item shall reflect the sum.</p>
C0010– C0020/R0240	Loans on policies	<p>Loans made to policyholders, collateralised on policies (underlying technical provisions).</p> <p>With regard to 'statutory accounts values' column (C0020), where— the split between loans on policies, loans on mortgages to individuals and other loans and mortgages is not available, this item shall not be reported.</p>
C0010– C0020/R0250	Loans and mortgages to individuals	<p>Financial assets created when creditors lend funds to debtors — individuals, with collateral or not, including cash pools.</p> <p>With regard to 'statutory accounts values' column (C0020), where— the split between loans on policies, loans on mortgages to individuals and other loans and mortgages is not available, this item shall not be reported.</p>
C0010– C0020/R0260	Other loans and mortgages	<p>Financial assets created when creditors lend funds to debtors — others, not classifiable in item R0240 or R0250, with collateral or not, including cash pools.</p> <p>With regard to 'statutory accounts values' column (C0020), where— the split between loans on policies, loans on mortgages to individuals and other loans and mortgages is not available, this item shall not be reported.</p>

C0010– C0020/R0270	Reinsurance recoverables from:	This is the total amount of reinsurance recoverables. It corresponds to the amount of reinsurer share of technical provisions, including finite reinsurance ('Finite Re') and SPV.
C0010– C0020/R0280	Non-life and health similar to non-life	Reinsurance recoverables in respect of technical provisions for non-life and health similar to non-life. With regard to 'statutory accounts values' column (C0020), where the split between non-life excluding health and health similar to non-life is not available this item shall reflect the sum.
C0010– C0020/R0290	Non-life excluding health	Reinsurance recoverables in respect of technical provisions for non-life business, excluding technical provisions for health-similar to non-life.
C0010– C0020/R0300	Health similar to non-life	Reinsurance recoverables in respect of technical provisions for health similar to non-life.
C0010– C0020/R0310	Life and health similar to life, excluding health and index-linked and unit-linked	Reinsurance recoverable in respect of technical provisions for life and health similar to life, excluding health and index-linked and unit-linked. With regard to 'statutory accounts values' column (C0020), where the split between life excluding health and index-linked and unit-linked and health similar to life is not available, this item shall reflect the sum.
C0010– C0020/R0320	Health similar to life	Reinsurance recoverables in respect of technical provisions for health-similar to life.
C0010– C0020/R0330	Life excluding health and index-linked and unit-linked	Reinsurance recoverables in respect of technical provisions for life business, excluding technical provisions health-similar to life techniques and technical provisions for index-linked and unit-linked.
C0010– C0020/R0340	Life index-linked and unit-linked	Reinsurance recoverables in respect of technical provisions for life index-linked and unit-linked business.
C0010– C0020/R0350	Deposits to cedants	Deposits relating to reinsurance accepted.
C0010– C0020/R0360	Insurance and intermediaries receivables	Amounts past-due for payment by policyholders, insurers, and other linked to insurance business, that are not included in cash-in flows of technical provisions. It shall include receivables from reinsurance accepted.
C0010– C0020/R0370	Reinsurance receivables	Amounts past-due by reinsurers and linked to reinsurance business that are not included in reinsurance recoverables. It might include: the amounts past due from receivables from reinsurers that relate to settled claims of policyholders or beneficiaries; receivables from reinsurers in relation to other than insurance events or settled insurance claims, for example commissions.

C0010– C0020/R0380	Receivables (trade, not insurance)	Includes amounts receivables from employees or various business partners (not insurance–related), including public entities.
C0010– C0020/R0410	Cash and cash equivalents	Notes and coin 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– C0020/R0420	Any other assets, not elsewhere shown	This is the amount of any other assets not elsewhere already included within balance Sheet items.
C0010– C0020/R0500	Total assets	This is the overall total amount of all assets.
LIABILITIES		
C0010– C0020/R0510	Technical provisions — non–life	Sum of the technical provisions non–life. This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation. With regard to ‘statutory accounts values’ column (C0020), where the split of technical provisions for non –life between non — life (excluding health) and health (similar to non — life) is not possible, this item shall reflect the sum.
C0010– C0020/R0520	Technical provisions — non–life (excluding health)	This is the total amount of technical provisions for non — life business (excluding health). This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.
C0010/R0530	Technical provisions — non–life (excluding health) — technical provisions calculated as a whole	This is the total amount of technical provisions calculated as whole (replicable/hedgeable portfolio) for non — life business (excluding health). This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.
C0010/R0540	Technical provisions — non–life (excluding health) — Best estimate	This is the total amount of best estimate of technical provisions for non — life business (excluding health). Best estimate shall be reported gross of reinsurance.

		This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.
C0010/R0550	Technical provisions — non-life (excluding health) — Risk margin	<p>This is the total amount of risk margin of technical provisions for non — life business (excluding health).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010–C0020/R0560	Technical provisions — health (similar to non-life)	<p>This is the total amount of technical provisions for health (similar to non — life).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0570	Technical provisions — health (similar to non — life) — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for health (similar to non-life).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0580	Technical provisions — health(similar to non — life) — Best estimate	<p>This is the total amount of best estimate of technical provisions for health business (similar to non — life).</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0590	Technical provisions — health (similar to non — life) — Risk margin	<p>This is the total amount of risk margin of technical provisions for health business (similar to non — life).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010–C0020/R0600	Technical provisions — life (excluding index-linked and unit-linked)	<p>Sum of the technical provisions life (excluding index-linked and unit-linked).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split of technical provisions life (excluding index —</p>

		linked and unit — linked) between health (similar to life) and life (excluding health, index– linked and unit — linked) is not possible, this item shall reflect the sum.
C0010– C0020/R0610	Technical provisions — health (similar to life)	<p>This is the total amount of technical provisions for health (similar to life) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0620	Technical provisions — health (similar to life) — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for health (similar to life) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0630	Technical provisions — health (similar to life) — Best estimate	<p>This is the total amount of best estimate of technical provisions for health (similar to life) business.</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0640	Technical provisions — health (similar to life) — Risk margin	<p>This is the total amount of risk margin of technical provisions for health (similar to life) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010– C0020/R0650	Technical provisions — life (excl. health and index–linked and unit–linked)	<p>This is the total amount of technical provisions for life (excluding health and index — linked and unit — linked) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0660	Technical provisions — life (excl. health and index–linked and unit–linked) — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for life (excluding health and index — linked and unit — linked) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>

C0010/R0670	Technical provisions — life (excl. health and index-linked and unit-linked) — Best estimate	<p>This is the total amount of best estimate of technical provisions for life (excluding health and index — linked and unit — linked) business.</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0680	Technical provisions — life (excl. health and index-linked and unit-linked) — Risk margin	<p>This is the total amount of risk margin of technical provisions for life (excluding health and index — linked and unit — linked) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010–C0020/R0690	Technical provisions — index-linked and unit-linked	<p>This is the total amount of technical provisions for index — linked and unit — linked business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0700	Technical provisions — index-linked and unit-linked — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for index — linked and unit — linked business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0710	Technical provisions — index-linked and unit-linked — Best estimate	<p>This is the total amount of best estimate of technical provisions for index — linked and unit — linked business.</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0720	Technical provisions — index-linked and unit-linked — Risk margin	<p>This is the total amount of risk margin of technical provisions for index — linked and unit — linked business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0020/R0730	Other technical provisions	Other technical provisions, as recognised by the group in their statutory accounts, in accordance with the local GAAP or IFRS.

C0010 /R0740	Contingent liabilities	<p>A contingent liability is defined as:</p> <p>a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or</p> <p>b) a present obligation that arises from past events even if:</p> <p>(1) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or</p> <p>(2) the amount of the obligation cannot be measured with sufficient reliability.</p> <p>The amount of contingent liabilities recognised in the balance sheet shall follow the criteria set in Article 11 of the Delegated Regulation (EU) 2015/35.</p>
C0010– C0020/R0750	Provisions other than technical provisions	<p>Liabilities of uncertain timing or amount, excluding the ones reported under ‘Pension benefit obligations’.</p> <p>The provisions are recognised as liabilities (assuming that a reliable estimate can be made) when they represent obligations and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations.</p>
C0010– C0020/R0760	Pension benefit obligations	This is the total net obligations related to employees' pension scheme.
C0010– C0020/R0770	Deposits from reinsurers	Amounts (e.g. cash) received from reinsurer or deducted by the reinsurer according to the reinsurance contract.
C0010– C0020/R0780	Deferred tax liabilities	Deferred tax liabilities are the amounts of income taxes payable in future periods in respect of taxable temporary differences.
C0010– C0020/R0790	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 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> <p>Only derivative liabilities shall be reported on this row (i.e. derivatives with negative values as of the reporting date.) Derivatives assets shall be reported under C0010–C0020/R0190.</p> <p>Groups which do not value derivatives in their Local GAAP do not need to provide a statutory accounts value.</p>
C0010– C0020/R0800	Debts owed to credit institutions	Debts, such as mortgage and loans, owed to credit institutions, excluding bonds held by credit institutions (it is not possible

		for the group to identify all the holders of the bonds that it issues) and subordinated liabilities. It This shall also include bank overdrafts.
C0010– C0020/R0810	Financial liabilities other than debts owed to credit institutions	Financial liabilities including bonds issued by the group (held by credit institutions or not), structured notes issued by the group itself and mortgage and loans due to other entities than credit institutions. Subordinated liabilities shall not be included here.
C0010– C0020/R0820	Insurance and intermediaries payables	Amounts past–due to policyholders, insurers and other business linked to insurance, but that are not technical provisions. Includes amounts past–due to (re)insurance intermediaries (e.g. commissions due to intermediaries but not yet paid by the group). Excludes loans & mortgages due to other insurance companies, if they only relate to financing and are not linked to insurance business (such loans and mortgages shall be reported as financial liabilities). It shall include payables from reinsurance accepted
C0010– C0020/R0830	Reinsurance payables	Amounts payable, past–due to reinsurers (in particular current accounts) other than deposits linked to reinsurance business, that are not included in reinsurance recoverables. Includes payables to reinsurers that relate to ceded premiums.
C0010– C0020/R0840	Payables (trade, not insurance)	This is the total amount trade payables, including amounts due to employees, suppliers, etc. and not insurance–related, parallel to receivables (trade, not insurance) on asset side; includes public entities.
C0010– C0020/R0880	Any other liabilities, not elsewhere shown	This is the total of any other liabilities, not elsewhere already included in other Balance Sheet items.
C0010– C0020/R0900	Total liabilities	This is the overall total amount of all liabilities
C0010/R1000	Excess of assets over liabilities	This is the total of group's excess of assets over liabilities, valued in accordance with Solvency II valuation basis. Value of the assets minus liabilities.
C0020/R1000	Excess of assets over liabilities (statutory accounts value)	This is the total of excess of assets over liabilities of statutory accounts value column.

S.02.03 — Additional branch balance sheet information

General comments:

This Annex relates to annual submission of information for branches of foreign insurance or reinsurance undertakings.

	ITEM	INSTRUCTIONS
List of encumbered assets		
C0010	Total assets as per balance sheet – net value of encumbered assets	Total amount of the assets reported as available for the branch.
C0020	Code of encumbered assets	Asset ID code using the following priority: — ISO 6166 code of ISIN when available — Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the branch, when the options above are not available, and must be consistent over time
C0030	Type of code of encumbered assets	Type of ID Code used for the ‘Asset ID Code’ item. One of the options in the following closed list shall be used: 1 — ISO 6166 for ISIN 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 by the undertaking
C0040	Description of encumbered assets	Asset description. This cell is to be filled in for each encumbered asset
C0050	Gross value as per balance sheet	Gross value of the asset that can be attributed to the branch. This cell is to be filled in for each encumbered asset
C0060	Amount subject to prior security interests	Value of asset subject to prior security interests. This cell is to be filled in for each encumbered asset
C0070	Net value of encumbered assets	Net value of the branch’s reported available asset. This cell is to be filled in for each encumbered asset
C0080	Description of encumbrance	Description of encumbrance

List of preferential claims payable from branch available assets

C0090	Balance sheet liability	Description of balance sheet liability
C0100	Gross value	Gross value of liability. This cell should list each liability included in 'other creditors' in the balance, whether there is a preferential claim or not. In the case where there is no preferential claim the gross value will equal the net value.

C0110	Preferential claim	Amount of preferential claim related to the liability. This cell should list each liability included in 'other creditors' in the balance sheet, whether there is a preferential claim or not. Where there is no preferential claim the value will be 0. Preferential claims should only be included where they are payable from branch available assets in priority to insurance claims.
C0120	Net amount	Net value of liability taking into account preferential claims. This cell should list each liability included in 'other creditors' in the balance sheet, whether there is a preferential claim or not. Where there is no preferential claim the net value will equal the gross value.

S.06.02 — List of assets

General comments:

This section relates to quarterly and annual submission of information for branches of foreign insurance or reinsurance undertakings.

The asset categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to Complementary Identification Code ('CIC') refer to Annex VI — CIC table of this Regulation.

This template shall reflect the list of all assets included in the Balance-sheet classifiable as asset categories 0 to 9 of Annex IV — Assets Categories of this Regulation. In particular in case of securities lending and repurchase agreements the underlying securities that are kept in the Balance-sheet shall be reported in this template.

This template contains an item-by-item list of assets held directly by the undertaking (i.e. not on a look-through basis), classifiable as asset categories 0 to 9 (in case of unit-linked and index-linked product managed by the (re)insurance undertaking, the assets to be reported are also only the ones covered by asset categories 0 to 9, e.g. recoverables and liabilities related to these products shall not be reported), with the following exceptions:

- a) Cash shall be reported in one row per currency, for each combination of items C0060, C0070, C0080 and C0090,
- b) Transferable deposits (cash equivalents) and other deposits with maturity of less than one year shall be reported in one row per pair of bank and currency, for each combination of items C0060, C0070, C0080, C0090 and C0290,
- c) Mortgages and loans to individuals, including loans on policies, shall be reported in two rows, one row regarding loans to administrative, management and supervisory body, for each combination of items C0060, C0070, C0080, C0090 and C0290 and another regarding loans to other natural persons, for each combination of items C0060, C0070, C0080, C0090 and C0290,
- d) Deposits to cedants shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090,
- e) Plant and equipment for the own use of the undertaking shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090.

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

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

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

The information regarding the external rating (C0320) and nominated External Credit Assessment Institutions ('ECAI') (C0330) may be limited (not reported) in the following circumstances:

- a) through a decision of the national supervisory authority where the submission of that information would be unduly burdensome in relation to the nature, scale and complexity of the risks inherent in the business of the branch;
- b) through a decision of the national supervisory authority in the cases where the insurance and reinsurance undertakings have in place outsourcing arrangements in the area of investments that lead to this specific information not being available directly to the branch.

Information on positions held

	ITEM	INSTRUCTIONS
C0040	Asset ID Code	<p>Asset ID code 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, when the options above 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>
C0050	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> <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 by the undertaking <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>
C0060	Portfolio	<p>Distinction between life, non-life, shareholder's funds, other internal funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Life 2 — Non-life 3 — Ring fenced funds 4 — Other internal funds 5 — Shareholders' funds 6 — General <p>The split is not mandatory, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split 'general' shall be used.</p>
C0070	Fund number	<p>Applicable to assets held in ring fenced funds or other internal funds (defined according to national markets).</p> <p>Number which is attributed by the undertaking, corresponding to the unique number assigned to each fund. This number has to be consistent</p>

		over time and shall be used to identify the funds in other templates. It shall not be re-used for a different fund.
C0080	Matching portfolio number	Number which is attributed by the undertaking, corresponding to the unique number assigned to each matching adjustment portfolio as prescribed in Article 77b(1)(a) of Directive 2009/138/EC. This number has to be consistent over time and shall be used to identify the matching adjustment portfolio in other templates. It shall not be re-used for a different matching adjustment portfolio.
C0090	Asset held in unit linked and index linked contracts	Identify the assets that are held by unit linked and index linked contracts. One of the options in the following closed list shall be used: 1 — Unit-linked or index-linked 2 — Neither unit-linked nor index-linked
C0100	Asset pledged as collateral	Identify assets kept in the undertaking's balance-sheet that are pledged as collateral. 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: 1 — Assets in the balance sheet that are collateral pledged 2 — Collateral for reinsurance accepted 3 — Collateral for securities borrowed 4 — Repos 9 — Not collateral
C0110	Country of custody	ISO 3166-1 alpha-2 code of the country where branch 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. In case of the same asset being held in custody in more than one country, each asset shall be reported separately in as many rows as needed in order to properly identify all countries of custody. This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 71, CIC 75 and for CIC 95 — Plant and equipment (for own use) for the same reason. Regarding CIC Category 9, excluding CIC 95 — Plant and equipment (for own use), the issuer country is assessed by the address of the property.
C0120	Custodian	Name of the financial institution that is the custodian. In case of the same asset being held in custody in more than one custodian, each asset shall be reported separately in as many rows as needed in order to properly identify all custodians. When available, this item corresponds to the entity name in the LEI database. When this is not available it corresponds to the legal name. This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 71, CIC 75 and for CIC category 9 — Property.
C0130	Quantity	Number of assets, for relevant assets. This item shall not be reported if item Par amount (C0140) is reported.
C0140	Par amount	Amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for CIC = 72, 73, 74, 75 and 79 if applicable.

		This item shall not be reported if item Quantity (C0130) is reported.
C0150	Valuation method	Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used: 1 — quoted market price in active markets for the same assets 2 — quoted market price in active markets for similar assets 3 — alternative valuation methods 4 — adjusted equity methods (applicable for the valuation of participations) 5 — IFRS equity methods (applicable for the valuation of participations) 6 — Market valuation according to Article 9(4) of Delegated Regulation (EU) 2015/35
C0160	Acquisition value	Total acquisition value for assets held, clean value without accrued interest. Not applicable to CIC categories 7 and 8.
C0170	Total Solvency II amount	Value calculated as defined by Article 75 of the Directive 2009/138/EC. The following shall be considered: —Corresponds to the multiplication of ‘Par amount’ by ‘Unit percentage of par amount Solvency II price’ plus ‘Accrued interest’, for assets where the first two items are relevant, —Corresponds to the multiplication of ‘Quantity’ by ‘Unit Solvency II price’, for assets where these two items are relevant, —For assets classifiable under asset categories 7, 8 and 9, this shall indicate the Solvency II value of the asset.
C0180	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities. Note that this value is also part of item Total Solvency II amount.
C0400	Deposit lodged as security in accordance with Article 162(2)(e)	Indicate whether the assets relate to a deposit lodged as security in accordance with Article 162(2)(e) of Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II). One of the options in the following closed list shall be used: 1 – Deposit lodged 2 – Not in deposit lodged
C0410	Confirmation that there are no rights of set off	Indicate whether assets are subject to any rights of set off. One of the options in the following closed list shall be used: 1 – No rights of set off 2 – Rights of set off

Information on assets

	ITEM	INSTRUCTION
C0040	Asset ID Code	Asset ID code using the following priority: —ISO 6166 code of ISIN when available —Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) —Code attributed by the undertaking, when the options above are not available. This code must be unique and kept consistent over time. 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’
C0050	Asset ID Code Type	Type of ID Code used for the ‘Asset ID Code’ item. One of the options in the following closed list shall be used: 1 — ISO 6166 for ISIN code

		<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 the undertaking</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>
C0190	Item Title	<p>Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the undertaking.</p> <p>The following shall be considered:</p> <p>—Regarding CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons, 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.</p>
C0200	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>The following shall be considered:</p> <p>—Regarding CIC category 4 — Collective Investments Undertakings, the issuer name is the name of the fund manager,</p> <p>—Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity,</p> <p>—Regarding CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons, 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,</p> <p>—Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons 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>
C0210	Issuer Code	<p>Identification of the issuer code using the Legal Entity Identifier (LEI) if available.</p> <p>If none is 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,</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 8 — Mortgages and Loans, other than mortgage and loans to natural persons 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 category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p>
C0220	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 category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0230	Issuer Sector	<p>Identify the economic sector of issuer based on the latest version of the Statistical classification of economic activities in the European Community (‘NACE’) code (as published in an EC Regulation). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘A’ or ‘A0111’ would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. ‘K6411’).</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 8 — Mortgages and Loans, other than mortgage and loans to natural persons 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 category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p>
C0240	Issuer Group	<p>Name of issuer’s ultimate parent entity. For collective investment undertakings the group relation relates to the fund manager.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>The following shall be considered:</p> <p>—Regarding CIC category 4 — Collective Investments Undertakings, the group relation relates to the fund manager,</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 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower,</p> <p>—This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons)</p> <p>—This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0250	Issuer Group Code	<p>Issuer group’s identification using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available, this item shall not be reported.</p> <p>The following shall be considered:</p> <p>—Regarding CIC category 4 — Collective Investments Undertakings, the group relation relates to the fund manager,</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 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower,</p> <p>—This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons)</p> <p>—This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0260	Type of issuer group code	<p>Identification of the code used for the ‘Issuer Group 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 category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0270	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 is relative to the fund manager,</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 8 — Mortgages and Loans, other than mortgage and loans to natural persons 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 category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>One of the options shall be used:</p> <p>— ISO 3166–1 alpha–2 code</p> <p>— XA: Supranational issuers</p> <p>— EU: European Union Institutions</p>
C0280	Currency	<p>Identify the 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 8 — Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 75 and for CIC 95 Plant and equipment (for own use) for the same reason,</p> <p>—Regarding CIC Category 9, excluding CIC 95 Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.</p>
C0290	CIC	<p>Complementary Identification Code used to classify assets, as set out in Annex VI — CIC Table of this Regulation. 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>
C0300	Infrastructure investment	<p>Identify if the asset is an infrastructure investment.</p> <p>Infrastructure investment is defined as investments in or loans to utilities such as toll roads, bridges, tunnels, ports and airports, oil and gas distribution, electricity distribution and social infrastructure such as healthcare and educational facilities.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Not an infrastructure investment</p> <p>2 — Government Guarantee: where there is an explicit government guarantee</p>

		<p>3 — Government Supported including Public Finance initiative: where there is a government policy or public finance initiatives to promote or support the sector</p> <p>4 — Supranational Guarantee/Supported: where there is an explicit supranational guarantee or support</p> <p>9 — Other: Other infrastructure loans or investments, not classified under the above categories</p>
C0310	Holdings in related undertakings, including participations	<p>Only applicable to asset categories 3 and 4.</p> <p>Identify if an equity and other share is a participation. One of the options in the following closed list shall be used:</p> <p>1 — Not a participation</p> <p>2 — Is a participation</p>
C0320	External rating	<p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).</p> <p>This item is not applicable to assets for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.</p>
C0330	Nominated ECAI	<p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Identify the credit assessment institution (ECAI) giving the external rating, by using the name of the ECAI as published at ESMA website.</p> <p>This item shall be reported when External rating (C0320) is reported.</p>
C0340	Credit quality step	<p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Identify the credit quality step attributed to the asset, as defined by Article 109a(1) of Directive 2009/138/EC.</p> <p>The credit quality step shall in particular reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula. This item is not applicable to assets for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.</p> <p>One of the options in the following closed list shall be used:</p> <p>0 — Credit quality step 0</p> <p>1 — Credit quality step 1</p> <p>2 — Credit quality step 2</p> <p>3 — Credit quality step 3</p> <p>4 — Credit quality step 4</p> <p>5 — Credit quality step 5</p> <p>6 — Credit quality step 6</p> <p>9 — No rating available</p>
C0350	Internal rating	<p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Internal rating of assets for undertakings using an internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.</p>
C0360	Duration	<p>Only applies to CIC categories 1, 2, 4 (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5 and 6.</p> <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. The duration shall be calculated based on economic value.</p>

C0370	Unit Solvency II price	Amount in reporting currency for the asset, if relevant. This item shall be reported if a 'quantity' (C0130) has been provided in the first part of the template ('Information on positions held'). This item shall not be reported if item Unit percentage of par amount Solvency II price (C0380) is reported.
C0380	Unit percentage of par amount Solvency II price	Amount in percentage of par value, clean price without accrued interest, for the asset, if relevant. This item shall be reported if a 'par amount' information (C0140) has been provided in the first part of the template ('Information on positions held'). This item shall not be reported if item Unit Solvency II price (C0370) is reported.
C0390	Maturity date	Only applicable for CIC categories 1, 2, 5, 6, and 8, CIC 74 and CIC 79. Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date. It corresponds always to the maturity date, even for callable securities. The following shall be considered: —For perpetual securities use '9999-12-31' —For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported.

S.23.01. Own Funds

General comments:

This section relates to opening, quarterly and annual submission for branches of foreign insurance or reinsurance undertakings.

	ITEM	INSTRUCTIONS
Basic own funds before deduction for participations in other financial sector		
R0130/C0010	Reconciliation reserve — total	The total reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to Article 75 of Directive 2009/138/EC.
R0130/C0020	Reconciliation reserve — tier 1 unrestricted	The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to Directive 2009/138/EC.
R0160/C0010	An amount equal to the value of net deferred tax assets — total	This is the total amount of net deferred tax assets of the undertaking.
R0160/C0050	An amount equal to the value of net deferred tax assets — tier 3	This is the amount of net deferred tax assets of the undertaking that meet the tier 3 classification criteria.
Deductions		
R0230/C0010	Deduction for participations in financial and credit institutions — total	This is the total deduction for participations in financial and credit institutions in accordance with Article 68 of Delegated Regulation (EU) 2015/35.

R0230/C0020	Deduction for participations in financial and credit institutions — tier 1 unrestricted	This is the amount of the deduction for participations in financial and credit institutions that are deducted from tier 1 unrestricted in accordance with Article 68 of Delegated Regulation (EU) 2015/35.
R0230/C0030	Deduction for participations in financial and credit institutions — tier 1 restricted	This is the amount of the deduction for participations in financial and credit institutions that are deducted from tier 1 restricted in accordance with Article 68 of Delegated Regulation (EU) 2015/35.
R0230/C0040	Deduction for participations in financial and credit institutions — tier 2	This is the amount of the deduction for participations in financial and credit institutions that are deducted from tier 2 in accordance with Article 68 of Delegated Regulation (EU) 2015/35.
Total basic own funds after deductions		
R0290/C0010	Total basic own funds after deductions	This is the total amount of basic own fund items after deductions.
R0290/C0020	Total basic own funds after deductions — tier 1 unrestricted	This is the amount of basic own fund items after deductions that meet the criteria for Tier 1 unrestricted items.
R0290/C0030	Total basic own funds after deductions — tier 1 restricted	This is the amount of basic own fund items after adjustments that meet the criteria for Tier 1 restricted items.
R0290/C0040	Total basic own funds after deductions — tier 2	This is the amount of basic own fund items after adjustments that meet the criteria for Tier 2.
R0290/C0050	Total basic own funds after deductions — tier 3	This is the amount of basic own fund items after adjustments that meet the criteria for Tier 3.
Ancillary own funds		
R0340/C0010	Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC– total	This is the total amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC.
R0340/C0040	Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC– tier 2	This is the amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC that meet the criteria for Tier 2.
R0350/C0010	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC– total	This is the total amount of letters of credit and guarantees that satisfy criteria for Tier 2 or Tier 3, other than those that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC.
R0350/C0040	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC — tier 2	This is the amount of letters of credit and guarantees that meet the criteria for Tier 2, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC.
R0350/C0050	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC– tier 3	This is the amount of letters of credit and guarantees that meet the criteria for Tier 3, other than those which are held in trust for the benefit of insurance creditors by

		an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC.
R0390/C0010	Other ancillary own funds — total	This is the total amount of other ancillary own funds.
R0390/C0040	Other ancillary own funds — tier 2	This is the amount of other ancillary own funds that meet criteria for Tier 2.
R0390/C0050	Other ancillary own funds — tier 3	This is the amount of other ancillary own funds that meet criteria for Tier 3.
R0400/C0010	Total ancillary own funds	This is the total amount of ancillary own fund items.
R0400/C0040	Total ancillary own funds tier 2	This is the amount of ancillary own fund items that meet the criteria for Tier 2.
R0400/C0050	Total ancillary own funds — tier 3	This is the amount of ancillary own fund items that meet the criteria for Tier 3.
Available and eligible own funds		
R0500/C0010	Total available own funds to meet the SCR	This is the sum of all basic own fund items and ancillary own fund items that meet the tier 1, tier 2 and tier 3 criteria and that are therefore available to meet the SCR.
R0500/C0020	Total available own funds to meet the SCR — tier 1 unrestricted	This the sum of all basic own fund items that meet the criteria to be included in Tier 1 unrestricted items and that are therefore available to meet the SCR.
R0500/C0030	Total available own funds to meet the SCR — tier 1 restricted	This the sum of all basic own fund items that meet the criteria to be included in Tier 1 restricted items and that are therefore available to meet the SCR.
R0500/C0040	Total available own funds to meet the SCR — tier 2	This is the sum of all basic own fund items, after adjustments, and ancillary own fund items that meet the criteria to be included in Tier 2 and that are therefore available to meet the SCR.
R0500/C0050	Total available own funds to meet the SCR — tier 3	This is the sum of all basic own fund items, after adjustments, and ancillary own fund items that meet the criteria to be included in Tier 3 and that are therefore available to meet the SCR.
R0510/C0010	Total available own funds to meet the MCR	This is the sum of all basic own fund items, after adjustments, that meet the tier 1 and tier 2 criteria and that are therefore available to meet the MCR.
R0510/C0020	Total available own funds to meet the MCR — tier 1 unrestricted	This is the sum of all basic own fund items, after adjustments, that meet the criteria to be included in Tier 1 unrestricted items and that are therefore available to meet the MCR.
R0510/C0030	Total available own funds to meet the MCR — tier 1 restricted	This is the sum of all basic own fund items, after adjustments, that meet the criteria to be included in Tier 1 restricted items and that are therefore available to meet the MCR.
R0510/C0040	Total available own funds to meet the MCR — tier 2	This is the sum of all basic own fund items, after adjustments, that meet the criteria to be included in Tier 2 and that are therefore available to meet the MCR.
R0540/C0010	Total eligible own funds to meet the SCR	This is the total amount of available own funds that are eligible to cover the SCR.

R0540/C0020	Total eligible own funds to meet the SCR — tier 1 unrestricted	This is the amount of unrestricted Tier 1 own fund items that are eligible to meet the SCR.
R0540/C0030	Total eligible own funds to meet the SCR — tier 1 restricted	This is the amount of restricted Tier 1 own fund items that are eligible to meet the SCR.
R0540/C0040	Total eligible own funds to meet the SCR — tier 2	This is the amount of Tier 2 own fund items that are eligible to meet the SCR.
R0540/C0050	Total eligible own funds to meet the SCR — tier 3	This is the amount of Tier 3 own fund items that are eligible to meet the SCR.
R0550/C0010	Total eligible own funds to meet the MCR	This is the total amount of own fund items that are eligible to meet the MCR.
R0550/C0020	Total eligible own funds to meet the MCR — tier 1 unrestricted	This is the amount of unrestricted Tier 1 own fund items that are eligible to meet the MCR.
R0550/C0030	Total eligible own funds to meet the MCR — tier 1 restricted	This is the amount of restricted Tier 1 own fund items that are eligible to meet the MCR.
R0550/C0040	Total eligible own funds to meet the MCR — tier 2	This is the amount of Tier 2 basic own fund items that are eligible to meet the MCR.
R0580/C0010	SCR	This is the total SCR of the undertaking as a whole and shall correspond to the SCR reported on the relevant SCR template. For quarterly reporting this is the latest SCR to be calculated and reported in accordance with Articles 103 to 127 of Directive 2009/138/EC, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on.
R0600/C0010	MCR	This is the MCR of the undertaking and shall correspond to the total MCR reported in the relevant MCR template.
R0620/C0010	Ratio of eligible own funds to SCR	This is the solvency ratio calculated as the total eligible own funds to meet the SCR divided by the SCR amount.
R0640/C0010	Ratio of eligible own funds to MCR	This is the MCR ratio calculated as the total of eligible own funds to meet the MCR divided by the MCR amount.
Reconciliation Reserve		
R0700/C0060	Excess of assets over liabilities	This is the excess of assets over liabilities as reported in the Solvency 2 balance sheet.
R0730/C0060	Other basic own fund items	These are the basic own fund items included in points (a)(i) to (v) of Article 69, Article 72(a) and Article 76(a), as well as those basic own fund items approved by the supervisory authority in accordance with Article 79 of the Delegated Regulation (EU) 2015/35.
R0740/C0060	Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds	This is the total amount of the adjustment to the reconciliation reserve due to the existence of restricted own fund items in respect of ring-fenced funds and matching portfolios.
R0760/C0060	Reconciliation reserve — total	This the reconciliation reserve of the undertaking, before deduction for participations in other financial

		sector as foreseen in Article 68 of Delegated Regulation (EU) 2015/35.
R0770/C0060	Expected profits included in future premiums (EPIFP) — Life business	The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums ('EPIFP'). This cell represents that amount for the life business of the undertaking.
R0780/C0060	Expected profits included in future premiums (EPIFP) — Non-life business	The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums (EPIFP). This cell represents that amount for the non-life business of the undertaking.
R0790/C0060	Total Expected profits included in future premiums (EPIFP)	This is the total amount calculated as expected profits included in future premiums.

S.23.03 Annual movements on own funds

General comments:

This section relates to annual submission for branches of foreign insurance or reinsurance undertakings.

	ITEM	INSTRUCTIONS
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An amount equal to the value of deferred tax assets

R0900/C0010	An amount equal to the value of net deferred tax assets –Balance brought forward	This is the balance of an amount equal to the value of deferred tax assets brought forward from the previous reporting period.
R0900/C0060	An amount equal to the value of net deferred tax assets –Balance carried forward	This is the balance of an amount equal to the value of deferred tax assets carried forward to the next reporting period.

Ancillary own funds — movements in the reporting period

R1110/C0010	Ancillary own funds –Tier 2 — balance brought forward	This is the balance of Tier 2 ancillary own funds brought forward from the previous reporting period.
R1110/C0110	Ancillary own funds –Tier 2 — new amount made available	This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period.
R1110/C0120	Ancillary own funds –Tier 2 — reduction to amount available	This is the reduction to the amount available Tier 2 ancillary own funds over the reporting period.
R1110/C0130	Ancillary own funds –Tier 2 — called up to basic own fund	This is the amount of Tier 2 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1110/C0060	Ancillary own funds –Tier 2 — balance carried forward	This is the balance of Tier 2 ancillary own funds carried forward to the next reporting period.
R1120/C0010	Ancillary own funds –Tier 3 — balance brought forward	This is the balance of Tier 3 ancillary own funds brought forward from the previous reporting period.
R1120/C0110	Ancillary own funds –Tier 3– new amount made available	This is the new amount of Tier 3 ancillary own funds to be made available over the reporting period.

R1120/C0120	Ancillary own funds –Tier 3 — reduction to amount available	This is the reduction to the amount available Tier 3 ancillary own funds over the reporting period.
R1120/C0130	Ancillary own funds –Tier 3 — called up to basic own fund	This is the amount of Tier 3 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1120/C0060	Ancillary own funds –Tier 3— balance carried forward	This is the balance of Tier 3 ancillary own funds carried forward to the next reporting period.
R1200/C0010	Total ancillary own funds — balance brought forward	This is the balance of total ancillary own funds brought forward from the previous reporting period.
R1200/C0110	Total ancillary own funds — new amount made available	This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period.
R1200/C0120	Total ancillary own funds — reduction to amount available	This is the reduction to the amount available total ancillary own funds over the reporting period.
R1200/C0130	Total ancillary own funds — called up to basic own fund	This is the amount of total ancillary own funds that are called up to a basic own fund item over the reporting period.
R1200/C0060	Total ancillary own funds — balance carried forward	This is the balance of total ancillary own funds carried forward to the next reporting period.

S.29.01 – Excess of Assets over Liabilities

General comments:

This section relates to annual submission of information for branches of foreign insurance or reinsurance undertakings.

This template explains the variation of Excess of Assets over Liabilities by reconciling the different sources of movements (please see the five main sources in b) below). In these templates, creation of value needs to be reported (such as income from investments).

The content of this template covers:

- a) A presentation of all variations in Basic Own fund items during the reporting period. It isolates the variation of the Excess of Assets over Liabilities as part of this total variation. This first analysis is entirely performed based on information also reported in template S.23.01 (year N and N–1).

- b) A summary of the 5 main sources affecting the variation of the Excess of Assets over Liabilities between the prior and the last reporting periods (cells C0030/R0190 to C0030/R0250):
 - The variation related to investments and financial liabilities — detailed in template S.29.02,
 - The variation related to technical provisions — detailed in templates S.29.03 and S.29.04,
 - The variation of ‘pure’ capital items, which is not directly influenced by the business carried on (e.g., variations in ordinary shares numbers and values); these variations are analysed in detail within template S.23.03;
 - Other main variations linked to tax and dividend distribution, namely:
 - Variation in Deferred Tax position
 - Income Tax of the reporting period
 - Dividend distribution
 - Other variations not explained elsewhere.

	ITEM	INSTRUCTIONS
C0030/R0130	Excess of assets over liabilities (Variations of Basic Own Funds explained by Variation Analysis Templates)	Variation of excess of assets over liabilities. This item is further assessed in rows R0190 to R0250 and then in templates S.29.02 to S.29.04. Excess of assets over liabilities shall be considered before deductions for Participations in financial and credit institutions.
C0030/R0140	Own shares	Variation of own shares included as assets on the balance sheet.
C0030/R0150	Foreseeable dividends, distributions and charges	Variation of foreseeable dividends, distributions and charges.
C0030/R0160	Other basic own fund items	Variation of other basic own fund items.
C0030/R0170	Restricted own fund items due to ring fencing and matching	Variation of restricted own fund items due to ring fencing and matching.
C0030/R0180	Total variation of Reconciliation Reserve	Total variation of Reconciliation Reserve.
C0030/R0190	Variations due to investments and financial liabilities	Variations in the Excess of assets over liabilities explained by variations in investments and financial liabilities (for instance variations in value in the period, financial revenues, etc.)
C0030/R0200	Variations due to technical provisions	Variations in the Excess of assets over liabilities explained by variations in technical provisions (for instance provision reversals or new earned premiums, etc.).
C0030/R0210	Variations in capital basic own fund items and other items approved	This amount explains the part of the variation of Excess of Assets over Liabilities due to movements in 'pure' capital items, such as Ordinary share capital (gross of own shares), Preference shares, Surplus funds.
C0030/R0220	Variations in Deferred Tax position	Variations in the Excess of assets over liabilities explained by variation of deferred tax assets and deferred tax liabilities
C0030/R0230	Income tax of the reporting period	Amount of corporate tax of the reporting period, as stated in the financial statements of the reporting period.
C0030/R0240	Dividend distribution	Amount of dividend distributed during the reporting period, as stated in the financial statements of the reporting period.
C0030/R0250	Other variations in Excess of Assets over Liabilities	The remaining variations in the excess of assets over liabilities.

TEMPLATE

Annex 14 to Decree No 1/2022

Sii (ZME) 13-99

Report on all facts to be notified under the Insurance Act

1. Basic information about the branch

Data item		Row no	Value
a		b	1
Name		1	
Registered office	Street name and number	2	
	Postal code	3	
	Municipality	4	
	Company registration number (IČO)	5	
	Legal Entity Identifier (LEI)	6	
Correspondence address	Street name and number	7	
	Postal code	8	
	Town/city	9	
Contact person	First name(s) and family name	10	
	Position	11	
	Telephone number	12	
	Fax number	13	
	Email address	14	
AML compliance officer	First name(s) and family name	15	
	Telephone number	16	
	Fax number	17	
	Email address	18	
Name of ultimate parent undertaking		19	

2. Changes in facts under the Insurance Act

Row no	Subject matter of change	Description of information reported	Adoption date of decision on change	Effective date of change
a	1	2	3	4

**Instructions for producing the report on all facts to be notified
under the Insurance Act – Sii (ZME) 13-99**

1. The report is to contain the information specified in Section 12(6), Section 25(8), Section 40(5), Section 48(9), Section 68(1), Section 74 and Section 76 of the Insurance Act, unless otherwise reported to Národná banka Slovenska, for example in the own risk and solvency assessment report.
2. In the cell '**LEI**', enter the Legal Entity Identifier, if assigned.
3. In the cell '**Name of ultimate parent undertaking**', enter the name of the legal person which exercises control over the foreign insurance or reinsurance undertaking pursuant to Section 5(g) of the Insurance Act and over which no other legal person exercises control pursuant to Section 5(g) of the Insurance Act.
4. In the cell '**Subject matter of change**', enter the Insurance Act provision under which the branch is required to inform Národná banka Slovenska of the change in question.
5. In the cell '**Description of information reported**', enter the information that the branch is reporting to Národná banka Slovenska. If the text of the information reported is longer than **250** characters, enter only an abbreviated description supplementing the information contained in the cell 'Subject matter of change', and annex the full text of the information to the report in a standard readable format (for example, .doc, .xls, or .pdf). If the change reported is an amendment to the articles of association, an electronic version of the full text of the articles of association is also to be annexed to the report. If the change is a change to the organisational structure, a chart of the new organisational structure, including its lower levels in Slovakia and other countries, is also to be annexed to the report. The reported changes indicated in the documents annexed to the report are to be visually highlighted.
6. In the cell '**Adoption date of decision**', enter the date on which the notified information was approved.

TEMPLATE

Annex 15 to Decree No 1/2022

Sii (ZME) 14-99

Report on persons who run the branch or are responsible for other key functions

1. Information on a change in the persons who run the branch or are responsible for other key functions

Row no	Description of facts reported	Information about position or function					
		Description of position or function	Description of decision-making powers or responsibilities	Executive position or function (Y/N)	Other important information	Date of appointment	Period of appointment if limited
a	1	2	3	4	5	6	7

Information on the person(s) concerned											
First name(s) and family name	Replacement of person owing to non-compliance with fit and proper requirements Y/N	Indication of reason for non-compliance with fit and proper requirements	Street name	Street number	Postal code	Municipality	Country code	Telephone number	Date of birth	Place of birth	Nationality
8	9	10	11	12	13	14	15	16	17	18	19

2. Information on all persons who run the branch or are responsible for other key functions

Row no	First name(s) and family name	Date of birth	Telephone number	Position/function title	Date of appointment	End date of position/function
a	1	2	3	4	5	6

**Instructions for producing the report on persons who run the branch
or are responsible for other key functions – Sii (ZME) 14-99**

1. The report is to identify all the persons who run the branch or are responsible for other key functions in accordance with Section 24(2) of the Insurance Act. The report is also to contain specific information on any changes in these persons.
Where a position or function is changed while the fit and proper requirements for the position or function are the same as they were before, only the following is to be annexed to the report:
 - a) annexes required by this Decree in which a change has occurred;
 - b) a declaration that there has been no change in the annexes not submitted or that there has been no change that would be relevant to the fit and proper assessment;
 - c) a declaration that the branch has carried out the fit and proper assessment in accordance with legislation, regulations, and the branch's policy;
 - d) a declaration that the branch complies with fit and proper requirements;
 - e) a declaration that information contained in the report on a change in persons who run the branch or are responsible for other key functions is correct, complete, true, authentic and up to date.
2. In the cell '**Description of facts reported**', enter the following:
 - a) 'First appointment' if the report contains information on a person who has for the first time been appointed to a decision-making position at the branch or to a position with responsibility for a key function;
 - b) 'Change of data' if the report includes a change to previously reported information on persons who run the branch or are responsible for other key functions and this change may affect the ability to comply with fit and proper requirements;
 - c) 'Change of position or function' if the report indicates a change in decision-making authority or a decision-making position or indicates a change in responsibilities for key functions.
3. In the cell '**Executive position or function (Y/N)**', enter 'Y' if the person being reported is in an executive position or function, or enter 'N' if the person being reported is not in an executive position or function.
4. In the cell '**Replacement of person owing to non-compliance with fit and proper requirements (Y/N)**', enter 'Y' if the person replaced no longer met fit and proper requirements, and 'N' if the person reported is a first-time appointment or if there is another change concerning the appointed person.
5. In the cell '**Indication of reason for non-compliance with fit and proper requirements**', enter the reason for the appointed person's non-compliance with fit and proper requirements as defined in Section 24 of the Insurance Act.
6. Files in a readable format (for example, .doc, .xls, or .pdf) containing additional information necessary for the fit and proper assessment of a natural person newly appointed to run the branch or to be responsible for another key function is to be annexed to Part 1 of the report. These files are to contain the following information:
 - a) information on previous fit and proper assessments, specifically:
 1. the name of the supervisory authority;
 2. the EU Member State;
 3. the date of the assessment or notification;
 - b) the curriculum vitae of the person being reported, including:
 1. information on the person's previous employment (including management board or supervisory board positions), including the following:

- 1a. the name and registration number of the employer;
 - 1b. the nature and extent of the employer's activities;
 - 1c. the registered office of the employer;
 - 1d. the person's position with the employer;
 2. information on the educational attainment and professional experience of the person being reported, namely:
 - 2a. education and knowledge (higher education, training);
 - 2b. experience in a relevant professional field;
 - c) information on potential conflicts of interest of the person being reported, specifically:
 1. a qualifying holding or other form of significant influence in the branch;
 2. the following information on other companies in which the person has a qualifying holding:
 - 2a. the name and registration number of the company;
 - 2b. the nature and extent of the company's activities;
 - 2c. the registered office of the company;
 - 2d. the amount of the company's share capital;
 - 2e. the person's percentage holding in the company's share capital;
 - 2f. the person's percentage holding in the company's voting rights;
 3. the following information on other companies in which the person being reported is a member of the statutory body or supervisory body:
 - 3a. the name and registration number of the company;
 - 3b. the nature and extent of the company's activities;
 - 3c. the registered office of the company;
 4. information on shareholdings held by close persons in the branch or in a company with a shareholding in the branch;
 5. information on other financial ties of close persons to the branch or to companies with a shareholding in the branch;
 6. information on other commitments that could give rise to a conflict of interest and statement on how any conflict of interest will be addressed;
 - d) information on the facts pursuant to Section 24(4) of the Insurance Act;
 - e) information on other facts relevant to the assessment of propriety, for example:
 1. information necessary for requesting the applicant's criminal record check certificate;
 2. ongoing criminal proceedings;
 3. dismissal from a managerial position or from the position of a management board member;
 4. membership of an arbitral tribunal;
 5. the rejection of an application to engage in an activity or occupation that requires authorisation or registration, or other restriction on the right to do so;
 6. the imposition of a sanction by the competent supervisory authority on the company in which the person being reported is responsible for a key function or which is run by that person;
 7. the refusal to grant a permit or other authorisation to conduct a business activity, or the withdrawal or cancellation of such a permit or other similar authorisation, by a final and enforceable decision within the last three years;
 - f) other information relevant to supervisory authority's assessment.
7. Within three working days after the date on which the report is sent, originals or certified copies of the following documents are to be submitted to Národná banka Slovenska:
- a) documents demonstrating fitness and propriety;

- b) a declaration that the branch has carried out the fit and proper assessment in accordance with legislation, regulations, and the branch's policy;
 - c) a declaration that the branch complies with fit and proper requirements;
 - d) a declaration that information contained in the report on a change in persons who run the branch or are responsible for other key functions is correct, complete, true, authentic and up to date.
8. In the cell '**Date of appointment**', enter the date on which the person was appointed to the position/function.
 9. In the cell '**End date of position/function,**' enter the date on which the person ceased to hold the position/function.

TEMPLATE

Annex 16 to Decree No 1/2022

Sii (ZME) 15-99

Report on the outsourcing of critical or important operational functions or activities

1. Information on intended outsourcing of critical or important operational functions or activities

Row no	Type of outsourced activity	Description of scope of outsourced activity	Reason for decision to outsource activity	Business name or first name(s) and family name of service provider	Legal form of service provider	Identification number of service provider	Outsourcing of key function (Y/N)	First name(s) and family name of person at branch responsible for outsourced key function	First name(s) and family name of person at service provider responsible for outsourced key function
a	1	2	3	4	5	6	7	8	9

2. Information on all outsourcing of critical or important operational functions or activities

Row no	Business name or first name(s) and family name of service provider	Legal form of service provider	Identification number of service provider	Type of outsourced activity	Description of scope of outsourced activity	Outsourcing of key function (Y/N)	First name(s) and family name of person at branch responsible for outsourced key function	First name(s) and family name of person at service provider responsible for outsourced key function
a	1	2	3	4	5	6	7	8

Instructions for producing the report on the outsourcing of critical or important operational functions or activities – Sii (ZME) 15-99

1. Part 1 of the report is to contain information on any intended outsourcing of critical or important operational functions or activities. Part 2 of the report is to state all the critical or important operational functions or activities that are outsourced.
2. The following documents are to be annexed to Part 1 of the report:
 - a) a draft contract for the outsourcing of critical or important operational functions or activities;
 - b) an analysis of the effectiveness of the outsourcing of critical or important operational functions or activities;
 - c) an analysis of the sufficiency of resources for the performance of the outsourced activity;
 - d) a declaration by the branch verifying the fitness and propriety of persons to whom the branch intends to outsource the performance of key functions.
3. In the cell '**Type of outsourced activity**', enter a code as per the code list published in the Statistics Collection Portal of Národná banka Slovenska.
4. In the cell '**Business name or first name(s) and family name of service provider**', enter the business name of the service provider, if a legal person, or the first name(s) and family name of the service provider, if a natural person.
5. In the cell '**Legal form of service provider**', enter a code as per the code list published in the Statistics Collection Portal.
6. In the cell '**Identification number of service provider**', enter the company registration number (IČO) of the service provider, if a legal person in Slovakia, or, if the service provider is a foreign legal person, the identifier assigned in its home country or its Legal Entity Identifier (LEI). If the service provider is a natural person, enter the person's date of birth.
7. In the cell '**Outsourcing of key function (Y/N)**', enter 'Y' if a key function is intended to be outsourced or 'N' if a key function is not outsourced.

TEMPLATE

Annex 17 to Decree No 1/2022

Sii (POS) 27-01

Report on complaints

Summary of all customer complaints

Row no	Person whom complaint concerns	Identification of person whom complaint concerns	Type of person	Line of business which complaint concerns	Subject matter of complaint	Date of delivery	Date of handling
	First name(s) and family name or company name						
a	1	2	3	4	5	6	7

Substantiation	Method of handling	Business in another EU Member State (Y/N)	Country code
8	9	10	11

Instructions for producing the report on complaints – Sii (POS) 27-01

1. The information is to be reported for branches.
2. Complaints relating to insurance contracts or services provided are to be reported. A complaint is a statement of dissatisfaction expressed by a person to a branch with regard to an insurance contract with, or service provided by, that undertaking. The handling of complaints needs to be distinguished from the handling of insurance claims as well as from straightforward requests for information about, or explanations in regard to, an insurance contract.
3. The reporting period is the whole calendar year.
4. In the cell '**Type of person**', enter a code as per the code list published in the Statistics Collection Portal of Národná banka Slovenska.
5. In the cell '**Line of business which complaint concerns**', enter the line of the branch's business which the complaint concerns as listed in Annex I of Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 12, 17.1.2015), as amended. Enter a code as per the code list published in the Statistics Collection Portal.
6. In the cell '**Subject matter of complaint**', enter a code as per the code list published in the Statistics Collection Portal of Národná banka Slovenska; for example, for *insurance contract mediation, insurance claim settlement, insurance terms and conditions, commissions, fees, premiums, insurance contract administration*.
7. In the cell '**Date of delivery**', enter the date on which the complaint was delivered to the branch. If the complainant sends a further complaint after the branch has deemed the complainant's initial complaint to have been handled and has reported it as such, the branch is to report this subsequent complaint as a new complaint.
8. In the cell '**Date of handling**', enter the date on which a reply was sent to the complainant or the date on which the branch deems the complaint to have been handled. If the complaint has not yet been handled as at the preparation date of the report, leave the cell blank.
9. In the cell '**Substantiation**', state whether the complaint was substantiated (enter 'S'), unsubstantiated (enter 'U') or partly substantiated (enter 'PS').
10. In the cell '**Method of handling**', enter a brief description of process by which the complaint was handled or the status of the handling of the complaint. If the complaint has not yet been handled as at the preparation date of the report, leave the cell blank.
11. In the cell '**Business in another EU Member State (Y/N)**', enter 'Y' if the complaint concerns a business activity performed in another EU Member State or 'N' if it does not.
12. In the cell '**Country code**' enter a country code as per the code list published in the Statistics Collection Portal.
13. In the cell '**Identification of person whom complaint concerns**', enter the branch internal identification, for example the insurance contract number, the insurance claim number, or the complaint registration number.

Sii (TAP) 29-01

Statement on technical aspects of insurance

1. Information on life expectancy

Row no	Product identification code	Sex	Age	Life expectancy
a	1	2	3	4

2. Assumption for cancelled contracts used in the calculation of technical provisions

Row no	Product identification code	Year of insurance	Assumed cancellation rate
a	1	2	3

3. Guaranteed interest rate

(EUR; percentages)

Row no	Guaranteed interest rate in premium calculation (percentage)	Number of contracts	Earned premiums related to guaranteed interest rate	Respective technical provision – best estimate (Solvency II)
a	1	2	3	4

4. Expense ratio

Row no	Product identification code	Fixed costs per contract	Ratio of annual costs to premiums (percentage)	Ratio of annual costs to provision or fund (percentage)	Ratio of annual costs to sum insured (annuity or lump sum) (percentage)	Cost inflation per annum
a	1	2	3	4	5	6

5. Product information

Row no	Product identification code	Type of premium	Line of business	Marketed/not marketed	Product description
a	1	2	3	4	5

Methodology for producing the statement on technical aspects of insurance – (TAP) 29-01

1. The statement is to be submitted in respect of life insurance business. The objective is to show the current assumptions used in the valuation as at the reporting date. Data are to be entered in the individual tables only where applicable; for example, if a branch does not use a cost inflation assumption in the calculation of technical provisions, that cell is to be left blank.
2. Where data are expressed as percentages, they are to be entered as a numerical value to two decimal places; for example, a value of 63.05% is to be entered as 63.05.
3. In the cell '**Product identification code**', enter the unique identification code that the branch has assigned to the group of products that share the same assumptions for mortality, cancellation rate, and expense ratio (what is referred to as a homogenous risk group in Article 34 of Commission Delegated Regulation (EU) 2015/35 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)). The identification code must be the same at all times.
4. In the cell '**Sex**', enter 'M' for male or 'F' for female.
5. In the cell '**Age**', enter a code as per the code list published in the Statistics Collection Portal of Národná banka Slovenska for 18, 65 and 80 years of age.
6. The cell '**Life expectancy**' refers to the average number of years that a person aged x is likely to live assuming no change in mortality rates. Life expectancy is to be entered for ages selected as per the code list published in the Statistics Collection Portal. If the branch uses generational mortality tables, the value it uses for each age x from the generational mortality table for persons in the reference period is to correspond to the value from the code list in the Statistics Collection Portal.
7. In the cell '**Type of premium**', enter the way in which the premium is paid, i.e. 'single' if it is a single premium or 'regular' if a regular premium.
8. In the cell, '**Year of insurance**', enter a code from the code list published in the Statistics Collection Portal, namely for the values 'current year (1st year of insurance)', 'current year - 1 (2nd year of insurance)' ... 'current year - 5 to current year - 9 (6th to 10th year of insurance)', 'current year - 10 and more (11th year of insurance and more)'. If the branch is unable to specify the year of insurance for the insurance contract, enter 'unspecified'.
9. In the cell '**Assumed cancellation rate**', enter the value used by the branch in the calculation of technical provisions.
10. In the cell '**Guaranteed interest rate in premium calculation (percentage)**', enter the percentage rate that the branch guarantees customers in the insurance contract.
11. In the cell '**Number of contracts**', enter the number of contracts in force as at the reporting date.
12. In the cell '**Earned premiums related to guaranteed interest rate**', enter the total premiums written which relate to the given technical interest rate.
13. In the cell '**Respective technical provision – best estimate (Solvency II)**', enter the technical interest rate used by the branch in the calculation of the best estimate of technical provisions under Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II).
14. In the cell '**Fixed costs per contract**', enter the value of fixed costs related to the given product per contract used in the calculation of technical provisions.
15. In the cell '**Ratio of annual costs to premiums (percentage)**', enter the percentage value of the annual costs related to the given product per contract.
16. In the cell '**Ratio of annual costs to provision or fund (percentage)**', enter the annual rate of costs relating to the insurance contract used by the branch in the calculation of technical provisions for the given product per contract.
17. In the cell '**Ratio of annual costs to sum insured (annuity or lump sum) (percentage)**', enter the annual rate of costs related to the sum insured or the pension pertaining to the given product per contract.
18. In the cell '**Cost inflation per annum**', enter the inflation rate included in the calculation for the valuation of technical provisions. If a vector is used for inflation, enter the inflation rate expected for the next year.
19. In the cell '**Line of business**', enter the undertaking's line of business from the list of business lines set out in Annex I of Commission Delegated Regulation (EU) 2015/35 of 10 October 2014

supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 12, 17.1.2015), as amended.

20. In the cell '**Marketed/unmarketed**', enter 'Y' if the product is being marketed or 'N' if it is not being marketed. This data item refers to the whole reporting period.
21. In the cell '**Product description**', enter a brief description of the product; for example, whether it is traditional or unit-linked life insurance product, whether the fund is ring-fenced or the cash flow as a whole is counted, a brief description of the main coverage and supplementary insurance or, where appropriate, policy exclusions.

Sii (SPR) 30-01

Statement on insurance distribution

1. Insurance policies distributed during the reporting period

Line of business	Distribution channel	Country of activity	Intermediated premiums	Number of insurance contracts
1	2	3	4	5

2. Commissions

Row no	Line of business	Premiums earned during the reporting period which relate to commissions paid	Country of activity	Type of commission	Commissions	Commissions returned
a	1	2	3	4	5	6

Instructions for producing the statement on insurance distribution – Sii (SPR) 30-01

1. The statement is to be submitted in respect of the branch's business in all countries where the branch is authorised to conduct business. Data are to be entered in respect of both life and non-life insurance business.
2. Where data are expressed as percentages, they are to be entered as a numerical value to two decimal places; for example, a value of 63.05% is to be entered as 63.05.
3. In the cell '**Line of business**', enter the line of business as per a line of business stated in template S.05.01.01 of Commission Implementing Regulation (EU) 2015/2450 of 2 December 2015 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council (OJ L 347, 31.12.2015), as amended. The line of business of the main coverage is to be stated, with no need to separate supplementary insurance.
4. In the cell '**Distribution channel**', enter a code as per the code list published in the Statistics Collection Portal of Národná banka Slovenska (corresponding, for example, to *direct sale through own employees or electronically, tied financial agents, independent financial agents, financial advisers*).
5. In the cell '**Country of activity**', enter the code of the country in which the premiums were intermediated, as per the code list published in the Statistics Collection Portal.
6. In the cell '**Type of commission**', state whether it is a first-year commission, follow-on commission or other remuneration for intermediation.
7. In the cell '**Intermediated premiums**', enter the premiums intermediated during the reporting period.
8. In the cell '**Number of insurance contracts**', state the number of all insurance contracts in force as at the end of the reporting period, regardless of the number of risks covered by the contract.
9. In the cell '**Commissions**', enter the amount of remuneration for insurance intermediation related to the given contracts over the reporting period, gross of commissions returned (as reported in the profit and loss account).
10. In the cell '**Commissions returned**', enter the commissions returned.

TEMPLATE

Annex 20 to Decree No 1/2022

Sii (AUD) 31-01

Report on the audit firm and statutory auditors selected for the statutory audit

	Row no	Business name / First name(s) and family name	Registered office / Permanent address	Identification number	Telephone number	Email address
a	b	1	2	3	4	5
1. Audit firm	1					
2. Key audit partner	2					
3. Statutory auditor who signs the audit report	3					
4. Statutory auditor of information technology	4					
5. Statutory auditor – actuary	5					

**Instructions for producing the report on the audit firm and statutory auditors
selected for the statutory audit – Sii (AUD) 31-01**

1. By the sending of this report via the Statistics Collection Portal of Národná banka Slovenska, the obligation under Section 74(9) of the Insurance Act is fulfilled.
2. The report is to specify the audit firm, the statutory auditor who signs the audit report, the key audit partner, and the statutory auditor of information technologies as defined in Section 2 of Act No 423/2015 on statutory audit (and amending Act No 431/2002 on accounting, as amended).
3. In the cell '**Business name / First name(s) and family name**', enter the name of the audit firm, if a legal person, or the first name(s) and family name of the statutory auditor, if a natural person.
4. In the cell '**Registered office / permanent address**', enter the registered office address of the audit firm, if a legal person, or the permanent address of the statutory auditor, if a natural person.
5. In the cell '**Identification number**', enter the company registration number (IČO) in the case of legal person in Slovakia, or, in the case of a foreign legal person, the identifier assigned in its home country or its Legal Entity Identifier (LEI). If no LEI has been assigned, enter another unique code. Cells shaded grey are not to be filled in.