



EIOPA-CP-14/051

27 November 2014

**Consultation Paper**

**on**

**the proposal for draft Implementing**

**Technical Standards with regard to the**

**templates**

**and structure of the disclosure of**

**specific information by supervisory**

**authorities**

## **Table Contents**

<b>Responding to this paper</b>	<b>3</b>
<b>Consultation Paper Overview &amp; Next Steps</b>	<b>4</b>
<b>1. Draft Technical Standard</b>	<b>5</b>
<b>Annex I: Impact Assessment</b>	<b>66</b>

## **Responding to this paper**

EIOPA welcomes comments on the Consultation Paper on the proposal for draft Implementing Technical Standards with regard to the templates and structure of the disclosure of specific information by supervisory authorities.

Comments are most helpful if they:

- contain a clear rationale; and
- describe any alternatives EIOPA should consider.

Please send your comments to EIOPA in the provided Template for Comments, by email [Consultation\\_Set2@eiopa.europa.eu](mailto:Consultation_Set2@eiopa.europa.eu), by 2 March 2015.

Contributions not provided in the template for comments, or sent to a different email address, or after the deadline will not be processed.

## **Publication of responses**

Contributions received will be published on EIOPA's public website unless you request otherwise in the respective field in the template for comments. A standard confidentiality statement in an email message will not be treated as a request for non-disclosure.

Please note that EIOPA is subject to Regulation (EC) No 1049/2001 regarding public access to documents and EIOPA's rules on public access to documents<sup>1</sup>.

Contributions will be made available at the end of the public consultation period.

## **Data protection**

Please note that personal contact details (such as name of individuals, email addresses and phone numbers) will not be published. They will only be used to request clarifications if necessary on the information supplied.

EIOPA, as a European Authority, will process any personal data in line with Regulation (EC) No 45/2001 on the protection of the individuals with regards to the processing of personal data by the Community institutions and bodies and on the free movement of such data. More information on data protection can be found at <https://eiopa.europa.eu/> under the heading 'Legal notice'.

---

<sup>1</sup> [https://eiopa.europa.eu/fileadmin/tx\\_dam/files/aboutceiops/Public-Access-\(EIOPA-MB-11-051\).pdf](https://eiopa.europa.eu/fileadmin/tx_dam/files/aboutceiops/Public-Access-(EIOPA-MB-11-051).pdf)

## **Consultation Paper Overview & Next Steps**

EIOPA carries out consultations in the case of drafting Technical Standards in accordance to Articles 10 and 15 of the EIOPA Regulation.

This Consultation Paper presents the draft Technical Standards, including the technical annexes to these draft Technical Standards.

The analysis of the expected impact from the proposed policy is covered under Annex I Impact Assessment to this Consultation paper.

### **Next steps**

EIOPA will consider the feedback received and expects to publish a Final Report on the consultation and to submit the Consultation Paper for adoption by the Board of Supervisors.

# 1. Draft Technical Standard



EUROPEAN COMMISSION

Brussels, 29.6.2011  
C(20..) yyy final

**COMMISSION DELEGATED REGULATION (EU) No .../..**

**of [ ]**

**COMMISSION IMPLEMENTING REGULATION (EU) No .../.. laying down  
implementing technical standards with regard to the templates and structure of the  
disclosure of specific information by supervisory authorities according to  
Directive 2009/138/EC of the European Parliament and of the Council**

**of [ ]**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2009/138/EC of 25 November 2009 of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)<sup>2</sup>, and in particular Article 31(5) thereof,

Whereas:

- (1) In order to foster uniform level of transparency and accountability of supervisory authorities as well as to ensure that the information disclosed in accordance with Article 31(2) of Directive 2009/138/EC is easily accessible and comparable, it is necessary to provide for common rules regarding the structure and format of the disclosure of such information.

---

<sup>2</sup> OJ L 335, 17.12.2009, p.1.

- (2) In order to ensure uniform conditions for the disclosure required under Article 31(2)(c) and (d) of Directive 2009/138/EC, supervisory authorities should use specific templates.
- (3) This Regulation is based on the draft implementing technical standards submitted by the European Insurance and Occupational Pensions Authority to the Commission.
- (4) The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance and Reinsurance Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1094/2010.

HAS ADOPTED THIS REGULATION:

#### *Article 1*

##### ***Disclosure of information on laws, regulations, administrative rules and general guidance***

- (1) The supervisory authorities shall include in their disclosures under Article 31(2)(a) of Directive 2009/138/EC the following:
  - (a) national regulatory framework based on Union law in the field of insurance regulation, providing the full texts of laws, regulations, administrative rules and general guidance issued in their Member States;
  - (b) Union legislation in the field of insurance that is directly applicable within the territory of their Member States;
  - (c) national regulatory framework in the field of insurance regulation, not based on Union law, providing the full texts of prudential laws, regulations, administrative rules and general guidance applicable within the territory of their Member States.

#### *Article 2*

##### ***Disclosure of information on supervisory review process***

- (1) To comply with the requirement under Article 31(2)(b) of Directive 2009/138/EC, the supervisory authorities shall provide a general overview of how they review and evaluate compliance by insurance and reinsurance undertakings with the laws, regulations and administrative rules adopted pursuant to Directive 2009/138/EC. This overview shall include general information on the monitoring tools and the risk assessment framework of the supervisory authorities.
- (2) The structure of these disclosures shall follow the review and compliance-evaluation tasks laid down in Article 36(2) of Directive 2009/138/EC.

#### *Article 3*

##### ***Disclosure of information on aggregate statistical data***

- (1) To comply with the requirement under Article 31(2)(c) of Directive 2009/138/EC, the supervisory authorities shall disclose specific information concerning insurance and

reinsurance undertakings and groups, as well as concerning their supervisory tasks by following the instructions laid down in Annex I and by using the relevant templates provided in Annex II.

#### *Article 4*

##### ***Disclosure of information on the exercise of options under Directive 2009/138/EC***

- (1) To comply with the requirement under Article 31(2)(d) of Directive 2009/138/EC, the supervisory authorities shall disclose the required information by using the template provided in Annex III.

#### *Article 5*

##### ***Disclosures of information on supervisory objectives and activities***

- (1) To comply with the requirement under Article 31(2)(e) of Directive 2009/138/EC, the supervisory authorities shall disclose information about their supervisory objectives, supervisory functions and about main areas of ongoing or planned supervisory activities.

#### *Article 6*

##### ***Publication of disclosures***

- (1) When making the disclosed information available on their websites, the supervisory authorities shall organise it under the following headings:
  - (a) ‘Information on laws, regulations, administrative rules and general guidance’ with regard to the requirement under Article 31(2)(a) of Directive 2009/138/EC;
  - (b) ‘Information on supervisory review process’ with regard to the requirement under Article 31(2)(b) of Directive 2009/138/EC;
  - (c) ‘Information on aggregate statistical data’ with regard to the requirement under Article 31(2)(c) of Directive 2009/138/EC;
  - (d) ‘Information on the exercise of options under Directive 2009/138/EC’ with regard to the requirement under Article 31(2)(d) of Directive 2009/138/EC;
  - (e) ‘Information on supervisory objectives and activities’ with regard to the requirement under Article 31(2)(e) of Directive 2009/138/EC.

#### ***Article 7 – Entry into force***

This Regulation shall enter into force on the the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, []

*For the Commission  
The President*

*On behalf of the President*

*[Position]*



## ANNEX I: INSTRUCTIONS FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA

The disclosure of aggregate statistical data on key aspects of the application of the prudential framework under Article 3 shall be performed in accordance with the instructions laid down in the following item definitions.

### I. ITEM DEFINITIONS FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA WITH REGARD TO INSURANCE AND REINSURANCE UNDERTAKINGS SUPERVISED UNDER DIRECTIVE 2009/138/EC

ITEM	CELL NUMBER	DEFINITION <sup>3</sup>
The number of insurance and reinsurance undertakings, the number of branches as referred to in Article 13(11) of Directive 2009/138/EC and the number of branches as referred to in Article 162(3) of Directive 2009/138/EC established in the Member State of the supervisory authority	AS1	The number of: (a) direct life or non-life insurance or reinsurance undertakings, which have received authorisation in accordance with Article 14 of Directive 2009/138/EC and are falling inside the scope of Directive 2009/138/EC; (b) branches of insurance or reinsurance undertakings, which are located in the territory of another Member State; and (c) branches belonging to insurance or reinsurance undertakings with head offices situated outside the EEA
The number of Union branches of insurance and reinsurance undertakings established in the Member State of the supervisory authority carrying out relevant business in one or more other Member States	AS2	The number of Union branches with relevant business (in one or more other Member States) that the insurance and reinsurance undertakings, which are established in the Member State of the supervisory authority, have.
The number of insurance and reinsurance undertakings established in the Member State of the supervisory authority pursuing business in other Member States under the freedom to provide services	AS3	Information of the home supervisory authority on undertakings that <b>actually</b> pursue business under the freedom to provide services <b>in other Member States</b> based on template S.04.01.b. as referred to in the Reporting ITS.
The number of insurance and reinsurance undertakings established in other Member	AS4	Information of the host-supervisory authority on insurance and reinsurance undertakings notified as intending to

<sup>3</sup> All code references of templates or template items in the definition column of this table refer to the templates or template items with identical code references, as laid down in Commission Implementing Regulation (EU) No XX/YY of [date] laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Article 35, 244, 245 and 254 of Directive 2009/138/EC of the European Parliament and of the Council. Not yet published in the Official Journal.

States which have notified their intention to pursue business in the Member State of the supervisory authority under the freedom to provide services		pursue business in its Member State under the freedom to provide services.
The number of insurance and reinsurance undertakings established in other Member States which actually pursue business in the Member State of the supervisory authority under the freedom to provide services	AS5	Information of the host-supervisory authority on insurance and reinsurance undertakings that actually carry out business in its Member State under the freedom to provide services. This number is based on the information exchange between supervisory authorities of the home Member State.
The number of insurance and reinsurance undertakings falling outside the scope of Directive 2009/138/EC	AS6	The number of insurance and reinsurance undertakings falling outside the scope of Articles 4 to 12 of Directive 2009/138/EC
The number of special purpose vehicles authorised in accordance with Article 211 of Directive 2009/138/EC from insurance and reinsurance undertakings	AS7	The number of special purpose vehicles authorised in accordance with Article 211 of Directive 2009/138/EC from insurance and reinsurance undertakings
The number of insurance and reinsurance undertakings subject to reorganisation measures or winding-up proceedings	AS8	The number of insurance and reinsurance undertakings, including third country branches, subject to reorganisation measures or winding-up proceedings. Reorganisation measures are the measures under Title IV, Chapter II of Directive 2009/138/EC. Winding-up proceedings are the procedures under Title IV, Chapter III of Directive 2009/138/EC.
The number of insurance and reinsurance undertakings and the number of their portfolios where the matching adjustment referred to in Article 77b of Directive 2009/138/EC is applied	AS9	The number of insurance and reinsurance undertakings and the number of their portfolios where the matching adjustment referred to in Article 77b of Directive 2009/138/EC is applied
The number of insurance and reinsurance undertakings applying the volatility adjustment referred to in Article 77d of Directive 2009/138/EC	AS10	The number of insurance and reinsurance undertakings applying the volatility adjustment referred to in Article 77d of Directive 2009/138/EC
The number of insurance and reinsurance undertakings applying the transitional risk-free interest rate term structure referred to in Article 308c Directive 2009/138/EC	AS11	The number of insurance and reinsurance undertakings applying the transitional risk-free interest rate term structure referred to in Article 308c Directive 2009/138/EC

The number of insurance and reinsurance undertakings applying the transitional deduction to technical provisions referred to in Article 308d Directive 2009/138/EC	AS12	The number of insurance and reinsurance undertakings applying the transitional deduction to technical provisions referred to in Article 308d Directive 2009/138/EC
The total amount of assets of the insurance and reinsurance undertakings valued in accordance with Article 75 of Directive 2009/138/EC	AS13	Item C0010/R0500 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Intangible assets	AS13a	Item C0010/R0030 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Deferred tax assets	AS13b	Item C0010/R0040 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Pension benefit surplus	AS13c	Item C0010/R0050 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Property, plant & equipment held for own use	AS13d	Item C0010/R0060 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Investments (other than assets held for unit-linked and index-linked contracts)	AS13e	Item C0010/R0070 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Assets held for unit-linked & index-linked contracts	AS13f	Item C0010/R0220 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Loans & mortgages (except loans on policies)	AS13g	Item C0010/R0250 + C0010/R0260 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Loans on policies	AS13h	Item C0010/R0240 of template S.02.01.b as referred to in the Reporting ITS template for insurance and

		reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Reinsurance recoverables	AS13i	Item C0010/R0270 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Reinsurance recoverables not complying with article TP22		Item C0010/R0350 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Deposits to cedants	AS13j	Item C0010/R0360 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Insurance & intermediaries receivables	AS13k	Item C0010/R0370 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Reinsurance receivables	AS13l	Item C0010/R0380 of template S.02.01.b as referred to in the Reporting ITS template for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Receivables (trade, not insurance)	AS13m	Item C0010/R0390 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Own shares	AS13n	Item C0010/R0400 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Amounts due in respect of own fund items or initial fund called up but not yet paid in	AS13o	Item C0010/R0410 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Cash and cash equivalents	AS13p	Item C0010/R0420 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Any other assets, not elsewhere shown	AS13q	Item C0010/R0430 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of

		Directive 2009/138/EC
The total amount of liabilities of the insurance and reinsurance undertakings valued in accordance with Articles 75 to 86 of Directive 2009/138/EC	AS14	Item C0010/R0900 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Technical provisions	AS14a	The sum of C0010/R0520, C0010/R0560, C0010/R0610, C0010/R0650 and C0010/R0690 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Other liabilities, excluding subordinated liabilities which are not included in the own funds	AS14b	The sum of C0010/R0740 to C0010/R0840 plus C0010/R0870 and C0010/R0880 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Subordinated liabilities which are not included in the own funds	AS14c	Item C0010/R0860 of template S.02.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
The total amount of basic own funds	AS15	Item C0010/R0290 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Of which, subordinated liabilities which are included in own funds	AS15a	Item C0010/R0140 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
The total amount of ancillary own funds	AS16	Item C0010/R0400 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
The total eligible amount of own funds to cover the Solvency Capital Requirement	AS17	Item C0010/R0540 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Tier 1 unrestricted	AS17a	Item C0020/R0540 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Tier 1 restricted	AS17b	Item C0030/R0540 of template

		S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Tier 2	AS17c	Item C0040/R0540 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Tier 3	AS17d	Item C0050/R0540 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
The total eligible amount of basic own funds to cover the Minimum Capital Requirement	AS18	Item C0010/R0550 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Tier 1 unrestricted	AS18a	Item C0020/R0550 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Tier 1 restricted	AS18b	Item C0030/R0550 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
Tier 2	AS18c	Item C0040/R0550 of template S.23.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
The total amount of the Minimum Capital Requirement	AS19	Item C0070/R0400 of template S.28.01.b or S.28.02.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC
The total amount of the Solvency Capital Requirement	AS20	Item C0100/R0220 of template S.25.01.b, S.25.02.b or S.25.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/
Total amount of the Solvency Capital Requirement calculated using the standard formula expressed as percentage of the total amount of the Solvency Capital Requirement	AS21	Item C0100/R0220 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC divided by AS20.

		These numbers should be expressed as a percentage.
Market risk	AS21a	Item C0030/R0010 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Interest rate risk	AS21aa	Item C0060/R0100 of template S.26.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Equity risk	AS21ab	Item C0060/R0200 of template S.26.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Property risk	AS21ac	Item C0060/R0300 of template S.26.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Spread risk	AS21ad	Item C0060/R0400 of template S.26.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Market risk concentrations	AS21ae	Item C0060/R0500 of template S.26.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Currency risk	AS21af	Item C0030/R0020 of template S.26.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)

Counterparty default risk	AS21b	Item C0030/R0020 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Life underwriting risk	AS21c	Item C0030/R0030 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Mortality risk	AS21ca	Item C0060/R0100 of template S.26.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Longevity risk	AS21cb	Item C0060/R0200 of template S.26.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Disability-morbidity risk	AS21cc	Item C0060/R0300 of template S.26.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Lapse risk	AS21cd	Item C0060/R0400 of template S.26.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Life expense risk	AS21ce	Item C0060/R0500 of template S.26.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Revision risk	AS21cf	Item C0060/R0600 of template S.26.03.b as referred to in the Reporting



		ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Life catastrophe risk	AS21cd	Item C0060/R0700 of template S.26.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Health underwriting risk	AS21d	Item C0030/R0040 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
SLT health underwriting risk	AS21da	Item C0060/R0800 of template S.26.04.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
NSLT health underwriting risk	AS21db	Item C0230/R1400 of template S.26.04.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Health catastrophe risk	AS21dc	Item C0240/R1500 of template S.26.04.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Non-life underwriting risk	AS21e	Item C0030/R0050 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Non-life premium and reserve risk	AS21ea	Item C0100/R0300 of template S.26.05.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of

		Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Non-life lapse risk	AS21eb	Item C0150/R0300 of template S.26.05.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Non-life catastrophe risk	AS21ec	Item C0160/R0400 of template S.26.05.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Intangible asset risk	AS21f	Item C0030/R0070 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Operational risk	AS21g	Item C0100/R0130 of template S.25.01.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using the standard formula divided by AS20 (expressed as percentage)
Total amount of the Solvency Capital Requirement for which a reassessment of the credit quality steps of the larger or more complex exposures has been conducted in accordance with Article 4(5) of the Implementing Measures for Directive 2009/138/EC - at the level of aggregation available - where the Solvency Capital Requirement for credit risk is calculated using the standard formula the total amount of the Solvency Capital Requirement expressed as percentage of the total amount of the respective sub-modules or module	AS22	The total amount of the three risk modules of those insurance and reinsurance undertakings that did at least one reassessment.
Spread risk	AS22a	The total amount for the spread risk of

		those insurance and reinsurance undertakings that did at least one reassessment.
Market risk concentration	AS22b	The total amount for the market risk concentration those insurance and reinsurance undertakings that did at least one reassessment.
Counterparty default risk	AS22c	The total amount for the counterparty default risk of those insurance and reinsurance undertakings that did at least one reassessment.
Total amount of the Solvency Capital Requirement calculated using an approved partial internal model expressed as percentage of the total amount of the Solvency Capital Requirement	AS23	Item C0100/R0220 of template S.25.02.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using an approved partial internal model divided by AS20 (expressed as percentage of the total Solvency Capital Requirement)
...		
Of which, total amount of the Solvency Capital Requirement calculated using an approved partial internal model which scope includes credit risk in both market and counterparty default risk, by risk module and sub-module at the level of the aggregation available expressed as percentage of the total amount of the Solvency Capital Requirement calculated using partial internal model	AS23a	Item C0100/R0220 of template S.25.02.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC which are using an approved partial internal model which scope includes credit risk in both market risk and counterparty default risk divided by AS20 (expressed as percentage)
The number of insurance and reinsurance undertakings using an approved full internal model for the calculation of the Solvency Capital Requirement	AS24	The number of insurance and reinsurance undertakings which have received approval for using a full internal model for the calculation of the Solvency Capital Requirement according to Article 112 of Directive 2009/138/EC.
Of which, the number of insurance and reinsurance undertakings using an approved full internal model which scope includes credit risk in both market risk and counterparty default risk	AS24a	The number of insurance and reinsurance undertakings using an approved full internal model which scope includes credit risk in both market risk and counterparty default risk.
The number of insurance and	AS25	The number of insurance and

reinsurance undertakings using an approved partial internal model for the calculation of the Solvency Capital Requirement		reinsurance undertakings using an approved partial internal model for the calculation of the Solvency Capital Requirement
Of which, the number of insurance and reinsurance undertakings using an approved partial internal model which scope includes credit risk in both market risk and counterparty default risk	AS25a	The number of insurance and reinsurance undertakings using an approved partial internal model which scope includes credit risk in both market risk and counterparty default risk
The number of capital add-ons with regard to all insurance and reinsurance undertakings supervised under Directive 2009/138/EC	AS26	The number of capital add-ons with regard to all insurance and reinsurance undertakings supervised under Directive 2009/138/EC
The average capital add-on per undertaking with regard to all insurance and reinsurance undertakings supervised under Directive 2009/138/EC	AS27	Item C0100/R0210 of template S.25.01.b, S.25.02.b or S.25.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC divided by AS1 divided by the number of insurance and reinsurance undertakings that report the item.
The distribution of capital add-ons measured as a percentage of the Solvency Capital Requirement with regard to all insurance and reinsurance undertakings supervised under Directive 2009/138/EC	AS28	Item C0100/R0210 of template S.25.01.b, S.25.02.b or S.25.03.b as referred to in the Reporting ITS for insurance and reinsurance undertakings falling inside the scope of Directive 2009/138/EC divided by AS20

II. ITEM DEFINITIONS FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA WITH REGARD TO GROUPS SUPERVISED UNDER DIRECTIVE 2009/138/EC

ITEM	CELL NUMBER	DEFINITION <sup>4</sup>
The number of insurance groups of which the supervisory authority is the group supervisor including:	AG1	The number of insurance groups of which the supervisory authority is the group supervisor, including insurance groups at national level
The number of insurance and reinsurance subsidiary undertakings at national level	AG1a	The number of insurance and reinsurance subsidiary undertakings at national level = the number of rows reported in template S.32.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor, where “Country” is the country of the supervisory authority
The number of insurance and reinsurance subsidiary undertakings in other Member States	AG1b	The number of insurance and reinsurance subsidiary undertakings in other Member States = the number of rows reported in template S.32.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor, where “Country” is the Member States other than country of the supervisory authority
The number of insurance and reinsurance subsidiary undertakings in third countries:	AG1c	The number of insurance and reinsurance subsidiary undertakings in other Member States = the number of rows reported in template S.32.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor, where “Country” is a third country
Of which the number of insurance and reinsurance subsidiary undertakings in equivalent third countries	AG1d	The number of insurance and reinsurance subsidiary undertakings in other Member States = the number of rows reported in template S.32.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor, where “Country” is an equivalent third country
Of which the number of insurance and reinsurance subsidiary undertakings in non-	AG1e	The number of insurance and reinsurance subsidiary undertakings in other Member States = the number of rows reported in template S.32.01.g as referred to in the Reporting ITS for

<sup>4</sup> All code references of templates or template items in the definition column of this table refer to the templates or template items with identical code references, as laid down in Commission Implementing Regulation (EU) No XX/YY of [date] laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Article 35, 244, 245 and 254 of Directive 2009/138/EC of the European Parliament and of the Council. Not yet published in the Official Journal.

equivalent third countries		insurance groups of which the supervisory authority is the group supervisor, where “Country” is a non-equivalent third country
The number of cross-border insurance groups where the supervisory authority is the group supervisor	AG2	The number of insurance groups of which the supervisory authority is the group supervisor, excluding insurance groups at national level
The number of insurance groups of which the supervisory authority is the group supervisor, where the ultimate parent insurance or reinsurance undertaking or insurance holding company which has its head office in the Union is a subsidiary undertaking of a company which has its head office outside of the Union	AG3	The number of insurance groups of which the supervisory authority is the group supervisor, where the ultimate parent insurance or reinsurance undertaking or insurance holding company which has its head office in the Union is a subsidiary undertaking of a company which has its head office outside of the Union
The number of ultimate parent insurance or reinsurance undertakings or insurance holding companies or mixed financial holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC, including:	AG4	The number of ultimate parent insurance or reinsurance undertakings or insurance holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC Cells AG3a to AG3db should be filled for each such undertaking and holding company
Name of such undertaking or holding company	AG4a	Name of ultimate parent insurance or reinsurance undertakings or insurance holding companies or mixed financial holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC
the number of its insurance and reinsurance subsidiary undertakings at national level	AG4b	The number of its insurance and reinsurance subsidiary undertakings at national level
the number of its insurance and reinsurance subsidiary undertakings in other Member States	AG4c	The number of its insurance and reinsurance subsidiary undertakings in other Member States

the number of its insurance and reinsurance subsidiary undertakings in third countries	AG4d	The number of its insurance and reinsurance subsidiary undertakings in third countries
the number of its insurance and reinsurance subsidiary undertakings in equivalent third countries	AG4da	The number of its insurance and reinsurance subsidiary undertakings in AG3d in equivalent third countries. This includes third countries which are partially or provisionally equivalent.
the number of its insurance and reinsurance subsidiary undertakings in non-equivalent third countries	AG4db	The number of its insurance and reinsurance subsidiary undertakings in AG3d in non-equivalent third countries. The sum of the numbers in AG3da and AG3 db equals the number in AG3d.
The number of ultimate parent insurance or reinsurance undertakings or insurance holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC, where another related ultimate parent undertaking at national level is present as referred to in Article 217 of Directive 2009/138/EC	AG5	The number of ultimate parent insurance or reinsurance undertakings or insurance holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC, where another related ultimate parent undertaking at national level is present as referred to in Article 217 of Directive 2009/138/EC
The number of insurance groups that have been allowed to use method 2 or a combination of methods 1 and 2 in accordance with Article 220(2) of Directive 2009/138/EC for the calculation of the solvency at the level of the group	AG6	Number of insurance groups that answered method 2 or the combination of methods in C0010/R0130 of template S.01.02.g as referred to in the Reporting ITS.
The total amount of the group eligible own funds for the insurance groups of which the supervisory authority is the group supervisor	AG7	Formula: sum (AG7a, AG7b)
The total amount of the group eligible own funds calculated in accordance with	AG7a	Item C0010/R0560 of template S.23.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor and which calculate eligible

method 1 as referred to in Article 230(1) of Directive 2009/138/EC for the insurance groups of which the supervisory authority is the group supervisor		own funds in accordance with method 1 as referred to in Article 230(1) of Directive 2009/138/EC
The total amount of the group eligible own funds calculated in accordance with method 2 as referred to in Article 233 of Directive 2009/138/EC for the insurance groups of which the supervisory authority is the group supervisor	AG7b	Item C0010/R0560 of template S.23.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor and which calculate eligible own funds in accordance with method 2 as referred to in Article 233(2) of Directive 2009/138/EC
The total amount of the group eligible own funds calculated in accordance with the combination of method 1 and method 2 as referred to in Article 220 of Directive 2009/138/EC for the insurance groups of which the supervisory authority is the group supervisor	AG7c	Item C0010/R0560 of template S.23.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor and which calculate eligible own funds in accordance with the combination of method 1 and method 2 as referred to in Article 220(2) of Directive 2009/138/EC
The total amount of the group Solvency Capital Requirement for the insurance groups of which the supervisory authority is the group supervisor	AG8	Formula: sum (AG8a, AG8b, AG8c)
The total amount of the group Solvency Capital Requirement calculated in accordance with method 1 as referred to in Article 230(1) of Directive 2009/138/EC for the insurance groups of which the supervisory authority is the group supervisor for the group Solvency Capital Requirement	AG8a	Item C0010/R0590 of template S.23.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor and which calculate Solvency Capital Requirement in accordance with method 1 as referred to in Article 230(1) of Directive 2009/138/EC
The total amount of the	AG8b	Item C0010/R0590 of template S.23.01.g as



group Solvency Capital Requirement calculated in accordance with method 2 as referred to in Article 233 of Directive 2009/138/EC for the insurance groups of which the supervisory authority is the group supervisor for the group Solvency Capital Requirement		referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor and which calculate Solvency Capital Requirement in accordance with method 2 as referred to in Article 233 of Directive 2009/138/EC
The total amount of the group Solvency Capital Requirement calculated in accordance with a combination of methods 1 and 2 for the insurance groups of which the supervisory authority is the group supervisor for the group Solvency Capital Requirement	AG8c	Item C0010/R0590 of template S.23.01.g as referred to in the Reporting ITS for insurance groups of which the supervisory authority is the group supervisor and which calculate Solvency Capital Requirement in accordance with a combination of method 1 and 2
The number of insurance groups of which the supervisory authority is the group supervisor using an approved full internal model for the calculation of the group Solvency Capital Requirements	AG9	The number of insurance groups of which the supervisory authority is the group supervisor using a full internal model approved by supervisory authority
approvals in accordance with Article 230 of Directive 2009/138/EC	AG9a	The number of insurance groups of which the supervisory authority is the group supervisor using an approved full internal model for the calculation only of the group Solvency Capital Requirements
approvals in accordance with Article 231 of Directive 2009/138/EC	AG9b	The number of insurance groups of which the supervisory authority is the group supervisor using a full internal model approved by supervisory authority for the calculation of the consolidated group Solvency Capital Requirement, as well as the Solvency Capital Requirement of insurance and reinsurance undertakings in the group
The number of insurance groups of which the supervisory authority is the group supervisor using an approved partial internal model for the calculation of	AG10	The number of insurance groups of which the supervisory authority is the group supervisor using a partial internal model approved by the supervisory authority

the group Solvency Capital Requirement		
approvals in accordance with Article 230 of Directive 2009/138/EC	AG10a	The number of insurance groups of which the supervisory authority is the group supervisor using an approved partial internal model for the calculation only of the group Solvency Capital Requirements
approvals in accordance with Article 231 of Directive 2009/138/EC	AG10b	The number of insurance groups of which the supervisory authority is the group supervisor using a partial internal model approved by supervisory authority for the calculation of the consolidated group Solvency Capital Requirement, as well as the Solvency Capital Requirement of insurance and reinsurance undertakings in the group

III. ITEM DEFINITIONS FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA ON SUPERVISORY AUTHORITIES

ITEM	CELL NUMBER	DEFINITION
The number of staff at the end of the calendar year	B1	The number of staff as full time equivalent working <b>in the field of insurance supervision</b> in the supervisory authority at the end of the calendar year
The total number of on-site inspections undertaken both at solo and group level	B2	<p>The total number of on-site inspections, undertaken both at solo and group level.            Formula: sum (B2a, B2b, B2c, B2d)</p> <p>An on-site inspection is an organised assessment or formal evaluation exercise that leads to the issuing of a document communicated to the undertakings. As examples, the following procedures are not regarded as on-site inspections, even though they may be part of the detailed review of an undertaking by the supervisor:</p> <ul style="list-style-type: none"> <li>○ Supervisory visits or meetings at the supervisory authority’s premises or at the undertaking’s premises, not resulting in a document communicated to the undertaking;</li> <li>○ exploratory meetings or presentations from undertakings to supervisors; and</li> <li>○ supervisory visits to understand more about certain specific issues, which are fact finding.</li> </ul>
The number of regular inspections	B2a	The number of regular inspections undertook both at solo and group level. A regular inspection is a scheduled on-site inspection resulting from the risk assessment framework and the subsequent supervisory plan.
The number of ad-hoc inspections	B2b	The number of ad-hoc inspections undertaken both at solo and group level. An ad-hoc inspection is an on-site inspection that does not necessarily result from the risk assessment framework process or is not based on the initially defined supervisory plan. It is an inspection that the supervisory authority decides to undertake on short notice in order to address issue that cannot wait for next year’s inspection plan.
The number of on-site inspections mandated to third parties	B2c	The number of on-site inspections mandated to third parties undertaken both at solo and group level.

The number of on-site inspections under group supervision which were undertaken jointly with other members of the group's College of supervisors	B2d	The number of on-site inspections under group supervision which were undertaken jointly with other members of the group's College of supervisors, undertaken both at solo and group level.
The total number of inspections conducted in order to review and evaluate the reliance of undertakings on external ratings	B2e	Formula: sum (B2'a, B2'b, B2'c, B2'd)
The number of regular inspections	B2ea	The number of regular inspections conducted in order to review and evaluate the reliance of undertakings on external ratings. A regular inspection is a scheduled on-site inspection resulting from the risk assessment framework and the subsequent supervisory plan.
The number of ad-hoc inspections	B2eb	The number of ad-hoc inspections conducted in order to review and evaluate the reliance of undertakings on external ratings. An ad-hoc inspection is an on-site inspection that does not necessarily result from the risk assessment framework process and / or being based on the initially defined supervisory plan. However typical cases of performing ad-hoc inspections arise from the need to adapt the supervisory plan to supervisors' constraints or due to the unwinding of the review itself. It could be triggered, for instance, on account of the supervisor becoming aware of a situation that calls for further insight on-site or from the decision of reducing the scope of a previously defined regular inspection. Other examples of ad-hoc inspections (not exhaustive list): <ul style="list-style-type: none"> <li>○ Consumer complaints;</li> <li>○ Situations requiring approval – either an undertaking specific issue (that threatens policyholder protection) or one that has developed market-wide (market stability);</li> <li>○ Undertakings in the start-up phase;</li> <li>○ Changes in the administrative, management or supervisory body, or</li> </ul>

		<p>the system of governance;</p> <ul style="list-style-type: none"> <li>○ Changes in the business model or strategy;</li> <li>○ External occurrence such as financial stress indicators.</li> </ul>
The number of on-site inspections mandated to third parties	B2ec	The number of on-site inspections mandated to third parties conducted in order to review and evaluate the reliance of undertakings on external ratings.
The number of on-site inspections under group supervision which were undertaken jointly with other members of the group's College of supervisors	B2ed	The number of on-site inspections under group supervision which were undertaken jointly with other members of the group's College of supervisors conducted in order to review and evaluate the reliance of undertakings on external ratings.
The total number of man-days spent on on-site inspections both at solo and group level	B3	The total number of man-days spent on on-site inspections both at solo and group level
The number of formal reviews of ongoing compliance of full or partial internal models with the requirements both at solo and group level	B4	The number of formal reviews of ongoing compliance of full or partial internal models with the requirements both at solo and group level
The number of reviews conducted in order to review and evaluate the reliance of undertakings on external ratings	B4a	The number of formal reviews of ongoing compliance of full or partial internal models with the requirements both at solo and group level in order to review and evaluate the reliance of undertakings on external ratings
The number of internal models in use at solo or group level	B5	The number of approved internal models which are in use either at solo or group level.
The number of partial and of full internal models submitted for approval at solo level	B6	The number of partial and of full internal models submitted for approval at solo level
The number of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk submitted for approval at solo level	B6a	The number of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk submitted for approval at solo level
The number of approvals of partial and of full internal models at solo level shown in B6	B7	The number of applications shown in B6 which were successful,

The number of approvals of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk at solo level	B7a	The number of applications shown in B6a which were successful,
The number of partial and of full internal models submitted for approval at group level	B8	The number of partial and of full internal models submitted for approval at group level
The number of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk submitted for approval at group level	B8a	The number of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk submitted for approval at group level
The number of approvals of partial and of full internal models at group level shown in B8	B9	The number of applications shown in B8 which were successful,
The number of approvals of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk at group level	B9a	The number of applications shown in B8a which were successful,
The number of corrective measures taken, as defined by Articles 110 of Directive 2009/138/EC	B10	The number of cases when the supervisory authority required the undertaking to replace a subset of the parameters used in the standard formula calculation by parameters specific to that undertaking when calculating the life, non-life and health underwriting risk modules because of significant deviation between undertaking's risk profile and assumptions underlying standard formula.
The number of corrective measures taken, as defined by Articles 117 of Directive 2009/138/EC	B11	The number of cases when the supervisory authority required the undertaking to revert to calculate the Solvency Capital Requirement in accordance with the standard formula, because of non-compliance with internal models standards.
The number of corrective measures taken, as defined by Articles 119 of Directive 2009/138/EC	B12	The number of cases when the supervisory authority required the undertaking to use an internal model to calculate the Solvency Capital Requirement, or the relevant risk modules, because of significant deviation

		between undertaking's risk profile and assumptions underlying standard formula.
The number of corrective measures taken, as defined by Articles 119 of Directive 2009/138/EC triggered by a deviation of the risk profile of the insurance or reinsurance undertakings with respect to their credit risk	B12a	The number of cases when the supervisory authority required the undertaking to use an internal model to calculate the Solvency Capital Requirement, or the relevant risk modules when risk profile of insurance or reinsurance undertaking deviates significantly with respect to its credit risk
The number of corrective measures taken, as defined by Articles 137 of Directive 2009/138/EC	B13	The number of cases when the supervisory authority prohibited the free disposal of undertaking's assets when the undertaking doesn't comply with rules relating to technical provisions.
The number of corrective measures taken, as defined by Articles 139 of Directive 2009/138/EC	B14	The number of cases when the supervisory authority restricted or prohibited the free disposal of the assets of the insurance or reinsurance undertaking when the undertaking doesn't comply with Minimum Capital Requirement
The number of corrective measures taken, as defined by Articles 138 of Directive 2009/138/EC	B15	The number of cases when the supervisory authority restricted or prohibited the free disposal of the assets of that undertaking when the undertaking doesn't comply with Solvency Capital Requirement
The number of extensions granted in accordance with Article 138(4) of Directive 2009/138/EC	B16	The number of extensions granted of the period to ensure compliance with the Solvency Capital Requirement in the event of an exceptional fall in financial markets
The average duration of extensions granted in accordance with Article 138(4) of Directive 2009/138/EC	B17	The sum of all duration of extensions granted in accordance with Article 138(4) of Directive 2009/138/EC divided by B16
The number of authorisations withdrawn	B18	The number of authorisations withdrawn
The number of authorisations granted to insurance or reinsurance undertakings	B19	The number of authorisations granted to insurance or reinsurance undertakings
The number of applications submitted to the supervisory authorities to use the matching adjustment referred to in Article 77b Directive 2009/138/EC .	B20	The number of applications submitted to the supervisory authorities to use the matching adjustment
The number of successful applications submitted to the supervisory authorities	B20a	

to use the matching adjustment referred to in Article 77b Directive 2009/138/EC		
The number of applications submitted to the supervisory authorities to use the volatility adjustment referred to in Article 77d of Directive 2009/138/EC (where Member States have chosen to require prior approval for use this adjustment)	B21	The number of applications submitted to the supervisory authorities to use the volatility adjustment
The number of successful applications submitted to the supervisory authorities to use the volatility adjustment referred to in Article 77d of Directive 2009/138/EC (where Member States have chosen to require prior approval for use this adjustment)	B21a	
The number of applications submitted to the supervisory authority to use the transitional risk-free interest rate term structure referred to in Article 308c Directive 2009/138/EC	B22	The number of applications submitted to the supervisory authority to use the transitional risk-free interest rate term structure
The number of successful applications submitted to the supervisory authorities to use the transitional risk-free interest rate term structure referred to in Article 308c Directive 2009/138/EC	B22a	
The number of decisions to revoke the approval of this transitional measure pursuant to article 308e of Directive 2009/138/EC.	B22b	
The number of applications submitted to the supervisory authority to use the	B23	The number of applications submitted to the supervisory authority to use the transitional deduction to technical



transitional deduction to technical provisions referred to in Article 308d Directive 2009/138/EC		provisions
The number of successful applications submitted to the supervisory authorities to use the transitional deduction to technical provisions referred to in Article 308d Directive 2009/138/EC	B23a	
The number of authorisations granted in accordance with Article 304 of Directive 2009/138/EC	B24	The number of authorisations granted in accordance with Article 304 of Directive 2009/138/EC
The number of applications submitted to the supervisory authorities for the approval of ancillary own funds	B25	The number of applications submitted to the supervisory authorities for the approval of ancillary own funds
The number of the approvals of ancillary own funds	B25a	The number of applications shown in B19 which were successful
The number of applications submitted to the supervisory authorities for approval of the assessment and classification of own-fund items, which are not covered by the relevant lists laid down in Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC	B26	The number of applications submitted to the supervisory authorities for approval of the assessment and classification of own-fund items, which are not covered by the relevant lists laid down in Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC
The number of approvals of the assessment and classification of own-fund items, which are not covered by the relevant lists laid down in Articles 69, 72, 74, 76 and 78 of in the Implementing Measures in accordance with Directive 2009/138/EC	B26a	The number of applications shown in B21 which were successful
The number of peer review analyses organised and conducted by EIOPA in accordance with Article 30 of	B27	The number of peer review analyses organised and conducted by EIOPA in accordance with Article 30 of Regulation (EU) No 1094/2010, in which the

Regulation (EU) No 1094/2010 <sup>5</sup> , in which the supervisory authority participated		supervisory authority participated
The number of meetings of Colleges of supervisors which the supervisory authority attended as a member	B28	The number of meetings organized in accordance to articles 248(1e) and 249(2) of Directive 2009/138/EC which the supervisory authority attended as a member
The number of meetings of Colleges of supervisors which the supervisory authority chaired as group supervisor	B29	The number of meetings organized in accordance to articles 248(1e) and 249(2) of Directive 2009/138/EC of Colleges of supervisors which the supervisory authority chaired as group supervisor

---

<sup>5</sup>

Regulation (Eu) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48).

<b>ITEM</b>	<b>CELL NUMBER</b>	<b>DEFINITION</b>
The structure of the supervisory authority	H1	Organizational schema of the supervisory authority
The main feature of the approved items of ancillary own funds	H2	
The main features of the approved items of own-fund items, which are not covered by the relevant lists laid down in Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC	H3	
The method used to assess and classify the own-fund items, which are not covered by the relevant lists laid down in Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC	H4	
The scope of peer review analyses organised and conducted by EIOPA in accordance with Article 30 of Regulation (EU) No 1094/2010, in which the supervisory authority participated	H5	
The criteria used for the application of capital add-ons	H6	
The criteria used for the calculation of capital add-ons	H7	
The criteria used for the removal of capital add-ons	H8	

## ANNEX II: TEMPLATES FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA

The disclosure of aggregate statistical data on key aspects of the application of the prudential framework under Article 3 shall be performed by using Templates A, B and C below.

### PART A

#### TEMPLATE A FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA WITH REGARD TO INSURANCE AND REINSURANCE UNDERTAKINGS SUPERVISED UNDER DIRECTIVE 2009/138/EC

L2 reference	Lp		31.12. (x-4) <sup>6</sup>	31.12. (x-3) <sup>7</sup>	31.12. (x-2) <sup>8</sup>	31.12. (x-1) <sup>9</sup>
-----------------	----	--	---------------------------	---------------------------	---------------------------	---------------------------

---

<sup>6</sup> Data is required from disclosure of data of 31 December 2020

<sup>7</sup> Data is required from disclosure of data of 31 December 2019

<sup>8</sup> Data is required from disclosure of data of 31 December 2018

<sup>9</sup> Data is required from disclosure of data of 31 December 2017,

			all	life insurance undertakings	non-life insurance undertakings	insurance undertakings which simultaneously pursue both life and non-life insurance activities	reinsurance undertakings	all	life insurance undertakings	non-life insurance undertakings	insurance undertakings which simultaneously pursue both life and non-life insurance activities	reinsurance undertakings	all	life insurance undertakings	non-life insurance undertakings	insurance undertakings which simultaneously pursue both life and non-life insurance activities	reinsurance undertakings	all	life insurance undertakings	non-life insurance undertakings	insurance undertakings which simultaneously pursue both life and non-life insurance activities	reinsurance undertakings	
Part A (1)	AS1	The number of insurance and reinsurance undertakings	sum					sum					sum					sum					
Part A (1)	AS2	The number of branches of insurance and reinsurance undertakings as referred to in Article 13(11) of Directive 2009/138/EC established in the Member State of the supervisory authority	sum																sum				
Part A (1)	AS3	The number of branches of insurance and reinsurance undertakings as referred to in Article 162(3) of Directive 2009/138/EC established in the Member State of the supervisory authority	sum																				
Part A (2)	AS4	The number of branches of insurance and reinsurance undertakings established in the Member State of the supervisory authority carrying	sum																				

		out relevant business in one or more other Member States																					
Part A (3)	AS5	The number of all insurance and reinsurance undertakings established in the Member State of the supervisory authority pursuing business in other Member States under the freedom to provide services	sum																				
Part A (4)	AS6	The number of all insurance and reinsurance undertakings established in other Member States which have notified their intention to pursue business in the Member State of the supervisory authority under the freedom to provide services	sum																				
Part A (4)	AS7	The number of all insurance and reinsurance undertakings established in other Member States which actually pursue business in the Member State of the supervisory authority under the freedom to provide services	sum																				
Part A (5)	AS8	The number of insurance and reinsurance undertakings falling outside the scope of Directive 2009/138/EC	sum																				
Part A (6)	AS9	The number of special purpose vehicles authorised in accordance with Article 211 of Directive 2009/138/EC from insurance and reinsurance undertakings	sum	N/A				N/A				N/A				N/A							
Part A (7)	AS10	The number of insurance and reinsurance undertakings subject to reorganisation measures or winding-up	sum																				

		proceedings																				
Part A (8)	AS1 1	The total amount of assets of the insurance and reinsurance undertakings valued in accordance with Article 75 of Directive 2009/138/EC, divided by material asset classes	su m																			
QRT: BS-C1	AS1 1a	Intangible assets																				
	AS1 1b	Deferred tax assets																				
	AS1 1c	Pension benefit surplus																				
	AS1 1d	Property, plant & equipment held for own use																				
	AS1 1e	Investments (other than assets held for unit-linked and index-linked contracts)																				
	AS1 1f	Assets held for unit-linked & index-linked contracts																				
	AS1 1g	Loans & mortgages (except loans on policies)																				
	AS1 1h	Loans on policies																				
	AS1 1i	Reinsurance recoverables																				
	AS1 1j	Deposits to cedants																				
			Reinsurance recoverables not complying with article TP22																			
	AS1 1k	Insurance & intermediaries receivables																				
	AS1 1l	Reinsurance receivables																				
	AS1 1m	Receivables (trade, not insurance)																				

	AS1 1n	Own shares																	
	AS1 1o	Amount due in respect of own fund items or initial fund called up but not yet paid in																	
	AS1 1p	Cash and cash equivalents																	
	AS1 1q	Any other assets, not elsewhere shown																	
Part A (9)	AS1 2	The total amount of liabilities of the insurance and reinsurance undertakings valued in accordance with Articles 75 to 86 of Directive 2009/138/EC	su m																
	AS1 2a	Technical provisions																	
	AS1 2b	Other liabilities																	
	AS1 2c	Of which, subordinated liabilities which are not included in the own funds																	
Part A (10)	AS1 3	The total amount of basic own funds																	
	AS1 3a	Of which, subordinated liabilities which are included in own funds																	
	AS1 4	The total amount of ancillary own funds																	
Part A (11)	AS1 5	The total eligible amount of own funds to cover the Solvency Capital Requirement	su m																
	AS1 5a'	Tier 1 unrestricted																	
	AS1 5a''	Tier 1 restricted																	
	AS1 5b	Tier 2																	
	AS1	Tier 3																	



	5c																					
Part A (12)	AS1 6	The total eligible amount of basic own funds to cover the Minimum Capital Requirement	su m																			
	AS1 6a'	Tier 1 unrestricted																				
	AS1 6a''	Tier 1 restricted																				
	AS1 6b	Tier 2																				
Part A (13)	AS1 7	The total amount of the Minimum Capital Requirement																				
Part A (14)	AS1 8	The total amount of the Solvency Capital Requirement		N/A			N/A			N/A			N/A			N/A				N/A		
Part A (15)	AS1 9	Total amount of the Solvency Capital Requirement calculated using the standard formula by risk module and sub-module at the level of the aggregation available expressed as percentage of the total amount of the Solvency Capital Requirement		N/A			N/A			N/A			N/A			N/A				N/A		
QRT: Solen cy Capit al Require ment- B2A, B3A- B3G	AS1 9a	Market risk		N/A			N/A			N/A			N/A			N/A				N/A		
	AS1 9aa	Interest rate risk		N/A			N/A			N/A			N/A			N/A				N/A		
	AS1 9ab	Equity risk		N/A			N/A			N/A			N/A			N/A				N/A		
	AS1 9ac	Property risk		N/A			N/A			N/A			N/A			N/A				N/A		
	AS1 9ad	Spread risk		N/A			N/A			N/A			N/A			N/A				N/A		
	AS1 9ae	Market risk concentrations		N/A			N/A			N/A			N/A			N/A				N/A		
	AS1 9af	Currency risk		N/A			N/A			N/A			N/A			N/A				N/A		
	AS1 9b	Counterparty default risk		N/A			N/A			N/A			N/A			N/A				N/A		

AS1 9c	Life underwriting risk		N/A		N/A		N/A		N/A		N/A
AS1 9ca	Mortality risk		N/A		N/A		N/A		N/A		N/A
AS1 9cb	Longevity risk		N/A		N/A		N/A		N/A		N/A
AS1 9cc	Disability-morbidity risk		N/A		N/A		N/A		N/A		N/A
AS1 9cd	Lapse risk		N/A		N/A		N/A		N/A		N/A
AS1 9ce	Life expense risk		N/A		N/A		N/A		N/A		N/A
AS1 9cf	Revision risk		N/A		N/A		N/A		N/A		N/A
AS1 9cg	Life catastrophe risk		N/A		N/A		N/A		N/A		N/A
AS1 9d	Health underwriting risk		N/A		N/A		N/A		N/A		N/A
AS1 9da	SLT Health underwriting risk		N/A		N/A		N/A		N/A		N/A
AS1 9db	NSLT health underwriting risk		N/A		N/A		N/A		N/A		N/A
AS1 9dc	Health catastrophe risk		N/A		N/A		N/A		N/A		N/A
AS1 9e	Non-life underwriting risk		N/A		N/A		N/A		N/A		N/A
AS1 9ea	Non-life premium and reserve risk		N/A		N/A		N/A		N/A		N/A
AS1 9eb	Non-life lapse risk		N/A		N/A		N/A		N/A		N/A
AS1 9ec	Non-life catastrophe risk		N/A		N/A		N/A		N/A		N/A
AS1 9f	Intangible asset risk		N/A		N/A		N/A		N/A		N/A
AS1 9g	Operational risk		N/A		N/A		N/A		N/A		N/A

Part A (15bis)	AS2 0	Where the Solvency Capital Requirement for credit risk is calculated using the standard formula the total amount of the Solvency Capital Requirement for which a reassessment of the credit quality steps of the larger or more complex exposures has been conducted in accordance with Article 4(5) of the Implementing Measures for Directive 2009/138/EC expressed as percentage of the total amount of the respective sub-modules or module	su m	N/A	N/A	N/A	N/A	N/A
	AS2 0a	Spread risk		N/A	N/A	N/A	N/A	N/A
	AS2 0b	Market risk concentration		N/A	N/A	N/A	N/A	N/A
	AS2 0c	Counterparty default risk		N/A	N/A	N/A	N/A	N/A
Part A (16)	AS2 1	Total amount of the Solvency Capital Requirement calculated using an approved partial internal model by risk module and sub-module at the level of the aggregation available expressed as percentage of the total amount of the Solvency Capital Requirement		N/A	N/A	N/A	N/A	N/A
QRT: Solen cy Capit al Require ment- B2A, B3A- B3G				N/A	N/A	N/A	N/A	N/A
	AS2 1aa	Interest rate risk		N/A	N/A	N/A	N/A	N/A
	AS2 1ab	Equity risk		N/A	N/A	N/A	N/A	N/A
	AS2 1ac	Property risk		N/A	N/A	N/A	N/A	N/A
	AS2 1ad	Spread risk		N/A	N/A	N/A	N/A	N/A
	AS2	Market risk concentrations		N/A	N/A	N/A	N/A	N/A

1ae										
AS2 1af	Currency risk		N/A		N/A		N/A		N/A	N/A
AS2 1ag	Counter-cyclical premium risk		N/A		N/A		N/A		N/A	N/A
AS2 1b	Counterparty default risk		N/A		N/A		N/A		N/A	N/A
AS2 1c	Life underwriting risk		N/A		N/A		N/A		N/A	N/A
AS2 1ca	Mortality risk		N/A		N/A		N/A		N/A	N/A
AS2 1cb	Longevity risk		N/A		N/A		N/A		N/A	N/A
AS2 1cc	Disability-morbidity risk		N/A		N/A		N/A		N/A	N/A
AS2 1cd	Lapse risk		N/A		N/A		N/A		N/A	N/A
AS2 1ce	Life expense risk		N/A		N/A		N/A		N/A	N/A
AS2 1cf	Revision risk		N/A		N/A		N/A		N/A	N/A
AS2 1cg	Life catastrophe risk		N/A		N/A		N/A		N/A	N/A
AS2 1d	Health underwriting risk		N/A		N/A		N/A		N/A	N/A
AS2 1da	SLT Health underwriting risk		N/A		N/A		N/A		N/A	N/A
AS2 1db	NSLT underwriting risk		N/A		N/A		N/A		N/A	N/A
AS2 1dc	Health catastrophe risk		N/A		N/A		N/A		N/A	N/A
AS2 1e	Non-life underwriting risk		N/A		N/A		N/A		N/A	N/A
AS2 1ea	Non-life premium and reserve risk		N/A		N/A		N/A		N/A	N/A
AS2 1eb	Non-life lapse risk		N/A		N/A		N/A		N/A	N/A
AS2 1ec	Non-life catastrophe risk		N/A		N/A		N/A		N/A	N/A
AS2	Intangible asset risk		N/A		N/A		N/A		N/A	N/A

	1f									
	AS2 1g	Operational risk		N/A		N/A		N/A		N/A
	AS2 1h	Remaining part of the Solvency Capital Requirement calculated using partial internal model		N/A		N/A		N/A		N/A
	AS2 1'	Of which, total amount of the Solvency Capital Requirement calculated using an approved partial internal model which scope includes credit risk in both market and counterparty default risk, by risk module and sub-module at the level of the aggregation available expressed as percentage of the total amount of the Solvency Capital Requirement calculated using partial internal model		N/A		N/A		N/A		N/A
QRT: Solvency Capital Requirement- B2A, B3A- B3G				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A

				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
				N/A		N/A		N/A		N/A		N/A
Part A (17)	AS2 2	The number of all insurance and reinsurance undertakings using an approved full internal model	sum	N/A		N/A		N/A		N/A		N/A
	AS2 2a	Of which, the number of all insurance and reinsurance undertakings using an approved full internal model which scope includes credit risk in both market risk and counterparty default risk	sum	N/A		N/A		N/A		N/A		N/A
Part A (17)	AS2 3	The number of all insurance and reinsurance undertakings using an approved partial internal model for the calculation of the Solvency Capital Requirement;	sum	N/A		N/A		N/A		N/A		N/A
	AS2 3a	Of which, the number of all insurance and reinsurance undertakings using an approved partial internal model which scope includes credit risk in both market risk and	sum	N/A		N/A		N/A		N/A		N/A

		counterparty default risk								
Part A (18)	AS2 4	The number of capital add-ons	su m	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	AS2 5	The average capital add-on per undertaking	su m							
	AS2 6	The distribution of capital add-ons								

**PART A**

**TEMPLATE B FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA WITH REGARD TO INSURANCE GROUPS SUPERVISED UNDER DIRECTIVE 2009/138/EC**

L2 reference	Lp		31.12. (x-4) <sup>10</sup>	31.12. (x-3) <sup>11</sup>	31.12. (x-2) <sup>12</sup>	31.12. (x-1) <sup>13</sup>	31.12.(x )
Part A (19)	AG 1	The number of insurance groups of which the supervisory authority is the group supervisor including:					
Part A (19)	AG 1a	The number of insurance and reinsurance subsidiary undertakings at national level					
Part A (19)	AG 1b	The number of insurance and reinsurance subsidiary undertakings in other Member States					
Part A (19)	AG 1c	The number of insurance and reinsurance subsidiary undertakings in third countries:					
Part A (19)	AG 1d	Of which the number of insurance and reinsurance subsidiary undertakings in equivalent third countries:					
Part A (19)	AG 1e	Of which the number of insurance and reinsurance subsidiary undertakings in non-equivalent third countries					
Part A (23)	AG 2	The number of cross-border insurance groups where the supervisory authority is the group supervisor					
Part A (20)	AG 3	The number of insurance groups of which the supervisory authority is the group supervisor, where the ultimate parent insurance or reinsurance undertaking or insurance holding company which has its head office in the Union is a subsidiary undertaking of a company which has its head office outside of the Union					
Part A (21)	AG 4	The number of ultimate parent insurance or reinsurance undertakings or insurance holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC, including:					
	AG 4a	The name of ultimate parent insurance or reinsurance undertakings or insurance holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC					
	AG 4b	the number of its insurance and reinsurance subsidiary undertakings at national level					
	AG 4c	the number of its insurance and reinsurance subsidiary undertakings in other Member States					
	AG 4d	the number of its insurance and reinsurance subsidiary undertakings in third countries					

<sup>10</sup> Data is required from disclosure of data of 31 December 2018

<sup>11</sup> Data is required from disclosure of data of 31 December 2017

<sup>12</sup> Data is required from disclosure of data of 31 December 2016

<sup>13</sup> Data is required from disclosure of data of 31 December 2015



	AG 4e	the number of its insurance and reinsurance subsidiary undertakings in equivalent third countries					
	AG 4f	the number of its insurance and reinsurance subsidiary undertakings in non-equivalent third countries					
		(...)					
Part A (22)	AG 5	The number of ultimate parent insurance or reinsurance undertakings or insurance holding companies subject to group supervision at national level by the supervisory authority in accordance with Article 216 of Directive 2009/138/EC, where another related ultimate parent undertaking at national level is present as referred to in Article 217 of Directive 2009/138/EC					
Part A (24)	AG 6	The number of insurance groups that have been allowed to use method 2 or a combination of methods 1 and 2 in accordance with Article 220(2) of Directive 2009/138/EC for the calculation of the solvency at the level of the group					
Part A (25)	AG 7	The total amount of the group eligible own funds for the insurance groups of which the supervisory authority is the group supervisor					
	AG 7a	The total amount of the group eligible own funds calculated in accordance with method 1 as referred to in Article 230(1) of Directive 2009/138/EC for the insurance groups of which the supervisory authority is the group supervisor					
	AG 7b	The total amount of the group eligible own funds calculated in accordance with method 2 as referred to in Article 233 of Directive 2009/138/EC for the insurance groups of which the supervisory authority is the group supervisor					
Part A (26)	AG 8	The total amount of the group Solvency Capital Requirement for the insurance groups of which the supervisory authority is the group supervisor					
	AG 8a	The total amount of the group Solvency Capital Requirement for the insurance groups of which the supervisory authority is the group supervisor separately for the group Solvency Capital Requirement calculated in accordance with method 1 as referred to in Article 230(1) of Directive 2009/138/EC					
	AG 8b	The total amount of the group Solvency Capital Requirement for the insurance groups of which the supervisory authority is the group supervisor for the group Solvency Capital Requirement calculated in accordance with method 2 as referred to in Article 233 of Directive 2009/138/EC					

	AG 8c	The total amount of the group Solvency Capital Requirement for the insurance groups of which the supervisory authority is the group supervisor for the group Solvency Capital Requirement calculated in accordance with a combination of methods 1 and 2;					
Part A (27)	AG 9	The number of insurance groups of which the supervisory authority is the group supervisor using an approved full internal model for the calculation of the group Solvency Capital Requirements					
	AG 9a	approvals in accordance with Article 230 of Directive 2009/138/EC					
	AG 9b	approvals in accordance with Article 231 of Directive 2009/138/EC					
	AG 10	The number of insurance groups of which the supervisory authority is the group supervisor using an approved partial internal model for the calculation of the group Solvency Capital Requirement					
	AG 10a	approvals in accordance with Article 230 of Directive 2009/138/EC					
	AG 10b	approvals in accordance with Article 231 of Directive 2009/138/EC					

**PART B**

**TEMPLATE C FOR THE DISCLOSURE OF AGGREGATE STATISTICAL DATA ON THE SUPERVISORY AUTHORITY**

L2 reference	Lp		31.12. (x-4) <sup>14</sup>	31.12. (x-3) <sup>15</sup>	31.12. (x-2) <sup>16</sup>	31.12. (x-1) <sup>17</sup>	31.12.(x)
Part B (1)	B1	The number of staff at the end of the calendar year					
<b>ON-SITE INSPECTIONS</b>							
Part B (2)	B2	The total number of on-site inspections undertaken both at solo and group level					
	B2a	The number of regular inspections					
	B2b	The number of ad-hoc inspections					
	B2c	The number of on-site inspections mandated to third parties					
	B2d	The number of on-site inspections under group supervision which were undertaken jointly with other members of the group's College of supervisors					
	B2'	The total number of inspections conducted in order to review and evaluate the reliance of undertakings on external ratings					
	B2'a	The number of regular inspections					
	B2'b	The number of ad-hoc inspections					
	B2'c	The number of on-site inspections mandated to third parties					
	B2'd	The number of on-site inspections under group supervision which were undertaken jointly with other members of the group's College of supervisors					
	B3	The total number of man-days spent on on-site inspections both at solo and group level					
<b>INTERNAL MODELS</b>							
Part B (3)	B4	The number of formal reviews of ongoing compliance of full or partial internal models with the requirements both at solo and group level					
	B4a	The number of reviews conducted in order to review and evaluate the reliance of undertakings on external ratings					
	B5	The number of internal models in use both at solo and group level,					
Part B (4)	B6	The number of partial and of full internal models submitted for approval at solo level					
	B6a	The number of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk submitted for approval at solo level					

<sup>14</sup> Data is required from disclosure of data of 31 December 2018

<sup>15</sup> Data is required from disclosure of data of 31 December 2017

<sup>16</sup> Data is required from disclosure of data of 31 December 2016

<sup>17</sup> Data is required from disclosure of data of 31 December 2015

	B7	The number of approvals of partial and of full internal models at solo level					
	B7a	The number of approvals of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk at solo level					
	B8	The number of partial and of full internal models submitted for approval at group level					
	B8a	The number of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk submitted for approval at group level					
	B9	The number of approvals of partial and of full internal models at group level					
	B9a	The number of approvals of partial and of full internal models which scope includes credit risk in both market risk and counterparty default risk at group level					

**SUPERVISORY MEASURES, POWERS**

Part B (5)	B1 0	The number of corrective measures taken, as defined by Articles 110 of Directive 2009/138/EC					
	B1 1	The number of corrective measures taken, as defined by Articles 117 of Directive 2009/138/EC					
	B1 2	The number of corrective measures taken, as defined by Articles 119 of Directive 2009/138/EC					
	B1 2a	The number of corrective measures taken, as defined by Articles 119 of Directive 2009/138/EC triggered by a deviation of the risk profile of the insurance or reinsurance undertakings with respect to their credit risk					
	B1 3	The number of corrective measures taken, as defined by Articles 137 of Directive 2009/138/EC					
	B1 4	The number of corrective measures taken, as defined by Articles 139 of Directive 2009/138/EC					
	B1 5	The number of corrective measures taken, as defined by Articles 138 of Directive 2009/138/EC					
Part B (9)	B1 6	The number of extensions granted in accordance with Article 138(4) of Directive 2009/138/EC					
	B1 7	The average duration of extensions granted in accordance with Article 138(4) of Directive 2009/138/EC					
Part B (6)	B1 8	The number of authorisations withdrawn					
Part B (7)	B1 9	The number of authorisations granted to insurance or reinsurance undertakings					
Part B (10)	B2 0	The number of authorisations granted in accordance with Article 304 of Directive 2009/138/EC;					
Part B (12)	B2 1	The number of applications submitted to the supervisory authorities for the approval of ancillary own funds					

Part B (13)	B2 1a	The number of the approvals of ancillary own funds					
Part B (14)	B2 3	The number of applications submitted to the supervisory authorities for approval of the assessment and classification of own-fund items, which are not covered by the relevant lists of the Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC					
	B2 3a	The number of approvals of the assessment and classification of own-fund items, which are not covered by the relevant lists of the Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC					
<b>COLLEGES</b>							
Part B (15)	B2 4	The number of peer review analyses organised and conducted by EIOPA in accordance with Article 30 of Regulation (EU) No 1094/2010, in which the supervisory authority participated					
Part B (11)	B2 5	The number of meetings of Colleges of supervisors which the supervisory authority attended as a member					
	B2 6	The number of meetings of Colleges of supervisors which the supervisory authority chaired as group supervisor;					

Qualitative information:

*\* Disclosure shall include data of the four previous years*

H1. The structure of the supervisory authority

H2. The main feature of the approved items of ancillary own funds

H3. The main features of the approved items of own-fund items, which are not covered by the relevant lists of the Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC

H4. The method used to assess and classify the approved items of own-fund items, which are not covered by the relevant lists of the Articles 69, 72, 74, 76 and 78 of the Implementing Measures in accordance with Directive 2009/138/EC

H5. [XXX]

H6. The scope of peer review analyses organised and conducted by EIOPA in accordance with Article 30 of Regulation (EU) No 1094/2010, in which the supervisory authority participated

H7. The criteria used for the application of capital add-ons

H8. The criteria used for the calculation of capital add-ons

H9. The criteria used for the removal of capital add-ons

## ANNEX III: TEMPLATE FOR THE DISCLOSURE OF INFORMATION REGARDING THE EXERCISE OF OPTIONS

The disclosure of information in accordance with Article 4 shall be performed by completing the following template.

### TEMPLATE FOR THE DISCLOSURE OF INFORMATION REGARDING THE EXERCISE OF OPTIONS UNDER ARTICLE 31(2)(d) OF DIRECTIVE 2009/138/EC

Article of Directive 2009/138/EC	Title of Article	Description of the option	Use of option YES / NO	Legal level of national text L /R / A <sup>18</sup>	Reference to national Article	Link to national text	Text or link to text in other language
Article 6 (1) (b) (iii)	Assistance	The liability for the assistance may be limited to the conveyance of the vehicle to the home, point of departure or original destination within the same State					
Article 13(27)	Definitions	The definition of large risks with regard to risks classified under classes 3,8,9,10,13 and 16 may be extended to risks insured by professional associations, joint ventures or temporary groupings					
Article 15(2), sub-paragraph 3	Scope of authorisation	Authorisation may be granted to two or more classes where simultaneous pursuit is permitted					

<sup>18</sup> Text of law (L), regulation (R), administrative rule (A)

Article 15(3), subparagraph 1	Scope of authorisation	Authorisation for non-life insurance may be granted for groups of classes					
Article 17(2)	Legal form of insurance or reinsurance undertaking	Undertakings of a form governed by public law may be allowed provided that such bodies have insurance or reinsurance operations as their object, under conditions equivalent to those under which undertakings governed by private law operate					
Article 21(1), subparagraph 2	Policy conditions and scales of premiums	In life insurance systematic notification of the technical bases used for calculating scales of premiums and technical provisions may be required for the purpose of verifying compliance with actuarial principles					
Article 21(3)	Policy conditions and scales of premiums	Undertakings authorized for class 18 may be subjected to checks on their resources					
Article 21(4)	Policy conditions and scales of premiums	Choice to require approval of the memorandum and articles of association or any other documents necessary for normal supervision					

Article 39 (6), sub-paragraph 3	Transfer of portfolio	Policyholders may be given the option of cancelling contracts within a fixed period after a transfer of portfolio					
Article 51(2), sub-paragraph 3	Report on solvency and financial condition: contents	Option to require no separate disclosure of any capital add-on or the impact of the use of undertaking specific parameters for a transitional period					
Article 57(1)	Acquisitions	Instead of a threshold of 30% a threshold of one third may be applied					
Article 57(2)	Acquisitions	Instead of a threshold of 30% a threshold of one third may be applied					
Article 58(4)	Assessment period	Reasons for supervisory opposition to a proposed acquisition may be disclosed on or without a request from the proposed acquirer					
Article 68(2), sub-paragraph 1	Exchange of information with other authorities	Exchange of information between the supervisory authority and certain other authorities or independent actuaries and their oversight bodies may be permitted provided that some conditions are met					



<p>Article 68(3), sub-paragraph 1</p>	<p>Exchange of information with other authorities</p>	<p>Exchange of information between the supervisory authority and certain other authorities or independent actuaries and their oversight bodies may be permitted provided that some conditions are met</p>					
<p>Article 69, sub-paragraph 1</p>	<p>Disclosure of information to government administrations responsible for financial legislation</p>	<p>Disclosure of certain information to other departments of central government administrations responsible for legislation of the supervision of undertakings from the financial sector and to inspectors acting on the behalf of those departments may be permitted provided that some conditions are met</p>					
<p>Article 73(2), sub-paragraph 1</p>	<p>Pursuit of life and non-life insurance activity</p>	<p>Life insurance undertakings may be allowed to obtain authorization for accident and sickness risks; undertakings authorized solely for writing accident and sickness risks may be allowed to obtain authorization to pursue life insurance activity</p>					

Article 73(3), 1 <sup>st</sup> sent.	Pursuit of life and non-life insurance activity	Option to provide that the undertakings referred to in Art. 73(2) have to comply with accounting rules for life insurance undertakings for all their activities					
Article 73(3), 2 <sup>nd</sup> sent.	Pursuit of life and non-life insurance activity	Option to apply winding-up rules applicable to life insurance activities to accident and sickness activities of undertakings referred to in Art. 73(2)					
Article 73(5), subparagraph 2	Pursuit of life and non-life insurance activity	Option to put an end to the simultaneous pursuit of life and non-life activities within a period to be determined					
Article 77d (1)	Volatility adjustment to the relevant risk-free interest rate term structure	Option to require prior approval by the supervisory authority to apply the volatility adjustment to the risk-free interest rate term structure to calculate the best estimate					
Article 148(2)	Notification by the home Member State	Non-life insurance undertakings covering motor vehicle liability risks under the freedom to provide services may be required to submit certain information					

Article 150(3)	Compulsory insurance on third party motor vehicle liability	Insurance undertakings providing services may be required by host Member State to comply with rules on covering aggravated risks applicable to non-life undertakings					
Article 152(4)	Representative	Claims representative appointed according to Article 4 of Directive 2000/26/EC may be approved					
Article 163(3)	Scheme of operations of the branch	Systematic notification of technical basis for calculating premiums and technical provisions in life insurance may be required					
Article 169(2)	Separation of non-life and life business	Continuance of composite branches pursuing life and non-life insurance activities may be allowed, provided that each activity is separately managed					
Article 169(3), subparagraph 2	Separation of non-life and life business	Composites may be required to pursue life insurance activity through subsidiary in host Member State where non-life insurance activity is pursued also					

Article 179 (4), subparagraph 2	Related obligations	Declaration that contract complies with specific provisions relating to compulsory non-life insurance may be required					
Article 181 (1), subparagraph 2	Non-life insurance	Non-systematic notification of policy conditions and other documents for verifying compliance with national provisions concerning insurance contracts may be required					
Article 181(2), subparagraph 1	Non-life insurance	Notification to the supervisory authority of general and specific conditions of compulsory insurance may be required					
Article 182, subparagraph 2	Life insurance	Systematic communication of technical bases for calculating scales of premiums and technical provisions may be required, for the purpose of verifying compliance with actuarial principles					
Article 184(2), subparagraph 2	Additional information in the case of non-life insurance offered under the right of establishment or the freedom to provide services	Optional requirement for name and address of representative of non-life insurance undertaking in contract documents					

Article 185(7)	Information for policy holders	Additional requirements on information for policyholders in life insurance may be imposed					
Article 186(2)	Cancellation period	Non-application of cancellation period may be set out, provided that some conditions are met					
Article 189	Participation in national guarantee schemes	Compulsory participation of non-life insurance undertakings in host Member State guarantee schemes may be required					
Article 197, sub-paragraph 1	Activities similar to tourist assistance	Provisions for assistance to persons other than tourists may be made					
Article 198(2), c)	Scope of this section	Non-application to legal expenses insurance by assistance insurer under certain circumstances may be decided					
Article 199	Separate contracts	Specification of the amount of the relevant premium for legal expenses cover may be asked for					
Article 200(1), sub-paragraph 1	Management of claims	Choice of three possible methods for management of claims given to Member States					
Article 200(3), sub-paragraph 2	Management of claims	Possible extension of the requirements of method 2 to members of the administrative, management or supervisory body					

Article 202(1)	Exception to the free choice of lawyer	Possible exemption from free choice of lawyer in legal expense insurance under certain conditions					
Article 206(1)	Health insurance as an alternative to social security	Compliance of contracts with specific legal provisions to protect the general good and notification to the supervisory authorities of general and specific conditions may be required					
Article 206(2), subparagraph 1	Health insurance as an alternative to social security	Operation of health insurance system on similar technical basis to that of life insurance under certain conditions may be required					
Article 207	Compulsory insurance against accidents at work	Compliance with specific provisions of national law of host Member State may be required					
Article 216(1), subparagraph 1	Ultimate parent undertaking at national level	Supervisory discretion to apply subgroup supervision to ultimate parent on national level may be allowed					
Article 217(1), subparagraph 1	Parent undertaking covering several Member States	Discretionary conclusion of agreements about subgroup supervision of subgroup covering several Member States					

Article 225, sub-paragraph 2	Related insurance and reinsurance undertakings	Solvency Capital Requirements and eligible own funds for related undertakings from another Member State according to provisions laid down in that Member State may be applied					
Article 227(1), sub-paragraph 2	Related third-country insurance and reinsurance undertakings	Solvency Capital Requirements and eligible own funds for related undertakings from equivalent third country according to provisions laid down in that third country may be applied					
Article 275(1)	Treatment of insurance claims	Choice between two methods or a combination thereof to ensure that insurance claims take precedence over other claims against an insurance undertaking					
Article 275(2)	Treatment of insurance claims	Precedence of expenses arising from winding-up procedures over insurance claims wholly or in part may be laid down					
Article 276(2), sub-paragraph 2	Special register	Single register for cover of life and accident and sickness risks may be required					
Article 277	Subrogation to a guarantee scheme	Non-application of Article 275(1) to claims subrogated to a national guarantee scheme may be provided					

Article 279(2), subparagraph 2	Withdrawal of the authorization	Pursuit of some activities during winding-up proceedings subject to the consent and the supervision of the supervisory authority of the home Member State may be provided					
Article 303(2)	Amendments to Directive 2003/41/EG	Cumulative preferential share capital and subordinated loan capital and securities with no specified maturity date and other instruments may be provided as part of the available solvency margin for undertakings subject to Directive 2003/41/EC					
Article 304(1)	Duration-based equity risk sub-module	Application of duration-based equity risk sub-module under certain conditions may be authorized					
Article 305(1)	Derogations and abolition of restrictive measures	Exemptions of non-life undertakings with certain maximum premium income which did not meet solvency requirements on 31 January 1975 may be granted					



<p>Article 308b(15)</p>	<p>Transitional measures</p>	<p>Option to continue to apply the laws, regulations and administrative provisions that have been adopted with a view to complying with Articles 1 to 19, 27 to 30, 32 to 35 and 37 to 67 of Directive 2002/83/EC until 31 December 2019</p>					
<p>Article 308b(16)</p>	<p>Transitional measures</p>	<p>Option to allow the ultimate parent insurance or reinsurance undertaking, during a period until 31 March 2022, to apply for the approval of an internal group model applicable to a part of a group</p>					

## **Annex IV: Impact Assessment**

### **Section 1: Procedural issues and consultation of interested parties**

- 3.1. According to article 15 of EIOPA Regulation, EIOPA conducts analysis of costs and benefits when drafting implementing technical standards. The analysis of costs and benefits is undertaken according to an Impact Assessment methodology.
- 3.2. The draft ITS and its Impact Assessment will be subject to public consultation.

### **Section 2: Problem definition**

- 3.3. In order to improve transparency, national competent authorities are required to publically disclose and regularly update information about laws, regulations, administrative rules and guidance that govern their work as well as information on how they perform their duties and about the insurance and reinsurance undertakings they supervise. To foster a uniform level of transparency and accountability of supervisory authorities as well as to ensure that the information disclosed is easily accessible and comparable, EIOPA shall develop draft implementing technical standards on the templates and structures to be used by supervisory authorities when making this information publically available.
- 3.4. The absence of implementing measures might result in the following undesirable effects:
  - (a) A lack of harmonisation as material differences develop in the way how national competent authorities present the information they are required to publically disclose about themselves and the insurance and reinsurance undertakings they supervise.
  - (b) Consequently, a sub-optimal level of comparability between the data national authorities across the European Union is required to disclose for stakeholders.

### **Baseline**

- 3.5. When analysing the impact from proposed policies, the Impact Assessment methodology foresees that a baseline scenario is applied as the basis for comparing policy options. This helps to identify the incremental impact of each policy option considered. The aim of the baseline scenario is to explain how the current situation would evolve without additional regulatory intervention.
- 3.6. The baseline is based on the current situation of EU insurance and reinsurance markets, taking account of the progress towards the implementation of the Solvency II framework achieved at this stage by insurance and reinsurance undertakings and supervisory authorities.
- 3.7. In particular the baseline will include:
  - The content of Directive 2009/138/EC as amended by Directive 2014/51/EU.
  - The relevant Implementing Measures.

- 3.8. Article 31(5) of the Solvency II Directive contains the legal requirement for EIOPA to develop draft implementing standards to specify the templates and structure of the disclosure of information by national competent authorities.

### **Section 3: Objectives**

- 3.9. Objective 1: To promote harmonisation with regard to the structures and formats national competent authorities use when publically disclosing the information they are required to publish about themselves and the insurance and reinsurance undertakings under their supervision.
- 3.10. Objective 2: To ensure the comparability of the data national competent authorities disclose for the public.
- 3.11. Objective 3: To ensure that the data to be disclosed is presented in a way that makes it easily accessible for the public.
- 3.12. These objectives are in line with one of the main objectives of the Directive which is to enhance transparency.

### **Section 4: Policy issues/options**

- 3.13. With the intention to meet the objectives set out in the previous section, EIOPA has given consideration to:
- (1) The extent to which the information to be disclosed can be presented in a common format in order to ensure better readability of the information and its comparability across different national competent authorities.
  - (2) The extent to which information that cannot be presented in a common template can nevertheless through presentation in a common structure be more easily accessed and compared when making it publically available.
- 3.14. While it was immediately clear that it would be possible and desirable to use common templates for some of the information supervisor have to disclose, it was equally obvious for other parts of the information that is would not be possible to use templates. For these parts EIOPA specified a structure for the disclosure. However, EIOPA identified one area for which using a template for publication was at least partly feasible. In this context, the following options have been analysed:
- 3.15. Policy issue: Scope of the formats prescribed
- Option 1.1: Prescribe a common format for the disclosure of supervisory objectives
  - Option 1.2: Specify the disclosure requirement for supervisory objectives and functions without demanding that a specific template be used.
- 3.16. Article 31(2) of the Solvency II Directive requires national competent authorities to publically disclose certain information that is further specified in the Implementing Measures. The information thus to be published is far-reaching in scope and represents all information on national competent authorities and the insurance and reinsurance

undertakings that EIOPA considers to be of interest for a larger number of stakeholders. In order to further enhance harmonisation across the EU, Article 31(5) of the Solvency II Directive requires EIOPA to develop draft implementing technical standards the structure and format of the information to be publically disclosed. In performing this task, EIOPA has aimed at using templates to the maximum extent this was deemed to be beneficial to stakeholders. With this set out as the goal, there was very little room for discussing different ways of drafting the implementing technical standards.

## **Section 5: Analysis of impacts**

Scope of the formats prescribed

*Option 1.1* Prescribe a common format for the disclosure of supervisory objectives

3.17. In general, the use of common templates is considered to be the best way of ensuring that information is presented in a way that makes it easily accessible and comparable across member states. A format could set out pre-determined possible objectives that supervisory authorities can tick off, giving the degree to which the objective is relevant for them. Such a format was actually used at some point in the discussions leading up to Advice to the EU Commission.

*Option 1.2* Specify the disclosure requirement for supervisory objectives and functions without demanding that a specific template be used

3.18. Instead of using a format, supervisory authorities could be given free rein to elaborate on their objectives and present a picture that they feel gives a good idea what insurance supervision is about in their member state. This information could still be compared against the information other supervisory authorities give of their objectives.

### Supervisory authorities

3.19. For supervisory authorities presenting their general objectives in a common template requires less work than providing such information in the form of a text they decide on themselves. This however, is mostly a one-off extra effort as general objectives of supervisory authorities are fairly stable and are not something that changes on an annual basis. Supervisory authorities could find the use of a template more confining as it would keep them from explaining what their work is really about for those stakeholders who need the extra information.

### Stakeholders' interests (industry and policyholders)

3.20. Undertakings and other industry stakeholders as well as policyholders and beneficiaries are affected by the choice of policy in so far as they are likely to receive more information if no common template is prescribed, as using "free style" supervisory authorities are able to give a more rounded picture

about their objectives and functions than could be provided through a template.

- 3.21. This could be especially important for “non-professional” stakeholders who are not able to determine by themselves how differences in objectives could actually affect the way supervisory authorities perform their duties. The use of a common template on the other hand, while it improves comparability of objectives across member states does not explain well how its objectives influence the work of the national supervisory authority. This could be less of a consideration for undertakings and other industry stakeholders than for policyholder and beneficiaries as the former may be more interested in enhanced comparability of information as a way to identify possible bumps in the level playing field.

#### Costs/benefits impact

- 3.22. Neither option has any material effect on the costs of implementation for supervisory authorities.

#### **Financial stability**

- 3.23. Neither the ITS nor the considered options are expected to have any impact on financial stability considerations.

#### **Social impact**

- 3.24. Neither the ITS nor the considered options are expected to have any major social impacts. Nevertheless, EIOPA believes that facilitating the public understanding of supervisory work will have a positive social impact in the medium to long term.

#### **Section 6: Comparing the policy options**

- 3.25. It is considered that option 1.2 (specify the disclosure requirement for supervisory objectives and functions without demanding that a specific template be used) would provide more and better information to stakeholders. The other option would seem to make the information on objectives more comparable but would carry a considerable risk of the information provided being misinterpreted as a tick box exercise needs to simplify the questions posed because reality is often too complex to catch in a prescribed format. Indeed, when a questionnaire on supervisory objectives was used for internal purposes by EIOPA it was shown when the answers were being assessed that supervisory authorities themselves had sometimes interpreted the questions differently. Some supervisory authorities would provide different answers although their situation was actually very much the same or answer the same way despite the fact that there were material differences in their situations. This is felt to be a general problem with filling in a format. A lot of effort was put into the questionnaire to provide sufficient granularity and clarity so that a good picture of the differences between supervisory authorities could emerge and still there was considerable doubt at the end of the exercise that a

true and fair picture had been achieved. Therefore, EIOPA is of the view that a free-style rendering of their objectives by supervisory authorities in their disclosures will benefit stakeholders in general more than the use of a template. Since there is no major impact on the costs for supervisory authorities, costs for supervisory authorities were not an issue that affected the final outcome. Not relevant either were considerations that supervisory authorities would lose the freedom to choose how they present information about themselves: Since the disclosure under Article 31(2) of the Solvency II Directive does not necessarily constitute the full disclosure on themselves that supervisory authorities provide, supervisory authorities could easily give whatever information they deem relevant outside the scope of the Article 31(2) disclosures.

### **Overall evaluation**

3.26. As drafted, and after consideration of the options, it is considered that the ITS set out the structure and format of the information supervisory authorities are required to disclose in a manner that balances the need to be informative with the need to present information in a comparable form thus ensuring that supervisory disclosures are both effective and transparent.