

**9/2025
DECREE
of Národná banka Slovenska
of 3 December 2025**

**on reporting by insurance undertakings not subject to a special regime, by
reinsurance undertakings, and by branches of insurance and reinsurance
undertakings from other Member States**

Národná banka Slovenska, in accordance with Sections 21(6) and 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) Insurance undertakings not subject to a special regime (hereinafter 'insurance undertaking(s)') and reinsurance undertakings shall submit the following statements and reports:

- | | |
|--------------------|---|
| a) Sii (ZOA) 07-02 | Report on shareholders; |
| b) Sii (LIK) 11-99 | Report on the appointment of claims representatives; |
| c) Sii (ZME) 13-99 | Report on all information reported pursuant to the Insurance Act; |
| d) Sii (ZME) 14-99 | Report on persons who direct the insurance or reinsurance undertaking or who are responsible for key functions; |
| e) Sii (ZME) 15-99 | Report on the outsourcing of critical or important operational functions or activities; |
| f) Sii (OFC) 16-04 | Statement on the allocation of eligible basic own funds between life insurance and non-life insurance; |
| g) Sii (TAP) 29-01 | Statement on technical aspects of insurance; |
| h) Sii (SPR) 30-01 | Statement on insurance distribution; |
| i) Sii (AUD) 31-01 | Report on the audit firm and statutory auditors selected for the statutory audit; |
| j) Sii (PAZ) 32-01 | Statement on movements in assets and liabilities; |
| k) Sii (ANO) 33-01 | Statement on new business analysis; |
| l) Sii (VNU) 34-01 | Statement on non-pecuniary damages; |
| m) Sii (FIN) 35-99 | Statement on the plan for selected financial indicators; |
| n) Sii (FIN) 36-01 | Statement on the estimate of selected financial indicators; |
| o) Sii (KAP) 37-04 | Report on capital transactions; |
| p) Sii (CAT) 38-99 | Statement on natural catastrophe impacts in the year concerned; |
| q) Sii (CAT) 39-01 | Statement on natural catastrophes; |
| r) Sii (NEF) 40-01 | Report on selected non-financial indicators; |
| s) Sii (IZP) 41-01 | Statement on activities related to individual health-related insurance; |
| t) Sii (ANU) 42-04 | Statement on activities related to the old-age pension scheme. |

(2) A branch of an insurance or reinsurance undertaking of another Member State (hereinafter 'branch') shall submit the following statements and reports:

- | | |
|--------------------|---|
| a) S_05_01_02_POB | Premiums, claims and expenses by line of business – branches; |
| b) Sii (VNU) 34-01 | Statement on non-pecuniary damages; |
| c) Sii (CAT) 38-99 | Statement on natural catastrophe impacts in the year concerned; |
| d) Sii (CAT) 39-01 | Statement on natural catastrophes; |

- e) Sii (IZP) 41-01 Statement on activities related to individual health-related insurance;
- f) Sii (ANU) 42-04 Statement on activities related to the old-age pension scheme.

(3) Templates for the statements and reports pursuant to paragraphs 1 and 2, including instructions for their preparation, are set out in Annexes 1 to 21.

Section 2

(1) Statements and reports pursuant to Section 1(1) shall be prepared as follows:

- a) a report pursuant to Section 1(1)(a) shall be prepared semi-annually as at the last day of the calendar half-year concerned;
- b) a report pursuant to Section 1(1)(b) shall be prepared as at the date of appointment of a claims representative;
- c) a report pursuant to Section 1(1)(c) shall be prepared as at the date of the reported changes;
- d) a report pursuant to Section 1(1)(d) shall be prepared as at the date of approval of changes to the persons who direct the insurance or reinsurance undertaking or who are responsible for key functions;
- e) a report pursuant to Section 1(1)(e) shall be prepared as at the date of approval of outsourcing of critical or important operational functions or activities or the date of the reported occurrence related to an outsourced function or activity;
- f) a report pursuant to Section 1(1)(f) and a statement pursuant to Section 1(1)(o) shall be prepared quarterly, as at the last day of the calendar quarter concerned;
- g) the statements pursuant to Section 1(1)(g), (h), (j) to (l), (n) and (q) and reports pursuant to Section 1(1)(i) and (r) shall be prepared annually as at the last day of the calendar year concerned;
- h) a statement pursuant to Section 1(1)(m) shall be prepared as at the date of approval of the plan;
- i) a statement pursuant to Section 1(1)(p) shall be prepared as at the date of the natural catastrophe;
- j) a statement pursuant to Section 1(1)(s) shall be prepared annually as at the last day of the calendar year concerned for the period from the start of the calendar year to the end of the calendar year concerned;
- k) a statement pursuant to Section 1(1)(t) shall be prepared quarterly, as at the last day of the calendar quarter concerned, for the period from the start of the calendar year to the end of the calendar quarter concerned.

(2) Statements pursuant to Section 1(2) shall be prepared as follows:

- a) a statement pursuant to Section 1(2)(a) and (f) shall be prepared quarterly as at the last day of the calendar quarter concerned for the period from the start of the calendar year to the end of the calendar quarter concerned;
- b) statements pursuant to Section 1(2)(b), (d) and (e) shall be prepared annually as at the last day of the calendar year concerned;
- c) a statement pursuant to Section 1(2)(c) shall be prepared as at the date of the natural catastrophe.

Section 3

- (1) The statement with code Sii (RSR) 02 shall contain the regular supervisory report pursuant to other legislation.¹
- (2) The statement with code Sii (RSA) 03 shall contain the own-risk and solvency assessment supervisory report pursuant to a other legislation.²
- (3) The statement with code Sii (SFC) 04 shall contain the solvency and financial condition report pursuant to other legislation.³
- (4) Statements whose preparation and submission are governed by a other legislation⁴ shall be submitted to Národná banka Slovenska (NBS) electronically using NBS's Statistics Collection Portal information system.

Section 4

- (1) Statements and reports pursuant to (1) shall be submitted as follows:
- a) a report pursuant to Section 1(1)(a) for the first half of the calendar year shall be submitted within 5 weeks after the end of the calendar half-year concerned, and the report for the second half of the calendar year shall be submitted within 14 weeks after the end of the calendar year concerned;
 - b) reports pursuant to Section 1(1)(b) and (c) shall be submitted within 10 working days from the date of the appointment of a claims representative, the date of approval of a change or the date when the insurance or reinsurance undertaking became aware of the change;
 - c) a report pursuant to Section 1(1)(d) shall be submitted without delay as at the date of approval of changes to the persons who direct the insurance or reinsurance undertaking or who are responsible for key functions;
 - d) a report pursuant to Section 1(1)(e) shall be submitted without delay following the date of the reported occurrence related to an outsourced function or activity or the date of the approval of the outsourcing of critical or important operational functions or activities, not later than 30 days before the signing of the contract on the outsourcing of critical or important operational functions or activities;
 - e) statements pursuant to Section 1(1)(f) and (t) and (2)(a) and (f), and a report pursuant to Section 1(1)(o) shall be submitted within 5 weeks after the end of the calendar quarter concerned;
 - f) statements pursuant to Section 1(1)(g) and (h), (j) to (l), (q) and (s), and Section 1(2)(b), (d) and (e) and a report pursuant to Section 1(1)(r) shall be submitted within 14 weeks after the end of the calendar year concerned;
 - g) a report pursuant to Section 1(1)(i) shall be submitted by 30 June of the calendar year for which the audit is to be carried out;
 - h) a statement pursuant to Section 1(1)(m) shall be submitted within 10 working days from the date of approval of the plan by the competent body;
 - i) a statement pursuant to Section 1(1)(n) shall be submitted by 31 October of the calendar year concerned;

¹ 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.

² Article 304(1)(c) of Commission Delegated Regulation (EU) 2015/35, as amended.

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

⁴ Commission Delegated Regulation (EU) 2015/35, as amended.

j) statements pursuant to Section 1(1)(p) and (2)(c) shall be submitted within 10 working days from the declaration of a natural catastrophe.

(2) Reports and statements pursuant to Section 3 shall be submitted within the time limits laid down by other legislation.⁵

(3) Statements and reports pursuant to Section 1 and reports pursuant to Section 3(1) to (3) shall be submitted to NBS using NBS's Statistics Collection Portal information system.

Section 5

Statements pursuant to Section 1(1)(f) to (h), (j) to (l) and (t) and Section 1(2)(a), (b) and (f), and reports pursuant to Section 1(1)(a), (o) and (r), shall be prepared for the first time as at 31 December 2025 and submitted as follows:

- a) statements pursuant to Section 1(1)(f) and (t) and Section 1(2)(a) and (f), and the report pursuant to Section 1(1)(o), by 5 February 2026;
- b) statements pursuant to Section 1(1)(g), (h), and (j) to (l), and Section 1(2)(b), and reports pursuant to Section 1(1) (a) and (r), by 9 April 2026.

Section 6

This decree repeals Decree No 1/2016 of Národná banka Slovenska of 26 January 2016 on reporting by insurance undertakings not subject to a special regime and by reinsurance undertakings (Notification No 87/2016), as amended by Decree No 2/2022 of Národná banka Slovenska of 29 March 2022 (Notification No 139/2022).

Section 7

This decree takes effect on 1 January 2026.

Peter Kažimír [signed]
Governor

Issuing unit: Insurance and Pension Fund Supervision Department

⁵ Article 312 of Delegated Regulation (EU) 2015/35, as amended.

TEMPLATE

Annex 1 to Decree No 9/2025
Sii (ZOA) 07-02

Report on shareholders

Name of the reporting entity:	
CRN (IČO) of the reporting entity:	
Compiled as of:	

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R. no.	Business name or fore-name(s) and surname of the shareholder	Type of person	Shareholder identification number	Type of identification number	Registered office or place of permanent residence of the shareholder				Amount of share capital held by the shareholder	Number of shares held	Total value of shares held in the insurance or reinsurance undertaking	Share of share capital (in %)	Direct shareholding of share capital (in %)	Share of voting rights (in %)
					Street and number	Municipality	Postal code	Country code						
a	1	2	3	4	5	6	7	8	9	10	11	12	13	14

Instructions for the preparation of a report on shareholders – Sii (ZOA) 07-02

1. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
2. In the column '**Business name or forename(s) and surname of the shareholder**', enter the business name of the shareholder, if a legal person, or the forename(s) and surname of the shareholder, if a natural person. Record each shareholder with at least a 1% interest in the insurance or reinsurance undertaking on a separate line.
3. In the column '**Type of person**', enter the code as per the IS ŠZP code list. If it is a legal person, specify also the legal form.
4. In the column '**Shareholder identification number**' enter the company registration number (IČO) in the case of a Slovak legal entity. In the case of a foreign entity, enter the Legal Entity Identifier (LEI) assigned in the relevant country. If no LEI has been assigned, enter another unique valid identification code that identifies the shareholder in the relevant country. If the shareholder is a natural person, enter their birth ID number or another identifier if no birth ID number has been assigned.
5. In the column '**Type of identification number**', enter the code as per the IS ŠZP code list.
6. In the column '**Country code**', enter the code as per the IS ŠZP code list.
7. In the column '**Amount of share capital held by the shareholder**', enter the share capital held by the shareholder identified in columns 1 to 8, if the shareholder is a legal person.
8. In the column '**Number of shares held**', enter the number of shares held by the shareholder.
9. In the column '**Total value of shares held in the insurance or reinsurance undertaking**', enter the total value of the shares of the insurance or reinsurance undertaking held by the shareholder at nominal value.
10. In columns where shareholdings (interests) are recorded as percentages, enter the numeric value without the % symbol; for example, a shareholding of 65% is recorded as 65.
11. Abbreviations used:
 - R. no.** Row number;
 - IČO** company registration number (CRN; Slovak: '*identifikačné číslo organizácie*');
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*');
 - LEI** Legal Entity Identifier;
 - PSC** postal code (Slovak: '*poštové smerovacie číslo*').

Report on the appointment of claims representatives

Name of the reporting entity:	
CRN (IČO) of the reporting entity:	
Compiled as of:	

R. no.	Country code	Business name or forename(s) and surname of the claims representative	Identification number of the claims representative	Type of identification number	Registered office or place of permanent residence of the claims representative		Date of appointment
					Street and number	Municipality	
a	1	2	3	4	5	6	7

Instructions for the preparation of a report on the appointment of claims representatives – Sii (LIK) 11-99

1. Enter the claims representatives individually for each Member State. If the insurance undertaking has more than one claims representative in the same Member State, enter each claims representative on consecutive individual rows.
2. In the column '**Country code**', enter the code as per the IS ŠZP code list.
3. In the column '**Business name or forename(s) and surname of the claims representative**', enter the business name of the claims representative, if a legal person, or the forename(s) and surname of the claims representative, if a natural person.
4. In the column '**Identification number of the claims representative**', enter the company registration number (IČO) if the claims representative is a Slovak legal person. In the case of a foreign entity, enter the LEI, if assigned by national authorities in the country where the foreign entity has its registered office. If no LEI has been assigned, enter another unique valid identification code that identifies the claims representative in the relevant country. If the claims representative is a natural person, enter their birth ID number or another identifier if no birth ID number has been assigned.
5. In the column '**Type of identification number**', enter the code as per the IS ŠZP code list.
6. In the column '**Date of appointment**', enter the effective date of the agreement on representation of the insurance or reinsurance undertaking by the claims representative in the Member State.
7. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak – '*Štatistický zberový portál*');
 - IČO** company registration number (CRN; Slovak: '*identifikačné číslo organizácie*');
 - LEI** Legal Entity Identifier.

Report on all information reported pursuant to the Insurance Act
Changes in information reported pursuant to the Insurance Act

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

R. no.	Area of change	Description of information reported	Adoption date of decision on change	Effective date
a	1	2	3	4

Instructions for the preparation of a report on all information reported pursuant to the Insurance Act – Sii (ZME) 13-99

1. Use this template to report information pursuant to Section 12(6), Section 25(8), Section 40(5), Section 48(9), Section 68(1), Section 74 and Section 76 of the Insurance Act if it is not reported to Národná banka Slovenska in other reports, for example in the own-risk and solvency assessment report.
2. In the column '**Area of change**', enter the code as per the IS ŠZP code list.
3. In the column '**Description of information reported**', enter the information that the insurance or reinsurance undertaking 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 column 'Area of change', and attach the full text of the information to the report in a standard readable format such as .doc, .xls, or .pdf. If reporting a change in the company's articles of association, attach the full text of the articles of association in electronic form as an annex to the report. If reporting a change to the organisational structure, likewise attach a chart of the new organisational structure, including its lower levels in Slovakia and other countries, as an annex to the report. Apply visible highlighting to reported changes in attached documents.
4. In the column '**Adoption date of decision on change**', enter the date on which the reported information was approved.
5. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém štatistický zberový portál*').

Report on persons who direct the insurance or reinsurance undertaking or who are responsible for key functions

Name of the reporting entity:
 CRN (IČO) of the reporting entity:
 Compiled as of:

R. no.	Description of information reported	Information on position or function					
		Description of position or function	Area of responsibility	Description of decision-making powers or responsibilities	Executive position or function (Y/N)	Other important information	Date
a	1	2	3	4	5	6	7

Information on the person(s) concerned								
Forename(s)	Surname	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	Street number	Postal code	Municipality	Country code
8	9	10	11	12	13	14	15	16

Information on the person(s) concerned								
Phone number	Email address	Date of birth	Personal identifier	Type of personal identifier	Place of birth	Country of birth	Nationality	
17	18	19	20	21	22	23	24	

Instructions for the preparation of a report on persons who direct the insurance or reinsurance undertaking or who are responsible for key functions – Sii (ZME) 14-99

1. The report shall list all persons who direct the insurance or reinsurance undertaking or who are responsible for key functions pursuant to Section 24(2) of the Insurance Act. When reporting a change in a position or function without any change in the applicable fit and proper requirements, attach only the following documents 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 insurance or reinsurance undertaking has carried out the fit and proper assessment in accordance with applicable legislation, regulations, and the policy of the insurance or reinsurance undertaking;
 - d) a declaration that the insurance or reinsurance undertaking complies with fit and proper requirements;
 - e) a declaration that the information included in the report is correct, complete, true, authentic and up to date.
2. In the column '**Description of information reported**', enter one of the options from the code list published on the Statistics Collection Portal, for example:
 - a) 'Nomination of a person for a position or function', if reporting information about a person nominated to a position in the insurance or reinsurance undertaking or who will be responsible for a key function;
 - b) 'Non-appointment to function', if reporting the fact that a previously reported person did not or will not take up the proposed position or function from the originally reported date;
 - c) 'Change of data', if reporting a change to previously reported information on persons who direct the insurance or reinsurance undertaking or are responsible for other key functions where this change may affect the relevant persons' ability to comply with fit and proper requirements;
 - d) 'Change of position or function', if reporting a change in the decision-making authority of a position or reporting a change in responsibilities for key functions,
 - e) 'Termination of function', if reporting information on a person leaving a function in which they effectively direct the insurance or reinsurance undertaking or are responsible for a key function.
3. In the column '**Description of position or function**', specify the position or function with the IS ŠZP code list item that corresponds most closely to the work classification of the person to whom the report relates.
4. In the column '**Area of responsibility**', specify the area with the IS ŠZP code list item that corresponds most closely to the proposed responsibility of the person to whom the report relates. If the person to whom the report relates will cover several areas within their work position, report this by using multiple rows. If the work position is one without a specific or delimited area, such as an authorised signatory or a CEO, enter the value '**general**'.
5. In the column '**Executive position or function (Y/N)**', enter 'Y' if the person to whom the report relates is in an executive position or function, or enter 'N' if they are not in an executive position or function. Enter the code as per the IS ŠZP code list.
6. In the column '**Date**', enter the date corresponding to the information in the column 'Description of information reported' as follows:
 - a) when reporting 'Nomination of a person for a position or function', enter the person's start date in the relevant position;
 - b) when reporting 'Non-appointment to function', 'Change of data' or 'Termination of function', enter the date of occurrence;

- c) when reporting 'Change of position or function', enter the effective date of the change in the decision-making authority of the person to whom the report relates.
7. In the column '**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' in the case of a first-time appointment or another change concerning the appointed person. Enter the code as per the IS ŠZP code list.
 8. In the column '**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.
 9. In the column '**Personal identifier**', enter unique information permitting the identification of the person to whom the report relates in the format corresponding to the information in the following column '**Type of personal identifier**'.
 10. In the column '**Type of personal identifier**', enter the code as per the IS ŠZP code list.
 11. In the column '**Place of birth**', enter the municipality or city where the person was born.
 12. In the column '**Country of birth**', enter the country in which the birth municipality or city of the person, as stated in the previous column, is located. Enter the code as per the IS ŠZP code list.
 13. In the column '**Nationality**', enter the country of which the person is a citizen. Enter the code as per the IS ŠZP code list.
 14. If additional information is required for the fit and proper assessment of a natural person who will direct the insurance or reinsurance undertaking or be responsible for another key function, attach this information to the report in a file in a readable format such as .doc, .xls, or .pdf. Information to include in attached files:
 - 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 assessed person, including:
 1. information on the person's previous employment (including board of directors 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 assessed person, namely:
 - 2a. education and knowledge (higher education, training);
 - 2b. experience in a relevant professional field;
 - c) information on potential conflicts of interest of the assessed person, specifically:
 1. a qualifying holding or other form of significant influence in the insurance or reinsurance undertaking;
 2. the following information on other companies in which the person has a qualifying holding:
 - 2a. business name and CRN (IČO);
 - 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 assessed person is a member of the statutory body or supervisory body:
 - 3a. business name and CRN (IČO);

- 3b. the nature and extent of the company's activities;
 - 3c. the registered office of the company;
 - 4. information on any shareholding that a close person holds in the insurance or reinsurance undertaking or in a company that holds shares in the insurance or reinsurance undertaking;
 - 5. information on other financial ties that close persons have to the insurance or reinsurance undertaking or to a company that holds shares in the insurance or reinsurance undertaking;
 - 6. information on other commitments that could give rise to a conflict of interest and a statement on how any conflict of interest will be addressed;
 - d) information falling under Section 24(4) of the Insurance Act;
 - e) other information relevant to the fit and proper assessment, for example:
 - 1. information necessary for requesting the assessed person's criminal register extract;
 - 2. ongoing criminal proceedings;
 - 3. dismissal from a managerial position or from the position of a member of a board of directors;
 - 4. 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;
 - 5. a competent supervisory authority's imposition of a sanction on a company in which the assessed person was responsible for a key function or which they directed;
 - 6. the refusal to grant a permit or other authorisation to conduct business activities, or the withdrawal, cancellation or lapse of such a permit or other similar authorisation, by a final and enforceable decision within the last three years;
 - f) other information relevant to the supervisory authority's assessment, such as information on the preservation of the collective knowledge of the members of the board of directors as a whole, if the assessment relates to a change in the composition of the board of directors of the insurance or reinsurance undertaking.
15. Abbreviations used:
- R. no.** Row number;
 - IČO** company registration number (CRN; Slovak: '*identifikačné číslo organizácie*');
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*');
 - PSČ** postal code (Slovak: '*poštové smerovacie číslo*').

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

Name of the reporting entity:	
CRN (IČO) of the reporting entity:	
Compiled as of:	

R. no.	Description of information reported	Type of outsourced activity	Date	Description of scope of outsourced activity
a	1	2	3	4

Rationale	Contract identifier	Business name or forename(s) and surname of the service provider	Legal form of the service provider
5	6	7	8

Country of residence of the service provider	Identification number of the service provider	Type of identification number	Outsourcing of key function (Y/N)
9	10	11	12

Outsourcing of ICT services (Y/N)	Full name of the person at the insurance undertaking responsible for the outsourced key function	Full name of the person at the service provider responsible for the outsourced key function
13	14	15

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

1. Use this template to report information on a proposal to outsource critical or important operational functions or activities and significant occurrences related to previously reported outsourcing of critical or important operational functions or activities or a proposal to outsource such activities or functions.
2. If reporting a proposal to outsource a critical or important operational function or activity, attach the following documents to the report:
 - a) the draft contract for the outsourcing of the critical or important operational function or activity;
 - b) an analysis of the effectiveness of the outsourcing of the critical or important operational function or activity;
 - c) an analysis of the sufficiency of resources for the performance of the outsourced activity;
 - d) a risk analysis of the outsourcing of the critical or important operational function or activity;
 - e) a declaration of the insurance or reinsurance undertaking on the fit and proper assessment of the persons to whom the insurance or reinsurance undertaking intends to outsource the performance of key functions.
3. If reporting significant occurrences related to the outsourcing of a critical or important operational function or activity, attach updated versions of any documents pursuant to point 2 that are affected by the reported occurrence.
4. In the column '**Description of information reported**', enter one of the options from the IS ŠZP code list, for example:
 - a) A proposal to outsource critical or important operational functions or activities;
 - b) Non-implementation of a previously reported proposal to outsource critical or important operational functions or activities;
 - c) Significant occurrences related to the outsourcing of critical or important operational functions or activities;
 - d) Termination of the outsourcing of critical or important operational functions or activities.
5. Significant occurrences related to the outsourcing of critical or important operational functions or activities under point 4(c) include in particular:
 - a) a change in the scope of the outsourced activities or functions; if the scope of the outsourced activities or functions is extended to include a new type of activity (column 2), the extension shall be reported as a new proposal;
 - b) a change in the person responsible for the performance of the key function in the service provider;
 - c) extension of an outsourcing contract;
 - d) a material change in the price for the outsourced activity or function;
 - e) a cross-border relocation of the registered office of the service provider for an outsourced activity or function, or the dissolution of the service provider with legal succession ensuring the continuation of the outsourced activity or function;
 - f) a change in a subcontractor or the cross-border relocation of its registered office;
 - g) a change in the effective date of a proposed contract;
 - h) a significant incident or failure in the outsourced performance of activities or functions;
 - i) a material change in the risk assessment of reported outsourcing.

6. In the column **'Type of outsourced activity'**, enter the code as per the IS ŠZP code list. If the outsourced activity falls under several of the categories in the code list, list each relevant activity type on a separate row.
7. In the column **'Date'**, enter the date appropriate to the matter being reported. If reporting a proposal to outsource an activity or function, enter the date from which the outsourcing will take effect. For other matters, enter the effective date of the reported change. For example, if reporting the termination of outsourcing, enter the date from which it is terminated.
8. In the column, **'Rationale'**, enter a brief justification or description of the subject-matter of the report.
9. In the column **'Contract identifier'**, enter the internal code or reference number for the outsourced activity or function, for example the contract number of the outsourcing contract.
10. In the column **'Business name or forename(s) and surname of the service provider'**, enter the business name of the service provider, if a legal person, or the forename(s) and surname of the service provider, if a natural person. If a function or activity is outsourced to several service providers, list each of them on a separate row.
11. In the column **'Legal form of the service provider'**, enter the code as per the IS ŠZP code list.
12. In the column **'Country of residence of the service provider'**, enter the code as per the IS ŠZP code list.
13. In the column **'Identification number of the service provider'**, enter the relevant identification number in the format appropriate to the code in the column **'Type of identification number'** – as a rule, the CRN (IČO) of a Slovak legal person or the LEI code of a foreign entity. If an LEI code is not available, enter the identifier assigned to entities in the country of residence. If the service provider is a natural person, enter their birth ID number or another identifier if no birth ID number has been assigned.
14. In the column **'Type of identification number'**, enter the code as per the IS ŠZP code list.
15. In the column **'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. Enter the code as per the IS ŠZP code list.
16. In the column **'Outsourcing of ICT services (Y/N)'**, enter 'Y' for a proposal to outsource activities and functions in the field of information and communication technology as defined in other legislation⁶ or 'N' if the outsourced activity or function does not fall within this area. Enter the code as per the IS ŠZP code list.
17. Abbreviations used:

R. no.	Row number;
IČO	company registration number (CRN; Slovak: <i>'identifikačné číslo organizácie'</i>);
ICT	information and communication technology;
IS ŠZP	Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: <i>'informačný systém štatistický zberový portál'</i>);
LEI	Legal Entity Identifier.

⁶ Regulation (EU) 2022/2554 of the European Parliament and of the Council of 14 December 2022 on digital operational resilience for the financial sector and amending Regulations (EC) No 1060/2009, (EU) No 648/2012, (EU) No 600/2014, (EU) No 909/2014 and (EU) 2016/1011 (OJ L 333, 27.12.2022).

TEMPLATE

Annex 6 to Decree No
9/2025
Sii (OFC) 16-04

Statement on the allocation of eligible basic own funds between life insurance and non-life insurance

Name of the reporting entity:
CRN (IČO) of the reporting entity:
Compiled as of:

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Data	R. no.	Total	Tier 1 - unrestricted items	Tier 1 - restricted items	Tier 2	Tier 3	Total in life insurance	Tier 1 - unrestricted items in life insurance	Tier 1 - restricted items in life insurance	Tier 2 in life insurance	Tier 3 in life insurance	Total in non-life insurance	Tier 1 - unrestricted items in non-life insurance	Tier 1 - restricted items in non-life insurance	Tier 2 in non-life insurance	Tier 3 in non-life insurance
a	b	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Basic own funds																
Paid-up ordinary share capital (excluding treasury shares)	1.															
Share premium account related to paid-up ordinary share capital	2.															
Surplus funds	3.															
Preference shares	4.															
Share premium account related to preference shares	5.															
Reconciliation reserve before	6.															

deduction for participations																
Subordinated liabilities	7.															
An amount equal to the value of net deferred tax assets	8.															
Other own funds items approved by Národná banka Slovenska	9.															
Own funds from the financial statements that should not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds																
Own funds from the financial statements that should not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds	10.															
Deductions from basic own funds																
Participations in financial and credit institutions	11.															

Total basic own funds after deductions	12.															
Ancillary own funds																
Unpaid and uncalled ordinary share capital callable on demand	13.															
Unpaid and uncalled preference shares callable on demand	14.															
A legally binding commitment to subscribe and pay for subordinated liabilities on demand	15.															
Letters of credit and guarantees pursuant to Section 46(8) of the Insurance Act	16.															
Other letters of credit and guarantees	17.															
Other ancillary own funds	18.															
Total ancillary own funds	19.															
Available and eligible own funds																
Total available own funds to meet the MCR	20.															

Total eligible own funds to meet the MCR	21.															
MCR	22.															
Ratio of eligible own funds to the MCR	23.															
Reconciliation reserve																
Excess of assets over liabilities	24.															
Own shares (reported as assets in the balance sheet)	25.															
Foreseeable dividends, distributions and charges	26.															
Other own fund items	27.															
Adjustment for restricted own fund items in respect of matching-adjustment portfolios and ring-fenced funds	28.															

Instructions for the preparation of a statement on the allocation of eligible basic own funds between life insurance and non-life insurance – Sii (OFC) 16-04

1. This statement is submitted by an insurance undertaking providing both life and non-life insurance services pursuant to Section 6(7) of the Insurance Act.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. This statement provides information on the allocation of the eligible basic own funds of an insurance undertaking with authorisation to provide both life and non-life insurance. The individual tiers of the basic own funds are defined in other legislation.⁷
4. In the row '**Surplus funds**', state the total amount of own funds generated pursuant to Section 45(8) of the Insurance Act.
5. In the row '**Reconciliation reserve before deduction for participations**', enter the value of any reserve (e.g. retained earnings) and the difference between the carrying amount and valuation pursuant to Section 36 of the Insurance Act.
6. Abbreviations used:
 - R. no.** Row number;
 - MCR** minimum capital requirement.

⁷ Articles 69 to 78 of Delegated Regulation (EU) 2015/35, as amended.

Statement on technical aspects of insurance

Information on life expectancy

Name of the reporting entity:	
CRN (IČO) of the reporting entity:	
Compiled as of:	

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

Lapse assumptions used in the calculation of technical provisions

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R. no.	Product identification code	Year of insurance	Assumed lapse rate (%)
a	1	2	3

Expense assumptions

R. no.	Product identification code	Fixed cost per contract	Annual expense rate on premiums (%)	Annual expense rate on the reserve or fund (%)	Annual expense rate on insured amounts (benefit or lump sum) (%)	Annual inflation of expenses
a	1	2	3	4	5	6

Product information

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R. no.	Product identification code	Type of premium	Line of business	Commercialised/Non-commercialised	Product description
a	1	2	3	4	5

**Instructions for the preparation of a statement on
technical aspects of insurance – Sii (TAP) 29-01**

1. The statement is to be submitted in respect of life insurance business. Its purpose is to present the current assumptions applied in calculating the best estimate of technical reserves pursuant to Sections 37 to 44 of the Insurance Act as at the reporting date. Enter data in the individual tables only where applicable; for example, if the insurance or reinsurance undertaking does not use a cost inflation assumption in the calculation of a Solvency II best estimate of technical provisions, leave that item blank.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. Where data are expressed as percentages, enter them as numerical values to two decimal places; for example, a value of 63.05% is to be entered as 63.05.
4. In the column '**product identification code**', enter the identification code that the insurance undertaking has assigned for the product group. The product identification code does not need to be consistent across all parts of this report, i.e. in Section 1. Information on life expectancy (DOBA_DOZITIA), Section 2. Lapse assumptions used in the calculation of technical provisions (LAPSE_PREDPOKLAD) and Section 3. Expense assumptions (NAKLADOVOST), enter the product identification code that is relevant for the reported data. If, for example, lapse assumptions are broken down in more detail by distribution channel in the section on lapse assumptions, the entered identification code must be in a format that makes clear what assumptions for mortality, lapses and expenses apply to each product. In Section 4, Product information (PRODUKT), list all the product identification codes referenced in Sections 1 to 3. The product identification code shall utilise product identification coding in the first seven positions.

Table 1: Product identification code (items and their codes)

1 Type
1 Endowment life insurance
2 Term insurance
3 Unit-linked life insurance
4 Endowment life insurance with an investment component (hybrid product)
5 Pension insurance
6 Pension insurance – Second pillar
7 Health-related insurance
8 Assumed reinsurance
9 Other (not included in the above)
2 Risk
1 Life insurance with death benefit only
2 Survival benefit insurance, single-premium life insurance
3 Endowment life insurance, mixed insurance
4 Pension insurance, annuities
5 Children's and youth insurance, dowry insurance
6 Funeral insurance
7 Credit protection insurance
8 Health-related insurance
9 Other (not included in the above)
3 Share of profit
0 No
1 Yes

4 Guaranteed return
0 No
1 Yes
5 Method of payment
1 Regular premiums
2 Single premium
9 Other (not included in the above)
6 Coverage period
1 Term insurance
2 Whole-life insurance
9 Other (not included in the above)
7 Form
1 Individual insurance
2 Group insurance (e.g. for employees)
3 Multiple-life insurance – joint lives (e.g. family members)
9 Other (not included in the above)

5. In the column '**Sex**', enter 'M' for male, 'F' for female and 'OTHER' if using alternative mortality tables without gender differentiation. Enter an eligible code from the IS ŠZP code list.
6. In the column '**Age**', enter an eligible code from the IS ŠZP code list for 18, 65 and 80 years of age.
7. In the column '**Life expectancy**', enter 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 the ages selected from the IS ŠZP code list. If the insurance undertaking uses cohort mortality tables, enter the values from the cohort mortality table corresponding to each age x.
8. In the column '**Year of insurance**', enter an eligible code from the IS ŠZP code list representing 'Year 1 of insurance', 'Year 2 of insurance' etc. to 'Years 6 to 10 of insurance' or 'Year 11 of insurance or later'. If the insurance undertaking is unable to specify the year of insurance in the term of the insurance contract, enter 'unspecified'.
9. In the column '**Assumed lapse rate**', enter the value that the insurance undertaking uses in calculating the Solvency II best estimate of technical provisions.
10. In the column '**Fixed cost per contract**', enter the value of fixed costs per contract for the product as used in calculating the Solvency II best estimate of technical provisions.
11. In the column '**Annual expense rate on premiums (%)**', enter the annual expenses attributable to an insurance contract expressed as a percentage of the premiums used by the insurance undertaking to calculate the Solvency II best estimate of technical provisions for the given product on a per-contract basis.
12. In the column '**Annual expense rate on the reserve or fund (%)**', enter the annual expenses attributable to an insurance contract expressed as a percentage of the Solvency II best estimate of technical provisions or fund value used by the insurance undertaking to calculate the Solvency II best estimate of technical provisions for the given product on a per-contract basis.
13. In the column '**Annual expense rate on insured amounts (benefit or lump sum) (%)**', enter the annual expenses attributable to an insurance contract expressed as a percentage of the insured amount (benefit or lump sum) used by the insurance undertaking to calculate the Solvency II best estimate of technical provisions for the given product on a per-contract basis.
14. In the column '**Annual inflation of expenses**', enter the inflation rate used in calculating the Solvency II best estimate of technical provisions. If a vector is used for inflation, enter the inflation rate forecast for the next year.
15. In the column '**Type of premium**', enter an eligible code from the IS ŠZP code list.

16. In the column, '**Line of business**', enter the activity of the insurance undertaking pursuant to other legislation.⁸ Enter an eligible code from the IS ŠZP code list.
17. In the column '**Commercialised/Non-commercialised**', enter 'Y' if the product is still for sale or 'N' if it is in run-off and no longer for sale. This data item refers to the whole reporting period. Enter an eligible code from the IS ŠZP code list.
18. In the column '**Product description**', enter a brief description of the product; for example, whether it is a 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.
19. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*');
 - p.a.** per annum, annually;
 - Solvency II** Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009), as amended.

⁸ Annex I of Commission Implementing Regulation (EU) 2015/35, as amended.

Statement on insurance distribution

Insurance policies distributed during the reporting period

Name of the reporting entity:	
CRN (IČO) of the reporting entity:	
Compiled as of:	

R. no.	Line of business	Distribution channel	Country of activity	Intermediated premiums	Number of insurance contracts
a	1	2	3	4	5

Instructions for preparing a statement on insurance distribution – Sii (SPR) 30-01

1. The statement is to be submitted in respect of the insurance undertaking's business in all countries where it is authorised to conduct business. Data are to be entered in respect of both life and non-life insurance business.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. In the column '**Line of business**', enter the line of business reported in statement S.05.01.01 pursuant to other legislation.⁹ The line of business of the main coverage is to be stated, with no need to separate supplementary insurance. Enter the code as per the IS ŠZP code list.
4. In the column '**Distribution channel**', enter a code as per the IS ŠZP code list corresponding, for example, to direct sales through the undertaking's own employees or online sales, tied financial agents, independent financial agents, or financial advisers.
5. In the column '**Country of activity**', enter the code of the country in which the premiums were intermediated as per the IS ŠZP code list.
6. In the column '**Intermediated premiums**', enter the premiums intermediated during the reporting period. Report annualised premiums for all insurance contracts newly concluded within the reporting period; in the case of short-term contracts, report the premiums for the duration of the contract. For example, if a one-month premium is paid, report this amount multiplied by 12 months; if an insurance contract lasting N years is paid for with a single premium, report the premium divided by N years.
7. In the column '**Number of insurance contracts**', enter the total number of newly concluded insurance contracts attributable to the intermediated premiums for the reporting period irrespective of the number of risks covered by each insurance contract.
8. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém štatistický zberový portál*').

⁹ Commission Implementing Regulation (EU) 2023/894 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the templates for the submission by insurance and reinsurance undertakings to their supervisory authorities of information necessary for their supervision and repealing Implementing Regulation (EU) 2015/2450 (OJ EU L 120, 5.5.2023).

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

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

	R. no.	Business name/ Forename(s) and surname	Registered office / Permanent address	Identification number	Type of identification number	Phone number	Email address
a	b	1	2	3	4	5	6
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 the preparation of a report on the audit firm and statutory auditors selected for the statutory audit – Sii (AUD) 31-01

1. Submitting this report via the Statistics Collection Portal of Národná banka Slovenska fulfils the obligation under Section 74(9) of the Insurance Act.
2. The report shall identify the audit firm, the statutory auditor who signs the audit report, the key audit partner, and the statutory auditor of information technology as defined in Act No 423/2015 on statutory audit (and amending Act No 431/2002 on accounting, as amended), as amended.
3. In the column '**Business name / Forename(s) and surname**', enter the business name of the audit firm, if a legal person, or the forename(s) and surname of the statutory auditor, if a natural person.
4. In the column '**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 column '**Identification number**' enter the company registration number (IČO) in the case of a Slovak legal entity. In the case of a foreign entity, enter the LEI, if assigned by national authorities in the country where the foreign entity has its registered office. If no LEI has been assigned, enter another unique valid identification code that identifies the entity in the relevant country.
6. In the column '**Type of identification number**', enter the code as per the IS ŠZP code list.
7. Abbreviations used:
 - R. no.** Row number;
 - IČO** company registration number (CRN; Slovak: '*identifikačné číslo organizácie*');
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*');
 - LEI** Legal Entity Identifier.

Statement on movements in assets and liabilities
Reconciliation of insurance contract values by component

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

Type of insurance:

Accounting model:

	R. no.	Estimates of the present value of future cash flows	Risk premium	Service margin	Total
a	b	1	2	3	4
Value of insurance contract assets and liabilities - opening balance	1				
Changes relating to the current period					
Service margin for the service provided	2				
Change in the risk premium for non-financial risks	3				
Experience adjustments	4				
Changes relating to future coverage					
Changes in estimates that adjust the service margin	5				
Changes in estimates that create or adjust a loss component	6				
Contracts initially recognised in the current period	7				
Changes relating to incurred claims					

Changes in assets/liabilities relating to incurred claims	8				
Insurance service result	9				
Insurance finance income or expenses	10				
Changes recognised in other comprehensive income	11				
Total cash flows					
Premiums received	12				
Insurance acquisition cash flows	13				
Claims paid	14				
Other cash flows attributable to insurance contracts	15				
Value of insurance contract assets and liabilities - closing balance	16				

Reconciliation of the value of reinsurance contracts held by component

Type of reinsurance:
 Accounting model:

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	R. no.	Estimates of the present value of future cash flows	Risk premium	Service margin	Total
a	b	1	2	3	4
Value of assets and liabilities for reinsurance contracts held - opening balance	1				
Changes relating to the current period					
Service margin for the service provided	2				
Change in the risk premium for non-financial risks	3				
Experience adjustments	4				
Changes relating to future coverage					
Changes in estimates that adjust the service margin	5				
Changes in estimates that do not adjust the service margin	6				
Contracts initially recognised in the current period	7				
Changes relating to incurred claims					
Changes in the share of incurred claims covered by reinsurance	8				
Changes in the reinsurer's non-performance risk	9				
Result for reinsurance contracts held	10				
Reinsurance finance income or expenses	11				
Changes recognised in other comprehensive income	12				
Total cash flows					
Paid reinsurance premiums	13				
Payments received from the reinsurer	14				
Value of assets and liabilities for reinsurance contracts held - closing balance	15				

Reconciliation of the value of insurance contracts for remaining coverage and for incurred claims

Type of insurance:
 Accounting model:

a	R. no.	Remaining coverage		Incurred claims	Total
		excluding the loss component	loss component		
	b	1	2	3	4
Value of insurance contract assets and liabilities - opening balance	1				
Insurance service revenue	2				
Insurance service expenses	3				
Incurred claims and other insurance expenses	4				
Acquisition expenses	5				
Adjustments to assets/liabilities relating to incurred claims	6				
Losses due to onerous insurance contracts and adjustments thereto	7				
Investment component	8				
Insurance service result	9				
Insurance finance income or expenses	10				
Changes recognised in other comprehensive income	11				
Total cash flows					
Premiums received	12				
Insurance acquisition cash flows	13				
Claims paid	14				
Other cash flows attributable to insurance contracts	15				
Value of insurance contract assets and liabilities - closing balance	16				

Reconciliation of the value of reinsurance contracts held for remaining coverage and for incurred claims

Type of reinsurance:
 Accounting model:

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a	R. no.	Remaining coverage		Incurred claims	Total
		excluding the loss component	loss component		
	b	1	2	3	4
Value of assets and liabilities for reinsurance contracts held - opening balance	1				
Expenses from reinsurance contracts held	2				
Income from reinsurance contracts held	3				
Reimbursement of claims and other expenses	4				
Other changes in the value of reinsurance contracts held other than non-performance risk	5				
Changes in the reinsurer's non-performance risk	6				
Investment component	7				
Result for reinsurance contracts held	8				
Reinsurance finance income or expenses	9				
Changes recognised in other comprehensive income	10				
Total cash flows					
Paid reinsurance premiums	11				
Payments received from the reinsurer	12				
Value of assets and liabilities for reinsurance contracts held - closing balance	13				

**Instructions for the preparation of a statement on movements in assets and liabilities – Sii
(PAZ) 32-01**

1. The statement is submitted for insurance contracts measured pursuant to IFRS 17. The reported information should be consistent with the information in the individual financial statements of the insurance undertaking.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. Submit the section **'Reconciliation of insurance contract values by component'** for contracts measured using the GMM and VFA models, separately for each accounting model. Enter data separately for both life and non-life insurance business.
4. Submit the section **'Reconciliation of the value of reinsurance contracts held by component'** for contracts measured using the GMM model if the value of these contracts is greater than 5% of the value of the underlying insurance contracts. Enter data separately for both life and non-life insurance business.
5. Submit the section **'Reconciliation of insurance contracts for remaining coverage and for incurred claims'** for contracts measured using the GMM, VFA and PAA models, separately for each accounting model. Enter data separately for both life and non-life insurance business.
6. Submit the section **'Reconciliation of the value of reinsurance contracts for remaining coverage and for incurred claims'** for contracts measured using the GMM and PAA model if the share of the value of these contracts is greater than 5% of the value of the underlying insurance contracts. Enter data separately for both life and non-life insurance business.
7. In the rows **'Value of insurance contract assets and liabilities – opening balance'**, **'Value of assets and liabilities for reinsurance contracts held – opening balance'**, **'Value of insurance contract assets and liabilities – closing balance'** and **'Value of assets and liabilities for reinsurance contracts held – closing balance'**, record the value as an asset with a minus sign (-) and as a liability with a plus sign (+).
8. Use a plus sign (+) when reporting all items increasing the initial value of insurance contracts and reinsurance contracts held, and a minus sign (-) when reporting all items reducing the value of insurance contracts and reinsurance contracts held.
9. In the column **'Estimates of the present value of future cash flows'** and **'Risk premium'**, also include the loss component.
10. The value in the column **'Total'** is the sum of columns 1, 2 and 3.
11. Abbreviation:
 - R. no.** Row number;
 - GMM** General Measurement Model, a general model for the measurement of liabilities;
 - PAA** Premium Allocation Approach, a simplified model for measuring liabilities;
 - VFA** Variable Fee Approach, a model for measuring liabilities with a variable fee.

Statement on new business analysis

Analysis of insurance contracts initially recognised in the current period

Name of the reporting entity:
 CRN (IČO) of the reporting entity:
 Compiled as of:

Type of insurance:
 Accounting model:

	R. no.	Contracts initially recognised in the current period – profitable	Contracts initially recognised in the current period – onerous
a	b	1	2
Estimates of the present value of future cash inflows	1		
Estimates of the present value of future cash outflows	2		
of which: insurance claims	3		
expenses attributable to insurance services	4		
acquisition expenses	5		
Risk premium	6		
Service margin	7		
Value of insurance contracts initially recognised in the current period	8		

Instructions for the preparation of a statement on new business analysis – Sii (ANO) 33-01

1. The statement is submitted for insurance contracts measured pursuant to IFRS 17. The reported information must be consistent with the information in the individual financial statements of the insurance undertaking.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. Include in the statement all contracts initially recognised in the current period broken down into profitable and onerous contracts.
4. The statement shall be submitted for contracts measured using the GMM and VFA models, separately for each measurement model. Enter data separately for both life and non-life insurance business.
5. Report values in the row '**Estimates of the present value of future cash inflows**' with a minus sign.
6. Report values in the row '**Estimates of the present value of future cash outflows**' with a plus sign.
7. In the row '**Value of insurance contracts initially recognised in the current period**', the column '**Contracts initially recognised in the current period – profitable**' must have a value of 0 because the value of profitable insurance contracts at initial recognition is zero and the future profit is reported in the service margin.
8. In the row '**Value of insurance contracts initially recognised in the current period**', the column '**Contracts initially recognised in the current period – onerous**' must have a positive value. The recognised loss on insurance contracts is reported in the statement of profit or loss, which is reflected in the balance sheet as an increase in the liability for insurance contracts. The service margin for onerous contracts is zero; no future profit is recognised.
9. Abbreviation:
 - R. no.** Row number;
 - GMM** General Measurement Model, a general model for the measurement of liabilities;
 - VFA** Variable Fee Approach, a model for measuring liabilities with a variable fee.

Statement on non-material damages

Information on actions for compensation for non-pecuniary damages

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

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R. no.	Case identifier	Type of insurance	Year action was brought	Year loss event occurred	Amount claimed when action was brought	Amount claimed as of the reporting period	Number of claimants	Have court proceedings been concluded with legal effect? (Y/N)
a	1	2	3	4	5	6	7	8

Year of final court decision	Amount of non-pecuniary damages awarded by the court	Amount of insurance benefit paid	Is or was the case resolved through an out-of-court settlement with the injured party? (Y/N)	Amount agreed under an out-of-court settlement	Amount of the technical provision, where relevant	Type of non-pecuniary harm
9	10	11	12	13	14	15

Claimant information

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R. no.	Case identifier	Claimant	Number of claimants	Amount claimed as of the reporting period	Amount of compensation awarded
a	1	2	3	4	5

Instructions for the preparation of a statement on non-pecuniary damages – Sii (VNU) 34-01

1. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
2. Report data as at the last day of the relevant calendar year; the year when action was brought must not be earlier than 2006.
3. In the column '**Case identifier**', enter the file reference or reference number of the claimant's case.
4. In the column '**Type of insurance**', enter one of the options from the IS ŠZP code list, for example:
 - a) compensation for non-pecuniary harm in connection with compulsory motor third party liability insurance for damage caused by the operation of a motor vehicle;
 - b) compensation for non-pecuniary harm in connection with other liability insurance.
5. In columns relating to the amount of the claim for damages, enter only the principal of the claim, excluding ancillary claims, aggregated across all claimants.
6. In the column '**Number of claimants**', enter the total of individual claimants. For each individual claimant, report the number of claimants for each relationship falling under the specified category.
7. The column '**Have court proceedings been concluded with legal effect? (Y/N)**' relates to cases concluded by a final court decision. Enter the code as per the IS ŠZP code list.
8. The column '**Year of final court decision**' relates to cases concluded by a final court decision.
9. In the column '**Amount of insurance benefit paid**', report the full insurance benefit, benefit paid pursuant to an out-of-court settlement or pursuant to a court decision, regardless of the method used to determine the amount of the claim; include interest and costs.
10. In the column '**Is or was the case resolved through an out-of-court settlement with the injured party? (Y/N)**', enter the code as per the IS ŠZP code list.
11. The columns '**Is or was the case resolved through an out-of-court settlement with the injured party? (Y/N)**' and '**Amount agreed under an out-of-court settlement**' relate to cases concluded by an out-of-court settlement.
12. In the column '**Amount of the technical provision, where relevant**', report the amount of the technical provision including costs and only the current value of the claim as at the last day of the relevant calendar year for each individual case.
13. In the column '**Claimant**', enter one of the options from the IS ŠZP code list, for example:
 - a) Injured party/ parties (persons injured as a result of a road traffic accident);
 - b) Parent;
 - c) Child;
 - d) Spouse or partner;
 - e) Brother or sister;
 - f) Other (claimants who cannot be identified or classified under the preceding categories).
14. Abbreviations used:

R. no.	Row number;
IS ŠZP	Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: ' <i>informačný systém štatistický zberový portál</i> ').

Statement on the plan for selected financial indicators

Name of the reporting entity:	
CRN (IČO) of the reporting entity:	
Submission date:	
Compiled as of:	

Financial indicators	R. no.	Plan as of 31 December
a	b	1
I. Actuarial data from the template S.05.01.01 Premiums, claims and expenses by line of business		
Gross premiums written	1	
- non-life insurance	2	
- life insurance	3	
Gross claims incurred	4	
- non-life insurance	5	
- life insurance	6	
II. Selected expense and income items pursuant to IFRS 17		
Insurance service revenue	7	
- non-life insurance	8	
- life insurance	9	
Insurance service expenses	10	
- non-life insurance, of which:	11	
Expenses attributable to insurance services	12	
Acquisition expenses	13	
- life insurance, of which:	14	
Expenses attributable to insurance services	15	
Acquisition expenses	16	
Income/expenses from reinsurance contracts held, of which:	17	
- non-life insurance	18	
Insurance service result	19	
- non-life insurance	20	
- life insurance	21	
Financial performance	22	
Profit or loss before tax	23	
Taxes	24	
Profit or loss after tax	25	
III. Solvency II indicators		
SCR	26	
MCR	27	
IV. Capital management		
Planned equity movements	28	
Planned dividends	29	
V. Material planned events with an impact on the economic outturn and solvency of the insurance undertaking	30	

Instructions for the preparation of a statement on the plan for selected financial indicators – Sii (FIN) 35-99

1. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
2. Where data are expressed as percentages, enter them as numerical values to two decimal places; for example, a value of 63.05% is to be entered as 63.05.
3. Section '**I. Actuarial data from the template S.05.01.01 Premiums, claims and expenses by line of business**' shall be completed in accordance with other legislation.⁹
4. In section '**II. Selected expense and income items pursuant to IFRS 17**', use plus and minus signs in accordance with the instructions for statement VÚ-P1-04 and comply with other legislation.¹⁰ Selected income and expense items, i.e. all items increasing the economic outturn are reported with a plus sign (+) while all items reducing the economic outturn are reported with a minus sign (-).
5. In Section '**IV. Capital Management**', the row 'Planned equity movements' relates to material planned changes in equity, other than price revaluations and the economic outturn, such as an increase or decrease in share capital or an increase or decrease in other capital funds. The row 'Planned dividends' relates to planned dividends to be paid to shareholders.
6. Section '**V. Material planned events with an impact on the economic outturn and solvency of the insurance undertaking**' is used to report events that have a material impact on the economic outturn and solvency such as extraordinary losses or acquisitions.
7. In the column '**Plan as of 31 December**', enter values in accordance with the approved financial plan of the insurance or reinsurance undertaking for the year for which the plan is submitted.
8. Abbreviations used:

R. no.	Row number;
Solvency II	Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009), as amended;
SCR	Solvency Capital Requirement;
MCR	Minimum Capital Requirement.

¹⁰ Part II of the Annex to Measure No MF/25918/2011-74 of the Ministry of Finance of the Slovak Republic of 8 December 2011, laying down the scope, method, place and deadlines for submitting the report of selected data from the individual financial statements for accounting entities that are insurance undertakings, branches of foreign insurance undertakings, reinsurance undertakings, branches of foreign reinsurance undertakings, the Slovak Insurance Association and the Export-Import Bank of the Slovak Republic (Notification No 557/2011 Coll.), as amended.

Statement on the estimate of selected financial indicators

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

Financial indicators	R. no.	Estimate as of 31 December
a	b	1
I. Actuarial data from the template S.05.01.01 Premiums, claims and expenses by line of business		
Gross premiums written	1	
- non-life insurance	2	
- life insurance	3	
Gross claims incurred	4	
- non-life insurance	5	
- life insurance	6	
II. Selected expense and income items pursuant to IFRS 17		
Insurance service revenue	7	
- non-life insurance	8	
- life insurance	9	
Insurance service expenses	10	
- non-life insurance, of which:	11	
Expenses attributable to insurance services	12	
Acquisition expenses	13	
- life insurance, of which:	14	
Expenses attributable to insurance services	15	
Acquisition expenses	16	
Income/expenses from reinsurance contracts held, of which:	17	
- non-life insurance	18	
Insurance service result	19	
- non-life insurance	20	
- life insurance	21	
Financial performance	22	
Profit or loss before tax	23	
Taxes	24	
Profit or loss after tax	25	
III. Solvency II indicators		
SCR	26	
MCR	27	
IV. Capital management		
Estimate of equity movements	28	
Dividend estimate	29	
V. Material differences compared with the plan		
	30	

Instructions for the preparation of a statement on the estimate of selected financial indicators – Sii (FIN) 36-01

1. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
2. Where data are expressed as percentages, enter them as numerical values to two decimal places; for example, a value of 63.05% is to be entered as 63.05.
3. Section '**I. Actuarial data from the template S.05.01.01 Premiums, claims and expenses by line of business**' shall be completed in accordance with the other legislation.⁹
4. In section '**II. Selected expense and income items pursuant to IFRS 17**', use plus and minus signs in accordance with the instructions for statement VÚ-P1-04 and comply with other legislation.¹⁰ Selected income and expense items, i.e. all items increasing the economic outturn are reported with a plus sign (+) while all items reducing the economic outturn are reported with a minus sign (-).
5. In Section '**IV. Capital Management**', the row 'Estimate of equity movements' relates to material forecast changes in equity, other than price revaluations and the economic outturn, such as an increase or decrease in share capital or an increase or decrease in other capital funds as at the end of the calendar year. The row 'Dividend estimate' refers to the forecast dividend to be paid to shareholders for the reporting calendar year.
6. Section '**V. Material differences compared with the plan**' is used to report events that have a material impact on the economic outturn and solvency compared with the plan.
7. In the column '**Estimate as of 31 December**', report the estimated values as at the end of the calendar year.
8. Abbreviations used:
 - R. no.** Row number;
 - Solvency II** Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009), as amended;
 - SCR** Solvency Capital Requirement;
 - MCR** Minimum Capital Requirement.

Report on capital transactions

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

R. no.	Transaction type	Transaction amount
a	1	2

Instructions for the preparation of a report on capital transactions – Sii (KAP) 37-04

1. Use this report to disclose material movements in the equity of an insurance undertaking during the reporting period. Such material movements include dividends paid to shareholders in the current year in respect of the previous year, increases in other capital funds and increased share capital paid up amongst others. The report does not include transactions related to the creation or use of the reserve fund and social fund.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. In the column '**Transaction type**', enter one of the options from the IS ŠZP code list, for example:
 - a) Paid dividend;
 - b) Transactions in share capital;
 - c) Transactions in other capital funds;
 - d) Share premium transactions;
 - e) Other equity transactions.
4. The column '**Transaction amount**' includes separate cumulative items for capital inflows (plus sign) and capital outflows (minus sign) of each transaction type carried out in the reporting period; for example, if a dividend is paid in several instalments, state the cumulative value of dividend payments in the reporting quarter.
5. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*').

TEMPLATE

Annex 16 to Decree No 9/2025
Sii (CAT) 38-99

Statement on natural catastrophe impacts in the year concerned

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

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R. no.	Identification number of the natural catastrophe.	Country	Line of business	Number of reported incidents	Value of reported incidents	Estimated value of unreported incidents	Number of claims already paid	Value of claims already paid
a	1	2	3	4	5	6	7	8

Instructions for the preparation of a statement on the impacts of a natural catastrophe in the year concerned – Sii (CAT) 38-99

1. The statement is to be submitted in respect of non-life insurance business. The objective is to gather data on natural catastrophes.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. If there is a material change in information previously reported within three months from the date of the natural catastrophe, submit an updated version of the statement.
4. If the deadline for submitting an updated report falls in the following calendar year, it is not necessary to submit an update.
5. In the column '**Identification number of the natural catastrophe**', enter the identification code that Národná banka Slovenska assigns to the natural catastrophe occurring in the relevant year and publishes on the website of Národná banka Slovenska.
6. In the column '**Country**', enter an eligible code from the IS ŠZP code list.
7. In the column '**Line of business**', enter an eligible code from the IS ŠZP code list.
8. In the column '**Number of reported incidents**', enter the number of incidents reported in connection with the natural catastrophe as at the reporting date.
9. In the column '**Value of reported incidents**', enter the total value, in euro, of the incidents reported in connection with the natural catastrophe as at the reporting date.
10. In the column '**Estimated value of unreported incidents**', enter the estimated value, in euro, of unreported incidents related to the natural catastrophe as at the reporting date.
11. In the column '**Number of claims already paid**', enter the number of claims already paid in connection with the natural catastrophe as at the reporting date.
12. In the column '**Value of claims already paid**', enter the total value, in euro, of the claims already paid in connection with the natural catastrophe as at the reporting date.
13. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém štatistický zberový portál*').

Statement on natural catastrophes

Name of the reporting entity:
 CRN (IČO) of the reporting entity:
 Compiled as of:

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R. no.	Identification number of the natural catastrophe.	Country	Line of business	Type of risk	Number of reported incidents	Value of reported incidents	Estimated value of unreported incidents
a	1	2	3	4	5	6	7

Number of claims already paid	Value of claims already paid	Share of reported incident value covered by reinsurance	Share of unreported incident value covered by reinsurance	Share of paid claims covered by reinsurance
8	9	10	11	12

Instructions for the preparation of a statement on natural catastrophes – Sii (CAT) 39-01

1. The statement is to be submitted in respect of non-life insurance business. The objective is to gather data on natural catastrophes.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
3. In the column '**Identification number of the natural catastrophe**', enter the identification code that Národná banka Slovenska assigns to the natural catastrophe occurring in the relevant year and publishes on the website of Národná banka Slovenska.
4. In the column '**Country**', enter an eligible code from the IS ŠZP code list.
5. In the column '**Line of business**', enter an eligible code from the IS ŠZP code list.
6. In the column '**Type of risk**', enter an eligible code from the IS ŠZP code list selecting from the following types of risk: real estate of natural persons, real estate of business entities, public sector assets, motor vehicles, agricultural risks, business interruption and personal injury.
7. In the column '**Number of reported incidents**', enter the number of incidents reported in connection with the natural catastrophe as at the reporting date.
8. In the column '**Value of reported incidents**', enter the total value, in euro, of the incidents reported in connection with the natural catastrophe as at the reporting date.
9. In the column '**Estimated value of unreported incidents**', enter the estimated value, in euro, of unreported incidents related to the natural catastrophe as at the reporting date.
10. In the column '**Number of claims already paid**', enter the number of claims already paid in connection with the natural catastrophe as at the reporting date.
11. In the column '**Value of claims already paid**', enter the total value, in euro, of the claims already paid in connection with the natural catastrophe as at the reporting date.
12. In the column '**Share of the value of reported incidents covered by reinsurance**', enter the value of the share of incidents reported in connection with the natural catastrophe as at the reporting date that is covered by reinsurance.
13. In the column '**Share of the value of unreported incidents covered by reinsurance**', enter an estimate of the value of the share of unreported incidents related to the natural catastrophe as at the reporting date that is covered by reinsurance.
14. In the column '**Share of paid claims covered by reinsurance**', enter the total value, in euro, of the share of claims already paid in connection with the natural catastrophe as at the reporting date that is covered by reinsurance.
15. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*').

Report on selected non-financial indicators
Administrative proceedings or other proceedings under special legislation conducted against the insurance undertaking by public authorities other than Národná banka Slovenska

Name of the reporting entity:

CRN (IČO) of the reporting entity:

Compiled as of:

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R. no.	Proceedings identification number	Issue date of decision	Name of the competent authority acting in the matter	Type of proceedings	Imposed sanction	Description of proceedings
a	1	2	3	4	5	6

Proceedings conducted against an insurance or reinsurance undertaking concerning applications or lawsuits where a decision could cause a deterioration of the financial situation of the insurance or reinsurance undertaking

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R. no.	Proceedings identification number	Initiation date of proceedings	Applicant/plaintiff	Description of the proceedings or the order sought	Amount of financial claim
a	1	2	3	4	5

Overview of all client petitions and complaints

R. no.	Person to whom the complaint pertains	Complaint identifier	Type of person	Line of business to which the complaint pertains	Internal product code	Subject matter of petition or complaint
	Forename(s) and surname or company name					
a	1	2	3	4	5	6

Date of delivery	Date of resolution	Justification	Method of resolution	Activity in another EU Member State (Y/N)	Country code
7	8	9	10	11	12

Information on all outsourcing of critical or important operational functions or activities of the insurance or reinsurance undertaking

R. no.	Type of outsourced activity	Description of scope of outsourced activity	Contract identifier	Effective date of contract	Business name or forename(s) and surname of the service provider	Legal form of the service provider	Country of residence of the service provider
a	1	2	3	4	5	6	7

Identification number of service provider	Type of identification number	Outsourcing of key function (Y/N)	Outsourcing of ICT services (Y/N)	Full name of the person at the insurance undertaking responsible for the outsourced key function	Full name of the person at the service provider responsible for the outsourced key function
8	9	10	11	12	13

Instructions for the preparation of a report on selected non-financial indicators – Sii (NEF) 40-01

1. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
2. The report covers both insurance and reinsurance undertakings.
3. In the sections '**Administrative proceedings or other proceedings under special legislation conducted against the insurance undertaking by public authorities other than Národná banka Slovenska**' and '**Proceedings conducted against an insurance or reinsurance undertaking concerning applications or lawsuits where a decision could cause a deterioration of the financial situation of the insurance or reinsurance undertaking**', enter information for the whole calendar year.
4. Use the section '**Overview of all client petitions and complaints**' to report petitions and complaints that express dissatisfaction related to an insurance contract or provided services and enter information for the whole calendar year. For the purposes of the present report, a petition is a submission drawing attention to an infringement of the law. For the purposes of the present report, a complaint means an expression of dissatisfaction that a person addresses to the insurance undertaking in connection with an insurance contract or services provided to the complainant; requests for payment of insurance benefit and requests for information or explanations pertaining to an insurance contract are not complaints.
5. In the column '**Complaint identifier**', enter the file reference or reference number of the complaint. The field is also completed for petitions.
6. In the column '**Type of person**', enter an eligible code from the IS ŠZP code list.
7. In the column '**Line of business to which the complaint pertains**', enter the activity of the insurance undertaking pursuant to other legislation⁸ to which the complaint relates. Enter the code as per the IS ŠZP code list. The field is also completed for petitions.
8. In the column 'Internal product code', enter the code assigned to the product for its unambiguous identification in the internal systems of the insurance undertaking.
9. In the column '**Subject matter of petition or complaint**', enter an eligible code from the IS ŠZP code list; for example, insurance contract intermediation, handling of insurance claims, insurance terms and conditions, commissions, fees, premiums or administration of insurance contracts.
10. In the column '**Date of delivery**', enter the date on which the complaint was delivered to the insurance undertaking. If the complainant sends a further petition after the insurance undertaking has deemed their initial petition to have been resolved and has reported it as such, the follow-up petition shall be treated as a new petition. The field is also completed for complaints.
11. In the column '**Date of resolution**', enter the date on which a reply was sent to the complainant or the date on which the insurance undertaking deems the petition to have been resolved. If the petition has not been resolved as at the reporting date, leave the column blank. The field is also completed for complaints.
12. In the column '**Justification**', state whether the petition was justified (enter 'J'), unjustified (enter 'U') or partly justified (enter 'PJ'). Enter the code as per the IS ŠZP code list.
13. In the column '**Method of resolution**', enter a brief description of the petition resolution process or the resolution status of the petition. If the petition has not been resolved as at the reporting date, leave the column blank. The field is also completed for complaints.
14. In the column '**Activity in another EU Member State (Y/N)**', enter 'Y' if the petition concerns a business activity carried out in another EU Member State or 'N' if it does not. Enter the code as per the IS ŠZP code list. The field is also completed for complaints.
15. In the column '**Country code**', enter the code as per the IS ŠZP code list.
16. In the section '**Information on all outsourcing of critical or important operational functions or activities of the insurance or reinsurance undertaking**', enter information on the outsourcing of critical or important operational functions or activities in effect as at

- the end of the calendar year for which the report is submitted.
17. In the column '**Type of outsourced activity**', enter the code as per the IS ŠZP code list. If the outsourced activity falls under several of the categories in the code list, list each relevant activity type on a separate row.
 18. In the column '**Contract identifier**', enter the internal code or reference number for the outsourced activity or function, for example the contract number of the outsourcing contract.
 19. In the column '**Business name or forename(s) and surname of the service provider**', enter the business name of the service provider, if a legal person, or the forename(s) and surname of the service provider, if a natural person. If a function or activity is outsourced to several service providers, list each of them on a separate row.
 20. In the column '**Legal form of the service provider**', enter the code as per the IS ŠZP code list.
 21. In the column '**Country of residence of the service provider**', enter the code as per the IS ŠZP code list.
 22. In the column '**Identification number of the service provider**' enter the company registration number (IČO) in the case of a Slovak legal entity. In the case of a foreign entity, enter the Legal Entity Identifier (LEI) assigned in the relevant country. If no LEI has been assigned, enter another unique valid identification code that identifies the shareholder in the relevant country, if assigned. If the service provider is a natural person, enter their birth ID number or another identifier if no birth ID number has been assigned.
 23. In the column '**Type of identification number**', enter the code as per the IS ŠZP code list.
 24. In the column '**Outsourcing of key function (Y/N)**', enter 'Y' if a key function is outsourced or 'N' if a key function is not outsourced. Enter the code as per the IS ŠZP code list.
 25. In the column '**Outsourcing of ICT services (Y/N)**', enter 'Y' if the outsourced activity or function is in the field of information and communication technology as defined in other legislation⁶ or 'N' if the outsourced activity or function does not fall within this area. Enter the code as per the IS ŠZP code list.
 26. Attach to the report the written policies in force at the end of the calendar year to which the report relates for the following areas:
 - a) risk management;
 - b) own risk and solvency assessment;
 - c) measurement of assets and liabilities;
 - d) internal control system;
 - e) internal audit;
 - f) submission of information for supervision purposes;
 - g) disclosure of information pursuant to Sections 33 to 35 of the Insurance Act;
 - h) complaints handling;
 - i) outsourcing;
 - j) remuneration;
 - k) ensuring that the activities of the insurance undertaking comply with other legislation;¹¹
 - l) fit and proper assessment of the persons who effectively direct the insurance undertaking or perform key functions;
 - m) protection of the financial institution against money laundering and terrorist financing, if the insurance undertaking is authorised to conduct life insurance business;¹²
 - n) the operation of other key functions, if assigned;
 - o) information security;⁶
 - p) sustainable finance (ESG);
 - q) product oversight and governance (POG).
 27. Abbreviations used:

R. no.	Row number;
ICT	information and communication technology;

¹¹ Article 270 of Delegated Regulation (EU) 2015/35, as amended.

¹² Section 20 of Act No 297/2008 on the prevention of money laundering and terrorist financing (and amending certain laws), as amended.

IS ŠZP Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*').

Statement on activities related to individual health-related insurance

Name of the reporting entity:
 CRN (IČO) of the reporting entity:
 Compiled as of:

R. no.	Line of business	Product category	Premiums - gross	Premiums - net	Claims incurred - gross	Claims incurred - net	Administrative costs
a	1	2	3	4	5	6	7

**Instructions for the preparation of a statement on
activities related to individual health-related insurance – Sii (IZP) 41-01**

1. This statement provides an overview of the basic indicators for activities in voluntary health-related insurance schemes. For the purposes of the present statement, voluntary health-related insurance includes individual health-related insurance and insurance for medical expenses incurred abroad by citizens of the Slovak Republic, where the relevant costs are covered outside the public health-related insurance system of the Slovak Republic. It shall be prepared as at the last day of the calendar year concerned for the period from the start of the calendar year to the end of the calendar year concerned. If the reporting entity does not have precise data available on insurance for medical expenses incurred abroad by citizens of the Slovak Republic taken out as part of travel insurance, a best estimate shall be used when completing the report.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank in accordance with the accounting rules in force.
3. In the column '**Line of business**', enter the code as per the IS ŠZP code list pursuant to other legislation.⁸
4. In the column '**Product category**', enter the code defined in the IS ŠZP code list for individual health-related insurance and insurance of medical expenses incurred abroad by citizens of the Slovak Republic.
5. In the column '**Premiums – gross**', enter the total amount of gross premiums written, including all amounts payable during the reporting period pertaining to insurance contracts arising from direct business irrespective of the possibility that these amounts relate in whole or in part to a subsequent reporting period. The amount of taxes or fees charged together with the insurance premium is not included in the premium written.
6. In the column '**Premiums – net**', enter the total amount of gross written premiums reduced by the amount ceded to reinsurers.
7. In the column '**Claims incurred – gross**', enter the total amount of gross claims incurred from direct insurance. Changes in provisions for claims and administrative costs for insurance claims are not included.
8. In the column '**Claims incurred – net**', enter the total amount of gross claims incurred reduced by the amount ceded to reinsurers.
9. In the column '**Administrative costs**', enter the costs associated with voluntary health-related insurance.
10. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: '*informačný systém Štatistický zberový portál*').

Statement on activities related to the old-age pension scheme

Name of the reporting entity:
 CRN (IČO) of the reporting entity:
 Compiled as of:

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R. no.	Product type	Premiums	Number of contracts		Value of claims			Value of insurance contracts for remaining coverage	Share of income
			Total	of which: number of new contracts	Total	of which: orphan's pension	of which: widow's and widower's pension		
a	1	2	3	4	5	6	7	8	9

**Instructions for the preparation of a statement on
activities related to the old-age pension scheme – Sii (ANU) 42-04**

1. This statement provides an overview of the basic indicators for activities in the field of insurance “Operations relating to the length of human life which are prescribed by or provided for in social insurance legislation” pursuant to point 9 of part B of Annex 1 of the Insurance Act. It is prepared based on preliminary data from the start of the calendar year to the end of the calendar quarter concerned and audited data for the entire accounting period to which the report relates.
2. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank in accordance with the accounting rules in force.
3. In the column **‘Type of product’**, enter an eligible code from the IS ŠZP code list such as
 - a) lifetime annuity, not indexed, without a survivor’s pension,
 - b) lifetime annuity, not indexed with a survivor’s pension,
 - c) lifetime annuity, indexed, without a survivor’s pension,
 - d) lifetime annuity, indexed with a survivor’s pension,
 - e) temporary annuity – paid for 5 years without small accumulated amounts,
 - f) temporary annuity – paid for 7 years without small accumulated amounts,
 - g) temporary annuity – paid for 10 years without small accumulated amounts,
 - h) temporary annuity – small accumulated amounts.
4. In the column **‘Premiums’**, enter the value of the transferred funds intended for the payment of annuities from the fully funded savings scheme (‘second pillar’).
5. In the column **‘Number of contracts’**, enter the total number of insurance contracts at the end of the reporting period. State the number of new contracts separately.
6. In the column **‘of which: number of new contracts’**, enter the number of new contracts for each product in the line of business and product category, whereas, for the purposes of the present statement, new contract means a contract concluded during the year concerned.
7. In the column **‘Value of claims’**, enter the claims incurred during the reporting period including costs related to the handling of the insurance claims; the amount shall be reported gross without deduction of the reinsurer’s share or the estimated amount of recoverable receivables to which the insurance undertaking is entitled in connection with the insurance claim. The amounts of paid orphan’s pensions, widow’s pensions and widower’s pensions shall be reported separately.
8. In the column **‘Value of insurance contracts for remaining coverage’**, enter the total value of insurance contracts as assets with a minus sign (-) and the total value of insurance contracts as a liability with a plus sign (+) in accordance with the measurement of insurance contracts pursuant to IFRS 17.
9. In the column **‘Share of income’**, enter the share of the investment income surplus pursuant to other legislation.¹³ This item is reported only in the fourth quarter.
10. Abbreviations used:
 - R. no.** Row number;
 - IS ŠZP** Statistics Collection Portal, an information system of Národná banka Slovenska (Slovak: ‘*informačný systém Štatistický zberový portál*’).

¹³ Section 42a(1) of Act No 43/2004 on the old-age pension scheme (and amending certain laws), as amended.

Premiums, claims and expenses by line of business – branches
Non-life insurance and reinsurance

Name of the reporting entity:
CRN (IČO) of the reporting entity:
Compiled as of:

		Non-life and reinsurance obligations (direct business and accepted proportional reinsurance)								
	R. no.	Medical expense insurance	Income protection insurance	Workers' compensation insurance	Motor vehicle liability insurance	Other motor insurance	Marine, aviation and transport insurance	Fire and other damage to property insurance	General liability insurance	Credit and suretyship insurance
a	b	C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090
Premiums written										
Gross – Direct business	R0110									
Gross – Proportional reinsurance accepted	R0120									
Gross – Non-proportional reinsurance accepted	R0130									
Reinsurers' share	R0140									
Net	R0200									
Premiums earned										
Gross – Direct business	R0210									
Gross – Proportional reinsurance accepted	R0220									
Gross – Non-proportional reinsurance accepted	R0230									
Reinsurers' share	R0240									

Net	R0300									
Claims incurred										
Gross – Direct business	R0310									
Gross – Proportional reinsurance accepted	R0320									
Gross – Non-proportional reinsurance accepted	R0330									
Reinsurers’ share	R0340									
Net	R0400									
Expenses incurred	R0550									
Balance – other technical expenses/income	R1210									
Total expenses	R1300									

	R. no.	Active non-proportional reinsurance							Total
		Legal expenses insurance	Assistance	Miscellaneous financial loss	Health	Casualty	Marine, aviation and transport	Property	
a	b	C0100	C0110	C0120	C0130	C0140	C0150	C0160	C0200
Premiums written									
Gross – Direct business	R0110								
Gross – Proportional reinsurance accepted	R0120								
Gross – Non-proportional reinsurance accepted	R0130								
Reinsurers’ share	R0140								
Net	R0200								
Premiums earned									
Gross – Direct business	R0210								

Gross – Proportional reinsurance accepted	R0220								
Gross – Non-proportional reinsurance accepted	R0230								
Reinsurers’ share	R0240								
Net	R0300								
Claims incurred									
Gross – Direct business	R0310								
Gross – Proportional reinsurance accepted	R0320								
Gross – Non-proportional reinsurance accepted	R0330								
Reinsurers’ share	R0340								
Net	R0400								
Expenses incurred	R0550								
Balance – other technical expenses/income	R1210								
Total expenses	R1300								

Life insurance and reinsurance

		Life insurance obligations				
	R. no.	Health-related insurance	Insurance with profit participation	Index-linked and unit-linked insurance	Other life insurance	Annuities stemming from non-life insurance contracts and relating to health-related insurance obligations
a	b	C0210	C0220	C0230	C0240	C0250
Premiums written						
Gross	R1410					
Reinsurers' share	R1420					
Net	R1500					
Premiums earned						
Gross	R1510					
Reinsurers' share	R1520					
Net	R1600					
Claims incurred						
Gross	R1610					
Reinsurers' share	R1620					
Net	R1700					
Expenses incurred	R1900					
Balance - other technical expenses/income	R2510					
Total expenses	R2600					
Total amount of surrenders	R2700					

	R. no.	Annuities stemming from non-life insurance contracts and relating to insurance obligations other than health-related insurance obligations	Life reinsurance obligations		Total
			Health reinsurance	Life reinsurance	
a	b	C0260	C0270	C0280	C0300
Premiums written					
Gross	R1410				
Reinsurers' share	R1420				
Net	R1500				
Premiums earned					
Gross	R1510				
Reinsurers' share	R1520				
Net	R1600				
Claims incurred					
Gross	R1610				
Reinsurers' share	R1620				
Net	R1700				
Expenses incurred	R1900				
Balance – other technical expenses/income	R2510				
Total expenses	R2600				
Total amount of surrenders	R2700				

Instructions for the preparation of a statement on premiums, claims and expenses by line of business – branches – S_05_01_02_POB

1. Report data in euro currency units. Convert data in other currencies using the reference exchange rate determined and published by the European Central Bank, applicable on the date of compilation of the report.
2. Pursuant to other legislation,⁹ statement S.05.01.01 shall be reported from an account perspective, but using lines of business pursuant to other legislation,⁸ regardless of whether branches in other EU Member States use IFRS 17 or local accounting standards.
3. If a branch's controlling entity does not use IFRS 17 and IFRS 17 reporting would impose a disproportionate burden on the branch, the controlling entity's local accounting standard may be used.
4. In the rows '**Premiums written**' and '**Premiums earned**', report data in accordance with other legislation,¹⁴ even though, following the transition to IFRS 17, these items are no longer recorded in the insurer's accounting records; the basis for reporting is the outputs from the insurer's actuarial systems. Premiums are recognised without deduction for the value of a non-distinct investment component.
5. In column C0040 for the line of business 'Motor vehicle liability insurance', deduct the levy charged on this type of insurance from premiums written and premiums earned at the rate pursuant to Section 68(1) of the Insurance Act.
6. In the row '**Claims incurred**', enter claims paid inclusive of the change in the balance of liabilities for incurred risk insurance claims (discounted) and the change in the balance of the risk premium for non-financial risks. Claims are recognised without deduction for the value of a non-distinct investment component.
Administrative costs for insurance claims are reported under the item 'Expenses incurred' (R0550, R1900). If the branch maintains its accounts in accordance with IFRS 17, the basis for reporting is the outputs from the branch's actuarial systems.
6. In the row '**Expenses incurred**', enter all acquisition expenses for insurance contracts, management expenses for investments and insurance claims, administrative expenses and overheads related to the provision of insurance services in accordance with the rules laid down for template S.05.01.01 in other legislation,⁹ broken down by individual types of activity and reduced by the reinsurer's share. Under IFRS 17, the row 'Expenses incurred' includes both attributable and non-attributable expenses related to the provision of insurance services. For the line of business Motor vehicle liability insurance, enter expenses reduced by the levy on Motor vehicle liability insurance at the rate pursuant to Section 68(1) of the Insurance Act.
For certain types of activity, the row 'Expenses incurred' also includes:
 - commission income from reinsurers;
 - financial transaction tax pursuant to other legislation¹⁵ related to the provision of insurance services such as the payment of claims or commissions.
8. Use the rows '**Balance – other technical expenses/income**' R1210, R2510 to report other expenses and income related to the provision of insurance services that cannot be reported under the items above: '**Premiums written**', '**Premiums earned**', '**Claims incurred**' and '**Expenses incurred**', and which cannot be allocated to specific lines of business.
9. Abbreviations used:
R. no. Row number.

¹⁴ Article 1(11) and (12) of Delegated Regulation (EU) 2015/35, as amended.

¹⁵ Act No 279/2024 on the financial transaction tax (and amending certain laws), as amended.