



EIOPA-14-685

19 December 2014

**Navigating through the Solvency II
reporting and disclosure package**

**Note accompanying the public
consultation on the GL and ITS**

I. Introduction

- 1.1. On 2 December 2014 EIOPA published for public consultation the following documents related to reporting to supervisors and public disclosure:
 - a) CP-14-052 - Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities;
 - b) CP-14-055 - Consultation Paper on the proposal for Implementing Technical Standards on the procedures, formats and templates of the solvency and financial condition report;
 - c) CP-14-047 - Consultation Paper on the proposal for Guidelines on reporting and public disclosure;
 - d) CP-14-044 - Consultation Paper on the proposal for Guidelines on methods for determining the market share;
 - e) CP-14-045 - Consultation Paper on the proposal for Guidelines on reporting for financial stability purposes;
 - f) CP-14-048 - Consultation Paper on the proposal for Guidelines on the supervision of branches of third-country insurance undertakings¹.
- 1.2. Although the documents address different issues they are all connected through the templates and LOGs, with the exception of the 'Consultation Paper on the proposal for Guidelines on methods for determining the market share'.
- 1.3. For the last 4 years EIOPA has been working intensively on the reporting requirements with the aim to establish a harmonised, effective and efficient reporting system to National Competent Authorities in the European Economic Area. 'The proposal for the Implementing Technical Standard on the templates for the submission of information to the supervisory authorities' is based on the detailed analysis of all comments received during all consultations and pre-consultations, Q&A and lessons learned from the preparatory phase.
- 1.4. When EIOPA released in July 2012 the reporting package to allow for early preparation the templates were considered stable. Nevertheless during the implementation of the preparatory guidelines, both industry and supervisors, identified errors and omissions, lack of clarity, inconsistencies and also identified cases where additional information would need to be required which is necessary to implement an efficient risk-based supervision.
- 1.5. EIOPA believes that the documents under consultation are still consistent with the intention stated in July 2012: "[...] the package represents a stable view of the level of granularity of the information that supervisory authorities will need to receive". However, a limited number of reasons to make changes were considered:
 - Omnibus II and the Solvency II Implementing measures;

¹ Please note that this Guideline covers Pillar I, Pillar II and Pillar III issues applicable to third country branches.

- Use of the templates by undertakings that use the simplifications;
 - Application of reporting and disclosure requirements to third country branches located in the EU (under consultation in a specific Guideline);
 - The European Markets Infrastructure Regulation (EMIR) consultation package;
 - Development of the data point modelling and eXtensible Business Reporting Language (XBRL) taxonomy (the templates required design or structural changes, but these did not affect their content).
- 1.6. EIOPA is aware that changes made to the package might be of concern to undertakings that are currently implementing the reporting framework. Therefore all the changes have been very carefully considered and undergone a comprehensive and thorough review process, addressing among others, challenges with the templates included in preparatory phase package.
- 1.7. Most of the changes are justified by the reasons referred to above. A few changes are the result of Q&A and of lessons learned from the preparatory phase. The information resulting from those changes are deemed to be necessary from a supervisory perspective and this is why they have been reflected in the package.
- 1.8. EIOPA believes it is important to provide stakeholders with as much information as possible to facilitate the navigation through the documents and promote efficiency of the public consultation and the submission of comments.
- 1.9. This note intends to provide relevant background information, but it is not subject to consultation. It covers:
- a) Main text;
 - b) Appendix I – Templates names on Annex I of CP-14-052
 - c) Appendix II – Changes Logs by template.

II. The structure of templates and LOGs


- 2.1. The main document containing as annexes the templates and LOGs is the 'Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities' (CP-14-052). The templates and LOGs of the other standards and guidelines are mainly based on the same annexes with some additional specificities.
- 2.2. The templates included as Annex I of the 'Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities' have been renamed since its publication in July 2012.
- 2.3. The renaming of the templates followed the approach taken already for the preparatory phase. They are now identified with and "S" for "Solvency II" followed by two numbers separated by a ".". The first number indicates a

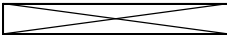
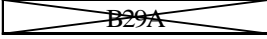


reporting area, while the second number indicates the template number within one single area, e.g. "S.23.02" – template 2 for own funds.

- 2.4. A list of the templates with the identification of the new and old names can be found in Appendix I at the end of this note. The old template names were kept in the templates and LOGs in the 'Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities'. Please note that this was only kept for consultation purposes, the final annexes of the technical standards will not include the references to the old template names.
- 2.5. The code is followed by the identification of the variant. Most templates are used for different purposes: quarterly/annually or individual/groups. However, in some situations they slightly differ. For that reason different variants were created to identify the context of the submission.
- 2.6. Codes for the same reporting areas were consistently given as regards templates for:
 - a) the Consultation Paper on the proposal for 'Guidelines on reporting for financial stability purposes' (CP-14-045);
 - b) the 'Consultation Paper on the proposal for Guidelines on the supervision of branches of third-country insurance undertakings' (CP-14-048).
- 2.7. The variants are also used to identify the different specific reporting purposes under the Guidelines referred in the previous paragraph.
- 2.8. Overall, the following variants are used:

Business variants*	Scope	Frequency	Purpose if specific
.a	Individual	Quarterly	
.b	Individual	Annual	
.c	Individual	Quarterly	Financial Stability (including Third country branches)
.d	Individual	Annual	Financial Stability (including Third country branches)
.e	Individual	Annual	Public Disclosure
.f	Group	Quarterly	
.g	Group	Annual	
.h	Group	Quarterly	Financial Stability
.i	Group	Annual	Financial Stability
.j	Group	Annual	Public Disclosure
.l	Individual	Annual	Ring-fenced funds, matching adjustment portfolios, remaining part
.n	Group	Annual	Ring-fenced funds, matching adjustment portfolios, remaining part
.o	Third-country branch	Quarterly	
.p	Third-country branch	Annual	
.r	Third-country branch	Annual	Ring-fenced funds, matching adjustment portfolios, remaining part
.s	Individual	Day 1	
.t	Group	Day 1	
.u	Third-country branches	Day 1	

* Variants k., m. and q. do not exist

- 2.9. All cells were also recodified. An approach similar to the one used by EBA was used and the cells are now identified by Columns and Rows or only Columns in the case of open tables. This means that for example a cell previously identified as "Assets-D1/A1" will now be identified as "S.06.02.C0060".
- 2.10. The templates also include cells on the top identified with the code "Z". This is related to the table recodification of Rows (Y-axis) and Columns (X-axis) and these Z-cells represent the depth coordinate (Z-axis) of the tables. These Z cells identify situations where the tables could be reported more than once depending on the Z-cells values, e.g. tables to be reported by line of business (S.21.03.b), by ring-fenced fund (S.27.01.n), etc.
- 2.11. The old cell codes were kept in the templates and are identified as much as possible in the LOGs under brackets in the 'Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities'. Please note that this was only kept for consultation purposes, the final annexes of the technical standards will not include the references to the old cell codes.
- 2.12. During the preparatory phase the existence of grey cells with or without codes created some confusion. With the use of codes only in the head of column and rows we need to identify without any doubts the cells that should not be reported. These are now identified with an: 
- 2.13. This means that 3 types of different cells can be found in the templates. They have the following meaning:

-  or : crossed-out cells shall not be reported, even if they have an old cell code;
- : cells with old cell codes should be reported;
- : cells without cross should be reported. They do not have old cell codes either because it is new information being requested or due to a significant reorganisation of the template, e.g. columns with totals.

2.14. The LOGs included as Annex II of the 'Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities' have been improved. They are now in Word files instead of Excel and some of them have been re-structured in order to be consistent with other LOGs and the new codification approach.

2.15. In general there is one LOG per template but LOGs have not been duplicated for all variants. One set of LOGs has been developed for the templates for individual entities, and one corresponding set of LOGs for groups. However, for the variants regarding frequency and RFF reporting only one single LOG per template applies. At the beginning of each LOG a sentence identifies the different variants for which the LOG is used, for example: *"This annex relates to opening, quarterly and annual submission of information for individual entities, ring fenced-funds, matching portfolios and remaining part."*

2.16. This does not mean that the information to be reported is the same for quarterly and annually or for RFF and entity level reporting scenario. It is the specific template (defined by variants) that identifies which information has to be reported and when. For example, the LOG of template S.05.01 (old Cover-A1) applies to quarterly and annual submission of information for individual entities. In this case, the quarterly template includes much less information than the annual one. The unique LOG includes instructions on all information covered by the two templates. Therefore, not all information in the LOGs may be relevant to the quarterly templates.

III. Main changes introduced in the templates and LOGs

3.1. In the July 2012 Report some thresholds for the template with the list of assets were defined and explained what should be the quarterly reporting or the annual reporting in case exemptions were given. This has been replaced by the new drafting of Article 35 as approved by the OMD II. This means that the package does not address this issue.

3.2. The templates S.06.02, S.08.01 and S.08.02 should only be submitted annually when quarterly exemptions apply to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC and when annual exemption do not apply in accordance with Article 35(7) of Directive 2009/138/EC.

- 3.3. The template S.06.03 should not be submitted on a quarterly basis when quarterly exemptions apply to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC or due to the application of the quarterly proportionate risk-based requirement set up for this specific template.

Omnibus II and Solvency II Implementing measures:

- 3.4. The most material change reflected in the package deals with the new requirements on the Long Term Guarantee and transitional measures, which consist of:
- Inclusion of information on the use of Long Term Guarantee and transitional measures into the technical provisions templates (S.12.01 and S.17.01);
 - Inclusion information on the matching portfolios into the list of assets template (S.06.02);
 - New specific templates developed only for the reporting of information on the Long Term Guarantee adjustments and transitional measures (S.22.01 to S.22.05);
 - New specific templates with information on the Best Estimate by country and currency for the purposes of the volatility adjustment calculation (S.12.03 and S.17.03).

Use of simplifications

- 3.5. The LOGs of the SCR templates (S.26s) were improved to clarify which items should be reported and which shouldn't when undertakings use simplifications for the calculation of the SCR.
- 3.6. While implementing these clarifications it was identified that additional information on the simplifications used was necessary. To address it a template was introduced (S.26.07).

European Markets Infrastructure Regulation (EMIR) consultation package

- 3.7. The EMIR consultation package was considered in the discussions. The EMIR reporting cannot replace the Solvency II reporting on derivatives as not all national supervisory authorities will have access to that information.
- 3.8. The LOGs of the derivatives templates have been reviewed in order to use the same terminology and ensure consistency between the two different reporting frameworks.

eXtensible Business Reporting Language (XBRL) taxonomy

- 3.9. Particular attention was given to the alignment of the "business templates" with the templates developed for data point modelling purposes ("DPM templates" or "annotated templates"). Whenever the design of the DPM

templates could be adopted for the “business templates” the change has been implemented. This led in some cases to changes in the templates that are however only related to their structure and not their content.

- 3.10. In particular the changes made to some templates regarding the “normalisation of templates” are worth mentioning in this regard. For example in S.06.02 and S.08.01 (among others) a split of the table has been implemented. However the split into two tables did not change the content and was a result of the alignment with the DPM and Taxonomy, where tables had to be split for technical implementation reasons to avoid unnecessary repetition of information with consequent reduction of the size of data submission and storage. The template S.06.02 identifies for instance some information to be reported for each security (i.e. ‘Issuer Name’) and some information that can be different for the same security (i.e. ‘Portfolio’). If members would like to use for example Excel templates with one single table for submission of information between undertakings and national competent authorities that would also be in line with the proposed implementing technical standard.

Q&A and lessons learned from the preparatory phase

- 3.11. Other minor clarifications and changes were introduced stemming from the Q&A process and lessons learned from the preparatory phase. A few examples are for instance the re-structure of the SCR templates (S.25.s) or the split of some templates into two or more templates (e.g. old Cover A1 was split into S.05.01 and S.05.02).
- 3.12. For the preparatory phase EIOPA has published what was called the “Changes LOGs” identifying the changes between the templates and LOGs from the July 2012 Report and the preparatory phase templates. EIOPA has done a similar exercise for the final package.
- 3.13. The Changes LOGs can be found in Appendix II of this Note. Please note that the “Changes LOGs” does not aim to identify every single change but only those that affect the content and those which have a material impact on implementation.

IV. Validations

- 4.1. The validations to be applied to the information are a crucial part of the reporting framework. As such, they were identified and included already in the preparatory phase and were kept as an Annex of the Consultation Paper on the proposal for Guidelines on reporting and public disclosure.
- 4.2. EIOPA has identified 4 types of validations in the Annex of the Consultation Paper on the proposal for Guidelines on reporting and public disclosure:
- Logical validations;

- Within template validations;
 - Cross-template validations;
 - Database validations.
- 4.3. The intention is that the first three types of validations are embedded in the XBRL taxonomy under development by EIOPA while the last type corresponds to validations that are only possible to be done at the level of the database of each national competent authority.
- 4.4. The validations will be implemented with a margin of error still to be defined.
- 4.5. Experience shows that implementation of validations is not easy and on-going dialogue and revision might be needed. EIOPA would like to receive input on the appropriateness of the validations identified. For this purpose EIOPA encourages the public to provide comments or suggestions to individual validations line by line, using the comments template of CP-14-047 - Consultation Paper on the proposal for Guidelines on reporting and public disclosure.
- 4.6. The Consultation Paper on the proposal for Guidelines on reporting for financial stability purposes includes specific validations which take into account the best-effort basis with which the information must be submitted.
- 4.7. The validation rules are now expressed with the Row/Column codification. In this context, it is planned to align the syntax of the validation rules with the EBA. An example is presented below:
- Validation rule expressed with old codification (Preparatory Guidelines): S.28.02.b.D13 + S.28.02.b.F13 >= S.17.01.b.L24
 - Validation rule expressed with Column/Row codification for Public Consultation: S.28.02.b.C0030/R0130 + S.28.02.b.C0050/R0130 >= S.17.01.b.C0130/R0260
 - Validation rule expressed with Row/Column codification planned for final version: {S.28.02.01, r0130c0030} + {S.28.02.01, r0130c0050} >= {s.17.01.01, r0260c0130}
- 4.8. The validations with the new syntax will be published together with the final Guidelines in June 2015.

V. Next steps

- 5.1. During the first half year of 2015 different releases of the DPM frameset and the XBRL taxonomy for the full Solvency II reporting are planned. These releases will be aligned with the Solvency II requirements for this public consultation version, and later on with the final version. Also the Taxonomy Architectural Documentation and Filing Rules are planned to be delivered by EIOPA during the first quarter of 2015. EIOPA will publish a release schedule with further information in January 2015.

VI. Link with the ECB requirements

- 6.1. EIOPA and the ECB are working closely together to be able to address the reporting requirements both for supervisory and statistical purposes to build a coherent IT framework. The solution considered is known as the ECB Add-Ons and will be included into the next Solvency II taxonomy release. The ECB is planning to publish further details on the ECB Add-Ons shortly after publication of its upcoming "Regulation on statistical reporting requirements for insurance corporations."
- 6.2. The ECB Add-Ons will only be seen in the DPM frameset and the XBRL taxonomy. They will not be seen in the Annexes of the final Implementing Technical Standard on the templates for the submission of information to the supervisory authorities, as these are requirements arising from the above mentioned ECB Regulation.

VII. Specific issue regarding the Guideline on Third Country Branches

- 7.1. The 'Consultation Paper on the proposal for Guidelines on the supervision of branches of third-country insurance undertakings' defines the reporting requirements in relation to branches of third-country insurance undertakings. EIOPA is proposing to use the templates and LOG files developed under the 'Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities' for submission of this information by third country branches to the supervisory authorities.
- 7.2. Where the templates for reporting on branches of a third-country insurance undertaking are different, either due to specific information being required or due to a specific request of information not being applicable, a specific template and respective log file are referred in the 'Consultation Paper on the proposal for Guidelines on the supervision of branches of third-country insurance undertakings' and included in Technical Annex III and IV of that paper. Where the template for reporting on branches of third-country insurance undertakings is the same as for the 'Consultation Paper on the proposal for Implementing Technical Standards on the templates for the submission of information to the supervisory authorities', the Guidelines refer to both the template and log file therein.
- 7.3. For clarity, a spreadsheet with the complete package of templates applicable to branch operations by third-country insurance undertakings is available on the EIOPA website together with this note.

VIII. Specific issue regarding the Guideline on market share

- 8.1. Despite the timelines foreseen in the Guidelines it needs to be considered that official exemptions from reporting provided for in the Solvency II Directive can only be decided after its transposition by each Member State and publication of the Guidelines. Therefore in relation to the exemptions from reporting national competent authorities may engage in an informal dialogue and communication with those undertakings that might be exempted.

Appendix I – Templates names on Annex I of CP-14-052

Template current code	Template old code	Template name
S.01.01		Content of the submission
S.01.02		Basic information - General
S.01.03		Basic information - RFF and matching adjustment portfolios
S.02.01	BS-C1	Balance Sheet
S.02.02	BS-C1D	Assets and liabilities by currency
S.03.01	BS-C1B	Off-balance sheet items -general
S.03.02	BS-C1B	Off-balance sheet items - List of unlimited guarantees received by the undertaking
S.03.03	BS-C1B	Off-balance sheet items - List of unlimited guarantees provided by the undertaking
S.04.01	Country-K1	Activity by country
S.04.02	Country-K1	Information on class 10 in Part A of Annex I of Solvency II Directive, excluding carrier's liability
S.05.01	Cover-A1A	Premiums, claims and expenses by line of business
S.05.02	Cover-A1A	Premiums, claims and expenses by country
S.06.01	Assets-D1Q	Summary of assets
S.06.02	Assets-D1	List of assets
S.06.03	Assets-D3	Collective investment undertakings - look-through approach
S.07.01	Assets-D1S	Structured products
S.08.01	Derivatives-D2O	Open derivatives
S.08.02	Derivatives-D2T	Derivatives Transactions
S.09.01	Profit and Loss	Income/gains and losses in the period
S.10.01	Assets-D5	Securities lending and repos
S.11.01	Assets-D6	Assets held as collateral
S.12.01	TP-F1	Life and Health SLT Technical Provisions
S.12.02	TP-F1	Life and Health SLT Technical Provisions - By country
S.12.03		Best estimate by currency and country - Life
S.13.01	TP-F2	Projection of future gross cash flows
S.14.01	TP-F3	Life obligations analysis
S.15.01	TP-F3A	Description of the guarantees of variable annuities
S.15.02	TP-F3B	Hedging of guarantees of variable annuities
S.16.01	TP-F4	Information on annuities stemming from Non-Life Insurance obligations
S.17.01	TP-E1	Non-Life Technical Provisions
S.17.02	TP-E1	Non-Life Technical Provisions - By country
S.17.03		Best estimate by currency and country - Non Life
S.18.01	TP-E2	Projection of future cash flows
S.19.01	TP-E3	Non-life insurance claims
S.20.01	TP-E4	Development of the distribution of the claims incurred
S.21.01	TP-E6	Loss distribution risk profile
S.21.02	TP-E7A	Non-life underwriting peak risks
S.21.03	TP-E7B	Non-life underwriting mass risks
S.22.01		Impact of long term guarantees and transitional measures
S.22.02		Projection of future cash flows (Best Estimate - Matching portfolios)
S.22.03		Information on the matching adjustment calculation
S.22.04		Information on the transitional on interest rates calculation
S.22.05		Overall calculation of the transitional on technical provisions
S.23.01	OF-B1	Own Funds
S.23.02	OF-B1	Detailed information by tiers on own funds
S.23.03	OF-B1	Annual movements on own funds
S.23.04	OF-B1	List of items on own funds
S.24.01	Participations	Participations held
S.25.01	SCR-B2A	Solvency Capital Requirement - Only SF
S.25.02	SCR-B2B	Solvency Capital Requirement - SF and PIM
S.25.03	SCR-B2C	Solvency Capital Requirement - IM
S.26.01	SCR-B3A	Solvency Capital Requirement - Market risk
S.26.02	SCR-B3B	Solvency Capital Requirement - Counterparty default risk
S.26.03	SCR-B3C	Solvency Capital Requirement - Life underwriting risk
S.26.04	SCR-B3D	Solvency Capital Requirement - Health underwriting risk
S.26.05	SCR-B3E	Solvency Capital Requirement - Non-Life underwriting risk
S.26.06	SCR-B3G	Solvency Capital Requirement - Operational risk
S.26.07		Solvency Capital Requirement - Simplifications
S.27.01	SCR-B3F	Solvency Capital Requirement - Non-Life Catastrophe risk
S.28.01	MCR-B4A	Minimum Capital Requirement - Non-Composite
S.28.02	MCR-B4B	Minimum Capital Requirement - Composite
S.29.01	VA-C2A	Excess of Assets over Liabilities
S.29.02	VA-C2B	Excess of Assets over Liabilities - explained by investments and financial liabilities
S.29.03	VA-C2C	Excess of Assets over Liabilities - explained by technical provisions
S.29.04	VA-C2C	Detailed analysis per period - Technical flows versus Technical provisions
S.30.01	Re-J1 - Basic	Facultative covers for non-life and life business basic data
S.30.02	Re-J1 - Shares	Facultative covers for non-life and life business shares data
S.30.03	Re-J2 - Basic	Outgoing Reinsurance Program basic data
S.30.04	Re-J2 - Shares	Outgoing Reinsurance Program shares data
S.31.01	Re-J3	Share of reinsurers
S.31.02	Re-SPV	Special Purpose Vehicles
S.32.01	G01	Undertakings in the scope of the group
S.33.01	G03	(Re)insurance individual requirements
S.34.01	G04	Non-(re)insurance individual requirements
S.35.01	G14	Contribution to group TP
S.36.01	IGT1	IGT - Equity-type transactions, debt and asset transfer
S.36.02	IGT2	IGT - Derivatives
S.36.03	IGT3	IGT - Internal reinsurance
S.36.04	IGT4	IGT - Cost Sharing, contingent liabilities, off BS and other items
S.37.01	RC	Risk concentration

Appendix II - Changes LOGs

S.02.01 - Balance sheet (Old BS_C1)

Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Definitions were improved in the LoG	NA	For clarity reasons and consistency with other templates
R0070/C0010 (A4)	TEMPLATE	Rewording : "funds" being replaced by "contracts"	Investments (other than assets held for index-linked and unit-linked contracts)	For clarity reasons and consistency with other templates
R0090/C0010 (A6)	TEMPLATE	Text added for clarity	Participations and related undertakings	To be in line with definitions of participations and related undertakings in article 212 of Directive 2009/138/EC
R0180/C0010 (A9)	TEMPLATE	Rewording: "investment funds" being replaced by "collective investments undertakings"	Collective Investments Undertakings	To be in line with definition of collective investment undertakings in article 1 (40) of the Implementing measures
R0220/C0010 (A12)	TEMPLATE	Rewording : "funds" being replaced by "contracts"	Assets held for index-linked and unit-linked contracts	Clarity and alignment with other templates
R0350/C0010	TEMPLATE	An additional row was added	Reinsurance recoverables not recognised for TP calculation	To be in line with definition of recoverables from the Implementing measures and identify the information separately in order to use the information when analysing the information under TP and MCR templates

Identification of changes performed in group specific items

Cell	LOG/TEMPLATE	Description of the change	New text (when applicable)	Reason
C0010-C0020/R0060 (A3)	LOG	Clarification - reference for groups	Tangible assets which are intended for permanent use and property held by the group for own use. It includes also property for own use under construction.	For clarity reasons
C0010-C0020/R0090 (A6)	LOG	Clarification	Participation as defined in Article 13(20) and related undertakings in Article 212(1)(b) of Directive 2009/138/EC. When part of the assets regarding participation and related undertakings refer to unit and index linked contracts, these parts shall be reported in "Assets held for index-linked and unit-linked contracts" in C0010-C0020/R0220. Participations and related undertakings at group level will include: - holdings in related but not subsidiary insurance or reinsurance undertakings, insurance holding companies or mixed financial holding companies as described in Article 335 1. (d) of Implementing measures - holdings in related undertakings in other financial sectors as described in Article 335 1. (e) of Implementing measures - other related undertakings as described in Article 335 1. (f) of Implementing measures - insurance or reinsurance undertakings, insurance holding companies or mixed financial holding companies included with the deduction and aggregation method (when combination of methods is used)	For clarity reasons
C0010-C0020/R0230 (A14)	LOG	Reference for groups	This is the total amount of loans and mortgages, i.e. financial assets created when group lend funds, either with or without collateral, including cash pools.	For clarity reasons
C0010-C0020/R0400 (A28A)	LOG	Reference for groups	This is the total amount of own shares held by the group .	For clarity reasons
C0020/R0730 (L514)	LOG	Reference for groups	Other technical provisions, as recognised by the group in their statutory accounts, in accordance with the local GAAP or IFRS.	For clarity reasons
C0010-C0020/R0800 (L19)	LOG	Reference for groups	Debts, such as mortgage and loans, owed to credit institutions, excluding bonds held by credit institutions (it is not possible for the group to identify all the holders of the bonds that it issues) and subordinated liabilities. This shall also include bank overdrafts.	For clarity reasons
C0010-C0020/R0810 (L20)	LOG	Reference for groups	Financial liabilities including bonds issued by the group (held by credit institutions or not), structured notes issued by the group itself and mortgage and loans due to other entities than credit institutions.	For clarity reasons
C0010-C0020/R0820 (L15A)	LOG	Reference for groups	Amounts past-due to policyholders, insurers and other business linked to insurance, but that are not technical provisions. Includes amounts past-due to (re)insurance intermediaries (e.g. commissions due to intermediaries but not yet paid by the group). Excludes loans & mortgages due to other insurance companies, if they only relate to financing and are not linked to insurance business (such loans and mortgages shall be reported as financial liabilities).	For clarity reasons

S.02.02 - Assets and Liabilities by currency (Old BS_C1D)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Definitions were improved in the LoG	NA	For clarity reasons and consistency with other templates
R0020	TEMPLATE	Rewording: "funds" being replaced by "contracts"	Investments (other than assets held for index-linked and unit-linked contracts)	For clarity reasons and consistency with other templates
R0030	TEMPLATE	Rewording: detailing all the relevant other assets categories for the item previously denominated: "Other assets within scope of Assets-D1 (other than index-linked and unit-linked funds) "	Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	For clarity reasons
R0110	TEMPLATE	Rewording: "funds" being replaced by "contracts"	Technical provisions (excluding index-linked and unit-linked contracts)	For clarity reasons and consistency with other templates
R0120	TEMPLATE	Rewording: "funds" being replaced by "contracts"	Technical provisions - index-linked and unit-linked contracts	For clarity reasons and consistency with other templates
C0020, C0030, C0040, C0050	TEMPLATE	Change in column headings (see next column)	Reporting-currency Value for the solvency II reporting currency Currencies Value for material currencies Other Value for the remaining other currencies Total Total value for all currencies	For clarity reasons and consistency with other templates

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0020/R0020	LOG	Clarification	Investment in non-controlled participations (NCPs) at the group level will be included in the "Investments" line in this template (R0020). The net asset value of NCPs shall be apportioned to the relevant currency column in accordance with the individual's local currency.	For clarity reasons

S.03.01 – General off-balance-sheet items (old BS-C18)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. Initially all the information was in a single template. The initial template was split into 3 templates S.03.01 ; S.03.02 ; S.03.03	NA	For clarity and modelling reasons
General	TEMPLATE	Headings in the template were clarified	NA	For clarity reasons
General	LOG	Clarification of the content of the template	General comments (extracts): The guarantees listed in this template are not reported in S.03.02.b and S.03.03.b. This means that only limited guarantees are to be reported in this template.	For clarity reasons
General	LOG	Clarification were brought to definitions whenever possible	NA	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Clarification at group level	At group level, the template is applicable for all entities in the scope of group supervision - including other financial sectors and non-controlled participations - for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2. For non-controlled participations guarantees provided and guarantees received are included on a proportional basis when method 1 is applied. When method 2 is applied these guarantees are reported with the total amount.	For clarity reasons
Several items	TEMPLATE	Item name for several cells updated with a reference to "group"	NA	For clarity reasons
C0010/R0010 (A2)	LOG	Clarification	Internal guarantees within the scope of the group are not reported in this template.	For clarity reasons
R0020, R0040, R0320 and R0330 (A3A,A3AA, A4, A4A, A5, A9A)	TEMPLATE	Rows were deleted in the group variant	NA	As a result of the clarification of the scope of the template (Internal guarantees within the scope of the group are not reported in this template).
C0010/R0030 (A3B)	LOG	Clarification	Internal guarantees within the scope of the group are not reported in this template.	For clarity reasons
C0010/R0310 (A18)	LOG	Clarification	Internal contingent liabilities within the scope of the group are not reported in this template.	For clarity reasons

**S.03.02. - Off Balance-sheet items – list of unlimited guarantees received (old BS-C1B)
Identification of changes performed to the version published at July 2012 Final Report**

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. Initially all the information was in a single template. The initial template was split into 3 templates S.03.01 ; S.03.02 ; S.03.03	NA	For clarity and modelling reasons
General	LOG	Clarification of the content of the template	<u>General comments (extracts):</u> Unlimited guarantees refer to guarantees with unlimited amount and not with unlimited date. The guarantees listed in this template are not reported in S.03.01.b.	For clarity reasons
C0010	TEMPLATE	An additionnal column was added	Code of guarantee <u>LOG</u> Code of guarantee received. This number, attributed by the undertaking, must be unique and consistent over time. It shall not be reused for other guarantees.	Needed for data analysis
C0030	TEMPLATE	An additionnal column was added	Code of provider of guarantee <u>LOG</u> Identification code of provider using the Legal Entity Identifier (LEI) if available. If not available this item shall not be reported.	Needed for data analysis
C0040	TEMPLATE	An additionnal column was added	Type of code of provider of guarantee <u>LOG</u> Identification of the code used for the "Code of provider of guarantee" item. One of the options in the following closed list shall be used: 1 - LEI 2 - None	Needed for data analysis
C0070	TEMPLATE	Creation of the item	Specific triggering event(s) of guarantee <u>LOG</u> Description of the triggering event in case undertakings selected "0 - Other" for item C0060 "Triggering event(s) of guarantee".	It is important to identify the triggering event where the option "others" is selected

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Old E3C	TEMPLATE	Item "Provider of guarantee belonging to the same group if consolidated under method 2" in the group variant was deleted	NA	For clarity reasons

**S.03.03. - Off Balance-sheet items - List of unlimited guarantees provided by the undertaking (old BS-C1B)
Identification of changes performed to the version published at July 2012 Final Report**

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. Initially all the information was in a single template. The initial template was split into 3 templates S.03.01 ; S.03.02 ; S.03.03	NA	For clarity and modelling reasons
General	LOG	Clarification of the content of the template	General comments (extracts): Unlimited guarantees refer to guarantees with unlimited amount and not with unlimited date. The guarantees listed in this template are not reported in S.03.01.b.	For clarity reasons
C0010 (A1)	TEMPLATE	An additionnal column was added	Code of guarantee <u>LOG</u> Code of guarantee provided. This number, attributed by the undertaking, must be unique and consistent over time. It shall not be reused for other guarantees.	Needed for data analysis
C0030	TEMPLATE	An additionnal column was added	Code of provider of guarantee <u>LOG</u> Identification code of receiver of guarantee using the following priority: - Legal Entity Identifier (LEI) if available; - Interim entity identifier (pre-LEI) if available. If none is available this item shall not be reported.	Needed for data analysis
C0040	TEMPLATE	An additionnal column was added	Type of code of provider of guarantee <u>LOG</u> Indication if the receiver of the guarantee belongs to the same group as undertaking. One of the options in the following closed list shall be used: 1 – Belonging to the same group 2 – Not belonging to the same group	Needed for data analysis
C0050 (D9B)	TEMPLATE	Correction made in the item title	Receiver of guarantee belonging to the same group	Correction
C0070	TEMPLATE	An additionnal column was added	Estimation of the maximum value of guarantee <u>LOG</u> Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the undertaking to another party	It was missing when the scope of S.03.01 was clarified
C0080	TEMPLATE	An additionnal column was added	Specific triggering event(s) of guarantee <u>LOG</u> Description of the triggering event in case undertakings selected "0 - Other" for item C0060 "Triggering event(s) of guarantee"	It is important to identify the triggering event where the option "others" is selected

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General comment	LOG	Clarification at group level	The guarantees listed in this template are not reported in S.03.01.g. At group level, the template is applicable for all entities in the scope of group supervision - including other financial sectors and non-controlled participations - for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2. Internal guarantees within the scope of the group are not reported in this template but reported in the relevant Intra-group transactions (S.36) template.	For clarity reasons
Old D9B	TEMPLATE	Item "Receiver of guarantee belonging to the same group if consolidated under method 2" in the group variant was deleted	NA	For clarity reasons

S.04.01. – Activity by country (old Country-K1)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. The template is now split into 2 templates S.04.01 and S.04.02	NA	For clarity and modelling reasons
General	LOG	The general comment has been clarified	<p><u>General comments (extracts):</u></p> <p>This template is to be reported from an accounting perspective (Local GAAP valuation). It shall however be fulfilled using the Solvency II lines of business.</p> <p>When the insurance and reinsurance undertaking has business outside the home-country information shall be reported distinguishing between the home country, each of the other countries belonging to the EEA and material non-EEA countries;</p> <p>a) The information in relation to EEA countries shall cover the following:</p> <p>i. Business underwritten by the undertaking in the country where it is established;</p> <p>ii. Business underwritten by the undertaking under freedom to provide services in other EEA members;</p> <p>iii. Business underwritten by each EEA branch in the country where they are established;</p> <p>iv. Business underwritten by each EEA branch under freedom to provide services in other EEA members;</p> <p>v. Business written in the country under freedom to provide services by the undertaking or any of the undertaking's EEA branches;</p> <p>b) Material non-EEA shall be reported when needed to report at least 90% of the premiums or if premiums of a non-EEA country are higher than 5% of the total premiums written;</p> <p>c) The information not reported by non-EEA country shall be reported as a sum. The localisation of business by country shall depend on where the business is underwritten, meaning that the business performed by a branch under FPS shall be reported under the country where the branch is established.</p> <p>Information shall be presented gross, without deduction of reinsurance.</p>	For clarity reasons
Z0010	TEMPLATE	"Classes" were replaced by "lines of business"	NA	To be in line with article 159 of the directive 2009/138/EC
C0020	TEMPLATE	Introduction of a new item to have the FPS activity performed in another EEA countries by the undertaking (excluding branches)	"Business underwritten through FPS, by the undertaking in the EEA countries different from the home country"	For completeness of information of FPS (missing in 2012)
C0030; C0060; C0100	TEMPLATE	Introduction of a new approach in the template to have also the activity performed on a FPS basis in each EEA country	<p>C0030: Business underwritten through FPS in the home country, by any EEA branch.</p> <p>C0060: Total of the business underwritten through FPS by all EEA branches.</p> <p>C0100: Business underwritten through FPS, by the undertakings or any EEA branch in the considered country.</p>	To enhance information about FPS

S.04.02. – Information on class 10 in Part A of Annex I of Solvency II Directive, excluding carrier's liability (old Country-K1)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. The template is now split into 2 templates S.04.01 and S.04.02	NA	For clarity and modelling reasons

S.05.01. – Premiums, claims and expenses by line of business (old Cover-A1)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. The template is now split into 2 templates S.05.01 (by LOB) and S.05.02 (by country). Totals appear more clearly.	NA	For clarity and modelling reasons
General	LOG	Instruction have been clarified through out the LOG	NA	For clarity
General	LOG	The general comment has been clarified	General comments (extracts): This template shall be reported from an accounting perspective (Local GAAP valuation) but using SII lines of business. The template is based on a year-to-date basis.	For clarity
R0410, R0500, R1710, R1800	TEMPLATE	Introduction of a new element	Changes in other technical provisions	To have a comprehensive view of claims; information was incomplete on this point in 2012
Old E1Z, F1Z, G1Z and H1Z	TEMPLATE	Deletion of the split between direct business and reinsurance for the expenses on the <u>quarterly</u> submission	NA	For consistency with information requested by country
R2700	LOG	Surrenders were previously in TP templates S.12.01, it was moved to S.05.01	Total amount of surrenders	For valuation reasons

S.05.02 – Premiums, claims and expenses by country (old Cover-A1)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. The template is now split into 2 templates S.05.01 (by LOB) and S.05.02 (by country). Totals appear more clearly.	NA	For clarity and modelling reasons
ALL	LOG	Instruction have been clarified in the LOG	NA	For clarity reasons
C010/C0150	TEMPLATE	Home country - total was added for clarity due to the new layout	NA	For clarity and modelling reasons
General	LOG	The general comment has been clarified	<p><u>General comments:</u> This template shall be reported from an accounting perspective (Local GAAP valuation). The template is based on a year-to-date basis. The following criteria for the classification by country shall be used: - The information by country shall be reported according to the following specifications: The information, provided by country, shall be completed for the five most significant countries in addition to the home country or until reaching 90% of the gross written premiums: For the direct business for the lines of business: "Medical expense", "Income protection", "Workers' compensation", "Fire and other damage to property" and "Credit and suretyship" information shall be reported by country where the risk is situated as defined in Article 13 (13) of Directive 2009/138/EC; - For direct business for all other lines of business, information shall be reported by country where the contract was entered into; - For proportional and non-proportional reinsurance information shall be reported by country of localisation of the ceding undertaking. For quarterly reporting administrative expenses, investment management expenses, acquisition expenses, overhead expenses shall be presented aggregated. For the purposes of this template "country where the contract was entered into" means: a. The country where the insurance undertaking is established (home country) when the contract was not sold through a branch or freedom to provide services; b. The country where the branch is located (host country) when the contract was sold through a branch; c. The country where the freedom to provide services was notified (host country) when the contract was sold through freedom to provide services. d. If an intermediary is used or in any other situation, it is a), b) or c) depending on who sold the contract.</p>	For clarity reasons
R0410, R0500, R1710, R1800	TEMPLATE	Introduction of a new element	Changes in other technical provisions	To have a comprehensive view of claims; information was incomplete on this point in 2012

S.06.01 - Summary information of assets
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The approach was changed. Previously the summary was only the assets categories from the balance sheet. As of now it reflects the assets category from the CIC table.	NA	This approach was changed due to Omnibus II exemptions (line by line reporting in article 35 (7)) in order to allow supervisors that exempt undertakings from the detailed list of assets on an annual basis to have complementary information.

5.06.02 - List of assets (List of assets)

Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Clarification regarding the applicability of items to specific asset classes	NA	For clarity reasons
General	TEMPLATE	The template was split into two tables between "Information on positions held" and "Information on assets". The first table regards every single position held in assets while the second table regards common characteristics of each asset.	NA	For business and modelling reasons
C0050 (A5)	LOG	LOG changed to identify a closed list of ID Code types	Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used: 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking	Needed to identify the type of ID code
C0060 (A1)	LOG	The LOG was amended to allow the option for "Other internal funds"	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used: 1 - Life 2 - Non-life 3 - Ring fenced funds 4 - Other internal funds 5 - Shareholders' funds 6 - General	"Other internal funds" added to the closed list. They were referred in the LOG but were not included in the close list
C0080	TEMPLATE	An additionnal column was added	Matching portfolio number	This item was added to identify assets that are segregated for the purpose of the matching adjustment
C0100 (A6)	LOG	The LOG was corrected regarding the reference to assets pledged and the difference with S.11.01	Identify assets kept in the undertaking's balance-sheet that are pledged as collateral. For partially pledged assets two lines for each asset shall be reported, one for the pledged amount and another for the remaining part. One of the options in the following closed list shall be used for the pledged part of the asset: 1 - Assets in the balance sheet that are collateral pledged 2 - Collateral for reinsurance accepted 3 - Collateral for securities borrowed 4 - Repos 5 - Not collateral	This issue was already clarified in Q&A 74
C0110 (A12)	LOG	The LOG was clarified regarding the reporting of loans on natural persons	This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), and for CIC category 95 – Plant and equipment (for own use) for the same reason. Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the issuer country is assessed by the address of the property.	For clarity reasons
C0120	TEMPLATE	An additionnal column was added	Custodian	For completeness of information
C0220 (A33)	LOG	The LOG was clarified regarding the reporting of loans on natural persons	This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), and for CIC category 9 – Property.	For clarity reasons
C0130 (A22)	TEMPLATE	Former item "Quantity" was divided into items "Quantity" and "Par amount"	<u>Quantity</u> Number of assets, for assets categories 3 and 4. Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9.	For clarity reasons and modelling reasons
C0140	TEMPLATE	Former item "Quantity" was divided into items "Quantity" and "Par amount"	<u>Par amount</u> Invested amount measured at par amount, for assets categories 1, 2, 5, 6, and 8, and at nominal amount for CIC = 72, 73 and 74. Not applicable for CIC categories 3, 4, 7 (excluding CIC = 72, 73 and 74) and 9.	For clarity reasons and modelling reasons
C0150 (A24)	LOG	LOG changed to align valuation methods description with the Implementing measures	Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used: 1 - quoted market price in active markets for the same assets 2 - quoted market price in active markets for similar assets 3 - alternative valuation methods 4 - adjusted equity methods (applicable for the valuation of participations) 5 - IFRS equity methods (applicable for the valuation of participations)	To be line with the Implementing measures
C0260	TEMPLATE	An additionnal column was added to identify the type of issuer group code	NA	To be in line with other templates and for modelling reasons

C0290 (A15)	LOG	A clarification was added in item "CIC"	Complementary Identification Code used to classify assets, as set out in Annex IV - CIC Table of this Regulation. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.	For clarity reasons
C0300	TEMPLATE	An additional column was added to identify infrastructure investments	Infrastructure investments	This additional item is useful for data analysis considering latest market developments
C0310 (A16)	LOG	Alignment of the options with Participations template (S.24.01)	Identify if an equity and other share is a participation included in group supervision except if deducted under art. 229 and / or strategic. One of the options in the following closed list shall be used: 1 - Not a participation; 2 - Is a participation, strategic and included in method 1 at group level (no deduction at own funds level); 3 - Is a participation, not included in method 1 at group level and deduction at own funds level in accordance with article 68(1) of Implementing measures is applicable; 4 - Is a participation, not included in method 1 at group level and deduction at own funds level in accordance with article 68(2) of Implementing measures is applicable; 5 - Is a participation, not included in method 1 at group level and there is no deduction at own funds level.	For consistency reasons
C0320 (A17)	LOG	Clarification of the reference to external rating	Only applicable to CIC categories 1, 2, 5 and 6. Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).	For clarity reasons
C0330 (A18)	LOG	Changed the denomination of the item to "Nominated ECAI" and LOG clarification	Only applicable to CIC categories 1, 2, 5 and 6. Identify the credit assessment institution (ECAI) giving the external rating.	For clarity reasons
C0340	TEMPLATE	An additional column was added "Credit quality step"	NA	To receive the information on the credit quality step in line with the Implementing measures
C0350	TEMPLATE	An additional column was added "Internal rating"	NA	This information is to be useful for undertakings using an internal model (if applicable)
C0370 (A23)	TEMPLATE	Former item "Unit price" was divided into items "Solvency II price" and "Unit percentage of par amount Solvency II price"	<u>Unit Solvency II price</u> Amount in currency for asset categories 3 and 4. Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9	For clarity reasons and modelling reasons
C0380	TEMPLATE	Former item "Unit price" was divided into items "Solvency II price" and "Unit percentage of par amount Solvency II price"	<u>Unit percentage of par amount Solvency II price</u> Amount in percentage of par value, clean price without accrued interest, for asset categories 1, 2, 5 and 6. Not applicable for CIC categories 3, 4, 7, 8 and 9	For clarity reasons and modelling reasons
C0390 (A28)	LOG	In the LOG it was clarified how to report maturity date for loans and mortgages to individuals	Only applicable for CIC categories 1, 2, 5, 6, and 8, and CIC 74. Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date. It corresponds always to the maturity date, even for callable securities. The following shall be considered: - For perpetual securities use "9999-12-31" - For CIC 74, the weighted (based on the deposits nominal amount) maturity is to be reported. For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) maturity is to be reported.	This is preferable from an IT perspective

S.06.03 - Collective investment undertakings - look-through approach (Old AS-D4 Investment funds (look-through approach))
 Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Changed "security category" to "asset category" for consistency and precision	NA	For clarity reasons
C0050 (A2)	LOG	LOG changed to identify a closed list of ID Code types	Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used: 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking	Needed to identify the type of ID code
C0060 (A4)	LOG	Clarification in the identification of underlying asset category	Identify the assets categories within the collective investment undertaking. One of the options in the following closed list shall be used: 1 - Government bonds 2 - Corporate bonds 3 - Listed equity 4 - Unlisted equity 5 - Collective Investment Undertakings 6 - Structured notes 7 - Collateralised securities 8 - Cash and deposits 9 - Mortgages and loans 10 - Properties 11 - Other investments 12 - Liabilities Category "5 - Collective Investment Units" shall be used only for non-material residual values.	For clarity reasons
C0070 (A5)	LOG	Changed item scope and name from "Geographical zone of issue" to "Country of issue"	Breakdown of each asset category identified in C0060 by issuer country. Identify the country of localisation of the issuer. The localisation of the issuer is assessed by the address of the entity issuing the asset. One of the options shall be used: - ISO 3166-1 alpha-2 code - XA: Supranational issuers - EU: European Union Institutions	For data analysis reasons

S.07.01 - Structured products (Old AS-D15 Structured products Data - Portfolio list)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TS	Thresholds to submit this template was lower to 5%	This template shall only be reported when the amount of structured products, measured as the ratio between assets classified as asset categories 5 (Structured notes) and 6 (Collateralised securities) as defined in Annex III – Asset Categories of this Regulation and the sum of item C0010/R0070 and C0010/R0220 of S.02.01, is higher than 5%.	The initial threshold (10%) was considered being too high.
C0050	TEMPLATE	Added new item to the template and LOG to require the type of ID code used to identify each structured product	Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used: 1 - ISO/6166 for ISIN 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking	Needed to identify the type of ID code
C0070 (A2)	LOG	Clarification in the options for the closed list of structured products types, namely credit default swaps and credit default options	Identify the type of structure of the product. One of the options in the following closed list shall be used: 1 – Credit linked notes Security or deposit with an embedded credit derivative (e.g. credit default swaps or credit default options) [...]	Clarified that CDS and CDO are derivatives embedded in a credit linked note
C0080 (A3)	LOG	Changed the closed list, to clarify full and partial capital protection	Identify whether the product has capital protection. One of the options in the following closed list shall be used: 1 - Full capital protection 2 - Partial capital protection 3 - No capital protection	For clarity reasons
C0100 (A8)	LOG	Changed the closed list, to clarify the buyer and seller positions in callable and puttable products	Identify whether the product has call and/or put features, or both. One of the options in the following closed list shall be used: 1 - Call by the buyer 2 - Call by the seller 3 - Put by the buyer 4 - Put by the seller 5 - Any combination of the previous options	For clarity reasons
C0130 (A4)	LOG	Clarified the instructions regarding reporting on a portfolio basis	[...] In case of collateralisation on a portfolio basis, only the value referred to the single contract must be reported and not the total.	For clarity reasons
C0140	TEMPLATE	An additional column was added to identify whether the collateralisation is made on a portfolio basis	Identify whether the collateralisation was performed on a portfolio basis. Portfolio means the collateral calculated on the basis of net positions resulting from a set of contracts, rather than per contract. One of the options in the following closed list shall be used: 1 - Collateral calculated on the basis of net positions resulting from a set of contracts 2 - Collateral calculated on the basis of a single contract	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	In the LOG, the applicability of the template is clarified. For the Preparatory guidelines, these clarifications were addressed in one annex of the guidelines.	Instructions are provided for each method of group solvency calculation.	For clarity reasons
Old A0	LOG/TEMPLATE	Deletion of the cell 'method used for group solvency calculation' due to the change in the instructions	NA	Information covered by template S.01.02
C0010 (A50)	LOG/TEMPLATE	Creation of a new item in the template. In the LOG, it was clarified when the item shall be filled in	This item shall be filled in only when it relates to assets held by participating undertakings, insurance holding companies, mixed-financial holding companies and subsidiaries under deduction and aggregation method.	For consistency reasons

5.08.01 - Open derivatives (Open derivatives) (Old AS-D20)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Template was split into two tables between "Information on positions held" and "Information on derivatives". The first table regards every single position held in derivatives while the second table regards common characteristics of each derivative.	NA	For business and modelling reasons
C0050 (A5)	LOG	LOG changed to identify a closed list of ID Code types	Type of ID Code used for the "Derivative ID Code" item. One of the options in the following closed list shall be used: 1 - ISO/6166 for ISIN 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking	Needed to identify the type of ID code
C0060 (A1)		The LOG was amended to allow the option for "Other internal funds"	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used: 1 - Life 2 - Non-life 3 - Ring fenced funds 4 - Other internal fund 5 - Shareholders' funds 6 - General The split is not mandatory, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split "general" shall be used.	"Other internal funds" added to the closed list. They were referred in the LOG but were not included in the close list
C0090 (A9)	LOG	Changed item name and definition, for clarification on the information to be reported on single and multiple underlying instruments	ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single underlying instrument in the undertakings' portfolio. An index is considered a single instrument and shall be reported. Identification code of the instrument underlying the derivative using the following priority: - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available, and must be consistent over time - "Multiple assets/liabilities", if the underlying assets or liabilities are more than one If the underlying is an index then the code of the index shall be reported.	For clarity reasons
C0100	TEMPLATE	An additional column was added to identify the type of code identifying the underlying instrument	Type of code of asset or liability underlying the derivative	Needed to identify the type of ID code
C0110 (A13)	LOG	Improved definition of the item "Use of derivative"	Describe the use of the derivative (micro / macro hedge, efficient portfolio management). Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability. Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities. Efficient portfolio management refers usually to operations where the manager wishes to improve a portfolio' income by exchanging a (lower) cash-flow pattern by another with a higher value, using a derivative or set of derivatives, without changing the asset' portfolio composition, having a lower investment amount and less transaction costs. One of the options in the following closed list shall be used: 1 - Micro hedge 2 - Macro hedge 3 - Matching assets and liabilities cash-flows 4 - Efficient portfolio management, other than "Matching assets and liabilities cash-flows"	For clarity reasons
C0130 (A15)	LOG	Improvement of the definition	The amount covered or exposed to the derivative. For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.	For clarity reasons

C0140 (A16)	LOG	Introduced the item "Buyer/Seller" / which replaces the former item "Long/Short position"	<p>Only for futures and options, swaps and credit derivatives contracts (currency, credit and securities swaps).</p> <p>Identify whether the derivative contract was bought or sold.</p> <p>The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows.</p> <p>A seller of a swap owns the security or notional amount at the contract inception and agrees to deliver during the contract term that security or notional amount, including any other outflows related to the contract, when applicable.</p> <p>A buyer of a swap will own the security or the notional amount at the end of the derivatives contact and will receive during the contract term that security or notional amount, including any other inflows related to the contract, when applicable.</p> <p>One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps:</p> <p>1 - Buyer 2 - Seller</p> <p>For interest rate swaps one of the options in the following closed list shall be use:</p> <p>3 - FX-FL: Deliver fixed-for-floating 4 - FX-FX: Deliver fixed-for-fixed 5 - FL-FX: Deliver floating-for-fixed 6 - FL-FL: Deliver floating-for-floating</p>	For clarity reasons and consistency with EMIR regulation
C0150 (A17)	LOG	Item changed to separate "Premium paid/received to date" to "Premium received to date" "Premium paid to date"	The payment made (if bought), for options and also up-front and periodical premium amounts paid for swaps, since inception.	For clarity reasons and modelling
C0160	TEMPLATE	Added item "Premium receive to date" resulting from the division of former item "Premium paid/received to date"	The payment received (if sold), for options and also up-front and periodical premium amounts received for swaps, since inception.	For clarity reasons and modelling
C0180 (A20)	LOG	Improved definition of item "Contract size"	<p>Number of underlying assets in the contract (e.g. for equity futures it is the number of equities to be delivered per derivative contract at maturity, for bond futures it is the reference amount underlying each contract).</p> <p>The way the contract size is defined varies according with the type of instrument. For futures on equities it is common to find the contract size defined as a function of the number of shares underlying the contract.</p> <p>For futures on bonds, it is the bond nominal amount underlying the contract.</p> <p>Only applicable for futures and options.</p>	For clarity reasons
C0260 (A6)	LOG	Definition of the counterparty name linked to the Legal Entity Identifier (LEI)	<p>Name of the counterparty of the derivative. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Name of the exchange market for exchanged traded derivatives; or - Name of Central Counterparty (CCP) for Over-The-Counter derivatives where they are cleared through a CCP; or - Name of the contractual counterparty for the other Over-The-Counter derivatives 	To add LEI item
C0280	TEMPLATE	An additional column was added to identify the type of code	<p>Only applicable to Over-The-Counter derivatives.</p> <p>Identification of the code used for the "Counterparty Code" item. One of the options in the following closed list shall be used:</p> <p>1 - LEI 9 - None</p>	Needed to identify the type of ID code
C0290 (A34)	LOG	Clarification of the reference to external rating	<p>Only applicable to Over-The-Counter derivatives.</p> <p>The rating of the counterparty of the derivative at the reporting reference date issued by the nominated credit assessment institution (ECAI).</p>	For clarity reasons
C0300 (A35)	LOG	Changed the denomination of the item to "Nominated ECAI" and LOG clarification	Identify the credit assessment institution (ECAI) giving the external rating.	For clarity reasons
C0310	TEMPLATE	An additional column was added "Credit quality step"	NA	To receive the information on the credit quality step in line with the implementing measures
C0320	TEMPLATE	An additional column was added "Internal rating"	NA	This information is to be useful for undertakings using an internal model (if applicable)
C0350	TEMPLATE	Introduced item with "Type of counterparty group code", which was missing	<p>Identification of the code used for the "Counterparty group Code" item. One of the options in the following closed list shall be used:</p> <p>1 - LEI 9 - None</p>	Needed to identify the type of ID code
C0370 (A10)	LOG	Clarification of the reference to the currency	Identify the ISO 4217 alphabetic code of the currency of the derivative, i.e., currency of the notional amount of the derivative (e.g.: option having as underlying an amount in USD, currency for which the notional amount is expressed contractually for FX swap, etc.).	For clarity reasons
C0400 (A31)	LOG	Added option to the closed list of unwinding triggers	<p>Identify the event that causes the unwinding of the contract, out of the regular expiration or term conditions. One of the options in the following closed list shall be used:</p> <p>1 - Bankruptcy of the underlying or reference entity 2 - Adverse fall in value of the underlying reference asset 3 - Adverse change in credit rating of the underlying assets or entity 4 - Novation, i.e. the act of replacing an obligation under the derivative with a new obligation, or replacing a party of the derivative with a new party 5 - Multiple events or a combination of events 6 - Other events not covered by the previous options 9 - No unwind trigger</p>	For clarity reasons
C0410 (A24)	LOG	Clarification on the type of swaps applicable	Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps and currency and interest rate swaps).	For clarity reasons

C0420 (A25)	LOG	Clarification on the type of swaps applicable	Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps and currency and interest rate swaps).	For clarity reasons
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Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	In the LOG, the applicability of the template is clarified. For the Preparatory guidelines, these clarifications were addressed in one annex of the guidelines.	Instructions are provided for each method of group solvency calculation.	For clarity reasons

**5.08.02 - Derivatives Transactions (Old AS-D2T Derivatives data: historical derivatives trades)
Identification of changes performed to the version published at July 2012 Final Report**

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The template was split into two tables between "Information on positions held" and "Information on derivatives". The first table regards every single position held in derivatives while the second table regards common characteristics of each derivative.	NA	For business and modelling reasons
C0050 (A5)	LOG	LOG changed to identify a closed list of ID Code types	Type of ID Code used for the "Derivative ID Code" item. One of the options in the following closed list shall be used: 1 - ISO/6166 for ISIN 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking	Needed to identify the type of ID code
C0060 (A1)	LOG	The LOG was amended in line with changes in S.06.02 and S.08.01 for preparatory phase and with the last amendment on the "Other internal funds"	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used: 1 - Life 2 - Non-life 3 - Ring fenced funds 4 - Other internal fund 5 - Shareholders' funds 6 - General The split is not mandatory, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split "general" shall be used.	"Other internal funds" added to the closed list. They were referred in the LOG but were not included in the closed list
C0090 (A9)	LOG	Changed item name and definition, for clarification on the information to be reported on single and multiple underlying instruments	ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single underlying instrument in the undertakings' portfolio. An index is considered a single instrument and shall be reported. Identification code of the instrument underlying the derivative using the following priority: - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available, and must be consistent over time - "Multiple assets/liabilities", if the underlying assets or liabilities are more than one If the underlying is an index then the code of the index shall be reported.	For clarity reasons
C0100	TEMPLATE	An additional column was added to identify the type of code identifying the underlying instrument	Type of code of asset or liability underlying the derivative	Needed to identify the type of ID code
C0110 (A13)	LOG	Improved definition of the item "Use of derivative"	Describe the use of the derivative (micro / macro hedge, efficient portfolio management). Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability. Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities. Efficient portfolio management refers usually to operations where the manager wishes to improve a portfolio' income by exchanging a (lower) cash-flow pattern by another with a higher value, using a derivative or set of derivatives, without changing the asset' portfolio composition, having a lower investment amount and less transaction costs. One of the options in the following closed list shall be used: 1 - Micro hedge 2 - Macro hedge 3 - Matching assets and liabilities cash-flows 4 - Efficient portfolio management, other than "Matching assets and liabilities cash-flows"	For clarity reasons

C0120 (A15)	LOG	Improvement in the definition	The amount covered or exposed to the derivative. For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.	For clarity reasons
C0130 (A16)	LOG	Introduced the item "Buyer/Seller" / which replaces the former item "Long/Short position"	Only for futures and options, swaps and credit derivatives contracts (currency, credit and securities swaps). Identify whether the derivative contract was bought or sold. The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows. A seller of a swap owns the security or notional amount at the contract inception and agrees to deliver during the contract term that security or notional amount, including any other outflows related to the contract, when applicable. A buyer of a swap will own the security or the notional amount at the end of the derivatives contract and will receive during the contract term that security or notional amount, including any other inflows related to the contract, when applicable. One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps: 1 - Buyer 2 - Seller For interest rate swaps one of the options in the following closed list shall be use: 3 - FX-FL: Deliver fixed-for-floating 4 - FX-FX: Deliver fixed-for-fixed 5 - FL-FX: Deliver floating-for-fixed 6 - FL-FL: Deliver floating-for-floating	For clarity reasons and consistency with EMIR regulation.
C0140 (A17)	LOG	Change "cost" by "amount" in the LOG	The payment received (if sold) or paid (if bought), for options and also up-front and periodical amounts paid / received for swaps, since inception	Clarify the definition of premiums paid / received in the context of derivatives reporting
C0140 (A17)	LOG	Item changed to separate "Premium paid/received to date" to "Premium received to date" "Premium paid to date"	The payment made (if bought), for options and also up-front and periodical premium amounts paid for swaps, since inception.	For clarity reasons and modelling
C0150	TEMPLATE	Added item "Premium receive to date" resulting from the division of former item "Premium paid/received to date"	The payment received (if sold), for options and also up-front and periodical premium amounts received for swaps, since inception.	For clarity reasons and modelling
C0160 (A18)	LOG	The LOG was changed to clarify the way to calculate the "Profit and loss to date", following questions for clarification by the stakeholders	Amount of profit and loss arising from the derivative since inception, realized at the closing/maturing date. Corresponds to the difference between the value (price) at sale date and the value (price) at acquisition date.	For clarity reasons
C0180 (A20)	LOG	Improved definition of item "Contract size"	Number of underlying assets in the contract (e.g. for equity futures it is the number of equities to be delivered per derivative contract at maturity, for bond futures it is the reference amount underlying each contract). The way the contract size is defined varies according with the type of instrument. For futures on equities it is common to find the contract size defined as a function of the number of shares underlying the contract. For futures on bonds, it is the bond nominal amount underlying the contract. Only applicable for futures and options.	For clarity reasons
C0240 (A6)	LOG	Definition of the counterparty name linked to the Legal Entity Identifier (LEI)	Name of the counterparty of the derivative. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name. The following shall be considered: - Name of the exchange market for exchanged traded derivatives; or - Name of Central Counterparty (CCP) for Over-The-Counter derivatives where they are cleared through a CCP; or - Name of the contractual counterparty for the other Over-The-Counter derivatives	To add LEI item
C0260	TEMPLATE	An additional column was added to identify the type of code	Only applicable to Over-The-Counter derivatives. Identification of the code used for the "Counterparty Code" item. One of the options in the following closed list shall be used: 1 - LEI 9 - None	Needed fo identify the type of ID code
C0290	TEMPLATE	Introduced item with "Type of counterparty group code", which was missing	Identification of the code used for the "Counterparty group Code" item. One of the options in the following closed list shall be used: 1 - LEI 9 - None	Needed fo identify the type of ID code
C0310 (A10)	LOG	Clarification of the reference to the currency	Identify the ISO 4217 alphabetic code of the currency of the derivative, i.e., currency of the notional amount of the derivative (e.g.: option having as underlying an amount in USD, currency for which the notional amount is expressed contractually for FX swap, etc.).	For clarity reasons

C0340 (A31)	LOG	Added option to the closed list of unwinding triggers	Identify the event that causes the unwinding of the contract, out of the regular expiration or term conditions. One of the options in the following closed list shall be used: 1 - Bankruptcy of the underlying or reference entity 2 - Adverse fall in value of the underlying reference asset 3 - Adverse change in credit rating of the underlying assets or entity 4 - Novation, i.e. the act of replacing an obligation under the derivative with a new obligation, or replacing a party of the derivative with a new party 5 - Multiple events or a combination of events 6 - Other events not covered by the previous options 9 - No unwind trigger	For clarity reasons
C0350 (A24)	LOG	Clarification on the type of swaps applicable	Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps and currency and interest rate swaps).	For clarity reasons
C0360 (A25)	LOG	Clarification on the type of swaps applicable	Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps and currency and interest rate swaps).	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	In the LOG, the applicability of the template is clarified.	Instructions are provided for each method of group solvency calculation.	For clarity reasons
Old A0	LOG/TEMPLATE	Deletion of the cell 'method used for group solvency calculation' due to the change in the instructions	NA	Information covered by template S.01.02

S.09.01 - Information on gains / income and losses in the period (Old AS-D3 Return on investment assets (by asset category))
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Changed the reference of "end of the year" to "end of the reporting period"	NA	Template is to be reported also on a quarterly frequency for financial stability purposes (The LOG is the same)
General	LOG	LOG changed to clarify that accrued interest, rents and dividends are also included in the corresponding elements, along with received amounts	NA	For clarity reasons
C0050 (A1)	LOG	The LOG was amended in line with changes in S.06.02 and S.08.01 for preparatory phase and with the last amendment on the "Other internal funds"	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used: 1 - Life 2 - Non-life 3 - Ring fenced funds 4 - Other internal funds 5 - Shareholders' funds 6 - General	"Other internal funds" added to the closed list. They were referred in the LOG but were not included in the close list
C0080 (A7)	LOG	Re-introduced this item, removed previously by mistake	Amount of interest received and accrued at the end of the reporting period. Includes also interest received when the asset is sold or matured. Applicable to coupon and interest paying assets such as bonds, loans and deposits.	Correct mistake
C0100 (A15)	LOG	LOG text clarified that the data is reported on returns calculated having as reference the prior financial year end; include matured assets and to clarify valuation criteria to calculate return	Net gains and losses resulting from assets sold or matured during the reporting period. The gains and losses are calculated as the difference between selling or maturity value and the value according to article 75 of Directive 2009/138/EC at the end of the prior reporting year end (or, in case of assets acquired during the reporting period, the acquisition value).	For clarity, this template collects information on returns, and as a principle all data flows is collected on a year to date basis. Matured assets also generate gains or losses and need to be considered here.
C0110	TEMPLATE	An additional item was added to require unrealised gains and losses	Unrealised gains and losses resulting from assets not sold nor matured during the reporting period. The unrealised gains and losses are calculated as the difference between the value according to article 75 of Directive 2009/138/EC at the end of the reporting year end and the value according to article 75 of Directive 2009/138/EC at the end of the prior reporting year end (or, in case of assets acquired during the reporting period, the acquisition value).	To have a full picture of the gains and losses

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	In the LOG, the applicability of the template is clarified.	Instructions are provided for each method of group solvency calculation.	For clarity reasons
Old A0	LOG/TEMPLATE	Deletion of the cell 'method used for group solvency calculation' due to the change in the instructions	NA	Information covered by template S.01.02
C0010 (A50)	LOG	In the LOG, it was clarified when the item shall be filled in	This item shall be filled in only when it relates to the return on investment by asset category for assets held by subsidiaries consolidated under deduction and aggregation method. The cell should be filled in only when it relates to the list portfolio by portfolio of assets, each reported by asset category, held by subsidiaries under method 2. When the cell is filled in, the portfolios held by subsidiaries under method 2 cannot be reconciled with template S.06.02.g. When the cell is blank, the portfolios held by the group can be reconciled with template S.06.02.g.	For consistency reasons

S.10.01 - Securities lending and repos (Old AS-D5 Securities lending and repos)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TS	Clarification regarding the calculation of the threshold for reporting, to include also index-linked and unit-linked investments in the denominator	NA	For clarity reasons
C0040 (A1)	LOG	The LOG was amended in line with changes in S.06.02 and S.08.01 for preparatory phase and with the last amendment on the "Other internal funds"	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used: 1 - Life 2 - Non-life 3 - Ring fenced funds 4 - Other internal funds 5 - Shareholders' funds 6 - General	"Other internal funds" added to the closed list. They were referred in the LOG but were not included in the close list
C0080	TEMPLATE	An additional column was added "Counterparty code"	Identification code of the counterparty using the Legal Entity Identifier (LEI) if available. If none is available, this item shall not be reported.	Needed to complement counterparty name and to allow automatic identification by code
C0090	TEMPLATE	An additional column was added "Counterparty code type"	Identification of the code used for the "Counterparty Code" item. One of the options in the following closed list shall be used: 1 - LEI 9 - None	Needed to identify the type of ID code
C0120 (A6)	TEMPLATE	Changed item name from "Buyer or Seller / Lender or Borrower" to "Position in the contract"	NA	For clarity reasons
C0130 (A9)	LOG	Clarification of the meaning of near leg amount	Represents the following amounts: - Buyer in a repo: amount received at the contract inception - Seller in a repo: amount ceded at the contract inception - Lender in a securities lending: amount received as guarantee at the contract inception - Borrower in a securities lending: amount or market value of the securities received at the contract inception	For clarity reasons
C0140 (A10)	LOG	Clarification of the meaning of far leg amount	This item is only applicable for repos and represents the following amounts: - Buyer in a repo: amount ceded at the contract maturity - Seller in a repo: amount received at the contract maturity	For clarity reasons
C0160 (A13)	LOG	The LOG was amended in relation to how to report a "perpetual date"	Identify the ISO 8601 (yyyy-mm-dd) code of the contract closing date. Even if the contract is on an open call basis, there is usually a date when the contract expires. In these cases this date must be reported, if no call occurs before. An agreement is considered closed when it has matured, a call occurs or the agreement is cancelled. For contracts with no defined maturity date report "9999-12-31".	This is preferable from an IT perspective
C0170 (A14)	LOG	Clarification that the value of the repo or securities lending contract should follow the SII rules on valuation	Value of the repo or securities lending contract, following article 75 of Directive 2009/138/EC rules for valuation of contracts.	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	In the LOG, the applicability of the template is clarified.	Instructions are provided for each method of group solvency calculation.	For clarity reasons
C0010 (A50)	LOG	In the LOG, it was clarified when the item shall be filled in	This item shall be filled in only when it relates to assets held by participating undertakings, insurance holding companies, mixed-financial holding companies and subsidiaries under deduction and aggregation method.	For consistency reasons
Old A0	LOG/TEMPLATE	Deletion of the cell 'method used for group solvency calculation' due to the change in the instructions	NA	Information covered by template S.01.02

**S.11.01 - Assets held as collateral (Old AS-D6 Assets held as collateral)
Identification of changes performed to the version published at July 2012 Final Report**

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Added extra title of the columns in the template to improve the understanding of the template content. Also reflected in the "General comments"	NA	For clarity reasons
General	LOG	Clarification regarding the applicability of items to specific asset classes	NA	For clarity reasons
General	TEMPLATE	The template was split into two tables between "Information on positions held" and "Information on assets". The first table regards every single position held in assets while the second table regards common characteristics of each asset	NA	For business and modelling reasons
C0050 (A3)	LOG	LOG changed to identify a closed list of ID Code types	Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used: 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking	Needed to identify the type of ID code
C0060 (A27)	LOG	Clarification on the identification of loans on policies	The name the counterpart that is pledging the collateral. In the case of loans in policies, "Policyholder" shall be reported.	For clarity reasons
C0070 (A28)	LOG	Clarification on the identification of loans on policies	Identify the economic group of the counterpart pledging the collateral. This item is not applicable in the case of loans on policies.	For clarity reasons
C0080 (A9)	LOG	The LOG was clarified regarding the reporting of loans on natural persons	This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), and for CIC category 95 – Plant and equipment (for own use) for the same reason. Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the issuer country is assessed by the address of the property.	For clarity reasons
C0090 (A19)	TEMPLATE	Former item "Quantity" was divided into items "Quantity" and "Par amount"	<u>Quantity</u> Number of assets, for assets categories 3 and 4. Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9.	For clarity reasons and modelling reasons
C0100	TEMPLATE	Former item "Quantity" was divided into items "Quantity" and "Par amount"	<u>Par amount</u> Invested amount measured at par amount, for assets categories 1, 2, 5, 6, and 8, and at nominal amount for CIC = 72, 73 and 74. Not applicable for CIC categories 3, 4, 7 (excluding CIC = 72, 73 and 74) and 9.	For clarity reasons and modelling reasons
C0110 (A21)	LOG	LOG changed to align valuation methods description with new draft Level 2	Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used: 1 - quoted market price in active markets for the same assets 2 - quoted market price in active markets for similar assets 3 - alternative valuation methods 4 - adjusted equity methods (applicable for the valuation of participations) 5 - IFRS equity methods (applicable for the valuation of participations)	To be line with the Implementing measures

C0140 (A26)		New closed list of options to report item Type of asset	Identify the type of asset for which the collateral is held. One of the options in the following closed list shall be used: 1 - Property (other than for own use) 2 - Participations 3 - Equities 4 - Government Bonds 5 - Corporate Bonds 6 - Structured notes 7 - Collateralised securities 8 - Collective investments undertakings 9 - Derivatives 10 - Deposits other than cash equivalents 11 - Other investments 12 - Loans & mortgages 13 - Loans & mortgages to individuals 14 - Other loans & mortgages 15 - Loans on policies 16 - Reinsurance recoverables 99 - Other	For clarity reasons
C0190 (A6)	LOG	The code was changed to NACE	Identify the economic sector of issuer based on the latest version of NACE code. The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'A' or 'A0111' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411'). The following shall be considered: - This item is not applicable for CIC category 8 – Mortgages and Loans when relating to mortgages and loans to natural persons, as those assets are not required to individualised; - This item is not applicable for CIC category 9 – Property.	To align with decision for S.06.02 in preparatory phase
C0220 (A34)	TEMPLATE	An additional column was added to Identify the type of issuer group code	Type of issuer group code	Needed to identify the type of ID code
C0250 (A12)	LOG	A clarification was added in item "CIC"	Complementary Identification Code used to classify assets, as set out in Annex IV - CIC Table of this Regulation. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.	For clarity reasons
C0260 (A20)	TEMPLATE	Former item "Unit price" was divided into items "Unit price" and "Unit percentage of par amount Solvency II price"	<u>Unit Solvency II price</u> Amount in currency for asset categories 3 and 4. Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9	For clarity reasons and modelling reasons
C0270	TEMPLATE	Former item "Unit price" was divided into items "Unit price" and "Unit percentage of par amount Solvency II price"	<u>Unit percentage of par amount Solvency II price</u> Amount in percentage of par value, clean price without accrued interest, for asset categories 1, 2, 5 and 6. Not applicable for CIC categories 3, 4, 7, 8 and 9	For clarity reasons and modelling reasons
C0280 (A24)	LOG	In the LOG it was clarified how to report maturity date for loans and mortgages to individuals	Only applicable for CIC categories 1, 2, 5, 6, and 8, and CIC 74. Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date. It corresponds always to the maturity date, even for callable securities. The following shall be considered: - For perpetual securities use "9999-12-31" - For CIC 74, the weighted (based on the deposits nominal amount) maturity is to be reported. For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) maturity is to be reported.	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	In the LOG, the applicability of the template is clarified.	Instructions are provided for each method of group solvency calculation.	For clarity reasons
C0010 (A50)	LOG	In the LOG, it was clarified when the item shall be filled in	This item shall be filled in only when it relates to assets held by participating undertakings, insurance holding companies, mixed-financial holding companies and subsidiaries under deduction and aggregation method.	For consistency reasons
Old A0	LOG/TEMPLATE	Deletion of the cell 'method used for group solvency calculation' due to the change in the instructions	NA	Information covered by template S.01.02

Annex III - Asset categories (Technical Annex IV: Complementary Identification Code (CIC) Categories)
Identification of changes performed to the version published in the preparatory phase reporting (as this annex was applicable)

Identification of changes performed to solo and group mutatis mutandis

Category	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Government bonds	NA	Definition modified to include bonds with qualifying guarantees from central government and central banks	Bonds issued by public authorities, whether by central governments supra-national government institutions, regional governments or municipal governments. Includes also bonds with a qualifying guarantee provided by the European Central Bank, EU Member States' central government and central banks denominated and funded in the domestic currency of that central government and central bank, multilateral development banks referred to in paragraph 2 of Article 117 of Regulation 575/2013 and international organisations referred to in Article 118 of Regulation 575/2013	To be in line with the Implementing measures
Collective Investment Undertakings	NA	Changed the name of the category from "Investment funds". Clarified the definition of CIU	Undertakings the sole purpose of which is the collective investment in transferrable securities and/or in other financial assets. Collective investment undertaking' means an undertaking for collective investment in transferrable securities (UCITS) as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU of the European Parliament and of the Council.	To be in line with the Implementing measures
Structured notes	NA	Minor editing	NA	For clarity purposes
Other investments	NA	Category added to allow classifying assets not classifiable under the other asset categories	Other assets reported in "Any other assets, not elsewhere shown"	For consistency with assets category in the balance sheet

Annex IV - Complementary Identification Code (CIC) Table
Identification of changes performed to the version published in the preparatory phase reporting (as this annex was applicable)

Identification of changes performed to solo and group mutatis mutandis

Category	Subcategory	Description of the change	New text (when applicable)	Reason
Government bonds	National Central Banks	An additional subcategory was added to segregate bonds issued by central banks	NA	To be in line with the Implementing measures (article 50)
Investment funds Collective Investment Undertakings	NA	Changed from "Investment funds" to "Investment funds Collective Investment Undertakings"	NA	To be in line with the Implementing measures
Cash and deposits	Other deposits short term (less than or equal to one year)	Added "...or equal to" to be precise	NA	For clarity reasons
Other investments	NA	Added new category to allow identification if assets' categories not classifiable in any other category	NA	For consistency with assets category in the balance sheet

Annex V - Definitions of CIC Table
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Country	NA	Changed definition of country where the asset is listed	Identify the ISO 3166-1-alpha-2 country code where the asset is listed in. An asset is considered as being listed if it is negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC. If the asset is listed in more than one country, the country shall be the one of the most liquid regulated market	For clarity as the link to valuation created problems to identify the country code
XT	NA	Change in the definition of assets that are not exchanged tradable, to make it applicable to all asset categories	Final sentence deleted	The reason is that it could be applicable in some cases to other asset categories than 6, 7 and 8 of the CIC table
NA	43	Change in the definition of "Money market funds"	Collective investment undertakings under the definition provided by ESMA (CESR/10-049)	To link it to ESMA
NA	NA	Other alignment made other categories in annex III	NA	For consistency reasons

S.12.01 - Life and Health SLT Technical Provisions (old TP-F1)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Old J1 to J13	TEMPLATE	The lay out of the template has been reviewed. Initially all the information was in a single template. The initial template was split into 2 templates S.12.01 and S.12.02	NA	For clarity and modelling reasons
C0020-C0210/R0020	TEMPLATE	An additional information was added	Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP as a whole	This information was missing, no reason that recoverables for TP as whole were not identified
C0020-C0210/R0110-R0130	TEMPLATE	An additional information was added	Amount of the transitional on Technical Provision (split between TP calculated as a whole, best estimate and risk margin)	This additional information is due to Omnibus II directive
Old P1-P14	TEMPLATE	Deleted "Best Estimate of products with a surrender option"	NA	Already in S.14.01 (split by HRG)
Old Q1-Q14	TEMPLATE	Deleted "Additional information in case of use of discount rates other than risk free rates"	NA	This is not in line with Omnibus II directive.
C0020-C0210/R0310-R0330	TEMPLATE	An additional information was added	TP subject to transitional of the RFR	This additional information is due to Omnibus II directive
C0020-C0210/R0340-R0360	TEMPLATE	An additional information was added	TP subject to volatility adjustment	This additional information is due to Omnibus II directive
C0020-C0210/R0370-R0390	TEMPLATE	An additional information was added	TP subject to matching adjustment	This additional information is due to Omnibus II directive
C0140	TEMPLATE	New column added for LoB part of Accepted reinsurance	Annuities stemming from non-life accepted insurance contracts and relating to insurance obligations other than health insurance obligations (Gross)	This information was deemed important for supervisory purposes
C0110-C0130 (A7A-A7B and FB7A-FB7C)	TEMPLATE	Only to be filled in for yearly reporting. Deleted from S.12.01.a	NA	For consistency reasons
R0040, R0090, R0210 (CA, D, FB)	TEMPLATE	Finite Re added in the text	[...]reinsurance/SPV and Finite Re [...]	Reference was missing

S.12.02 - Life and Health SLT Technical Provisions - by Country (old TP-F1)

Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. Initially all the information was in a single template. The initial template was split into 2 templates S.12.01 and S.12.02	NA	For clarity and modelling reasons
General	TEMPLATE	It was specified that "TP as a whole" was included by the split by countries as well (in the heading)	"Gross TP as a whole and Gross Be for different countries"	For the completeness of information about technical provisions
C0010	TEMPLATE	An additional column was added to complete the country code of each country	Countries	For clarity and modelling reasons

S.13.01 - Projections of future gross cash flows (Best Estimate -life) (old TP-F2)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Improvement of instructions	NA	For clarity reasons

S.14.01 - Life obligations analysis (old TP-F3)
 Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. Information have been split up to different tables and changed in order to fit DPM purposes	The different tables are as follows: - Portfolio, - Characteristics of products, - Information on Homogeneous risk groups, - Information on which homogeneous risk groups are present in the products.	For clarity and modelling reasons
C0010 (A1A)	TEMPLATE	Name changed	Product ID code	For clarity reasons
C0020 (A3)	TEMPLATE	Name changed	Fund number	For clarity reasons
C0100 (A6)	TEMPLATE	Name changed	Product classification	For clarity reasons
C0170/C0230	TEMPLATE	New item added	HRG code	For clarity and modelling reasons
Old A2C	TEMPLATE	Information removed from template	NA	Information on C0220 and C0230 were supposed to be enough
C0040, C0050, C0100, C0140, C0190 (A9, A10, A6, A7, A24)	LOG	Information added how to treat Annuities	See LOG	For clarity reasons
C0150 (A41)	LOG	Changes in the closed list items	LOG: State whether the product is considered replicable by a financial instrument (i.e. hedgeable, with technical provisions calculated as a whole). The following closed list shall be used: 1 - Replicable by financial instrument; 2 - Not replicable by financial instrument; 3 - Partially replicable by financial instrument	For clarity reasons

S.15.01 - Only for Variable Annuities - Description of guarantees (old TP-F3A)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Changed structure of template due to DPM adaption	NA	For clarity and modelling reasons
General	TEMPLATE	Deleted headings of description as the structure of the template changed	NA	For clarity reasons
C0010 (A1)	TEMPLATE	Change of name (in group template)	Legal name of the undertaking	For clarity reasons
C0040 (A3)	TEMPLATE	Change of name	Description of the product	For clarity reasons
C0040 (A3)	LOG	More information added to clarify this cell	LOG: General qualitative description of the product. If a product code is attributed by the competent authority for supervisory purposes, the description of product type for that code shall be used	For clarity reasons
C0050 (A4)	TEMPLATE	Change of name	Initial date of guarantee	For clarity reasons
C0060	TEMPLATE	An additionnal column was added	Final date of guarantee	It was missing
C0070 (A5)	TEMPLATE	Change of name	Type of guarantee	For clarity reasons
C0070 (A5)	LOG	Closed list alternatives clarified	LOG: The following closed list shall be used: 1 - Guaranteed minimum death benefit 2 - Guaranteed minimum accumulation benefit 3 - Guaranteed minimum income benefit 4 - Guaranteed minimum withdrawal benefits 5 - Other	For clarity reasons
C0080 (A6)	TEMPLATE	Change of name	Guaranteed level	For clarity reasons

S.15.02 - Only for Variable Annuities - Hedging of guarantees (old TP-F3B)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Deleted headings of description	NA	For clarity reasons
C0010 (A0)	TEMPLATE	Change of name (in group template)	Legal name of the undertaking	For clarity reasons
C0020 (A1A)	TEMPLATE	An additional column was added	Product ID code	Needed to identify the type of ID code
C0040 (A2)	TEMPLATE	Change of name	Type of hedging	For clarity reasons
C0040-C0090 (A2-A7)	LOG	Closed list alternatives clarified	See the LoGs	For clarity reasons

S.16.01 - Information on annuities stemming from Non-life Insurance obligations (old TP-F4)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Old 02	TEMPLATE	Cell deleted from the template	NA	This information was inserted in basic information template (S.01.02)
Z0030	TEMPLATE	An additionnal element was added	Total Lob or by currency	Possibility is part of requirements but was missing from template
C0080/R0040-R0200 (G1-G17)	TEMPLATE	Column for "Test for under / over reserving" was renamed "Undiscounted development result" and LOG was amended	Undiscounted development result LOG: Undiscounted development result given by the formula: Undiscounted annuity claims provisions at the start of year N + Undiscounted annuity claims provisions set up during year N - Annuity payments paid during year N - Undiscounted annuity claims provisions at the end of year N	For better data analysis
R0200	TEMPLATE	Name changed	Total	For clarity reasons
C0010, R0010, R0030 (H1, I1,J1)	TEMPLATE	Information on year N: moved from down to top and different cell numbers	See template	For modelling reasons

S.17.01 - Non-life Technical Provisions (Old TP-E1)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. Initially all the information was in a single template. The initial template was split into 2 templates S.17.01 and S.17.02	NA	For clarity and modelling reasons
General	TEMPLATE	Finite Re added in the text	[...]reinsurance/SPV and Finite Re [...]	Reference was missing
C0020-C0180/R0050	TEMPLATE	Added new item "Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP as a whole" to the template and LOG to require the Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP as a whole per each LoB	LOG: The amount of recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default of technical provisions calculated as a whole per each LoB	This information was missing, no reason that recoverables for TP as whole were not identified
C0020-C0180/R0290	TEMPLATE	Added new item "Amount of the transitional on Technical Provisions - Technical Provisions calculated as a whole" to the template and LOG to require the Amount of the transitional on Technical Provisions - Technical Provisions calculated as a whole per each LoB	LOG: Amount of the transitional on Technical Provisions allocated to the technical provisions calculated as a whole, per each LoB	This additional information is due to Omnibus II directive
C0020-C0180/R0300	TEMPLATE	Added new item "Amount of the transitional on Technical Provisions - Best Estimate" to the template and LOG to require the Amount of the transitional on Technical Provisions - Best Estimate per each LoB	LOG: Amount of the transitional on Technical Provisions allocated to the best estimate, per each LoB	This additional information is due to Omnibus II directive
C0020-C0180/R0310	TEMPLATE	Added new item "Amount of the transitional on Technical Provisions - Risk Margin" to the template and LOG to require the Amount of the transitional on Technical Provisions - Risk Margin per each LoB	LOG: Amount of the transitional on Technical Provisions allocated to the risk margin, per each LoB.	This additional information is due to Omnibus II directive
Old A29-P29	TEMPLATE	Deletion of item "Additional information in case of use of discount rates other than risk-free rates" in the template and LOG.	NA	This is not in line with Omnibus II directive.
Old A30-P30 and A32-P32	TEMPLATE	Deletion of item "Line of Business (LoB), further segmentation by (Homogeneous Risk Groups - HRG) - Premium provisions" and "Line of Business (LoB), further segmentation by (Homogeneous Risk Groups - HRG) - Claims provisions" in the template and LOG.	NA	As R0370 (A31-P31) and R0380 (A33-P33) are enough
C0020-C0180/R0460	TEMPLATE	Added new item "TP subject to transitional of the RFR" to the template and LOG to indicate the amount of technical provision reported in R0320 subject to transitional of the risk free rate, for each LoB the TP subject to transitional of the RFR	LOG: Indicate the amount of technical provision reported in R0320 subject to transitional of the risk free rate, for each LoB	This additional information is due to Omnibus II directive
C0020-C0180/R0470	TEMPLATE	Added new item "Best Estimate without transitional of the RFR" to the template and LOG to indicate the amount of the best estimate where the transitional on interest rate has been applied calculated without the transitional on interest rate, for each LoB	LOG: Indicate the amount of the best estimate where the transitional on interest rate has been applied calculated without the transitional on interest rate, for each LoB. In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional on interest rate but with the volatility adjustment.	This additional information is due to Omnibus II directive
C0020-C0180/R0480	TEMPLATE	Added new item "Risk margin without transitional of the RFR" to the template and LOG to indicate the amount of the risk margin where the transitional on interest rate has been applied calculated without the transitional on interest rate, for each LoB	LOG: Indicate the amount of the risk margin where the transitional on interest rate has been applied calculated without the transitional on interest rate, for each LoB. In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional on interest rate but with the volatility adjustment.	This additional information is due to Omnibus II directive
C0020-C0180/R0490	TEMPLATE	Added new item "TP subject to volatility adjustment" to the template and LOG to indicate the amount of the risk margin where the transitional on interest rate has been applied calculated without the transitional on interest rate, for each LoB	LOG: Indicate the amount of technical provision reported in R0320 subject to volatility adjustment, for each LoB.	This additional information is due to Omnibus II directive
C0020-C0180/R0500	TEMPLATE	Added new item "Best Estimate without volatility adjustment" to the template and LOG to indicate the amount of best estimate without volatility adjustment, for each LoB.	LOG: Indicate the amount of best estimate without volatility adjustment, for each LoB. In the cases where the same best estimates were also subject to the transitional on interest rate, the amount reported in this item shall reflect the value without both the transitional on interest rate and without the volatility adjustment.	This additional information is due to Omnibus II directive
C0020-C0180/R0510	TEMPLATE	Added new item "Risk margin without volatility adjustment" to the template and LOG to indicate the amount of risk margin without volatility adjustment, for each LoB	LOG: Indicate the amount of risk margin without volatility adjustment, for each LoB. In the cases where the same best estimates were also subject to the transitional on interest rate, the amount reported in this item shall reflect the value without both the transitional on interest rate and without the volatility adjustment.	This additional information is due to Omnibus II directive

S.17.02 Non-Life Technical Provisions - By country (Old TP-E1)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. Initially all the information was in a single template. The initial template was split into 2 templates S.17.01 and S.17.02	NA	For clarity and modelling reasons
General	TEMPLATE	It was specified that "TP as a whole" was included by the split by countries as well (in the heading)	"Gross TP as a whole and Gross Be for different countries"	For the completeness of information about technical provisions
C0010	TEMPLATE	An additional column was added to complete the country code of each country	Countries	For clarity and modelling reasons

S.18.01 - Projection of future cash flows (Best Estimate - Non Life) (Old TP_E2)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Improvement of complete LOG file for better clarification of positions within the template.	NA	For clarity reasons

S.19.01 - Non-life Insurance Claims Information (Old TP_E3)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Improvement of the LOG file for better clarification of positions within the template.	NA	For clarity reasons
Z0030	TEMPLATE	Added new item "Total LoB or by currency" to the template and LOG to identify if the data refers to the total of the Lob or to the additional split by currency.	One of the options in the following closed list shall be used: 1 – Total amount of LoB for all currencies 2 – By currency	This possibility is part of requirements since 2012 but was missing from template
C0010 to C0160/R0100 to R0250 (A1)	LOG	Clarification that information on gross claims paid exclude expenses	LOG: The Gross Claims Paid, net of salvage and subrogation, excluding expenses, in a triangle showing the developments of the gross claims payment already made...	For clarity reasons

S.20.01 - Development of the distribution of the claims incurred (Old TP E4)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Improvement of the LOG file for better clarification of positions within the template. The name of the template was also changed.	NA	For clarity reasons

S.21.01 - Loss distribution profile non-life (Old TP-E6)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	Improvement of complete LOG file for better clarification of positions within the template.	NA	For clarity reasons
Z0020	TEMPLATE	Added new item "Accident year/ underwriting year" to the template and LOG to report the standard used by the undertakings for reporting of templates S.19.01.	The following closed list shall be used: 1 - Accident year 2 - Underwriting year	This possibility is part of requirements since 2012 but was missing from the template

S.21.02 - Underwriting risks non-life (Old TP-E7A)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0020 (B1)	TEMPLATE	Item name changed from "(Policy number Insured" to "Identification of the company /person to which the risk relates". Definition in the LOG changed.	<u>LOG:</u> If the risk relates to a company identify the name of the company to whom the risk relates. If the risk relates to a natural person, pseudonymise the original policy number and report pseudonymised information. Pseudonymous data refer to data that cannot be attributed to a specific individual without the use of additional information, as long as such additional information is kept separately. Consistency over time shall be insured. It implies that if a single underwriting risk appears from one year to another, it shall receive the same pseudonymised format.	To avoid confidentiality of personal data issues
C0040 (D1)	LOG	LOG changed to identify the closed list of the line of business to report	Identification of the line of business. The following closed list shall be used: 1 - Medical expense insurance 2 - Income protection insurance 3 - Workers' compensation insurance 4 - Motor vehicle liability insurance 5 - Other motor insurance 6 - Marine, aviation and transport insurance 7 - Fire and other damage to property insurance 8 - General liability insurance 9 - Credit and suretyship insurance 10 - Legal expenses insurance 11 - Assistance 12 - Miscellaneous financial loss	For modelling purposes
C0090 (I1)	TEMPLATE	LOG has been improved	<u>LOG:</u> The highest amount that the insurer can be obliged to pay out under the policy. The insured sum relates to the underwriting risk. Where the policy covers a number of exposures / risks across the country the individual underwriting risk with the highest net retention shall be specified. If the risk has been accepted on a co-insurance basis, the insured sum indicates the maximum liability of the reporting non-life insurer. In case of a joint several liability, the part belonging to a defaulting co-insurer must be included as well.	For clarity reasons
C0130 (M1)	TEMPLATE	Item name changed from "Amount share sum insured facultative reinsurers" to "Sum reinsured on a facultative basis, with all reinsurers"	Sum reinsured on a facultative basis, with all reinsurers	For clarity reasons
C0140 (N1)	TEMPLATE	Item name changed from "Amount share sum insured other reinsurers" to "Sum reinsured, other than on facultative basis, with all reinsurers"	Sum reinsured, other than on facultative basis, with all reinsurers	For clarity reasons

S.21.03 - Non-life underwriting mass risks (Old TP-E7B)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Z0010 (A00)	LOG	LOG changed to identify the closed list of the line of business to report	LOG (extract): The following closed list shall be used: 1 - Medical expense insurance 2 - Income protection insurance 3 - Workers' compensation insurance 4 - Motor vehicle liability insurance 5 - Other motor insurance 6 - Marine, aviation and transport insurance 7 - Fire and other damage to property insurance 8 - General liability insurance 9 - Credit and suretyship insurance 10 - Legal expenses insurance 11 - Assistance 12 - Miscellaneous financial loss	For modelling purposes
C0020/R0010-R0210 (A1-A21)	LOG	Instructions for the "Start sum insured" were amended to make it flexible and considered other reporting currencies	LOG: Start amount of the interval within which the sum insured of the individual underwriting risk belongs and needs to be aggregated. In case the reporting currency is in Euros, one of the following 5 base options for the distribution of the underwriting risks can be used: 1 - 20 brackets of 25,000 plus 1 extra bracket for Sum Insured > 500,000. 2 - 20 brackets of 50,000 plus 1 extra bracket for Sum Insured > 1 million. 3 - 20 brackets of 250,000 plus 1 extra bracket for Sum Insured > 5 million. 4 - 20 brackets of 1 million plus 1 extra bracket for Sum Insured > 20 million. 5 - 20 brackets of 5 million plus 1 extra bracket for Sum Insured > 100 million. However, an undertaking should use undertaking specific brackets, in particular when Sum Insured < 100,000 to guarantee that the level of detail is sufficient to provide adequate insight in the distribution of the claims incurred. For policies where there is no Sum Insured defined in the policy the undertaking should do their own estimations or use default values. The option chosen needs to be used consistently over the reporting periods, unless the distribution of claims changes significantly. For different reporting currencies National Supervisory Authorities need to define the equivalent options for the amounts to be used in the 20 brackets.	Change deemed necessary for clarity reasons
C0060 (E1-E21)	TEMPLATE	Item name changed from "Total annual premium" to "Total annual written premium". Definition in the LOG changed.	LOG: Total of the aggregated amounts of the annual written premium reported in all brackets.	For clarification that reference is "written premiums".

5.23.01 - Own Funds (OF-B1A)

Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
<p>Note on presentation: the July 2012 template (OF-B1A) was split into 4 templates: S.23.01, S.23.02, S.23.03, S.23.04. Templates S.23.01 and S.23.02 were part of the preparatory reporting in a single template S.23.01.b. Therefore, publically consulted template S.23.01.b will be compared against the relevant section(s) of preparatory template S.23.01.b.</p>				
General	TEMPLATE	Merge of tables into one single table	NA	For modelling purposes
R0130	TEMPLATE	Changed name of row "Reconciliation reserve"	"Reconciliation reserve before deduction for participations"	For clarity reasons
R0290	TEMPLATE	Changed name of row "Total basic own funds after adjustments" to introduce the concept of deductions	"Total basic own funds after deductions"	For clarity reasons
R0340-R0370	TEMPLATE	Minor amendments to name of items	NA	For clarity reasons
R0720	TEMPLATE	Changed name of row "Foreseeable dividends and distributions" in order to introduce "charges"	"Foreseeable dividends, distributions and charges"	To be in line with the Implementing measures
R0740	TEMPLATE	Changed name of row "Restricted own fund items due to ring fencing" to introduce "matching adjustment"	"Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds"	To be in line with the Implementing measures
R0760	TEMPLATE	Changed name of row "Reconciliation reserve"	"Reconciliation reserve before deduction for participations"	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General Comment	LOG	General comment	The template is applicable under all three calculation methods for group solvency capital requirement. Since most of the items are applicable to the part of the group that is covered by method 1, the items applicable when D&A is used, exclusively or in combination with method 1, are clearly identified in the log file.	Clarification of scope
R0020/C0020	LOG	New item	Non-available called but not paid in ordinary share capital at group level – tier 1 unrestricted	Correction of mistake
R0190	TEMPLATE/LOG	Change in the item	"Non available of related to other own funds items approved by supervisory authority" instead of Non available own funds related to non EEA entities"	To replace an item not needed any more (now it's clear from the DA that the assessment of non available OF from non EEA UT is done together with the other OF items from EEA UT) with an item that was missing by mistake
R0240 (A603-D603)	LOG	Clarification	This is deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated financial entities carrying out financial activities	For clarity reasons
R0260 (A605-E605)	LOG	Clarification	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used	For clarity reasons
R0410-R0440	LOG	General comment	Own funds of other financial sectors The following items are applicable also in case of D&A and combination of methods	For clarification of scope
R0410 (A45)	LOG	Clarification	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to art. 228 (paragraphs 1 and 2) of the directive.	For clarity reasons
R0420 (A45A)	LOG	Clarification	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to art. 228 (paragraphs 1 and 2) of the directive	For clarity reasons
R0430 (A45B)	LOG	Clarification	Own funds in non-regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to art. 228 (paragraphs 1 and 2) of the directive.	For clarity reasons
R0440 (A45C)	LOG	Clarification	The total own funds deducted in cell R0240/C0010 are brought back here but net of IGTs and after the adjustment for non- available own funds according to the relevant sectoral rules and according to art 228 (paragraph 1 and 2) of the directive.	For clarity reasons
R0450-R0460	LOG	General comment	Own funds when using the D&A or a combination of methods	For clarification of scope
R0450 (A45D-E45D)	LOG	Clarification	These are the own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods ; the own funds figure reported here should be net of non-available own funds. For D&A undertakings in equivalent non-EEA regimes, groups could use the local rules to approximate and map the local own funds into the relevant tiering	For clarity reasons

R0460 (A45E-E45E)	LOG	Clarification	These are the own funds without the intra-group transactions for the calculation of the aggregated group eligible own funds. The own funds figure reported here should be net of non available own funds and net of IGTs.	For clarity reasons
R0520-R0670	LOG	General comment	Available and eligible own funds group excluding the other financial sector and the undertakings included via D&A. Those cells are not applicable in case of D&A and combination of methods	For clarification of scope
R0520 (A48-E48)	LOG	Clarification	This is the total own funds of the undertaking, comprising basic own funds after adjustments plus ancillary own funds, that are available to meet the SCR for a group but excluding the own funds from other financial sector and from the undertakings included via D&A	For clarity reasons
R0530 (A49-D49)	LOG	Clarification	This is the total own funds of the undertaking, comprising basic own funds after adjustments, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sector and from the undertakings included via D&A	For clarity reasons
R0590 (A52A)	LOG	Clarification	Consolidated Group SCR calculated for the consolidated data in accordance with Art 336 letter a, b, c and d of the delegated acts (only for the part of the group covered by method 1). This information is sourced from the SCR template – e.g. 25.01.g.	For clarity reasons
R0610 (A53A)	LOG	Clarification	Minimum consolidated Group SCR calculated for the consolidated data (method 1) as per Article 230 of the Solvency II Directive (only for the part of the group covered by method 1).	For clarity reasons
R0630 (A54A)	LOG	Clarification	This is the ratio of Eligible own funds to group SCR, excluding capital requirements and own funds from other financial sectors and D&A undertakings	For clarity reasons
R0650 (55A)	LOG	Clarification	Ratio of Eligible own funds to Minimum Consolidated Group SCR (excluding other financial sectors and D&A undertakings)	For clarity reasons
R0660 (53B)	LOG	Clarification	This is the total of solvency capital requirements for undertakings included with Deduction and Aggregation method. This cell should include sum of the proportional share of the SCR for undertakings included in the group solvency calculation through D&A. It's only relevant in case of D&A and combination of methods.	For clarity reasons
R0670 (A55B)	LOG	Clarification	Ratio of Eligible own funds to SCR including other financial sectors and D&A undertakings	For clarity reasons
R0750 (B28)	LOG	Clarification	These are other non available own funds of related undertakings according to art 335 (1)(d) and (f) of the Implementing Measures	For clarity reasons

S.23.02.b - Detailed information by tiers on own funds (OF-B1A)
Identification of changes performed to the version published in the preparatory phase reporting

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Note on presentation: the July 2012 template (OF-B1A) was split into 4 templates: S.23.01, S.23.02, S.23.03, S.23.04. Templates S.23.01 and S.23.02 were part of the preparatory reporting in a single template S.23.01. Therefore, publically consulted template S.23.02. will be compared against the relevant section(s) of preparatory template S.23.01.				
General	TEMPLATE	Merge of some tables	NA	For modelling purposes
R0200	TEMPLATE	Rewording of the name of the item	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	The templates S.23.02-03 are applicable only under method 1, used exclusively or in combination with method 2	NA	For clarity reasons

S.23.03.b - Annual movements on own funds (OF-B1A)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Note on presentation: the July 2012 template (OF-B1A) was split into 4 templates: S.23.01, S.23.02, S.23.03, S.23.04. Only templates S.23.01 and S.23.02 were part of the preparatory reporting package. Therefore, template S.23.03. will be compared against the relevant section(s) of the July 2012 template OF-B1A.				
R0300	TEMPLATE	Rewording of the name of the heading	Total initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings	For clarity reasons
R0110	TEMPLATE	Rewording of the name of the heading	Total of other items approved by supervisory authority as basic own funds items not specified above	For clarity reasons

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	The templates S.23.02-03 are applicable only under method 1, used exclusively or in combination with method 2	NA	For clarity reasons

S.23.04.b - List of items on own funds (OF-B1A)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Note on presentation: the July 2012 template (OF-B1A) was split into 4 templates: S.23.01, S.23.02, S.23.03, S.23.04. Only templates S.23.01 and S.23.02 were part of the preparatory reporting package. Therefore, template S.23.04.b will be compared against the relevant section(s) of the July 2012 template OF-B1A				
Section "Adjustment for ring fenced funds and matching adjustment portfolios "	TEMPLATE	Changed section name from "Adjustment for ring fenced funds"	"Adjustment for ring fenced funds and matching adjustment portfolios "	To be in line with the Implementing measures
C0660	TEMPLATE	Changed name of row from "Name of ring-fenced fund"	"Name of ring-fenced fund/Matching adjustment portfolios"	To be in line with the Implementing measures
C0690, C0740	TEMPLATE	Rewording of the name of the item from "Own funds" to "Excess of assets over liabilities "	Excess of assets over liabilities	For clarity reasons
R0010	TEMPLATE	Changed name of row from "Risks outside any ring-fenced fund"	"Risks outside any ring-fenced fund /matching adjustment portfolios"	To be in line with the Implementing measures
R0030	TEMPLATE	Changed name of row from "RFF deduction"	"RFF/matching adjustment portfolios deduction"	To be in line with the Implementing measures
Old A506 to D510	TEMPLATE	Items moved to S.24.01	NA	For clarity reasons
C0890	TEMPLATE/LOG	New item added (already identified in prep. phase but not applicable then)	Non-available share premium account related to preference shares at group level	It was missing a column

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General Comment	LOG	General comment	The template is applicable under all the methods of calculation	Clarification of scope
Old A77.1...G77.n	TEMPLATE	Items deleted (already identified in prep. phase but not applicable then)	NA	Rows not applicable
Old A100.1 ...F100.n	TEMPLATE	Items deleted (already identified in prep. phase but not applicable then)	NA	Rows not applicable
Old A506.1.....D510	TEMPLATE	Items deleted (already identified in prep. phase but not applicable then)	NA	Rows not applicable
C0070, C0210, C0330 (G78, C87, G101)	TEMPLATE/LOG	Amendment of title	Counted under transitionals?	For clarity reasons
C0770 (A130)	TEMPLATE	Inclusion of the reference to the Mixed financial holding companies in the title	Related (Re)insurance undertakings, Insurance Holding Company, Mixed financial Holding Company, ancillary entities and SPV included in the scope of the group calculation	For clarity reasons
old E130	TEMPLATE	Deletion of the cell related to non available RFF (group specific)	NA	There are no group specific RFF additional to the ones recognised at individual level
C0810 (F130 - F131)	TEMPLATE/LOG	The item was replaced by another	Non available own funds related to other own funds items approved by supervisory authority	To align with the change in S.23.01, this item was missing
C0790 (C130)	LOG	Clarification	<p>Contribution of solo SCR to Group SCR</p> <p>If the AC method is applied, the contribution of a subsidiary undertaking to the group should be calculated according the formula:</p> $\text{Contr}_j = \text{SCR}_j \times \text{SCR fully consolidated} / \sum_i \text{SCRisol}_o$ <p>Where:</p> <ul style="list-style-type: none"> - SCRisol_o is the solo SCR of the parent undertaking and each insurance, reinsurance and intermediate insurance holding and mixed financial holding company over which a dominant influence is exercised and that are included in the SCR fully consolidated - SCR_j is the solo SCR of the entity j - the ratio is the proportional adjustment due to the recognition of diversification effects in the part fully consolidated. <p>The assessment of non-available own funds should be made also for own funds in non-controlled entities undertakings taking into account the proportionality principle.</p> <p>For method 2 the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR.</p> <p>The cell is not indicated as a formula because such a calculation does not derive from other data in the template</p>	For clarity reasons

S.24.01.b - Participations held (Old Participations)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Rewording of some headings	See template	For clarity reasons and alignement with Implementing measures
Old A11	TEMPLATE	Deletion of the following item: "Participations from balance sheet"	NA	Deleted because information already provided in S.02.01

S.25.01 - Solvency Capital Requirement - for undertakings on Standard Formula (old SCR B2A)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	This template shall be completed regularly only by undertakings under standard formula. The layout of the template was reorganised, however the content itself remains almost the same compared to the preparatory phase with the exceptions of clarifications and Omnibus II changes.	NA	Undertakings under partial internal model will only complete S.25.02
General	LOG	In the general comments, it's clarified that when a RFF includes a MAP, the MAP and the remaining part in the RFF shall be treated as different RFF for reporting purposes	The variant S.25.01.I has to be filled in for each ring-fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part. However, where a RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.	This is in line with Omnibus II directive and the Implementing measures.
General	LOG	In the general comments, it's clarified the procedure to calculate the adjustment due to the aggregation of the nSCR of RFFs , in line with guidelines on RFF.	See the LoG	This is in line with Guidelines on ring fenced-funds
General	TEMPLATE	The variant for RFF has also to be filled in for MAP	See the LoG	This is in line with Omnibus II directive and the Implementing measures.
Z0020	TEMPLATE/LOG	New item in the variants I. and n	Ring Fenced Fund/Matching adjustment portfolio or remaining part LOG: Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the group and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01.	Nedeed for modelling purposes
Z0030	TEMPLATE/LOG	New item in the variants I. and n	Fund/Portfolio number LOG: Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the group and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01.	Nedeed for modelling purposes
R0010 to R0050/C0030 (A1-A5)	LOG	This cells do not include the allocation of the adjustment due to the aggregation of RFF/MAP	Amount of the net capital charge for each risk module, as calculated using the standard formula. The difference between the net and the gross SCR is the consideration of the future discretionary benefits according to article 205 of Implementing measures. This amount shall fully consider diversification effects according to article 304 of Directive 2009/138/EC where applicable. These cells do not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.	For clarity reasons
R0010 to R0050/C0040 (B1-B5)	LOG	This cells do not include the allocation of the adjustment due to the aggregation of RFF/MAP	Amount of the gross capital charge for each risk module, as calculated using the standard formula. The difference between the net and the gross SCR is the consideration of the future discretionary benefits according to article 205 of Implementing measures. This amount shall fully consider diversification effects according to article 304 of Directive 2009/138/EC where applicable. These cells do not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.	For clarity reasons
R0010 to R0050/C0050	TEMPLATE	An additional column was added to reflect the allocation of the adjustment due to the aggregation of RFF/MAP	NA	To identify from which risk modules does the adjustment comes from
R0120	TEMPLATE	An additional item was added to reflect the adjustment due to the aggregation of RFF/MAP	NA	To identify the adjustment from RFF/ MAP aggregation
R0400	TEMPLATE	An additional item was added to submit the capital requirement for duration-based equity risk sub-module	NA	This is in line with SII directive
R0420 (A14B)	LOG	The item now includes RFF related to business operated in accordance with Art. 4 of Directive 2003/41/EC	Amount of the sum of notional SCR of all ring-fenced funds when undertaking has RFF.	For clarity reasons
R0430	TEMPLATE	An additional item was added to submit the nSCR of all matching adjustment portfolios	NA	This is in line with Omnibus II directive and the Implementing measures.
R0440 (A14A)	LOG	The item now only reflects the diversification between RFFs and the Remaining part for RFF under article 304	Amount of the adjustment for a diversification effect between ring-fenced funds under Article 304 of Directive 2009/138/EC and the remaining part where applicable	This is in line with SII directive
R450	TEMPLATE	An additional item was added to report the method used to calculate the adjustment due to the aggregation of RFF/MAP	NA	This is in line with Guidelines on ring fenced-funds
Old AA01 to AA013	TEMPLATE	The following items were deleted: "Elements of the risks covered by partial internal model (Y/N)"	NA	No longer relevant since the template is to be completed only by undertakings using standard formula
Old A8/ A9	TEMPLATE	The following items were deleted: "Remaining part of the Solvency Capital Requirement calculated using partial internal model"	NA	No longer relevant since the template is to be completed only by undertakings using standard formula
Old A14C	TEMPLATE	The following item was deleted: "Diversification between ring fenced funds and between ring fenced funds and remaining part"	NA	No longer relevant since S.25.01 is to be completed only by undertakings using standard formula
Old A11A	TEMPLATE	The following item was deleted: "Gross discretionary benefits"	NA	Not relevant for the calculation of the SCR

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
R0220/C0100 (A20)	LOG	Clarification	Amount of the Solvency Capital Requirement Solvency for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC.	For clarity reasons
R0510/C0120 (15A)	TEMPLATE/LOG	Clarification and inclusion of AIF and UCITS	Capital requirement for other financial sectors (Non-insurance capital requirements) - Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies <u>LOG:</u> This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules.	For completeness of the information
R0540/C0120 (A16)	LOG	Clarification	Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries. This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2.	For clarity reasons
R0550/C0120	TEMPLATE/LOG	New item	Capital requirement for residual undertakings <u>LOG:</u> Amount determined in accordance with Article 336 (1) (d) of Implementing measures.	According to amendments in the Implementing measures
R0560/C0130	TEMPLATE/LOG	New item	SCR for undertakings included via D and A <u>LOG:</u> Amount of the Solvency Capital Requirement Solvency for undertakings included under method 2 as defined in Article 233 of Directive 2009/138/EC.	For completeness of the information and alignment with disclosure template
R0570/C0130	TEMPLATE/LOG	New item	Solvency capital requirement <u>LOG:</u> Overall SCR for all undertakings regardless of the method used.	For completeness of the information and alignment with disclosure template

S.25.02 - Solvency Capital Requirement - for undertakings using the standard formula and partial internal model (old SCR B2B)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	This template shall be completed regularly only by undertakings under partial internal models, for both the standard formula and the partial internal model parts.	NA	Undertakings under partial internal model will only complete S.25.02
General	LOG	In the general comments, it's clarified that when a RFF includes a MAP, the MAP and the remaining part in the RFF shall be treated as different RFF for reporting purposes.	The variant S.25.01.I has to be filled in for each ring-fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part. However, where a RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.	This is in line with Omnibus II directive and the implementing measures.
General	LOG	In the general comments, it's clarified the procedure to calculate the adjustment due to the aggregation of the nSCR of RFFs, in line with guidelines on RFF.	See the LoG	This is in line with Guidelines on ring fenced-funds
General	TEMPLATE	A new variant was created for RFF and MAP (same approach than for S.25.01)	NA	To be in line with SCR calculation
Z0020	TEMPLATE/LOG	New item in the variants I. and n	Ring Fenced Fund/Matching adjustment portfolio or remaining part LOG: Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the group and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01.	Nedeed for modelling purposes
Z0030	TEMPLATE/LOG	New item in the variants I. and n	Fund/Portfolio number LOG: Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the group and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01.	Nedeed for modelling purposes
C0010 (A1A)	LOG	Non-modelled modules (calculated with Standard Formula) shall be reported as components. Standard formula risk modules have predefined component numbers	Where the PIM allow the same split by risk module than the one in the standard formula, the following numbers of components shall be used: 1 - Market risk; 2 - Counterparty default risk; 3 - Life underwriting risk; 4 - Health underwriting risk; 5 - Non-life underwriting risk; 6 - Intangible asset risk; 7 - Operational risk; 8 - LAC TP (negative amount); 9 - LAC DT (negative amount)	To be enough flexible as partial internal models can be very different from one undertaking to the other.
C0050	TEMPLATE	An additional column was added to reflect the allocation of the adjustment due to the aggregation of RFF/MAP	NA	To identify from which risk modules/ components does the adjustment comes from
C0060 (A1B and A1C)	TEMPLATE	Both items merged, but keeping the same scope	NA	To be consistent with the structure of the layout of the template
C0070	TEMPLATE	An additional item was added to submit the amount calculated with the partial internal model for each component out of the total capital requirement for that component	NA	To be consistent with the structure of the layout of the template
R0120	TEMPLATE	An additional item was added to reflect the adjustment due to the aggregation of RFF/MAP	NA	To identify the adjustment from RFF/ MAP aggregation
R0160	TEMPLATE	Already existing items that was previously in S.25.01, but added in this template due to a change in the scope of the template: the capital requirement for business operated according to article 304	NA	Previously, there was no need to have this cell because the overall SCR was to be reported at S.25.01, this is due to the change in the layout of template S.25
R0210	TEMPLATE	Already existing items that was previously in S.25.01, but added in this template due to a change in the scope of the template: capital add-ons	NA	Previously, there was no need to have this cell because the overall SCR was to be reported at S.25.01
R0220	TEMPLATE	Already existing items that was previously in S.25.01, but added in this template due to a change in the scope of the template: overall SCR	NA	Previously, there was no need to have this cell because the overall SCR was to be reported at S.25.01
R0300 (B5)	LOG	This item now reflects the overall LAC TP	Amount/Estimate of the overall adjustment for loss-absorbing capacity of technical provisions, including the part embedded in the components and the part reported as a single component.	To be consistent with the structure of the layout of the template and among S.25 templates so we have the overall LAC in every situation (FS/ PIM/ IM)
R0310 (B6)	LOG	This item now reflects the overall LAC DT	Amount/Estimate of the overall adjustment for deferred taxes, including the part embedded in the components and the part reported as a single component.	To be consistent with the structure of the layout of the template and among S.25 templates so we have the overall LAC in every situation (FS/ PIM/ IM)
R0400	TEMPLATE	An additional item was added to submit the capital requirement for duration-based equity risk sub-module	NA	This is in line with Omnibus III directive.
R0420 (B8)	LOG	The cell now includes RFF related to business operated in accordance with Art. 4 of Directive 2003/41/EC, in line with the change made in S.25.01	Amount of the sum of notional SCR of all ring-fenced funds when undertaking has RFF.	This is in line with Guidelines on ring fenced-funds
R0430	TEMPLATE	New cell to submit the nSCR of all matching adjustment portfolios, in line with the change made in S.25.01	NA	This is in line with Omnibus II directive and the implementing measures.
R0440 (B8A)	LOG	The item now only reflects the diversification between RFFs and the Remaining part for RFF under article 304	Amount of the adjustment for a diversification effect between ring fenced funds under article 304 and remaining part where applicable. It shall be equal to the difference between the sum of the nSCR for each RFF/MAP/RP and the SCR reported in R0200/C0090.	No other diversification effects between RFF are allowed
R450	TEMPLATE	New cell to report the method used to calculate the adjustment due to the aggregation of RFF/MAP	NA	This is in line with Guidelines on ring fenced-funds
Old B4	TEMPLATE	The following item was deleted: "Solvency capital requirement calculated using partial internal model including/excluding adjustments for loss absorbing capacity of technical provisions and/or deferred taxes,if modelled within components"	NA	No longer relevant

Old C5	TEMPLATE	The following item was deleted: "Estimate of loss-absorbing capacity of technical provisions if modelled within components"	NA	No longer relevant
Old C6	TEMPLATE	The following item was deleted: "Estimate of loss-absorbing capacity of deferred tax if modelled within components"	NA	No longer relevant
Old A11A	TEMPLATE	The following item was deleted: "Gross discretionary benefits"	NA	Not relevant for the calculation of the SCR
Old B9	TEMPLATE	The following items was deleted : "Date of formal approval of partial internal model"	NA	No longer relevant
Old C1 to C4	TEMPLATE	Cells deleted, gross SCR by components	NA	Change in the approach: only ask net capital requirements.

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0020 (A1A)	LOG	Clarification	Identification, using free text, of each of the components that can be identified by the group. These components shall be aligned with standard formula risk modules if possible according to the partial internal model. Each component shall be identified using a separate entry. Groups shall identify and report components consistently across different reporting periods, unless there has been some change to the internal model affecting the categories.	For clarity reasons
R0220/C0100 (A20)	LOG	Clarification	Amount of the Solvency Capital Requirement Solvency for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC.	For clarity reasons
R0510/C0120 (A15A)	TEMPLATE/LOG	Clarification and inclusion of AIF and UCITS	Capital requirement for other financial sectors (Non-insurance capital requirements) - Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies <u>LOG:</u> This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules.	For completeness of the information
R0540/C0120 (A16)	LOG	Clarification	Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries. This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2.	For clarity reasons
R0550/C0120	TEMPLATE/LOG	New item	Capital requirement for residual undertakings <u>LOG:</u> Amount determined in accordance with Article 336 (1) (d) of Implementing measures.	According to amendments in the Implementing measures
R0560/C0130	TEMPLATE/LOG	New item	SCR for undertakings included via D and A <u>LOG:</u> Amount of the Solvency Capital Requirement Solvency for undertakings included under method 2 as defined in Article 233 of Directive 2009/138/EC.	For completeness of the information and alignment with disclosure template
R0570/C0130	TEMPLATE/LOG	New item	Solvency capital requirement <u>LOG:</u> Overall SCR for all undertakings regardless of the method used.	For completeness of the information and alignment with disclosure template

S.25.03 - Solvency Capital Requirement - for undertakings on Full Internal Models (old SCR B2C)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	In the general comments, it's clarified that when a RFF includes a MAP, the MAP and the remaining part in the RFF shall be treated as different RFF for reporting purposes	The variant S.25.03.1 has to be filled in for each ring-fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part. However, where a RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.	This is in line with Omnibus II directive and the Implementing measures.
General	TEMPLATE	A new variant was created for RFF and MAP (same approach than for S.25.01)	NA	To be in line with SCR calculation
Z0020	TEMPLATE/LOG	New item in the variants l. and n	Ring Fenced Fund/Matching adjustment portfolio or remaining part LOG: Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the group and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01.	Nedeed for modeling purposes
Z0030	TEMPLATE/LOG	New item in the variants l. and n	Fund/Portfolio number LOG: Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the group and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01.	Nedeed for modeling purposes
C0060 (A1B and A1C)	TEMPLATE	Both items merged, but keeping the same scope	NA	To be consistent with the structure of the layout of the template
R0300 (B5)	LOG	This item now reflects the overall LAC TP	Amount/Estimate of the overall adjustment for loss-absorbing capacity of technical provisions, including the part embedded in the components and the part reported as a single component.	To be consistent with the structure of the layout of the template and among S.25 templates so we have the overall LAC in every situation (FS/ PIM/ IM)
R0310 (B6)	LOG	This item now reflects the overall LAC DT	Amount/Estimate of the overall adjustment for deferred taxes, including the part embedded in the components and the part reported as a single component.	To be consistent with the structure of the layout of the template and among S.25 templates so we have the overall LAC in every situation (FS/ PIM/ IM)
R0420 (B14)	LOG	The cell now includes RFF related to business operated in accordance with Art. 4 of Directive 2003/41/EC	Amount of the sum of notional SCRs of all ring-fenced funds when undertaking has RFF.	This is in line with Guidelines on ring fenced-funds
R0430	TEMPLATE	An additionnal cell was added to submit the nSCR of all matching adjustment portfolios	NA	This is in line with Omnibus II directive and the Implementing measures.
R0440 (B14A)	LOG	The cell now only reflects the diversification between RFFs for RFF under article 304	Amount of the adjustment for a diversification effect between ring fenced funds under article 304 and remaining part where applicable. It shall be equal to the difference between the sum of the nSCR for each RFF/MAP/RP and the SCR reported in R0200/C0090.	No other diversification effects between RFF are allowed
Old B4	TEMPLATE	The following item was deleted: "Solvency capital requirement calculated using partial internal model including/excluding adjustments for loss absorbing capacity of technical provisions and/or deferred taxes,if modelled within components"	NA	No longer relevant
Old C5	TEMPLATE	The following item was deleted: "Estimate of loss-absorbing capacity of technical provisions if modelled within components"	NA	No longer relevant
Old C6	TEMPLATE	The following item was deleted: "Estimate of loss-absorbing capacity of deferred tax if modelled within components"	NA	No longer relevant
Old A11A	TEMPLATE	The following item was deleted: "Gross discretionary benefits"	NA	Not relevant for the calculation of the SCR
Old B9	TEMPLATE	The following items was deleted : "Date of formal approval of partial internal model"	NA	No longer relevant
Old C1 to C4	TEMPLATE	Cells deleted, gross SCR by components	NA	Change in the approach: only ask net capital requirements.

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0020 (A1A)	LOG	Clarification	Identification, using free text, of each of the components that can be identified by the undertaking within the full internal model. These components may not exactly align with the risks defined for the standard formula. Each component shall be identified using a separate entry. Groups shall identify and report components consistently across different reporting periods, unless there has been some change to internal model affecting the categories.	For clarity reasons

R0510/C0120 (A15A)	TEMPLATE/LOG	Clarification and inclusion of AIF and UCITS	<p>Capital requirement for other financial sectors (Non-insurance capital requirements) - Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies</p> <p><u>LOG:</u> This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules.</p>	For completeness of the information
R0540/C0120 (A16)	LOG	Clarification	<p>Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries. This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2.</p>	For clarity reasons
R0550/C0120	TEMPLATE/LOG	New item	<p>Capital requirement for residual undertakings</p> <p><u>LOG:</u> Amount determined in accordance with Article 336 (1) (d) of Implementing measures.</p>	According to amendments in the Implementing measures

S.26.01 - Solvency Capital Requirement - Market risk (old SCR B3A)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The variant for RFF has also to be filled in for matching adjustment portfolio.	NA	This is in line with Omnibus II directive and the implementing measures.
General	LOG	It's clarified that technical provisions are to be reported net of reinsurance in the cells for the liabilities (C0030, C0050 and C0070) and therefore recoverables from reinsurance shall not be included in the cells for the assets (C0020 and C0040)	See the LOG	For clarity reasons
Z0010	TEMPLATE	An additional item was added for the provision under Article 112	NA	This dimension was added to allow NSA to receive SCR calculation when using article 112 through the same format as the one used for regular reporting one.
C0060, C0070, C0080	TEMPLATE	Name of items amended	NA	For clarity and terminology consistency
R0010 (A00)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for the calculation of spread risk with regard to bonds and loans. One of the options in the following closed list shall be used: 1 - Simplification used; 2 - Simplification not used. If R0010/C0010 = 1, only C0060 and C0080 should be filled in for R0410.	For clarity reasons
R0020 (A001)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether a captive undertaking used simplifications for the calculation of interest rate risk. The following options shall be used: 1 - Simplification used; 2 - Simplification not used. If R0020/C0010 = 1, only C0060 and C0080 should be filled in for R0100-R0120	For clarity reasons
R0030 (A002)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether a captive undertakings used simplifications for the calculation of spread risk on bonds and loans. The following options shall be used: 1 – Simplifications used 2 – Simplifications not used	For clarity reasons
R0040 (A003)	LOG	Further clarification on the items to be filled in when the simplification is applied	Identify whether a captive undertaking used simplifications for the calculation of market risk concentration. The following options shall be used: 1 - Simplification used; 2 - Simplification not used	For clarity reasons
R0450 (A18 to D18)	TEMPLATE	New name of the risk sub-module	"Securitisation positions"	To be in line with the implementing measures (article 175)
R0460	TEMPLATE	Additional items were added for the calculation of the capital charge for Type 1 securitisations	"Type 1 securitisations"	To be in line with the implementing measures (article 175)
R0470	TEMPLATE	Additional items were added for the calculation of the capital charge for Type 2 securitisations	"Type 2 securitisations"	To be in line with the implementing measures (article 175)
R0480	TEMPLATE	Additional items were added for the calculation of the capital charge for resecuritisations	"Resecuritisations"	To be in line with the implementing measures (article 175)
R0610	TEMPLATE	Additional items were added for the calculation of the capital charge for the currency shock up	"increase in the value of the foreign currency"	To be in line with the implementing measures (article 188)
R0620	TEMPLATE	Additional items were added for the calculation of the capital charge for the currency shock down	"decrease in the value of the foreign currency"	To be in line with the implementing measures (article 188)
R0900	TEMPLATE	An additional item was added for the losses steaming from type 2 mortgage loans	Amount of the overall losses steaming from mortgage loans that has been classified as type 2 exposures.	To be in line with the implementing measures (article 191.13)
R0910	TEMPLATE	An additional item was added for the overall losses steaming from mortgages loans	Amount of the overall losses steaming from mortgage loans	To be in line with the implementing measures (article 191.13)
Old A19A	TEMPLATE	The following item was deleted for "market risk concentrations" / "liabilities"	NA	Liabilities cannot be affected by concentrations risk sub-module
Old A21 to D21	TEMPLATE	The following row was deleted : "Counter-cyclical premium risk"	NA	Counter-cyclical premium no longer exists

S.26.02 - Solvency Capital Requirement - Counterparty default risk (old SCR B3B)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The variant for RFF has also to be filled in for matching adjustment portfolio.	NA	This is in line with Omnibus II directive and the Implementing measures.
Z0010	TEMPLATE	An additional item was added for the provision under Article 112	NA	This dimension was added to allow NSA to receive SCR calculation when using article 112 through the same format as the one used for regular reporting one
C0070, C0080	TEMPLATE	Name of items amended	NA	For clarity and terminology consistency
Old A001	TEMPLATE	The following item was deleted : "simplifications from captives"	NA	There are no specific simplifications for captives

S.26.03 - Solvency Capital Requirement - Life underwriting risk (old SCR B3C)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The variant for RFF has also to be filled in for matching adjustment portfolio.	NA	This is in line with Omnibus II directive and the implementing measures.
General	LOG	It's clarified that technical provisions are to be reported net of reinsurance in the cells for the liabilities (C0030, C0050 and C0070) and therefore recoverables from reinsurance shall not be included in the cells for the assets (C0020 and C0040)	See the LOG	For clarity reasons
Z0010	TEMPLATE	An additional item was added for the provision under Article 112	NA	This dimension was added to allow NSA to receive SCR calculation when using article 112 through the same format as the one used for regular reporting one.
C0050, C0060, C0070, C0080	TEMPLATE	Name of items amended	NA	For clarity and terminology consistency
R0010 (A01)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for a calculation of mortality risk. The following options shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0010/C0010 = 1, only C0060 and C0080 shall be filled in for R0100.	For clarity reasons
R0020 (A02)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for the calculation of longevity risk. The following options shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0020/C0010 = 1, only C0060 and C0080 shall be filled in for R0200.	For clarity reasons
R0030 (A03)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for the calculation of disability - morbidity risk. The following options shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0030/C0010 = 1, only C0060 and C0080 shall be filled in for R0300.	For clarity reasons
R0040 (A04)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0040/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420. R0430 shall be fully completed in any case.	For clarity reasons
R0050 (A05)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for the calculation of life expense risk. The following options shall be used: 1 – Simplifications used 2 – Simplifications not used If R0050/C0010 = 1, only C0060 and C0080 shall be filled in for R0500.	For clarity reasons
R0060 (A06)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for the calculation of life catastrophe risk. The following options shall be used: 1 – Simplifications used 2 – Simplifications not used If R0060/C0010 = 1, only C0060 and C0080 shall be filled in for R0700.	For clarity reasons
Old A001	TEMPLATE	The following item was deleted : "simplifications from captives"	NA	There are no specific simplifications for captives

S.26.04 - Solvency Capital Requirement - Health underwriting risk (old SCR B3D)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The variant for RFF has also to be filled in for matching adjustment portfolio.	NA	This is in line with Omnibus II directive and the Implementing measures.
General	LOG	It's clarified that technical provisions are to be reported net of reinsurance in the cells for the liabilities (C0030, C0050, C0070, C0190 and C0210) and therefore recoverables from reinsurance shall not be included in the cells for the assets (C0020, C0040, C0180, C0200)	See the LOG	For clarity reasons
Z0010	TEMPLATE	An additional item was added for the provision under Article 112	NA	This dimension was added to allow NSA to receive SCR calculation when using article 112 through the same format as the one used for regular reporting one.
R0010 (A01)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertakings used simplifications for the calculation of health mortality risk. The following options shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0010/C0010 = 1, only C0060 and C0080 should be filled in for R0100.	For clarity reasons
R0020 (A02)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether an undertaking used simplifications for the calculation of health longevity risk. The following options shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0020/C0010 = 1, only C0060 and C0080 should be filled in for R0200.	For clarity reasons
R0030 (A03)/ R0040	LOG	Two simplifications can be applied when calculation the disability-morbidity risk sub-module, this item now reflects the usage of the simplification for medical expenses and there is a new cell for the simplification on income protection	Identify whether an undertaking used simplifications for the calculation of health disability morbidity risk – Medical expenses. The following options shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0030/C0010 = 1, only C0060 and C0080 should be filled in for R0310.	To be in line with the Implementing measures (articles 99/100).
R0040	TEMPLATE	The possibility for simplifications on health disability-morbidity risk-income protection was added	Simplifications - health disability-morbidity risk-income protection	It was missing
R0050 (A04)	TEMPLATE	Further clarification on the items to be filled in when the simplification is applied	Identify whether an undertaking used simplifications for the calculation of SLT lapse risk. The following options shall be used: 1 – Simplifications used 2 – Simplifications not used If R0050/C0010 = 1, only C0060 and C0080 should be filled in for R0400 to R0420. R0430 should be fully completed in any case	For clarity reasons
R0060 (A05)	TEMPLATE	Further clarification on the items to be filled in when the simplification is applied	Identify whether an undertaking used simplifications for the calculation of health expense risk. The following options shall be used: 1 – Simplifications used 2 – Simplifications not used If R0060/C0010 = 1, only C0060 and C0080 should be filled in for R0500.	For clarity reasons
C0050, C0060, C0070, C0080, C0170, C0210 to C0270	TEMPLATE	Name of items amended	NA	For clarity and terminology consistency
R0310	TEMPLATE	An additional row was added for the calculation of the capital charge for medical expenses	"medical expenses"	To be in line with the Implementing measures
R0320	TEMPLATE	An additional row was added for the calculation of the capital charge for income protection	"income protection"	To be in line with the Implementing measures
Old A001	TEMPLATE	The following item was deleted : "simplifications from captives"	NA	There are no specific simplifications for captives
Old A3, B3, B3A, B3B	TEMPLATE	The corresponding items were deleted	NA	This is due to further granularity on the information regarding the calculation of the capital charge for the disability-morbidity risk sub-module (rows R0310 and R0320)

S.26.05 - Solvency Capital Requirement - Non-life underwriting risk (old SCR B3E)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The variant for RFF has also to be filled in for matching adjustment portfolio.	NA	This is in line with Omnibus II directive and the Implementing measures.
General	LOG	It's clarified that technical provisions are to be reported net of reinsurance in the cells for the liabilities (C0120 and C0140) and therefore recoverables from reinsurance shall not be included in the cells for the assets (C0110 and C0130)	See the LOG	For clarity reasons
Z0010	TEMPLATE	An additional item was added for the provision under Article 112	NA	This dimension was added to allow NSA to receive SCR calculation when using article 112 through the same format as the one used for regular reporting one.
R0010 (A001)	TEMPLATE	Further clarification on the items to be filled in when the mentioned simplification is applied	Identify whether a captive undertaking used simplifications for the calculation of non-life premium and reserve risk. One of the options in the following closed list shall be used: 1 – Simplifications used; 2 – Simplifications not used. If R0010/C0010 = 1, only C0050, C0060 and C0080 should be filled in for R0100 – R0230.	For clarity reasons
R0100-R0210/C0030	TEMPLATE	New column added	USP Standard Deviation gross/net	Need to identify if USP are applied gross or net
R0100-R0210/C0090 (F1 – F12)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	The volume measure for non – life premium and reserve risk for each segment. If R0010/C0010 = 1, this item should represent the capital requirement for non - life premium and reserve risk of particular segment calculated using simplifications.	For clarity reasons
R0230/C0020 (A13)	LOG	Further clarification on the items to be filled in when the mentioned simplification is applied	This is the combined standard deviation for premium and reserve risk for all segments. If R0010/C0010=1, this item represents total capital charge for non-life premium and reserve risk sub module calculated using simplified calculation.	For clarity reasons
C0100 and C0160	TEMPLATE	Name of items amended	NA	For clarity and terminology consistency

S.26.06 - Solvency Capital Requirement - Operational risk (old SCR B3G)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Merge of tables into one single table	NA	For modelling purposes
General	TEMPLATE	The variant for RFF has also to be filled in for matching adjustment portfolio.	NA	This is in line with Omnibus II directive and the Implementing measures.
Z0010	TEMPLATE	An additional item was added for the provision under Article 112	NA	This dimension was added to allow NSA to receive SCR calculation when using article 112 through the same format as the one used for regular reporting one.

S.27.01 - Solvency Capital Requirement - Non-Life catastrophe risk (Old SCR_B3F)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo and group mutatis mutandis

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	References to regions were replaced by the name of the regions	NA	For clarity reasons
C0010 and C0030 (A,C)	LOG	Headings of columns were amended	SCR before risk mitigation SCR after risk mitigation	To make clear that the gross/net in this template refers to risk mitigation techniques
C0070, C0090, C0120, C0160, C0170, C0200, C0240, C0260, C0290, C0330, C0350, C0380, C0420, C0430, C0460, C0480, C0510, C0540, C0570-C0610, C0640, C0660-C0710, C0740, C0760, C0780-C0810, C0840, C0850, C0880, C0920, C0950, C0960, C0980, C1010, C1040, C1060, C10190, C110, C1120, C1140, C1160, C1270, C1300, C1370, C1400, C1510, C1540 (AD, AF, AI, BD, BE, BH, CD, CF, CI, DD, DF, DI, ED, EE, EH, FB, FE, GA3, GA6, HA1-HD1, HG1, HA2-HF2, HI2, HA3, HA5-IC1, IF1, JA1, JA4, KA4, KA7, KA8, KA10, LA3, LA6, LA8, LA11, LA12, LA14, MA2, MF4, NK, NN, OG, OJ, PJ, PM)	LOG	Headings of columns were amended	Catastrophe Risk Charge Factor before risk mitigation Catastrophe Risk Charge before risk mitigation Catastrophe Risk Charge after risk mitigation	To make clear if the figures relate to before or after risk mitigation techniques
C1410	TEMPLATE	New lines added for additional countries to be reported	Other countries to be considered in the Concentration accident	To be in line with the Directive and the Implementing measures
C1550	TEMPLATE	New lines added for additional countries to be reported	Other countries to be considered in the Pandemic	To be in line with the Directive and the Implementing measures

S.28.01 - Minimum Capital Requirement (except for composite undertakings) (old MCR-B4A)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	General remark was added.	<p><u>General remark:</u> The information on the Minimum Capital Requirement (MCR) is to be completed by all individual undertakings other than composite insurance undertakings which will complete S.28.02. instead.</p> <p>The calculation of MCR combines a linear formula with a floor of 25% and a cap of 45% of the SCR. The MCR is subject to an absolute floor, expressed in Euro, depending on the nature of the under-taking (as defined in Article 129 (1) (d) of the Solvency II Directive).</p>	For clarity reasons (in line with the general remark that was part of the log file in 2012).
C0020/R0020-C0020/R0040 (B2-B4)	Template	" proportional reinsurance " was added to complete the Lobs in these items	Medical expenses/Income protection/ Workers compensation insurance and proportional reinsurance	To be in line with the Implementing measures
C0050/R0240 (B22)	Template	The item now also refers to " health reinsurance " instead of solely to health insurance	Other life (re)insurance and health (re)insurance obligations	To be in line with the Implementing measures
C0060/R0250 (C23)	Template	The cell now specifies " Total capital at risk " instead of solely capital at risk	Total capital at risk for all life (re)insurance obligations	For clarity reasons
C0020 and C0050	Template	The title of the column is changed as " SPV " is also considered in the net and " TP calculated as a whole " is added to the Best Estimate provisions	Net (of reinsurance/SPV) best estimate and TP calculated as a whole provisions	For clarity reasons

S.28.02 - Minimum Capital Requirement (for composite undertakings) (old MCR-B4B)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	LOG	General remark was added.	<p><u>General remark:</u> The information on the Minimum Capital Requirement (MCR) is to be completed by all individual undertakings. Undertakings other than composite insurance undertakings submit S.28.01. instead.</p> <p>The calculation of MCR combines a linear formula with a floor of 25% and a cap of 45% of the SCR. The MCR is subject to an absolute floor, expressed in Euro, depending on the nature of the under-taking (as defined in Article 129 (1) (d) of the Solvency II Directive).</p>	For clarity reasons (in line with the general remark that was part of the log file in 2012).
C0030/R0150-C0030/R0160 (D15 and D16)	TEMPLATE	C0030/R0160 and C0030/R0150 were swapped	Non-proportional health reinsurance Non-proportional casualty reinsurance Non-proportional marine, aviation and transport reinsurance Non-proportional property reinsurance	For consistency with S.28.01
C0090/R0240 (D22)	TEMPLATE	The item now also refers to " health reinsurance " instead of solely to health insurance	Other life (re)insurance and health (re)insurance obligations	To be in line with the Implementing measures
C0100, C0120	TEMPLATE	The cell now specifies " Total capital at risk " instead of solely capital at risk	Total capital at risk for all life (re)insurance obligations	For clarity reasons
R0160, R0170 (D16-G16, D15-G15)	TEMPLATE	Order of LoB was amended	NA	To follow order of the Annex I of Implementing measures
C0140/R0510, C0150/R0510 (B33, C33)	TEMPLATE	The add-on is excluded from the notional SCR	Notional SCR excluding with add-on (annual or latest calculation) <u>LOG:</u> This is the latest notional SCR to be calculated and reported in accordance with in accordance with articles 103 to 127 of Directive 2009/138/EC , either the annual one or a more recent one in case the notional SCR has been recalculated (e.g. due to a change in risk profile), excluding capital add-on.	To be in line with the Implementing measures

S.29.01 - Variation Analysis - Analysis of Variation of Excess of Assets over Liabilities (VA - C2A)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Merge of tables into one single table	NA	For modelling purposes
General Comment	LOG	The general comments has been enhanced	NA	For clarity reasons
All columns	LOG	The description of the columns has been broken down	NA	For clarity reasons

S.29.02 - Analysis of changes due to investments and financial liabilities - (VA-C2B)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	Merge of tables into one single table	NA	For modelling purposes
General Comment	LOG	The format of the general comments has been enhanced	The scope of this template was clarified : i. Includes liabilities position of derivatives; ii. Includes Own shares; iii. Includes Financial liabilities (comprising subordinated liabilities); iv. Excludes assets held for unit-linked & index-linked funds; v. Excludes property held for own use	For clarity reasons
Old A5:F13	TEMPLATE	The fields of reconciliation with BS-C1 have been deleted	NA	As information is already reported in S.02.01
C0010/R0100 (A17)	TEMPLATE	The row "others" has been created, and an instruction has been consequently added in the LoG	Amount of other investments income received and accrued at the end of the reporting year. Applicable to other investment income not considered in cells C0010/R0070, C0010/R0080 and C0010/R0090, such as securities lending fees, commitment fees etc, excluding the ones from assets held for unit-linked & index-linked funds, or property held for own use).	For completeness of the information
All	LOG	Instructions have been clarified	NA	For clarity reasons

S.29.03 - Analysis of changes due to technical provisions - (VA-C2C)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. The template is now split into 2 templates S.29.03 and S.29.04	NA	For clarity and modelling reasons
General Comment	LOG	The format of the general comments has been enhanced	NA	For clarity reasons
Old B4:H16	TEMPLATE	The reconciliation with BS C1 (S.02.01) has been deleted	NA	As information is already reported in S.02.01
C0010-C0020/R0030 (A3, C3)	LOG	The instructions have been specified	Amount of adjustment to opening BE related to changes in perimeter of the portfolio like sales of (part of) portfolio and purchases. This could also concern changes of perimeter due to liabilities evolving to annuities stemming from Non-Life contracts (triggering some changes from Non-Life to Life).	For clarity reasons
C0010-C0020/R0060 (A6, C6)	LOG	The instructions have been specified	The concept of unwinding may be illustrated as follows: Calculate the BE of year N-1 again but using the shifted interest rate term structure	For clarity reasons
C0010-C0020/R0080 (A8, C8)	LOG	The instructions have been specified	The variation of BE captured here shall strictly relate to the strict realisation of cash flows when compared to the cash flows that were projected. For calculation purposes, and in case of non-availability of information of realised cash flows, the variation due to experience may be calculated as the difference between realised technical flows and projected cash-flow. Realised technical flows refer to those reported under Solvency II principles i.e. premiums effectively written, claims effectively paid and expenses effectively recorded.	For clarity reasons
C0010-C0020/R0090 (A9, C9)	LOG	The instructions have been specified	It mainly refers to changes in RBNS not driven by realised technical flows (e.g. revision on a case by case basis of the amount of IBNR) and changes assumptions directly linked to insurance risks (i.e. lapse rates), which can be referred to as non-economic assumptions.	For clarity reasons
C0050-C0060/R0190 (AA5, CC5)	LOG	The instructions have been stated more clearly	Identify the part of premiums provisions at Year end (N-1) related to a coverage period starting after the closing Year end N-1;	For clarity reasons
C0050-C0060/R0210 (AA7, CC7)	LOG	The instructions have been specified	The concept of unwinding may be illustrated as follows: Calculate the BE of year N-1 again but using the shifted interest rate term structure.	For clarity reasons
C0050-C0060/R0230 (AA9, CC9)	LOG	The title has changed and instructions have been specified	Variation of BE due to experience risks covered prior to period LOG: The variation of BE captured here shall strictly relate to the strict realisation of cash flows when compared to the cash flows that were projected. For calculation purposes, and in case of non-availability of information of realised cash flows, the variation due to experience may be calculated as the difference between realised technical flows and projected cash-flow.	For clarity reasons (combination of two tables)
C0060/R0240 (CC10)	LOG	The instructions have been specified	It mainly refers to changes in RBNS not driven by realized technical flows (e.g. revision on a case by case basis of the amount of IBNR) and changes assumptions directly linked to insurance risks (i.e. lapse rates), which can be referred to as non-economic assumptions.	For clarity reasons
C0050-C0060/R0250 (AA11, CC11)	LOG	The title has changed and instructions have been specified	Variation of BE due to changes in economic environment- risks covered prior to period LOG: It mainly refers to assumptions not directly linked to insurance risks, i.e. mainly the impact of the changes in economic environment on the cash flows (taking management actions into account, e. g. reduction of FDB) and changes in discount rates. For non-life (C0060/R0250), in case variation due to inflation cannot be discerned from changes due to experience, the whole amount would be reported under C0060/R0230. In order to isolate this strict scope of variation, the calculation may be as follows: - Consider the opening BE including the adjustment to opening BE (cells C0050/R0160 to R0180) and the impact of unwinding, of year N projected cash-flows and experience (C0050/R0210 to R0230 and C0060/R0210 to R0230 respectively, or alternatively, C0050/R0210 to R0240 and C0060/R0210 to R0240, respectively); - Based on this figure, run calculations with new discount rates that applied during year N, together with related financial assumptions (if any). This will provide the variation of BE strictly related to changes in discount rates and related financial assumptions.	For clarity reasons
C0050-C0060/R0260 (AA12, CC12)	TEMPLATE	The row others has been created, and the log consequently amended	Corresponds to other variations in BE, not captured in cells C0010/R0010 to R0100 (for Life) or C0020/R0010 to R0100 (Non-Life).	For completeness of the information
C0070-C0080/R0280 and R0290 (BB1, BB2, DD1, DD2)	TEMPLATE	The rows Opening and closing BE have been created, and the logs consequently amended	Amount of Best Estimate of reinsurance recoverable as stated in the Balance Sheet at closing year N-1 related to those Lines of Business (LoBs) for which an accident year approach (AY) is used for Best Estimate calculation. Amount of Best Estimate of reinsurance recoverable as stated in the Balance Sheet at closing year N related to those LoBs for which an accident year approach (AY) is used for Best Estimate calculation.	For clarity reasons

S.29.04 - Analysis of changes due to technical provisions - (VA-C2C)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General	TEMPLATE	The lay out of the template has been reviewed. The template is now split into 2 templates S.29.03 and S.29.04	NA	For clarity and modelling reasons
Z0010	LOG	The instructions have been specified	Lines of business (LoB) for which a split of the analysis per period will be required. The following close list shall be used: (...)	For clarity reasons
All cells	Template	Titles have been adapted to merge two tables in one	NA	For modelling purposes
C0030/R0110 (AY4)	LOG	The instructions have been specified	This variation of BE shall correspond to the sum of cells C0050/R0190 from template S.29.03 and C0060/R0190 from template S.29.03. The amount refers to changes in (part of) Premiums Provisions (i.e. in relation to all recognised obligations within the boundary of the contract at the valuation date where the claim has not yet occurred) as follows: - identify Premiums Provisions at year end N - identify, if any, the part of premiums provisions at Year end (N-1) for which cover had not yet incepted before closing Year end N -1 (i.e in case of premiums provisions in relation to obligations on more than one future reporting period) In case Premiums Provisions at year end (N-1) includes amount for which claims occurred during year N, this amount shall not be considered in Variation of BE on risks covered after the period, but, instead in Variation of BE on risks covered during the period, as this provision turned to Claims provisions.	For clarity reasons
C0030/R0120 (AY5)	TEMPLATE	The cell has been added, and the log consequently amended	Variation of TP as a whole : Part of TP as a whole corresponding to risks covered after the period. See instructions on C0010/R0050.	For clarity reasons
C0040/R0110 (AY14)	LOG	The instructions have been specified	Amount of the variation of best estimate for the risks covered during the period. For risks covered during the period: this variation of BE shall correspond to the sum of cells C0050/R0200 from template S.29.03 and C0060/R0200 from template S.29.03. The amount refers to the following cases: a) Premiums Provisions at Year end N-1 which turned to Claims Provisions at year end N because claim has occurred during the period b) Claims provisions related to claims occurred during the period (for which there was no Premiums provisions at year end N-1) Calculation may be as follows: - Identify the part of premiums provisions at Year end (N-1) for which cover had already incepted in year N - Identify the part of claims provisions at Year end (N) related to risks covered during the period	For clarity reasons
C0050/R0110 (AY25)	LOG	The instructions have changed	For risks covered prior to period corresponds to year N projected in and out technical flows for risks accepted prior to period.	For clarity reasons

S.30.01 - Facultative covers non-life & life - Basic (old Re-J1-basic)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
General	TEMPLATE	Change of frequency - see general comment	NA	Removal of the requirement to resubmit for this specific template on the basis that if a material change occurs in the submitted information, undertakings need in any case to resubmit that information (see article 4 of ITS on the templates for the submission of information to the supervisory authorities)
General	LOG	Instructions/ items headings were improved to add more clarity when needed	NA	For clarity reasons
C0020/ C0200 (A1, A11)	LOG	Change of the instructions	Undertaking specific reinsurance code that links the dominant treaty reinsurance programme which also protects the risk covered by the facultative reinsurance. The Reinsurance program code should be in line with the Reinsurance program code of S.30.03.b - Outgoing Reinsurance Program in the next reporting year.	Improved description.
C0070/ C0250 (F1, F11)	TEMPLATE	Change of the item name and the corresponding instructions	Identification of the company/person to which the risk relates LOG: If the risk relates to a company: the name of the company to whom the risk relates; If the risk relates to a natural person: the original policy number.	Improved description.

S.30.02 - Facultative covers non-life & life - Shares (old Re-J1-shares)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
General	LOG	Instructions/ items headings were improved to add more clarity when needed	NA	For clarity reasons
C0250-C0370 (D1 to L1)	TEMPLATE	Change of template layout	Information on reinsurers and brokers is presented in a separate table from the information on the reinsurance program	For clarity and modelling reasons
C0020/ C0140 (A1, A11)	LOG	Change of the instructions	Undertaking specific reinsurance code that links the dominant treaty reinsurance programme which also protects the risk covered by the facultative reinsurance. The Reinsurance program code should be in line with the Reinsurance program code of S.30.03.b - Outgoing Reinsurance Program in the next reporting year.	Improved description.
C0060/ C0350 (K1)	LOG	Change of the instructions	Identification code of the broker by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code attributed by the undertaking (if none of the above are available) If more than one broker was involved in the reinsurance placement only the dominant broker is required.	Improved description.
C0070 (M1)	LOG	Change of the instructions	Representing the activities of the broker involved, as considered by the undertaking. In case the activities are combined all activities must be mentioned separated by a ",": - intermediary for placement - Underwriting on behalf of - Financial services	Improved description.
C0250 (O1)	LOG	Change of the instructions	Identification code of the reinsurer by this order of priority if existent: - Legal Entity Identifier (LEI); - Code as published by EIOPA; - Specific code attributed by the undertaking (if none of the above are available)	Introduction of order of priority
C0260	TEMPLATE	New item	Type of code reinsurer LOG: Identification of the code used in item "Code reinsurer" The following closed list shall be used: 1- LEI 2- EIOPA 3- Specific code	Identification of the type reinsurer code
C0280 (F1)	LOG	Change of the instructions	Type of reinsurer to whom the underwriting risk has been transferred. The following closed list shall be used: 1- Direct Life insurer 2- Direct Non-life insurer 3- Direct Composite insurer 4- Captive insurance undertaking 5- Internal reinsurer (reinsurance undertaking which primary focus is to take risk from other insurance undertakings within the group) 6- External reinsurer (reinsurance undertaking that takes risks from undertakings other than from insurance undertakings within the group) 7- Captive reinsurance undertaking 8- Special purpose vehicle 9- Pool entity (where more than one insurance or reinsurance undertakings are involved) 10- State pool	Improved description.
C0330	TEMPLATE	New item	Credit quality step LOG: Identify the credit quality step attributed to the reinsurer. The credit quality step shall reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula.	To receive the information on the credit quality step in line with the implementing measures
C0340	TEMPLATE	New item	Internal rating LOG: Internal rating of assets for undertakings using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.	This information is to be useful for undertakings using an internal model (if applicable)
C0360	TEMPLATE	New item	Type of code broker LOG: Identification of the code used in item "Code broker": 1- LEI 2- Specific code	Identification of the type broker code

S.30.03 - Outgoing Reinsurance Program in the next reporting year - Basic (old Re-J2-basic)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
General	LOG	Instructions/ items headings were improved to add more clarity when needed	NA	For clarity
C0070 (G1)	LOG	Change of the instructions, to address the case of multiline of business	Identification of the line of business reported. LoB as defined for Solvency II purposes. Where the reinsurance treaty provides cover for more than one LoB and the terms of cover differ between LoBs then the treaty needs to be specified over multiple rows. The first row entry for the treaty needs to be entered as "Multiline" that provides details of the overall terms of the treaty (such as deductibles and reinstatements), with the subsequent rows providing details of the individual terms of the reinsurance treaty to each relevant LoB. Where the term of the cover do not differ by LoB only the dominant Solvency II LoB is required.	Improved clarity and functionality
C0090 (I1)	LOG	The number of the closed list changed	Code of the type of reinsurance treaty. One of the options in the following list shall be used: 1 - quota share 2 - variable quota share 3 - surplus 4 - excess of loss (per event and per risk) 5 - excess of loss (per risk) 6 - excess of loss (per event) 7 - excess of loss "back-up" (protection for events that occur following the occurrence of a catastrophe) 8 - excess of loss with basis risk 9 - reinstatement cover 10 - aggregate excess of loss 11 - unlimited excess of loss 12 - stop loss 13 - other proportional treaties 14 - other non-proportional treaties	Improved description and functionality.
C0100 (J1)	TEMPLATE/LOG	Change of the item name and the number of the closed list were changed	"Inclusion of catastrophic guarantees reinsurance cover" Identification of the including of catastrophic guarantees. Depending on whether the listed catastrophe risks are protected under reinsurance covers, one or a combination (separated by ",") of the following codes has to be used: 1 - cover excludes all catastrophic guarantees 2 - earthquake, volcanic eruption, tidal wave etc. are covered 3 - flood is covered 4 - hurricane, windstorm, etc. are covered 5 - other risks such as freeze, hail, strong wind are covered 6 - terrorism is covered 7 - SRCC (strikes, riots, civil commotion), sabotage, popular uprising are covered 8 - all the above mentioned risks are covered 9 - risks not otherwise included in the listed items are covered	Improved description
C0250 (Y1)	TEMPLATE/LOG	Change of the item name due to the split of "number of reinstatements" and "description of reinstatement"	Number and description of reinstatements	Improved functionality.
C0260	TEMPLATE	New item	Description of reinstatements LOG: Description of the reinstatements to recover the reinsurance coverage. Examples of possible content of this item: 2 at 100% plus 1 at 150%; all free.	Improved functionality.
C0280	TEMPLATE	New item	Minimum reinsurance commission LOG: Report the minimum percentage of commission. If fixed, item C0270, C0280 and C0290 are equal.	Split of cell C0270 for modelling purposes
C0290	TEMPLATE	New item	Expected reinsurance commission LOG: Report the expected percentage of commission. If fixed, item C0270, C0280 and C0290 are equal. The percentage shall be reported as a decimal.	Split of cell C0270 for modelling purposes
C0310	TEMPLATE	New item	Minimum overriding commission LOG: Report the minimum percentage of Overriding commission. If fixed, item C0300, C0310 and C0320 are equal. The percentage shall be reported as a decimal.	Split of cell C0300 for modelling purposes
C0320	TEMPLATE	New item	Expected overriding commission LOG: Report the expected percentage of Overriding commission. If fixed, item C0300, C0310 and C0320 are equal. The percentage shall be reported as a decimal.	Split of cell C0300 for modelling purposes
C0340	TEMPLATE	New item	Minimum profit commission LOG: Report the minimum percentage of Profit commission. If fixed, item C0330, C0340 and C0350 are equal. The percentage shall be reported as a decimal.	Split of cell C0330 for modelling purposes
C0350	TEMPLATE	New item	Expected profit commission LOG: Report the expected percentage of Profit commission. If fixed, item C0330, C0340 and C0350 are equal. The percentage shall be reported as a decimal.	Split of cell C0330 for modelling purposes

S.30.04 - Outgoing Reinsurance Program in the next reporting year - Shares (old Re-J2-shares)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
General	LOG	Instructions/ items headings were improved to add more clarity when needed	NA	For clarity reasons
C0160-C0310 (E1 to M1)	TEMPLATE	Change of template layout	Information on reinsurers, brokers and collateral providers presented separately	For clarity and modelling reasons
C0040	TEMPLATE	New item	Progressive number of surplus/layer in program LOG: The progressive surplus/layer number, when the treaty is part of a wider program.	For identification and modelling purposes
C0100	TEMPLATE	New item	Type of collateral (if applicable) LOG: Type of collateral held. The following closed list shall be used: 1 - Cash or equivalent in Trust 2 - Cash or Funds Withheld 3 - Letter of Credit 4 - Other 5 - None	Important information missing for the analysis
C0110	TEMPLATE	New item	Description of the reinsurers limit collateralised LOG:Description of the reinsurer limit collateralised referring to the specific item specified in the treaty (e.g. 90% of the technical provisions or 90% of the premiums), if applicable.	Important information missing for the analysis
C0120	TEMPLATE	New item	Code collateral provider (if applicable) LOG:Identification code using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported.	To identify collateral provider
C0130	TEMPLATE	New item	Type of code of collateral provider LOG: Identification of the code used in item "Code collateral provider (if applicable)": 1 - LEI 9 - None	To identify type of code
C0170	TEMPLATE	New item	Type of code reinsurer LOG: Identification of the code used in item "Code reinsurer". One of the options in the following closed list shall be used: 1 - LEI 2 - EIOPA 3 - Specific code	To identify type of code for reinsurer
C0240	TEMPLATE	New item	Credit quality step LOG: Identify the credit quality step attributed to the reinsurer. The credit quality step shall reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula	To receive the information on the credit quality step in line with the Implementing measures
C0250	TEMPLATE	New item	Internal rating LOG: Internal rating of assets for undertakings using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.	This information is to be useful for undertakings using an internal model (if applicable)
C0270	TEMPLATE	New item	Type of code broker LOG: Identification of the code used in item "Code broker": 1 - LEI 3 - Specific code	To identify type of code broker
C0290	TEMPLATE	New item	Code collateral provider (if applicable) LOG: Identification code using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported.	To identify collateral provider (related to new C0120)
C0300	TEMPLATE	New item	Type of code collateral provider (if applicable) LOG: Identification of the code used for the "Issuer Code" item. One of the options in the following closed list shall be used: 1 - LEI 9 - None	To identify type of code collateral provider (related to new C0120)
C0310	TEMPLATE	New item	Collateral provider name (if applicable) LOG: Name of the collateral provider will depend on the type of collateral specified in C0100. Where collateral is held in trust the collateral provider will be the Trust provider. Where the collateral is on a Cash or Funds withheld basis this cell can remain blank. Where the collateral is a Letters of Credit it will be the underlying Financial Institution providing this facility.	To identify collateral provider name (related to new C0120)

S.31.01 - Share of reinsurers (old Re-J3)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
General	LOG	Instructions/ items headings were improved to add more clarity when needed	NA	For clarity reasons
C0150-C0240 (B1 to H1)	TEMPLATE	Change of the template layout	Information on reinsurers and brokers presented separately	For clarity and modelling reasons
C0080	TEMPLATE/LOG	New item	Adjustment for expected losses due to counterparty default LOG: Per reinsurer the adjustment for expected losses due to counterparty default. The adjustment shall be calculated separately and must be in line with implementing measures. This value shall be reported as negative value.	For completeness of information on recoverables
C0160	TEMPLATE/LOG	New item	Type of code reinsurer LOG: Identification of the code used in item "Code reinsurer". The following closed list shall be used: 1 – LEI 2 – EIOPA 3 – Specific code	To identify type of code reinsurer
C0230	TEMPLATE/LOG	New item	Credit quality step LOG: Identify the credit quality step attributed to the reinsurer. The credit quality step shall reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula.	To receive the information on the credit quality step in line with the implementing measures
C0240	TEMPLATE/LOG	New item	Internal rating LOG: Internal rating of the reinsurer for undertakings using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.	This information is to be useful for undertakings using an internal model (if applicable)
Old I1 and J1	TEMPLATE	Deleted	NA	As brokers are not covered by this template

Identification of changes performed in group specific items

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
C0020	TEMPLATE/LOG	New item	Identification code of the undertaking LOG: Identification code of the undertaking, using the following priority: - Legal Entity Identifier (LEI) - Interim entity Identifier (Pre-LEI) - Specific code When the undertaking uses the option "Specific code" the following shall be considered: - For EEA (re) insurance undertakings within the group: Identification code used in the local market, attributed by the undertaking's supervisory authority - For non-EEA undertakings and non-regulated undertakings within the group, identification code provided will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, it should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	Needed for modelling purposes
C0030	TEMPLATE/LOG	New item	Type of code of the ID of the undertaking LOG: Type of ID Code used for the "Identification code of the undertaking" item. One of the options in the following closed list shall be used: 1 - LEI 2 - Pre-LEI 3 - Specific code	Needed for modelling purposes

S.31.02 - Special Purpose Vehicles (old Re-SPV)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed to solo and group mutatis mutandis

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
General	LOG	Instructions/ Items headings were improved to add more clarity when needed	NA	For clarity reasons
C0190-C0290 (A0 to F1A)	TEMPLATE	Change of template layout	Information on SPVs presented separately	For clarity and modelling reasons
C0010	TEMPLATE	Additional column : internal code of the SPV	Internal code attributed to the SPV by the undertaking. This code shall be unique to each SPV and remain constant over subsequent reports.	Needed to finalise the unique key-data of the record.
C0040 (H1)	LOG	Introduced closed list	Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used: 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking	Needed to identify the type of ID code
C0050 (I1)	TEMPLATE/LOG	Change in the requirement, LoB are now required instead of portfolios	Lines of Business SPV securitisation relates	For data analysis
Old J1	TEMPLATE	Item deleted	NA	Covered by C0050
C0150 (T1)	TEMPLATE	Amended item	SPV fully funded in relation to cedant obligations throughout the reporting period	For better data analysis
C0180 (X1)	TEMPLATE/LOG	Change of item title	Securitisation assets related to cedant held in trust with other third party than cedant / sponsor?	Improved title name
C0200	TEMPLATE	New item	Type of code SPV LOG: Identification of the code used in item "internal code of SPV". One of the options in the following closed list shall be used: 1 - LEI 2 - Specific code	To identify type of code SPV
C0280	TEMPLATE	New item	Credit quality step LOG: Identify the credit quality step attributed to the SPV. The credit quality step should reflect any readjustments to the credit quality made internally by the undertaking.	To receive the information on the credit quality step in line with the implementing measures
C0290	TEMPLATE	New item	Internal rating LOG: Internal rating of the SPV for undertakings using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.	This information is to be useful for undertakings using an internal model (if applicable)

Identification of changes performed in group specific items

Cell	TEMPLATE/LOG	Description	New text (when applicable)	Reason
Old W1	TEMPLATE	Item deleted	NA	Not needed

S.32.01- Undertakings in the scope of the group (old G01)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0020 (B1)	LOG	The text was amended to withdraw the possible use of pre-LEI	Identification code by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code	As the LEI code will be the same as Pre-LEI code, no need to distinguish between both
C0030 (V1)	LOG	The text was amended to withdraw the possible use of pre-LEI	Identification of the code used in item "Identification code of the undertaking": 1 - LEI 2 - Specific code	As the LEI code will be the same as Pre-LEI code, no need to distinguish between both
C0050 (B1)	LOG	Few corrections; the close list was extended	Identify the type of undertaking giving information on the type of activity of the undertaking. This is applicable to both EEA and third-country undertakings. The following closed list of options shall be used: 1 - Life insurance undertaking 2 - Non life insurance undertaking 3 - Reinsurance undertaking 4 - Composite undertaking 5 - Insurance holding company as defined in Article 212(1) (f) of Directive 2009/138/EC 6 - Mixed-activity insurance holding company as defined in Article 212(1) (g) of Directive 2009/138/EC 7 - Mixed financial holding company as defined in Article 212 (1)(h) of Directive 2009/138/EC 8 - Credit institution, investment firm and financial institution 9 - Institution for occupational retirement provision 10 - Ancillary services undertaking as defined in Article 1 (53) of Implementing measures 11 - Non-regulated undertaking carrying out financial activities as defined in Article 1 (52) of Implementing measures 12 - Special purpose vehicle authorized in accordance with Article 211 of Directive 2009/138/EC 13 - Special purpose vehicle other than special purpose vehicle authorized in accordance with Art. 211 of Directive 2009/138/EC 14 - UCITS management companies as defined in Article 1 (54) of Implementing measures 15 - Alternative investment funds managers as defined in Article 1 (55) of Implementing measures 16 - Other	For clarity reasons
C0080 (G1)	LOG	Clarification of the item	Name of the Supervisory Authority responsible for the supervision of the individual undertaking which category falls under categories 1 to 4, 8 and 9 in the cell 'Type of undertaking' .	For clarity reasons
C0160 (L1)	LOG	Clarification of the item	All the related undertakings within the group shall report their total performance in accordance with their financial statements . An absolute amount shall be reported. The currency used shall be the group currency.	For clarity reasons
C0170	TEMPLATE/LOG	New item	Accounting standard LOG: Identification of the accounting standard used for reporting items in cells C0090 to C0160. All items shall be reported consistently on the same accounting standard. The following closed list of options shall be used: 1 - IFRS 2 - Local GAAP	Needed to identify the accounting standard used
C0180 (M1) C0190 (N1) C0200 (O1) C0210 (P1) C0220 (Q1) C0230 (R1)	LOG	Clarification of the item	This cell is not applicable for the ultimate parent undertaking.	For clarity reasons
C0250	TEMPLATE/LOG	New item	Date of decision if art. 214 is applied LOG: Identify the ISO 8601 (yyyy-mm-dd) code of the date where the decision of exclusion has been taken.	It was missing
C0260 (U1)	LOG	Few corrections; the closed list was extended	The item gathers information on the method used for group solvency calculation and the treatment of each undertaking. The following closed list shall be used: 1 - Method 1: Full consolidation 2 - Method 1: Proportional consolidation 3 - Method 1: Adjusted equity method 4 - Method 1: Sectoral rules 5 - Method 2: Solvency II 6 - Method 2: Other sectoral Rules 7 - Method 2: Local rules 8 - Deduction of the participation in relation to article 229 of Directive 2009/138/EC 9 - No inclusion in the scope of group supervision as defined in Art. 214 Directive 2009/138/EC 10 - Other method	For clarity reasons

S.33.01 - Insurance and reinsurance individual requirements (old G03)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
General Comment	LOG	Clarification of the scope	This annex relates to opening and annual submission of information for groups. This template is applicable under method 1 as defined in Article 230 of Solvency II Directive, method 2 as defined in Article 233 of the Solvency II Directive and a combination of methods in the following way: - The first part of it (Cells C0060 to C0230) collects the information on EEA and non EEA insurance and reinsurance undertakings using Solvency II rules included only via D&A; - The second part of it (Cells C0240 to C0260) collects information on the local requirements of non EEA insurance and reinsurance undertakings (both using Solvency II rules and not using Solvency II rules) regardless of the method used.	For clarity reasons
C0020 (A2)	LOG	Clearer instructions for the code	Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits specific	For clarity reasons
C0040 (R1)	TEMPLATE	Extension of the application to Matching adjustment portfolios	Identify to which the information is related to. The following closed list shall be used: 1 - Entity level; 2 - Material Ring fenced fund or Matching Adjustment Portfolio 3 - Remaining part	This is in line with Omnibus II directive and the implementing measures.
C0150 (E1)	LOG	Inclusion of closed lists in the LOG	When an undertaking uses undertaking specific parameters for calculating individual SCR, report the area(s) for which these parameters are used. The following closed list shall be used: 1 – Life underwriting risk / mortality risk 2 – Life underwriting risk / longevity risk 3 – Life underwriting risk / disability-morbidity risk 4 – Life underwriting risk / lapse risk 5 – Life underwriting risk / life expense risk 6 – Life underwriting risk / revision risk 7 – Life underwriting risk / life catastrophe risk 8 – Health SLT underwriting risk / mortality risk 9 – Health SLT underwriting risk / longevity risk 10 – Health SLT underwriting risk / disability-morbidity risk (medical expenses) 11 – Health SLT underwriting risk / disability-morbidity risk (income protection) 12 – Health SLT underwriting risk / lapse risk 13 – Health SLT underwriting risk / expense risk 14 – Health SLT underwriting risk / revision risk 15 – Health NSLT premium and reserve risk, 16 – Health NSLT lapse risk, 17 – Health NSLT catastrophe risk 18 – Non Life premium and reserve risk, 19 – Non life lapse risk, 20 – Non Life catastrophe risk Include as many options as needed, separated by a “,”.	For clarity reasons
C0160 (F1)	LOG	Inclusion of close lists in the LOG	When an undertaking entity used simplifications for calculating individual SCR, report the area(s) for which these simplifications are used. The following closed list shall be used: 1 – Market risk / spread risk (bonds and loans) 2 – Market risk / interest rate risk (captives) 3 – Market risk / spread risk (bonds and loans) (captives) 4 – Market risk / market risk concentration (captives) 5 – Counterparty default risk 6 – Life underwriting risk / mortality risk 7 – Life underwriting risk / longevity risk 8 – Life underwriting risk / disability-morbidity risk 9 – Life underwriting risk / lapse risk 10 – Life underwriting risk / life expense risk 11 – Life underwriting risk / life catastrophe risk 12 – Health underwriting risk / mortality risk 13 – Health underwriting risk / longevity risk 14 – Health underwriting risk / disability-morbidity risk (medical expenses) 15 – Health underwriting risk / disability-morbidity risk (income protection) 16 – Health SLT underwriting risk / lapse risk 17 – Health underwriting risk / life expense risk 18 - Non-Life underwriting risk / premium and reserve risk (captives) Include as many options as needed, separated by a “,”.	For clarity reasons
C0190, C0200, C0210, C0220, C0230 (I1-M1)	TEMPLATE	Minor amendments in the name of the items and in the LOGs	NA	For clarity reasons
C0120 (B7)	LOG	Clarification	LOG: Individual SCR for each undertaking (including any capital add-on).	For clarity reasons

C0180 (H1)	LOG	Inclusion of closed lists in the LOG	When an undertaking uses a full internal model for calculating individual SCR, it has to be stated whether this regards a individual internal model or group internal model. The following close list shall be used: 1 – Individual Internal Model 2 – Group Internal Model	For clarity reasons
C0250 (O1)	LOG	Clarification	Local individual minimum capital requirement that triggers final intervention - withdrawal of the authorisation - by local supervisor. This figure is needed to calculate the minimum consolidated group SCR.	For clarity reasons

S.34.01 - Other regulated and non-regulated financial undertakings including insurance holding companies and mixed financial holding company individual requirements(Old G04)
 Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
Title	TEMPLATE	Inclusion of the reference to MFHC	Other regulated and non-regulated financial undertakings including insurance holding companies and mixed financial holding company individual requirements	For clarity reasons
General Comment	LOG	clarification of the scope	This annex relates to opening and annual submission of information for groups. This template is applicable under method 1 as defined in Article 230 of Solvency II Directive, method 2 as defined in Article 233 of the Solvency II Directive and a combination of methods The template is applicable under all three methods of calculation and covers the individual requirements of other regulated and non-regulated financial undertakings such as credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings financial entities carrying out financial activities, and insurance holding companies , and mixed financial holding companies.	For clarity reasons
C0020 (A2)	LOG	clearer instructions for the code	Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0040 (A3)	TEMPLATE/LOG	Name of the item amended and clarification of the closed list	Aggregated or not LOG: When the entities of other financial sectors form a group with a specific capital requirement, this consolidated capital requirement can be accepted instead of the list of each individual requirement. The following closed list shall be used: 1 - Aggregated 2 – Not aggregated	For clarity reasons
C0050 (B1)	TEMPLATE/LOG	Name of the item amended and clarification of the closed list	Identify the type of capital requirement. The following closed list of options shall be used. One of the options in the following closed list shall be used: 1 - Sectoral (for credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions) 2 - Notional (for non-regulated undertakings) 3 - No capital requirement	For clarity reasons
C0070 (D1)	LOG	Removal of the reference to the floor	Minimum capital requirement, either sectoral or notional, that triggers final intervention, assuming a so-called intervention ladder where available . This item is not requested for entities for which a final trigger level is not set.	For clarity reasons
C0080 (E1)	TEMPLATE	Name of the item amended	Notional or Sectoral Eligible Own Funds	For clarity reasons

S.35.01- Group - contribution of TP (old G14)
Identification of changes performed to the version published in the preparatory phase reporting (as this template was applicable)

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0020 (A1)	LOG	The text was amended to withdraw the possible use of pre-LEI	Identification code by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code	As the LEI code will be the same as Pre-LEI code, no need to distinguish between both
C0020 (S1)	LOG	The text was amended to withdraw the possible use of pre-LEI	Identification code by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code	As the LEI code will be the same as Pre-LEI code, no need to distinguish between both
C0050	LOG	New item	Amount of TP gross of IGT (Total amount of TP) <u>LOG:</u> Total amount of technical provisions gross of IGT. This item equals the sum of items C0070, C0100, C0130, C0160 and C0190, except for (re)insurance undertakings situated in equivalent non-EEA countries under method 2. For (re)insurance undertakings situated in equivalent non-EEA countries under method 2 only item C0050 is mandatory. The cell shall be filled in with amounts gross of reinsurance and of IGT. When method 1 as defined under Article 230 of Directive 2009/138/EC is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0050 accounts for its contribution gross of reinsurance ceded within the group to the group technical provisions. The total amount of technical provisions in cell C0050 for all (re)insurance undertakings under method 1 can be reconciled with the amount of group technical provisions in the group balance sheet (sum of the cells). When method 2 is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0050 cannot be reconciled with the amount of group technical provisions in the group balance sheet.	This total was missing
C0060 (R1)	LOG	Title aligned with template and LOG clarified	Total amount of TP - net of IGT <u>LOG:</u> This item equals the sum of items C0080, C0110, C0140, C0170 and C0200, except for (re)insurance undertakings situated in equivalent non-EEA countries under method 2. For (re)insurance undertakings situated in equivalent non-EEA countries under method 2 only item C0060 is mandatory. The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance. [...]	For clarity reasons
C0070, C0100, C0130, C0160, C0190 (C1, F1, I1, L1, O1)	LOG	Title aligned with template and LOG clarified	Amount of TP gross of IGT <u>LOG:</u> Amount of technical provisions (TP calculated as a whole or the sum of the best estimate and the risk margin), split by respective main categories (Life excluding health and unit linked index-linked, Unit-linked and index linked, Health – SLT and non-SLT, Non-life excluding health) of the EEA or non-EEA undertaking calculated according to Solvency II rules. The cell shall be filled in with amounts gross of reinsurance and of IGT. The currency used shall be the group currency. This item is reported for the (re)insurance undertakings under method 1 and method 2, except for the (re)insurance undertakings under method 2 situated in equivalent non-EEA countries.	For clarity reasons
C0080, C0110, C0140, C0170, C0200 (D1, G1, J1, M1, P1)	LOG	Title aligned with template and LOG clarified	Amount of TP net of IGT <u>LOG:</u> Amount of technical provisions (TP calculated as a whole or the sum of the best estimate and the risk margin), split by respective main categories (Life excluding health and unit linked index-linked, Unit-linked and index linked, Health – SLT and non-SLT, Non-life excluding health) of the EEA or non-EEA undertaking calculated according to Solvency II rules. The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance. The currency used shall be the group currency. This item is reported for the (re)insurance undertakings under method 1 and method 2, except for the (re)insurance undertakings under method 2 situated in equivalent non-EEA countries.	For clarity reasons
C0220	TEMPLATE/LOG	New item	LTG measures - Transitional on TP – gross of IGT <u>LOG:</u> Amount of the transitional on Technical Provisions. This value is not included in the previous items. The cell shall be filled in with amounts gross of reinsurance and IGT. This value shall be reported as a negative value.	This is in line with Omnibus II directive and the implementing measures.
C0230	TEMPLATE/LOG	New item	LTG measures - Transitional on TP – net of IGT <u>LOG:</u> Amount of the transitional on Technical Provisions. This value is not included in the previous items. The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance. This value shall be reported as a negative value.	This is in line with Omnibus II directive and the implementing measures.
C0240	TEMPLATE/LOG	New item	LTG measures - TP subject to Transitional on RFR – gross of IGT <u>LOG:</u> Indicate the amount of Total amount of TP gross of IGT (C0050) subject to the transitional of the risk free rate. The cell shall be filled in with amounts gross of reinsurance and IGT.	This is in line with Omnibus II directive and the implementing measures.
C0250	TEMPLATE/LOG	New item	LTG measures - TP subject to Transitional on RFR – net of IGT <u>LOG:</u> Indicate the amount of Total amount of TP net of IGT (C0060) subject to the transitional of the risk free rate. The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance.	This is in line with Omnibus II directive and the implementing measures.

C0260	TEMPLATE/LOG	New item	<p>LTG measures - TP subject to VA - gross of IGT</p> <p><u>LOG:</u> Indicate the amount of Total amount of TP gross of IGT (C0050) subject to volatility adjustment. The cell shall be filled in with amounts gross of reinsurance and IGT, including intra-group reinsurance.</p>	This is in line with Omnibus II directive and the implementing measures.
C0270	TEMPLATE/LOG	New item	<p>LTG measures - TP subject to VA – net</p> <p><u>LOG:</u> Indicate the amount of Total amount of TP net of IGT (C0060) subject to volatility adjustment. The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance.</p>	This is in line with Omnibus II directive and the implementing measures.
C0280	TEMPLATE/LOG	New item	<p>LTG measures - TP subject to MA – gross of IGT</p> <p><u>LOG:</u> Indicate the amount of Total amount of TP gross of IGT (C0050) subject to matching adjustment. The cell shall be filled in with amounts gross of reinsurance and IGT, including intra-group reinsurance.</p>	This is in line with Omnibus II directive and the implementing measures.
C0290	TEMPLATE/LOG	New item	<p>LTG measures - TP subject to MA – net of IGT</p> <p><u>LOG:</u> Indicate the amount of Total amount of TP net of IGT (C0060) subject to matching adjustment. The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance.</p>	This is in line with Omnibus II directive and the implementing measures.

S.36.01 - IGT - Equity-type transactions, debt and asset transfer (IGT1)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0010	TEMPLATE/LOG	New cell	ID of intergroup transaction <u>LOG:</u> Unique internal identification code for each intra-group transaction. Shall be consistent over time.	Needed for modelling purposes
C0020 (B6)	TEMPLATE/LOG	Title amended and LOG clarified	Investor/ lender name <u>LOG:</u> Name of the entity that is buying the equity or lending to a related undertaking within the group. I.e. the entity that recognises the transaction as an asset on their balance sheet (debit – balance sheet).	For clarity reasons
C0030 (C6)	TEMPLATE/LOG	Title amended and LOG clarified	Identification code for investor/ lender <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0040	TEMPLATE/LOG	New item	ID code type of the investor/lender <u>LOG:</u> Identification of the code used in item "Identification code for the investor/lender": 1 – LEI 2 - Specific code	Needed for modelling purposes
C0050 (D6)	TEMPLATE/LOG	Title amended and LOG clarified	Issuer/ borrower name <u>LOG:</u> Name of the entity that is issuing the equity/capital item, or borrowing money (issuing debt). I.e. the entity that recognises the transaction as a liability or capital on their balance sheet (credit – balance sheet).	For clarity reasons
C0060 (E6)	TEMPLATE/LOG	Title amended and LOG clarified	Identification code for issuer / borrower <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0070	TEMPLATE/LOG	New item	ID code type of the issuer / borrower <u>LOG:</u> Identification of the code used in item "Identification code for the issuer/borrower": 1 - LEI 2 - Specific code	Needed for modelling purposes

C0080 (F6)	TEMPLATE/LOG	Title amended and LOG clarified	<p>ID code of the instrument</p> <p><u>LOG:</u> This is the identification code of the instrument (capital, debt etc.) between the two counterparties identified using the following priority:</p> <ul style="list-style-type: none"> - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available. <p>This code must be consistent over time. This may be different from the intra-group transaction code provided in cell C0010.</p>	For clarity reasons
C0090 (G6)	TEMPLATE/LOG	Close list included	<p>ID code type of the instrument</p> <p><u>LOG:</u> Type of ID Code used for the "ID Code of the instrument" item. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking 	Needed for modelling purposes
C0100	LOG	Deletion of item of close list	Deletion of "Equity type - dividends"	Amend mistake
C0110 (I6)	LOG	Clarification	This is the earlier of the transaction/debt issue date or the date the IGT is effective from if different from the issue date. The date shall follow the ISO 8601 (yyyy-mm-dd) format.	For clarification
C0120 (J6)	LOG	Clarification	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction expires/reaches maturity if applicable.- For IGTs with no maturity date use "9999-12-30". - For perpetual securities use "9999-12-31"	For clarification
C0130 (K6)	LOG	Minor clarification	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place (this may be different to the currency of the group).	Reference to ISO was missing
C0150 (M6)	TEMPLATE/LOG	Title amended and LOG clarified	<p>Value of collateral/ asset</p> <p><u>LOG:</u> The value of collateral for collateralised debt or asset value for IGT involving asset transfer at reporting date if applicable, reported in the currency of the group. If either one of the counter-parties involved in the IGTs is valued in accordance with the Solvency II valuations rules as part of the group solvency calculation then the Solvency II value must be used to value the collateral. At minimum (not an exhaustive list), collateral between the following entities is expected to be valued in accordance with the Solvency II valuation principles:</p> <ul style="list-style-type: none"> -EEA insurance and reinsurance undertakings -EEA Insurance holding companies and mixed financial holding companies -Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 1 -Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 2 based in non-equivalent regimes. <p>Collateral arrangement between other types of firms, e.g. IGTs between two credit institutions within a group, may be valued in accordance with the sectoral rules.</p>	For clarity reasons

<p>C0170 (06)</p>	<p>LOG</p>	<p>Title amended and LOG clarified</p>	<p>Amount of dividends/ interest/ coupon and other payments made during reporting period</p> <p><u>LOG:</u> This cell shall capture any payments made in relation to the IGTs recorded in this template for the reporting period (12 months up to the reporting date). This includes, but not limited to:</p> <ul style="list-style-type: none"> -Dividends for the current year including paid or declared but unpaid dividends. -Any deferred dividends from previous years paid during the reporting period (i.e. any deferred dividends paid that impacted the P&L for the reporting period). -Interest payments made in relation to debt instruments. -Any other payments made in relation to the IGTs that are reported in this template, e.g. charges on asset transfers. Amount of total tops-ups if applicable, i.e. total additional money invested during the reporting period such as a additional payments on partly paid shares or increasing loan amount during the period. This amount shall be reported in the currency of the group. 	<p>For clarity reasons</p>
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S.36.02 - IGT - Derivatives (IGT2)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0010	TEMPLATE/LOG	New item	ID of intergroup transaction <u>LOG:</u> Unique internal identification code for each intra-group transaction. Must be consistent over time.	Needed for modelling purposes
C0020 (B6)	LOG	Title amended and LOG corrected	Investor/ Buyer <u>LOG:</u> Name of the entity that is investing/buying the derivative, or the counterparty with the long position. For swaps the payer is the payer of the fixed rate that receives the floating rate.	Mistake corrected
C0030 (C6)	TEMPLATE/LOG	Title amended and LOG clarified	Identification code of investor / buyer <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0040	TEMPLATE/LOG	New item	ID code type of the investor/buyer <u>LOG:</u> Identification of the code used in item "Identification code for the investor/lender": 1 - LEI 2 - Specific code	Needed for modelling purposes
C0060 (E6)	TEMPLATE/LOG	Title amended and LOG clarified	Identification code of the issuer / seller <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0070	TEMPLATE/LOG	New item	ID code type of the issuer / seller <u>LOG:</u> Identification of the code used in item "Identification code for the issuer / seller": 1 - LEI 2 - Specific code	Needed for modelling purposes
C0080 (F6)	TEMPLATE/LOG	Title amended and LOG clarified	ID code of the instrument <u>LOG:</u> This is the identification code of the instrument (capital, debt etc.) between the two counterparties identified using the following priority: - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available. This code must be consistent over time. This may be different from the intra-group transaction code provided in cell C0010.	For clarification

C0090 (G6)	TEMPLATE/LOG	Title amended and LOG clarified	<p>ID code type of the instrument</p> <p><u>LOG:</u> Type of ID Code used for the "ID Code of the instrument" item. One of the options in the following closed list shall be used: 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking</p>	For clarification
C0110 (I6)	LOG	Clarification	Identify the ISO 8601 (yyyy-mm-dd) code of the date of the transaction/trade of the derivative contract. For rolled contracts use the initial trade date.	For clarity reasons
C0120 (J6)	LOG	Clarification	Identify the ISO 8601 (yyyy-mm-dd) code of the contractually defined date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc.	For clarity reasons
C0160 (N6)	TEMPLATE/LOG	Title amended and LOG clarified	<p>Value of collateral</p> <p><u>LOG:</u> Value of the collateral pledged on reporting date (zero if derivative has been closed) if applicable, reported in the currency of the group. If either one of the counter-parties involved in the IGTs is valued in accordance with the Solvency II valuations rules as part of the group solvency calculation then the Solvency II value must be used to value the collateral. At minimum (not an exhaustive list), collateral between the following entities is expected to be valued in accordance with the Solvency II valuation principles: - EEA insurance and reinsurance undertakings - EEA Insurance holding companies and mixed financial holding companies. - Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 1. - Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 2 based in non-equivalent regimes. - Collateral arrangement between other types of firms, e.g. IGTs between two credit institutions within a group, may be valued in accordance with the sectoral rules.</p>	For clarity reasons
C0170 (O6)	LOG	Clarification and new close list	<p>Describe use of derivative (micro / macro hedge, efficient portfolio management). Micro hedge refers to derivatives covering a single financial instrument, forecasted transaction or liability. Macro hedge refers to derivatives covering a set of financial instruments, forecasted transactions or liabilities. The following closed list shall be used: 1 - Micro hedge 2 - Macro hedge 3 - Matching assets and liabilities cash-flows 4 - Efficient portfolio management, other than "Matching assets and liabilities cash-flows".</p>	For clarification and consistency with other templates
C0220 (T6)	LOG	Clarification	Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps).	Reference to ISO was missing
C0230 (U6)	LOG	Clarification	Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps).	Reference to ISO was missing

S.36.03 - IGT - Internal reinsurance (IGT3)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0010	TEMPLATE/LOG	New item	ID of intergroup transaction <u>LOG:</u> Unique internal identification code for each intra-group transaction. Must be consistent over time.	Needed for modelling purposes
C0020 (B6)	TEMPLATE/LOG	Clarification	Name of cedent <u>LOG:</u> Legal name of the entity that has transferred the underwriting risk to another insurer or reinsurer within the group.	For clarity reasons
C0030 (C6)	TEMPLATE/LOG	Clarification	Identification code of cedent <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0040	TEMPLATE/LOG	New item	ID code type of the cedent <u>LOG:</u> Identification of the code used in item "Identification code for the cedant": 1 - LEI 2 - Specific code	Needed for modelling purposes
C0060 (E6)	TEMPLATE/LOG	Clarification	Identification code of reinsurer <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarification
C0070	TEMPLATE/LOG	New item	ID code type of the reinsurer <u>LOG:</u> Identification of the code used in item "Identification code for the reinsurer": 1 - LEI 2 - Specific code	Needed for modelling purposes
C0080 (F6)	LOG	Clarification	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the specific reinsurance contract/treaty. This shall be the same as reported in S.30.02.	Reference to ISO was missing
C0110 (I6)	LOG	Deletion of last paragraph	NA	For clarity reasons
C0130 (K6)	LOG	Clarification	The amount resulting from: claims paid by the insurer but not yet reimbursed by the reinsurer + commissions to be paid by the reinsurer + other receivables minus debts to the reinsurer. Cash deposits are excluded and are to be considered as guarantees received. Total amount must be equal to the sum of the balance sheet items: Reinsurance receivables and Reinsurance payables. This item has to be reported in the currency of the group.	For clarity reasons

C0160	TEMPLATE/LOG	New item	<p>Line of business</p> <p><u>LOG:</u> Identify the line of business being reinsured. The following close list shall be used: Medical expense insurance, Income protection insurance, Workers' compensation insurance, Motor vehicle liability insurance, Other motor insurance, Marine, aviation and transport insurance, Fire and other damage to property insurance, General liability insurance, Credit and suretyship insurance, Legal expenses insurance, Assistance, Miscellaneous financial loss, Health, Property, Casualty, Marine, aviation, transport, Insurance with profit, participation, Index-linked and unit-linked insurance, Other life insurance, Annuities stemming from non-life insurance contracts and relating to health insurance obligations, Annuities stemming from non-life insurance contracts and relating to insurance obligations other than health insurance obligations, Life reinsurance, Health insurance, Health reinsurance. If a reinsurance arrangement covers more than one line of business, then select the most significant line of business from the list above.</p>	It was missing for better data analysis
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S.36.04 - IGT - Cost sharing, contingent liabilities, off BS items and other IGT (IGT4)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0010	TEMPLATE/LOG	New item	ID of intergroup transaction <u>LOG:</u> Unique internal identification code for each intra-group transaction. Must be consistent over time.	Needed for modelling purposes
C0030 (C6)	LOG	Clarification	Identification code of the Investor/ Buyer/ Beneficiary <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0040	TEMPLATE/LOG	New item	ID code type of the Investor/ Buyer/ Beneficiary <u>LOG:</u> Identification of the code used in item "Identification code for the Investor/ Buyer/ Beneficiary": 1 - LEI 2 - Specific code	Needed for modelling purposes
C0060 (E6)	TEMPLATE/LOG	Title amended and LOG clarified	Identification code of the Issuer/ Seller/ Provider <u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits	For clarity reasons
C0070	TEMPLATE/LOG	New item	ID code type of the Issuer/ Seller/ Provider <u>LOG:</u> Identification of the code used in item "Identification code for the Issuer/ Seller/ Provider": 1 - LEI 2 - Specific code	Needed for modelling purposes
C0090 (G6)	LOG	Clarification	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction/issue takes effect.	Reference to ISO was missing
C0100 (H6)	LOG	Clarification	Where applicable, identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction or contract underlying the transactions takes effect if different from the transaction date. If same as the transaction date, the transaction date is to be reported.	Reference to ISO was missing
C0110 (I6)	LOG	Clarification	Where applicable, identify the ISO 8601 (yyyy-mm-dd) code of the date when the agreement/contract ceases. If the expiry date is perpetual use "9999-12-31".	Reference to ISO was missing
C0120 (J6)	LOG	Clarification	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place.	Reference to ISO was missing

C0140 (L6)	TEMPLATE/LOG	Title amended and LOG clarified	<p>Value of transaction/ collateral / Guarantee</p> <p><u>LOG:</u> Value of the transaction, collateral pledged or contingent liability recognised on the Solvency II balance sheet. This item is to be reported in the currency of the group. All items shall be reported on Solvency II value. However where SII value is not available (e.g. non-EEA operations under method 2 in equivalent regimes or banks and credit institutions) then the local or sectoral valuation rules shall be used.</p>	For clarity reasons
C0150 (M6)	TEMPLATE/LOG	Title amended and LOG clarified	<p>Maximum possible value of contingent liabilities</p> <p><u>LOG:</u> Maximum possible value, if possible, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities that are not included in those valued in Solvency II Balance Sheet.</p>	For clarity reasons
C0170	TEMPLATE/LOG	New item	<p>Maximum value of letters of credit/ guarantees</p> <p><u>LOG:</u> Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the "provider" (cell C0050) to the "beneficiary" (Cell C0020) to guarantee the payment of the liabilities due by the undertaking (includes letter of credit, undrawn committed borrowing facilities).</p>	Important information missing for data analysis
C0180	TEMPLATE/LOG	New item	<p>Value of guaranteed assets</p> <p><u>LOG:</u> Value of the guaranteed asset for which the guarantees are received. Other local/sectoral valuation principles than SII ones may be relevant in this case.</p>	Important information missing for data analysis

S.37.01 - Risk concentration - general (RC)
Identification of changes performed to the version published at July 2012 Final Report

Identification of changes performed in group specific items

Cell	LOG/ TEMPLATE	Description of the change	New text (when applicable)	Reason
C0020	TEMPLATE	New item	<p>Identification code of the counterparty of the Group</p> <p><u>LOG:</u> The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code</p> <p>Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>	Needed for modelling purposes
C0030	TEMPLATE	New item	<p>ID code type of the counterparty of the Group</p> <p><u>LOG:</u> Identification of the code used in item "Identification code of the counterparty of the Group": 1 - LEI 2 - Specific code</p>	Needed for modelling purposes
C0050 (A3)	LOG	Closed list included	<p>The following close list shall be used:</p> <ol style="list-style-type: none"> 1 - Assets – Bonds 2 - Assets – Equity 3 - Assets – reinsurance 4 - Assets – others 5 - Liabilities – insurance 6 - Liabilities – loans 7 - Liabilities – debts 8 - Liabilities – others 9 - Off-balance-sheet 	Needed for modelling purposes
C0060 (A5)	TEMPLATE/LOG	Title amended and LOG clarified	<p>Identification code of the exposure</p> <p><u>LOG:</u> Exposure ID code using the following priority: - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available. This code must be consistent over time.</p>	For clarity reasons
C0070 (A6)	LOG	Closed list included	<p>Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking 	Needed for modelling purposes
C0080 (A7)	TEMPLATE/LOG	Title amended and LOG clarified	<p>External Rating</p> <p><u>LOG:</u> Rating of the exposure at the reporting reference date issued by the nominated credit assessment institution (ECAI).</p>	For clarity reasons
C0090 (A8)	TEMPLATE/LOG	Title amended and LOG clarified	<p>Nominated ECAI</p> <p><u>LOG:</u> Identify the credit assessment institution (ECAI) giving the external rating.</p>	For clarity reasons

C0100 (A9)	LOG	Clarification	Identify the economic sector of issuer based on the latest version of NACE code. The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'A' or 'A0111' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411').	For clarification and consistency with other templates
C0120 (A11)	TEMPLATE/LOG	Title amended and LOG clarified	<p>Identification code of the group entity</p> <p><u>LOG:</u> The unique identification code as reported in S.32.01. Identification code by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code</p> <p>Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>	For clarity reasons
C0130 (A12)	LOG	Clarification	Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date of assets and the validity date of liabilities. A fixed date shall be indicated for the maturity date of assets and for the validity date of liabilities which shall be understood as a contractual termination date or the last projected cash flow point depending on which is the earlier of both.	For clarity reasons
C0160 (A15)	LOG	Title amended and LOG clarified	<p>Net Maximum exposure</p> <p><u>LOG:</u> Net maximum exposure towards a single counterparty, where the asset and liabilities due from and to a single counterparty are netted off to define the total net maximum exposure. The net maximum exposure measures the market direction towards a single counterparty and is defined as: Long exposure + short exposure (in contrary to a gross maximum exposure which is not requested here (=long exposure + absolute value of short exposure)). No account shall be taken of any risk mitigation instruments or techniques when determining this item. The maximum exposure refers to the contractual maximum exposure to a counterparty which may not necessarily be reflected on the balance sheet that represents the best estimate of a liability or market value of the asset. Moreover, these contractual maximum exposures may not be readily available in the IT system and firms may need to refer to the underlying contracts to find the relevant information. It is in respect of all exposures including reinsurance. Examples of such contractual maximums include caps in the reinsurance contracts or limits on how much can be paid on a particular policy or a group of policies.</p>	For clarity reasons
C0170 (A16)	LOG	Clarification	Only applicable if the exposure is "reinsurance": In the case the reinsurer has to pay resulting from a reinsurance contract, this is the maximum amount to be payable to the contract party by the reinsurer taking into account the specificities of the reinsurance contract.	For clarity reasons
C0190 (A18)	LOG	Closed list included	<p>Indicate if the exposure affects the asset side of the balance sheet or the liability side or if the exposure is off balance sheet. For off-balance sheet exposures, it shall be indicated whether this is a contingent asset or liability. The following close list shall be used:</p> <p>1 - Asset side, 2 - Liability side, 3 - Off Balance Sheet (contingent asset), 4 - Off Balance Sheet (contingent liability)</p>	Needed for modelling purposes