



EIOPA-BoS/18-114  
10 April 2018

**Decision of the Board of Supervisors on  
EIOPA's regular information requests  
towards NCAs  
regarding provision of occupational  
pensions information**

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## 1. General requirements

- 1.1. According to Article 35 of Regulation (EU) No 1094/2010<sup>1</sup>, EIOPA requests information from the national competent authorities (NCAs) at recurring intervals and in specified formats with regard to the provisions of Directive (EU) 2016/2341<sup>2</sup> (IORP Directive).
- 1.2. The reporting templates and formats, as well as the relevant scope of the reporting, are set out in this Decision.
- 1.3. The reporting requirements shall apply to:
  - (i) all NCAs being responsible for the supervision of arrangements or activities subject to Directive (EU) 2016/2341, which are Members of the Board of Supervisors of EIOPA, and
  - (ii) the EEA EFTA Members of the Board of Supervisors of EIOPA to the extent to which Directive (EU) 2016/2341 is binding on them.
- 1.4. Members of the Board of Supervisors of EIOPA may provide voluntary information about nationally regulated pension funds that are not regulated by Directive (EU) 2016/2341 ('non-IORPs'), if the corresponding national data (IORPs vs non-IORPs) can be clearly identified.
- 1.5. If certain information, as set out in this Decision, is only available to other authorities that are not members of the Board of Supervisors of EIOPA, those national authorities are required to apply the mandatory reporting requirements subject to a duly justified and reasoned request by EIOPA.
- 1.6. EIOPA may use any confidential information received only for the purpose of carrying out its duties, as set out in Regulation (EU) No 1094/2010 and subject to professional secrecy.
- 1.7. The reporting requirements shall apply as of the third quarter of 2019 for quarterly reporting and as of 2019 for annual reporting. Transitional arrangements regarding the first-time item-by-item reporting, i.e. 'List of assets' (PF.06.02.24) and 'Investment funds - look through approach' (PF.06.03.24), may allow for the reporting as of the first quarter of 2020.
- 1.8. The reporting deadline to EIOPA for quarterly data shall be ten weeks plus 10 working days following the end of the quarter to which the data relate. This deadline shall be brought forward by one week per year thereafter and shall be seven weeks plus 10 working days for 2022. The reporting deadline to EIOPA for annual data shall be 24 weeks plus 20 working days following the end of the year to which the data relate. This deadline shall be brought forward by two weeks per year thereafter and shall be 14 weeks plus 20 working days for 2024.
- 1.9. For the submission of information to EIOPA, the EIOPA XBRL taxonomy data format via the EIOPA Hub shall be used.
- 1.10. Before submitting the information to EIOPA, NCAs shall apply the validation rules, which relate to taxonomy checks and filing rules, applicable for a given reporting period as defined and published by EIOPA and shall perform

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<sup>1</sup> Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48).

<sup>2</sup> Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).

appropriate quality checks. After the corresponding reporting deadline, EIOPA shall assess the completeness of the file submitted to ascertain that all the data required has been provided. In case a submission is incomplete, EIOPA shall inform the NCA accordingly about the missing information and shall set an appropriate deadline for the complete submission. EIOPA shall carry out a completeness check after the following submission and of each update of information. EIOPA may check the quality of the information submitted and may request NCAs to provide additional information or explanations, where required. Re-submissions of aggregated information due to single individual re-submissions shall be carried out in an appropriate manner, taking into account materiality aspects, and may be done at the same time as at the next quarter's regular submission. EIOPA may define further rules for material changes requiring the resubmission of aggregated information from the NCAs.

- 1.11. The reported information shall cover IORPs and, as specified, the occupational retirement provision business of life insurance undertakings in case of Article 4 of Directive (EU) 2016/2341. Regarding IORPs managing both social security schemes and private pension schemes, only those activities relating to the occupational pension activities are mandatory to be reported. For IORPs managing both occupational pension schemes and personal pension schemes, only those activities relating to the occupational pension activities are mandatorily to be reported. Some cells of the reporting templates may not be applicable due to the specific legal framework in the Member State and in that case shall not be reported.
- 1.12. The contents of the reporting templates shall be reported as aggregated information at Member State level or alternatively shall be provided as individual IORP data only. A few specified templates, as explicitly stated, apply to the individual IORP reporting only.
- 1.13. Unless NCAs choose to provide individual IORP data only, NCAs shall report the contents of all reporting templates, unless stated explicitly that the information only applies to aggregate reporting, individually for the information of selected specified IORPs. The selection of the IORPs subject to the submission of individual information shall be made on the basis of the IORP's balance sheet total of more than one thousand million Euros or, at the minimum, of the five biggest IORPs in terms of balance sheet totals in the Member State, unless the individual balance sheet total is less than one hundred million Euros. EIOPA shall refrain from publishing any individual IORP data and shall pay particular attention to avoid identifiable data sets when publishing aggregate data of small sets of reporting entities' data.
- 1.14. NCAs are allowed to exclude the smallest IORPs from quarterly reporting and from reporting the 'List of assets' (PF.06.02.24) item-by-item, if at least 80% (75% until 2022) of the sector, in terms of balance sheet total, is covered by the full set of annual reporting.
- 1.15. In addition, NCAs may exempt from the full set of reporting the smallest IORPs in the corresponding Member States if the total assets are less than EUR 25 million or the number of its members including beneficiaries is fewer than 100, until 20% (25% until 2022) of the sector, in terms of balance sheet total, is reached. NCAs shall report a specific set of data of such exempted IORPs for the annual reporting.
- 1.16. Where, on its reporting date, an IORP exceeds or ceases to exceed the limits of the quantitative criteria, the reporting requirements or the relief from the reporting requirements only apply if it occurs in three consecutive reported

years. For the first-time reporting, NCAs shall determine the corresponding reporting populations for the individual reporting and the potential exemptions by 31 December 2018.

1.17. In order to specify the formats of the reporting and to align with similar European reporting standards as well as with internationally accepted standards, definitions are used from the following sources:

(i) Directive (EU) 2016/2341 (IORP Directive);

(ii) Commission Regulation (EC) No 250/2009 implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council as regards the definitions of characteristics, the technical format for the transmission of data, the double reporting requirements for NACE Rev.1.1 and NACE Rev.2 and derogations to be granted for structural business statistics (Regulation (EC) No 250/2009)<sup>3</sup>;

(iii) Eurostat: ESA 2010;

(iv) OECD's definitions of defined benefit and defined contributions schemes; and mixed IORPs, which cover two or more types of schemes; <https://stats.oecd.org/glossary/index.htm>;

(v) ISO codes, for example, for date and currencies.

1.18. For the classification of the individual information, as set out in the reporting templates in Annex 1, the explanation of the individual items, as set out in Annex 2, shall be used.

1.19. The reporting to EIOPA shall respect the following formatting requirements:

(i) Data points with the data type 'integer' shall be expressed in units with no decimals.

(ii) Data points with the data type 'percentage' shall be expressed as per unit with at least four decimals of precision.

(iii) Data points with the data type 'monetary' shall be expressed in units with no decimals, except for templates PF.06.02, which shall be expressed in units with at least two decimals of precision, and shall be reported in the reporting currency. In the absence of national valuation rules, foreign exchange stock data shall be converted by using the closing rate at the end of the reporting period. Foreign exchange flow data shall be converted using the average rate over the relevant period. For those purpose, the ECB's foreign exchange reference rates may be used: [https://www.ecb.europa.eu/stats/policy\\_and\\_exchange\\_rates/euro\\_reference\\_exchange\\_rates/html/index.en.html](https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html).

1.20. Assets shall be valued on a market-consistent basis. Based on the concept of materiality, the valuation of assets, which are, individually or collectively, not material, may be carried out based on national accounting or valuation standards. The default value for assets shall be the quoted market prices in active markets for those assets. Where the use of quoted market prices in active markets for those assets is not possible, the assets shall be valued using quoted market prices in active markets for similar assets with adjustments. Those adjustments shall reflect factors specific to the asset: the condition or location of the asset, the extent to which inputs relate to items that are

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<sup>3</sup> OJ L 86, 31.03.2009.

comparable to the asset and the volume or level of activity in the markets within which the inputs are observed.

- 1.21. The use of quoted market prices shall be based on the criteria for active markets, as defined in international accounting standards endorsed by the Commission in accordance with Regulation (EC) No 1606/2002<sup>4</sup>. In case quoted market prices in active markets are not available, assets shall be valued using alternative valuation methods. Alternative valuation methods shall rely as little as possible on entity-specific inputs and make maximum use of relevant market inputs, considering adjustments as mentioned in paragraph 1.20.
- 1.22. The valuation of assets and liabilities shall be based on a going concern premise. Individual assets and individual liabilities shall be valued and presented separately.
- 1.23. Liabilities and all monetary data points other than assets shall be valued based on national accounting, valuation standards or national prudential requirements. For the quarterly submission of information, the value of liabilities and monetary data points other than assets can be based on reasonable estimates.
- 1.24. Regarding the quarterly reporting of information, EIOPA expects a reasonable use of estimates and expert judgement by NCAs, reflecting fairly on the corresponding situation in the Member State.
- 1.25. For the allocation of mixed IORPs' assets to Defined Benefit (DB) and Defined Contribution (DC), in the absence of ring-fencing, NCAs are encouraged to develop national guidance to ensure a reasonable split.

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<sup>4</sup> Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards.

## **2. Required sets of templates for the submission of information**

- 2.1. For the purposes of providing aggregate information at Member State level, NCAs shall submit the following templates on an annual basis (PF.01.01.26):
  - 2.1.1. Basic information (PF.01.02.26),
  - 2.1.2. Balance sheet information (PF.02.01.24),
  - 2.1.3. List of assets (PF.06.02.24),
  - 2.1.4. Investment income (PF.09.02.24),
  - 2.1.5. Changes in technical provisions (PF.29.05.24),
  - 2.1.6. Member data (PF.50.01.24),
  - 2.1.7. Contributions, benefits paid and transfers (PF.51.01.24),
  - 2.1.8. Expenses (PF.05.03.24) and
  - 2.1.9. Cross border activities - aggregate reporting only (PF.04.03.26)
  - 2.1.10. Annual information of exempted IORPs, if any (PF.01.01.28):
    - 2.1.10.1. Basic information (PF.01.02.27),
    - 2.1.10.2. Balance sheet information (PF.02.01.28),
    - 2.1.10.3. Member data (PF.50.01.28) and
    - 2.1.10.4. Contributions and benefits paid (PF.51.01.28).
- 2.2. For the purposes of providing aggregate information at Member State level, NCAs shall submit the following templates on a quarterly basis (PF.01.01.25):
  - 2.2.1. Basic information (PF.01.02.27),
  - 2.2.2. Balance sheet information (PF.02.01.24) and
  - 2.2.3. List of assets (PF.06.02.24).
- 2.3. For the purposes of providing individual information of IORPs, NCAs shall submit for each individual IORP within the scope the following templates on an annual basis (PF.01.01.24):
  - 2.3.1. Basic information (PF.01.02.24),
  - 2.3.2. Balance sheet information (PF.02.01.24),
  - 2.3.3. List of assets (PF.06.02.24),
  - 2.3.4. Investment funds - look through approach (PF.06.03.24),
  - 2.3.5. Investment income (PF.09.02.24),
  - 2.3.6. Changes in technical provisions (PF.29.05.24),
  - 2.3.7. Member data (PF.50.01.24),
  - 2.3.8. Contributions, benefits paid and transfers (PF.51.01.24),
  - 2.3.9. Expenses (PF.05.03.24), and
  - 2.3.10. Cross border activities - individual reporting only (PF.04.03.24).
- 2.4. For the purposes of providing individual information of IORPs, NCAs shall submit for each individual IORP within the scope the following templates on a quarterly basis (PF.01.01.25):

- 2.4.1. General information (PF.01.02.25),
- 2.4.2. Balance sheet information (PF.02.01.24), and
- 2.4.3. List of assets (PF.06.02.24).

### **3. Content of the reporting templates**

- 3.1. In the template 'basic information' (PF.01.02.24, PF.01.02.25, PF.01.02.26 and PF.01.02.27) the following items shall be reported:
  - 3.1.1. Country of authorisation,
  - 3.1.2. Reporting submission date,
  - 3.1.3. Reporting reference date,
  - 3.1.4. Financial year end (PF.01.02.24 and PF.01.02.25),
  - 3.1.5. Currency used for reporting and
  - 3.1.6. Initial submission or re-submission.
- 3.2. In the template 'basic information - general' (PF.01.02.27) the following additional items distinguished by defined benefit, defined contribution, mixed and total, shall be reported:
  - 3.2.1. Number of single-sponsor IORPs,
  - 3.2.2. Number of multi-sponsor IORPs,
  - 3.2.3. Total number of IORPs,
  - 3.2.4. Total number of schemes, and
  - 3.2.5. Number of reported non-IORP pension funds.
- 3.3. In the template 'basic information - individual reporting' (PF.01.02.24 and PF.01.02.25) the following additional items shall be reported:
  - 3.3.1. Pension fund name,
  - 3.3.2. Pension fund identification code,
  - 3.3.3. Type of identification code,
  - 3.3.4. Pension fund category,
  - 3.3.5. Pension fund type,
  - 3.3.6. Type of sponsor arrangement,
  - 3.3.7. Number of schemes and
  - 3.3.8. Number of sponsoring undertakings.
- 3.4. In the template 'basic information - individual reporting' (PF.01.02.24) the following additional items regarding security and adjustment mechanisms, distinguished between additional support, benefit reductions and pension protection scheme, and sponsor's financials shall be reported:
  - 3.4.1. Additional support, distinguished by increases in contributions, separated by employer and by employee, subsidiary liability of the sponsor, other claims on the sponsor and other,
  - 3.4.2. Benefit reductions, distinguished by benefit reduction due to sponsor default, ex post benefit reductions, ex ante benefit reductions and other,
  - 3.4.3. Pension protection scheme, and
  - 3.4.4. Sponsor's financial, detailing the remaining obligation in sponsor's balance sheet and the sponsor's right to reclaim funds.

- 3.5. In the template 'basic information - aggregate reporting annual' (PF.01.02.26) the following items, distinguished by defined benefit, defined contribution, mixed and total, shall be reported:
- 3.5.1. Number of single-sponsor IORPs,
  - 3.5.2. Number of multi-sponsor IORPs,
  - 3.5.3. Total number of IORPs,
  - 3.5.4. Total number of schemes,
  - 3.5.5. Number of reported non-IORP pension funds,
  - 3.5.6. Total assets of reported non-IORP pension funds,
  - 3.5.7. Total liabilities of reported non-IORP pension funds,
  - 3.5.8. Number of IORPs providing protection in line with Article 15 (1) of IORP Directive,
  - 3.5.9. Total assets of IORPs providing protection in line with Article 15 (1) of IORP Directive,
  - 3.5.10. Total liabilities of IORPs providing protection in line with Article 15 (1) of IORP Directive,
  - 3.5.11. Number of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive,
  - 3.5.12. Total assets of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive,
  - 3.5.13. Total liabilities of funds relating to occupational retirement business as referred to in Article 4 of IORP Directive,
  - 3.5.14. Not distinguished by defined benefit, defined contribution, mixed and total, shall be reported: concentration ratios, distinguished by CR 3, CR 5 and CR 10, and
  - 3.5.15. Number of IORPs by total assets, broken down by IORPs' total assets of less than 25 million, more than 25 million and less than 100 million, more than 100 million and less than 500 million, more than 500 million and less than 1000 million, more than 1000 million.
- 3.6. In the template 'balance sheet information' (PF.02.01.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:
- 3.6.1. Investments, distinguished by property (other than for own use), equities, broken down by listed and unlisted; bonds, broken down by government bonds and corporate bonds, which are further broken down by financial and non-financial, bonds other than the ones mentioned before; investment funds/shares, which are broken down by underlying bond, equity, mixed, real estate, alternative funds and other investment funds/shares; derivatives; other investments,
  - 3.6.2. Loans and mortgages, broken down by mortgages and loans,
  - 3.6.3. Reinsurance recoverables,
  - 3.6.4. Cash and cash equivalents,
  - 3.6.5. Any other assets,
  - 3.6.6. Total assets,

- 3.6.7. Liabilities, broken down by technical provisions, margin for adverse deviation, reinsurance payables and any other liabilities,
  - 3.6.8. Total liabilities,
  - 3.6.9. Regulatory own funds,
  - 3.6.10. Reserves, broken down by statutory and free reserves and
  - 3.6.11. Profit reserves.
- 3.7. In the template 'balance sheet information' (PF.02.01.28) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:
- 3.7.1. Property (other than for own use),
  - 3.7.2. Equities,
  - 3.7.3. Bonds,
  - 3.7.4. Investment funds/shares,
  - 3.7.5. Other assets (other than investments),
  - 3.7.6. Total assets and
  - 3.7.7. Total liabilities.
- 3.8. In the template 'list of assets' (PF.06.02.24) the following items shall be reported<sup>5</sup>:
- 3.8.1. Information on positions held, listing all investments, indicating: asset ID code and asset ID code type, portfolio/ pension scheme type, country of custody, custodian, quantity, par amount, valuation method, acquisition value, accrued interest, market asset value and
  - 3.8.2. Information on assets, listing all investments, indicating: asset ID code and asset ID code type, item title, issuer name, issuer code and type of issuer code, issuer sector, issuer group, issuer group code and type of issuer group code, issuer country, currency, CIC, alternative investment, external rating, nominated External Credit Assessment Institution (ECAI), unit price, unit percentage of par amount price, duration, maturity date.
- 3.9. In the template 'investment funds - look through approach' (PF.06.03.24), the following information about all investment funds/shares held shall be reported, if the total value of shares in investment funds (other than shares in Undertakings for Collective Investment in Transferable Securities (UCITs)) exceed 10% of the total value of investments and only to cover 90% of the value of the investment funds/shares, the remaining 10% (non-material residual values) shall be reported as 'CIC-4' and country 'AA'. For a transitional period, which shall be reviewed by EIOPA, the look through item-by item reporting only applies to investment funds/shares other than UCITs, if those are identifiable as UCITs and are reported item-by-item in 'list of assets' (PF.06.02.24).: collective investments undertaking ID code and investment funds ID code type, underlying asset category, country of issue, currency, total amount.

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<sup>5</sup> In case the reporting of 'List of assets' (PF.06.02.24) is done as aggregate at Member State level, appropriate technical line identification codes (e.g. undertaking ID) have to be added in the template. That is not necessary if the submission is carried out as individual data sets.

3.10. In the template 'investment income' (PF.09.02.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:

- 3.10.1. Dividends,
- 3.10.2. Interest,
- 3.10.3. Rent,
- 3.10.4. Realised gains and losses,
- 3.10.5. Unrealised gains and losses,
- 3.10.6. Other investment income, and
- 3.10.7. Total investment income.

3.11. In the template 'changes in technical provisions' (PF.29.05.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:

- 3.11.1. Opening technical provisions,
- 3.11.2. Past service costs,
- 3.11.3. Changes in discount rate,
- 3.11.4. Experience adjustments,
- 3.11.5. Other changes,
- 3.11.6. Closing technical provisions and
- 3.11.7. Actuarial basis, distinguished by discount rate or range of discount rates.

3.12. In the template 'member data' (PF.50.01.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:

- 3.12.1. Member data, broken down by active members, deferred members and beneficiaries and
- 3.12.2. Flow data, broken down by new members, deaths, commutations, other exits; new beneficiaries, further broken down by of which new retired members.

3.13. In the template 'member data' (PF.50.01.28) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:

- 3.13.1. Active members,
- 3.13.2. Deferred members, and
- 3.13.3. Beneficiaries.

3.14. In the template 'contributions, benefits paid and transfers' (PF.51.01.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:

- 3.14.1. Contributions, broken down by total gross contributions receivable, contributions by members, contributions by the sponsor, reinsurance contributions ceded and total net contributions receivable,
- 3.14.2. Benefit payments, broken down by total gross benefits payable, further broken down by of which for retirement and of which other benefit payments; reinsurance benefits received and total net benefits payable and
- 3.14.3. Transfers, broken down by transfers-in and transfers-out.

- 3.15. In the template 'contributions and benefits paid ' (PF.51.01.28) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:
- 3.15.1. Total gross contributions receivable and
  - 3.15.2. Total gross benefits payable.
- 3.16. In the template 'expenses' (PF.05.03.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:
- 3.16.1. Administrative expenses,
  - 3.16.2. Investment expenses,
  - 3.16.3. Tax expenses,
  - 3.16.4. Other expenses and
  - 3.16.5. Total expenses.
- 3.17. In the template 'cross border activities - individual reporting only' (PF.04.03.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:
- 3.17.1. Active host countries,
  - 3.17.2. Total number of sponsoring undertakings,
  - 3.17.3. Total assets,
  - 3.17.4. Technical provisions and
  - 3.17.5. Member data, broken down by active members, deferred members and beneficiaries.
- 3.18. In the template 'cross border activities - aggregate reporting only' (PF.04.03.26) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:
- 3.18.1. For each cross-border IORP: identification code and type of code, active host country and pension fund type.
  - 3.18.2. IORPs, broken down by number of active cross border IORPs, number of sponsoring undertakings, number of multiple-employer cross-border IORPs, total assets, technical provisions; member data, further broken down by active members, deferred members and beneficiaries,
  - 3.18.3. IORPs under Article 15 (1), broken down by number of active cross border IORPs, number of sponsoring undertakings, number of multiple-employer cross-border IORPs, total assets, technical provisions; member data, further broken down by active members, deferred members and beneficiaries and
  - 3.18.4. Funds under Article 4, broken down by number of active cross border arrangements, number of sponsoring undertakings, number of multiple-employer cross-border arrangements, total assets, technical provisions; member data, further broken down by active members, deferred members and beneficiaries.

## **4. Final provisions**

4.1 The Executive Director shall adopt practical measures necessary for the implementation of this Decision.

4.2. This Decision shall enter into force on the day following its adoption.

Done at Frankfurt am Main, 10 April 2018

[Signed]

Gabriel Bernardino

EIOPA Chair

## Annex I: Reporting templates

### Basic information (PF.01.02.24)

		C0010
Country of authorisation	R0010	
Reporting submission date	R0020	
Reporting reference date	R0030	
Financial year end	R0040	
Currency used for reporting	R0050	
Initial submission or re-submission	R0060	
Pension fund name	R0070	
Pension fund identification code and type of code	R0080	
Pension fund category	R0090	
Pension fund type	R0100	
Type of sponsor arrangement	R0110	
Number of schemes	R0120	
Number of sponsoring undertakings	R0130	
<b>Security mechanisms</b>		<input type="checkbox"/>
Additional support		<input type="checkbox"/>
Increases in contributions - employer	R0140	
Increases in contributions - employee	R0150	
Subsidiary liability of the sponsor	R0160	
Other claims on the sponsor	R0170	
Other	R0180	
Benefit reductions		<input type="checkbox"/>
Benefit reduction due to sponsor default	R0190	
Ex post benefit reductions	R0200	
Ex ante benefit reductions	R0210	
Other	R0220	
Pension protection scheme	R0230	
<b>Sponsor's financials</b>		<input type="checkbox"/>
Remaining obligation in sponsor's BS	R0240	
Sponsor's right to reclaim funds	R0250	

**Basic information (PF.01.02.25)**

		C0010
Country of authorisation	R0010	
Reporting submission date	R0020	
Reporting reference date	R0030	
Financial year end	R0040	
Currency used for reporting	R0050	
Initial submission or re-submission	R0060	
Pension fund name	R0070	
Pension fund identification code and type of code	R0080	
Pension fund category	R0090	
Pension fund type	R0100	
Type of sponsor arrangement	R0110	
Number of schemes	R0120	
Number of sponsoring undertakings	R0130	

**Basic information (PF.01.02.26)**

		C0010
Country of authorisation	R0010	
Reporting submission date	R0020	
Reporting reference date	R0030	
Currency used for reporting	R0050	
Initial submission or re-submission	R0060	

		DB	DC	Mixed	Total
		C0020	C0030	C0050	C0060
Number of single-sponsor IORPs	R0300				
Number of multi-sponsor IORPs	R0310				
Total number of IORPs	R0320				
Total number of schemes	R0330				
Number of reported non-IORP pension funds	R0340				
Total assets of reported non-IORP pension funds	R0350				
Total liabilities of reported non-IORP pension funds	R0360				
Number of IORPs providing protection in line with Art. 15(1) of IORP Directive	R0370				
Total assets of IORPs providing protection in line with Art. 15(1) of IORP Directive	R0380				
Total liabilities of IORPs providing protection in line with Art. 15(1) of IORP Directive	R0390				
Number of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	R0400				
Total assets of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	R0410				
Total liabilities of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	R0420				
<b>Concentration ratios</b>					
CR 3 (in%)	R0430				
CR 5 (in%)	R0440				
CR 10 (in%)	R0450				
<b>Number of IORPs by total assets</b>					
Less than 25 million	R0460				
More than 25 million, less than 100 million	R0470				
More than 100 million, less than 500 million	R0480				
More than 500 million, less than 1000 million	R0490				
More than 1000 million	R0500				

**Basic information (PF.01.02.27)**

		C0010
Country of authorisation	R0010	
Reporting submission date	R0020	
Reporting reference date	R0030	
Currency used for reporting	R0050	
Initial submission or re-submission	R0060	

		DB	DC	Mixed	Total
		C0020	C0030	C0050	C0060
Number of single-sponsor IORPs	R0300				
Number of multi-sponsor IORPs	R0310				
Total number of IORPs	R0320				
Total number of schemes	R0330				
Number of non-IORP pension funds	R0340				

## Balance sheet information (PF.02.01.24)

		DB	DC	Total
		C0010	C0020	C0040
<b>Assets</b>				
Investments	R0010			
Property (other than for own use)	R0020			
Equities	R0030			
Equities - listed	R0040			
Equities - unlisted	R0050			
Bonds	R0060			
Government Bonds	R0070			
Corporate Bonds	R0080			
Financial	R0090			
Non-financial	R0100			
Bonds other than Government Bonds and Corporate Bonds	R0110			
Investment funds/shares	R0120			
Bonds	R0130			
Equity	R0140			
Mixed	R0150			
Real estate	R0160			
Alternative funds	R0170			
Other investment funds/shares	R0180			
Derivatives	R0190			
Other investments	R0200			
Loans and mortgages	R0210			
Mortgages	R0220			
Loans	R0230			
Reinsurance recoverables	R0240			
Cash and Cash equivalents	R0250			
Any other assets, not elsewhere shown	R0260			
<b>Total assets</b>	<b>R0270</b>			
<b>Liabilities</b>				
Technical provisions	R0280			
Margin for adverse deviation	R0290			
Reinsurance payables	R0300			
Any other liabilities, not elsewhere shown	R0310			
<b>Total liabilities</b>	<b>R0320</b>			
<b>Regulatory own funds</b>	R0330			
<b>Reserves</b>	R0340			
Statutory	R0350			
Free	R0360			
<b>Profit reserves</b>	R0370			

**Balance sheet information (PF.02.01.28)**

		DB	DC	Total
		C0010	C0020	C0040
<b>Assets</b>		<del></del>	<del></del>	<del></del>
Property (other than for own use)	<b>R0020</b>			
Equities	<b>R0030</b>			
Bonds	<b>R0060</b>			
Investment funds/shares	<b>R0120</b>			
Other assets (other than investments)	<b>R0380</b>			
<b>Total assets</b>	<b>R0270</b>			
<b>Total liabilities</b>	<b>R0320</b>			

## List of assets (PF.06.02.24)

### Information on positions held

Asset ID Code and Type of code	Portfolio/pension scheme type	Country of custody	Custodian	Quantity	Par amount	Valuation method	Acquisition value	Accrued interest	Market Asset Value
C0010	C0030	C0040	C0050	C0060	C0070	C0075	C0080	C0090	C0100

### Information on assets

Asset ID Code and Type of code	Item Title	Issuer Name	Issuer code and Type of issuer code	Issuer Sector	Issuer Group	Issuer Group Code and Type of issuer group code	Issuer Country	Currency	CIC	Alternative investment	External rating	Nominated ECAI	Unit price	Unit percentage of par amount price	Duration	Maturity date
C0110	C0130	C0140	C0150	C0170	C0180	C0190	C0210	C0220	C0230	C0240	C0250	C0260	C0370	C0380	C0270	C0280

## Investment funds - look through approach (PF.06.03.24)

Collective Investments Undertaking ID Code and Type of code	Underlying asset category	Country of issue	Currency	Total amount
C0010	C0030	C0040	C0050	C0060

### Investment income (PF.09.02.24)

		DB	DC	Total
		C0010	C0020	C0040
Dividends	R0010			
Interest	R0020			
Rent	R0030			
Realised gains and losses	R0040			
Unrealised gains and losses	R0050			
Other investment income	R0060			
<b>Total investment income</b>	R0070			

### Changes in technical provisions (PF.29.05.24)

		DB	DC	Total
		C0010	C0020	C0040
<b>Opening technical provisions</b>	R0010			
Past service costs	R0020			
Changes in discount rate	R0030			
Experience adjustments	R0040			
Other changes	R0050			
<b>Closing technical provisions</b>	R0060			
<b>Actuarial basis</b>				
Discount rate	R0070			
Range of discount rates	R0080			

### Member data (PF.50.01.24)

		DB	DC	Total
		C0010	C0020	C0040
<b>Member data</b>				
Active members	R0010			
Deferred members	R0020			
Beneficiaries	R0030			
<b>Flow data</b>				
New members	R0040			
Deaths	R0050			
Commutations	R0060			
Other exits	R0070			
New beneficiaries	R0080			
of which new retired members	R0090			

### Member data (PF.50.01.28)

		DB	DC	Total
		C0010	C0020	C0040
<b>Member data</b>				
Active members	R0010			
Deferred members	R0020			
Beneficiaries	R0030			

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

		DB	DC	Total
		C0010	C0020	C0040
<b>Contributions</b>				
Total gross contributions receivable	R0010			
Contributions by members	R0020			
Contributions by the sponsor	R0030			
Reinsurance contributions ceded	R0040			
<b>Total net contributions receivable</b>	R0050			
<b>Benefit Payments</b>				
Total gross benefits payable	R0060			
of which for retirement	R0070			
of which other benefit payments	R0080			
Reinsurance benefits received	R0090			
<b>Total net benefits payable</b>	R0100			
<b>Transfers</b>				
transfers-in	R0110			
transfers-out	R0120			

**Contributions and benefits paid (PF.51.01.28)**

		DB	DC	Total
		C0010	C0020	C0040
<b>Contributions</b>				
Total gross contributions receivable	R0010			
<b>Benefit Payments</b>				
Total gross benefits payable	R0060			

**Expenses (PF.05.03.24)**

		DB	DC	Total
		C0010	C0020	C0040
Administrative expenses	R0010			
Investment expenses	R0020			
Tax expenses	R0030			
Other expenses	R0040			
<b>Total expenses</b>	R0050			

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

		DB	DC	Total
		C0010	C0020	C0040
<b>Active host countries</b>	R0010			
<b>Number of sponsoring undertakings</b>	R0020			
<b>Assets</b>				
Total assets	R0040			
<b>Liabilities</b>				
Technical provisions	R0050			
<b>Member data</b>				
Active members	R0060			
Deferred members	R0070			
Beneficiaries	R0080			

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

Identification code and type of code of the cross Border IORP	Active host country	Pension fund type
C0100	C0110	C0120

		IORPs			Article 15(1) IORPs			Article 4 ring-fenced funds		
		DB	DC	Total	DB	DC	Total	DB	DC	Total
		C0200	C0210	C0220	C0230	C0240	C0250	C0260	C0270	C0280
<b>Number of active XB IORPs</b>	R0010									
<b>Number of sponsoring undertakings</b>	R0020									
<b>Number of multiple-employer XB IORPs</b>	R0030									
<b>Assets</b>										
Total assets	R0040									
<b>Liabilities</b>										
Technical provisions	R0050									
<b>Member data</b>										
Active members	R0060									
Deferred members	R0070									
Beneficiaries	R0080									

## Annex II: Explanations to reporting templates

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

	ITEM	INSTRUCTIONS
C0010/R0010	Country of authorisation	ISO 3166 code of the country where authorisation was granted (home country)
C0010/R0020	Reporting submission date	ISO 8601 (yyyy-mm-dd) code of the date when the report to the supervisory authority was submitted
C0010/R0030	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
C0010/R0040	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31
C0010/R0050	Currency used for reporting	ISO 4217 alphabetic code of the currency of the monetary amounts used in each report
C0010/R0060	Initial submission or re-submission	1 – Initial submission 2 – Re-submission

### Basic information - individual reporting only (PF.01.02.24, PF.01.02.25)

	ITEM	INSTRUCTIONS
C0010/R0070	Pension fund name	Legal name
C0010/R0080	Pension fund identification code and type of code	<p>Identification code of the pension fund:</p> <ul style="list-style-type: none"> <li>– Legal Entity Identifier (“LEI”)</li> </ul> <p>Only if the pension fund does not have a LEI code: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs</p> <p>And type of ID Code used:</p> <ul style="list-style-type: none"> <li>1 – LEI</li> <li>2 – Specific code</li> </ul>
C0010/R0090	Pension fund category	<ul style="list-style-type: none"> <li>1 – IORP providing protection in line with Art. 15(1) of IORP Directive</li> <li>2 – IORP not providing protection in line with Art. 15(1) of IORP Directive</li> <li>3 - Occupational retirement business as referred to in Art 4 of IORP Directive.</li> <li>4 - nationally regulated pension fund not</li> </ul>

		regulated by IORP Directive ('non-IORP')
C0010/R0100	Pension fund type	Pension fund type: 1 – Pension fund provides DB schemes only 2 – Pension fund provides DC schemes only 3 – mixed pension fund
C0010/R0110	Type of sponsor arrangement	1 – Single-employer 2 – Multi-employer
C0010/R0120	Number of schemes	The number of pension schemes (code 11 61 0 according to Annex I of Regulation 250/2009).
C0010/R0130	Number of sponsoring undertakings	The number of sponsoring undertakings.

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

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
<b>Additional support - used in the reporting period</b>		
C0010/R0140	Increases in contributions-employer	Support received from the employer in the form of increased contributions: 1 – Support from the employer in the form of increased contributions 2 – No support from the employer in the form of increased contributions
C0010/R0150	Increases in contributions – employee	Support received from the employees in the form of increased contributions: 1 – Support from the employees in the form of increased contributions 2 – No support from the employees in the form of increased contributions
C0010/R0160	Subsidiary liability of the sponsor	Subsidiary liability of the sponsor: 1 – Subsidiary liability of the sponsor 2 – No subsidiary liability of the sponsor
C0010/R0170	Other claims on the sponsor	Support received in the form of other claims on the sponsor: 1 – Support in the form of other claims on the sponsor 2 – No support in the form of other claims on the sponsor
C0010/R0180	Other additional support	Any other additional support not elsewhere mentioned : 1 – Other forms of support

		2 – No other forms of support
<b>Benefit reductions</b>		
C0010/R0190	Benefit reduction due to sponsor default	Benefit reductions due to sponsor default were applied: 1 – Benefit reductions due to sponsor default were applied 2 – No benefit reductions due to sponsor default were applied
C0010/R0200	Ex-post benefit reduction	Ex-post benefit reductions were applied: 1 – Ex-post benefit reductions were applied 2 – No ex-post benefit reductions were applied
C0010/R0210	Ex-ante benefit reduction	Ex-ante benefit reductions were applied: 1 – Ex-ante benefit reductions were applied 2 – No ex-ante benefit reductions were applied
C0010/R0220	Other benefit reductions	Any other benefit reductions not mentioned elsewhere: 1 – Other benefit reductions were applied 2 – No other benefit reductions were applied
C0010/R0230	Pension protection scheme	Support from a pension protection scheme was used: 1 – Support from a pension protection scheme was used 2 – Support from a pension protection scheme was not used

#### **Sponsor's financials**

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010/R0240	Remaining obligation in sponsor's BS	The value of to the remaining pension obligation in the balance sheet of the sponsor.
C0010/R0250	Sponsor's right to reclaim funds	The value of assets that could be reclaimed by the sponsor.

#### **Basic information (PF.01.02.26 and PF.01.02.27)**

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
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C0010-C0050/R0300	Number of single-sponsor IORPs	The number of single-employer IORPs. A single-employer IORP is an IORP open to only one employer (can be from the same group).
C0010-C0050/R0310	Number of multi-sponsor IORPs	The number of multi-employer IORPs. A multi-employer IORP is an IORP open to two or more unrelated employers (not from the same group).
C0010-C0050/R0320	Total number of IORPs	The total number of IORPs in a certain Member State.
C0010-C0050/R0330	Total number of schemes	The total number of IORPs' schemes in a certain Member State.
C0010-C0050/R0340	Number of reported non-IORP pension funds	The total number of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0010-C0050/R0350	Total assets of reported non-IORP pension funds	The total value of assets of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0010-C0050/R0360	Total liabilities of reported non-IORP pension funds	The total value of liabilities of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
C0010-C0050/R0370	Number of IORPs providing protection in line with Art. 15(1) of IORP Directive	The number of IORPs providing protection in line with Art. 15 (1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0010-C0050/R0380	Total assets of IORPs providing protection in line with Art. 15(1) of IORP Directive	The total value of assets of IORPs providing protection in line with Art. 15 (2) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0010-C0050/R0390	Total liabilities of IORPs providing protection in line with Art. 15(1) of IORP Directive	The total value of liabilities of IORPs providing protection in line with Art. 15 (1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
C0010-	Number of funds	The number of funds relating to occupational

C0050/R0400	relating to occupational retirement business as referred to in Art 4 of IORP Directive	retirement business as referred to in Art 4 of IORP Directive
C0010-C0050/R0410	Total assets of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	The total value of assets of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive
C0010-C0050/R0420	Total liabilities of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	The total value of liabilities relating to occupational retirement business as referred to in Art 4 of IORP Directive

#### Concentration ratios

	ITEM	INSTRUCTIONS
C0050/R0430	CR3	Total assets held by the largest 3 pension funds as a % of total assets of the pension fund sector (in %)
C0050/R0440	CR5	Total assets held by the largest 5 pension funds as a % of total assets of the pension fund sector (in %)
C0050/R0450	CR10	Total assets held by the largest 10 pension funds as a % of total assets of the pension fund sector (in %)

#### Number of IORPs by total assets

	ITEM	INSTRUCTIONS
C0010-C0050/R0460	less than 25 million	The number of IORPs with less than 25 million euro assets under management.
C0010-C0050/R0470	more than 25 million, less than 100 million	The number of IORPs with between 25 million euro and 100 million euro assets under management.
C0010-C0050/R0480	more than 100 million, less than 500 million	The number of IORPs with between 100 million euro and 500 million euro assets under management.

C0010- C0050/R0490	more than 500 million, less than 1000 million	The number of IORPs with between 500 million euro and 1000 million euro assets under management.
C0010- C0050/R0500	more than 1000 million	The number of IORPs with more than 1000 million euro assets under management.

### Balance sheet information (PF.02.01.24 and PF.02.01.28)

#### Assets

	ITEM	INSTRUCTIONS
C0010- C0040/R0010	Investments	Total value of investments.
C0010- C0040/R0020	Property (other than for own use)	Non-financial assets (classification AN.1 and AN.2 of annex 7.1 of ESA 2010) owned by the pension fund (code 48 11 0 according to Annex I of Regulation 250/2009), held as investments.
C0010- C0040/R0030	Equities	Total value of equities (classification AF.51 of annex 7.1 of ESA 2010), (code 48 13 0 according to Annex I of Regulation 250/2009).
C0010- C0040/R0040	Equities - listed	Listed equity instruments (classification AF.511 of annex 7.1 of ESA 2010), (code 48 13 1 according to Annex I of Regulation 250/2009).
C0010- C0040/R0050	Equities - unlisted	Unlisted equity instruments (classification AF.512 of annex 7.1 of ESA 2010), (code 48 13 3 according to Annex I of Regulation 250/2009).
C0010- C0040/R0060	Bonds	Total value of debt securities (classification AF.3 of annex 7.1 of ESA 2010), (code 48 15 0 according to Annex I of Regulation 250/2009).
C0010- C0040/R0070	Government Bonds	Debt securities issued or guaranteed by central and local governments and public administrations (code 48 15 1 according to Annex I of Regulation 250/2009)
C0010- C0040/R0080	Corporate Bonds	Total value of bonds issued by corporations.
C0010- C0040/R0090	(Corporate Bonds) Financial	Bonds issued by financial corporations. Financial corporations are defined by NACE code sector 'K-Financial and insurance

		activities'.
C0010- C0040/R0100	(Corporate Bonds) Non-financial	Bonds issued by non-financial corporations.
C0010- C0040/R0110	Bonds other than Government Bonds and Corporate Bonds	Other debt securities, not included in the categories R0070-R0100.
C0010- C0040/R0120	Investment funds/shares	Total value of investment funds/shares in investment funds (classification AF.52 of annex 7.1 of ESA 2010).
C0010- C0040/R0130	Bonds	Collective investment undertakings investing in bonds
C0010- C0040/R0140	Equity	Collective investment undertakings investing in equity
C0010- C0040/R0150	Mixed	Collective investment undertakings investing in bonds and equity
C0010- C0040/R0160	Real Estate	Collective investment undertakings investing in real estate
C0010- C0040/R0170	Alternative funds	Collective investment undertakings whose investment strategies include such as hedging, event driven, fixed income directional and relative value, managed futures, commodities etc.
C0010- C0040/R0180	Other investment funds/shares	Collective investment undertakings investing in other categories than mentioned in R0130-R0170.
C0010- C0040/R0190	Derivatives	Financial derivatives (Classification AF.71 of annex 7.1 of ESA 2010), financial instruments or other contracts with all three of the following characteristics:  (a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').

		(b) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors. (c) It is settled at a future date.
C0010- C0040/R0200	Other investments	All other investments which are not covered by R0020-R0190.
C0010- C0040/R0210	Loans and mortgages	Total value of loans and mortgages issued (classification AF.4 of annex 7.1 of ESA 2010), (code 48 17 0 according to Annex I of Regulation 250/2009).
C0010- C0040/R0220	Mortgages	Mortgages issued.
C0010- C0040/R0230	Loans	This variable shall comprise all kinds of loans of pension funds not guaranteed by mortgages.
C0010- C0040/R0240	Reinsurance recoverables	Claims on insurance or reinsurance undertakings in relation to technical provisions.
C0010- C0040/R0250	Cash and cash equivalents	Cash and highly liquid instruments (classification AF.2 of annex 7.1 of ESA 2010)
C0010- C0040/R0260	Any other assets, not elsewhere shown	All other asset not included in R0010-R0250.
C0010- C0040/R0270	Total assets	Total value of all assets.

### Liabilities

	ITEM	INSTRUCTIONS
C0010- C0040/R0280	Technical provisions	Total value of technical provisions.
C0010- C0040/R0290	Margin for adverse deviation	The value of the margin for adverse deviation.
C0010- C0040/R0300	Reinsurance payables	Payments due to insurance or reinsurance undertakings in relation to technical provisions.

C0010- C0040/R0310	Any other liabilities, not elsewhere shown	Liabilities not elsewhere shown.
C0010- C0040/R0320	Total liabilities	Total value of the liabilities.
	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010- C0040/R0330	Regulatory own funds	Regulatory own funds as referred to in Art. 15 of IORP Directive.
C0010- C0040/R0340	Reserves	Total of Statutory and Free reserves
C0010- C0040/R0350	Statutory reserves	Statutory reserves as referred to in Art. 16(2) (b) of IORP Directive.
C0010- C0040/R0360	Free reserves	Statutory reserves as referred to in Art. 16(2) (b) of IORP Directive.
C0010- C0040/R0370	Profit reserves	Additional profit reserves.

### List of assets (PF.06.02.24)

#### Information on position held

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010	Asset ID Code	<p>Asset ID code using:</p> <ul style="list-style-type: none"> <li>- ISO 6166 code of ISIN</li> </ul> <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed, when other recognised codes are not available. This code must be unique and kept consistent over time.</li> </ul> <p>When the same Asset ID Code needs to be reported for one asset that is issued in two or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: "code+EUR"</p>

C0020	Asset ID Code Type	<p>Type of ID Code used for the "Asset ID Code" item:</p> <p>1 - ISO 6166 for ISIN code</p> <p>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 - BBGID (The Bloomberg Global ID)</p> <p>7 - Reuters RIC (Reuters instrument code)</p> <p>8 - FIGI (Financial Instrument Global Identifier)</p> <p>9 - Other code by members of the Association of National Numbering Agencies</p> <p>99 - Code attributed</p> <p>When the same Asset ID Code needs to be reported for one asset that is issued in two or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "9/1".</p>
C0030	Portfolio/ pension scheme type	<p>Financial instrument is linked to a specific portfolio, which ID is to be reported here; - or if not attributable to a specific portfolio, it is linked to a scheme type:</p> <p>1 - DB scheme</p> <p>2 - DC scheme</p> <p>3 - cannot be allocated to a scheme type or specific portfolio</p> <p>4 - cannot be allocated to occupational or personal pension portfolio</p>
C0040	Country of custody	<p>ISO 3166-1 alpha-2 code of the country where assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one corresponding to the legal establishment where the custody service was contractually defined.</p>

		<p>In case the same type of asset is held in custody in more than one country, each asset shall be reported separately in as many lines as needed in order to properly identify all countries of custody.</p> <p>Regarding property, the issuer country is assessed by the address of the property.</p>
C0050	Custodian	<p>LEI code or, if LEI code is not available, name of the financial institution that is the custodian.</p> <p>In case the same type of asset is held in custody in more than one custodian, each asset shall be reported separately in as many lines as needed in order to properly identify all custodians.</p>
C0060	Quantity	<p>Number of assets, for relevant assets.</p> <p>This item shall not be reported if item Par amount (C0070) is reported.</p>
C0070	Par amount	<p>Principle amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for cash and cash equivalents.</p> <p>This item shall not be reported if item Quantity (C0060) is reported.</p>
C0075	Valuation method	<p>Financial instrument is valued by:</p> <p>1 - market prices for that instrument</p> <p>2 - marked-to-market</p> <p>3 - market-consistent valuation not applicable.</p>
C0080	Acquisition value	<p>Total acquisition value for assets held, clean value without accrued interest.</p>
C0090	Accrued interest	<p>Quantify the amount of accrued interest after the last coupon date for interest bearing securities.</p>
C0100	Market Asset Value	<p>Market value of the assets</p>

#### Information on assets

	ITEM	INSTRUCTION
C0110	Asset ID Code	<p>Asset ID code using:</p> <ul style="list-style-type: none"> <li>- ISO 6166 code of ISIN</li> </ul> <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed, when other recognised</li> </ul>

		<p>codes are not available. This code must be unique and kept consistent over time.</p> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: "code + EUR"</p> <p>The asset ID code should be aligned with the asset code used in C0010.</p>
C00120	Asset ID Code Type	<p>Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>1 - ISO 6166 for ISIN code</li> <li>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> <li>6 - BBGID (The Bloomberg Global ID)</li> <li>7 - Reuters RIC (Reuters instrument code)+</li> <li>8 - FIGI (Financial Instrument Global Identifier)</li> <li>9 - Other code by members of the Association of National Numbering Agencies</li> <li>99 - Code attributed</li> </ul> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "9/1"..</p> <p>The asset ID code should be aligned with the asset code used in C0020.</p>
C0130	Item Title	Name of the asset (or the address in case of property).
C0140	Issuer Name	Name of the issuer, defined as the entity that issues assets to investors.

		<p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>Regarding Investment fund/shares Undertakings, the issuer name is the name of the fund manager.</p>
C0150	Issuer Code	<p>Issuer code using the LEI. If LEI code is not available this item shall not be reported.</p> <p>Regarding Investment fund/share, the issuer code is the code of the fund manager.</p>
C0160	Type of issuer code	<p>Identification of the type of code used for the "Issuer Code" item. One of the options in the following closed list shall be used:</p> <p>1 – LEI 9 – None</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</p>
C0170	Issuer Sector	<p>Economic sector of issuer based on the latest version of NACE code (as published in annex 1 of Regulation (EC) No 1893/2006). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'A' or 'A0111' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411').</p> <p>Regarding investment funds, the issuer sector is the sector of the fund manager.</p>
C0180	Issuer Group	<p>Name of issuer's ultimate parent entity. For investment funds the group relation relates to the fund manager.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p>
C0190	Issuer Group Code	<p>Issuer group's identification using the Legal Entity Identifier (LEI).</p> <p>If LEI code is not available, this item shall not be reported.</p> <p>Regarding investment funds, the group relation relates to the fund manager.</p>
C0200	Type of issuer group code	<p>Code used for the "Issuer Group Code" item: 1 - LEI</p>

		9 – None
C0210	Issuer Country	<p>ISO 3166-1 alpha-2 code of the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>Regarding investment funds, the group relation relates to the fund manager.</p> <ul style="list-style-type: none"> <li>- ISO 3166-1 alpha-2 code</li> <li>- XA: Supranational issuers</li> <li>- EU: European Union Institutions</li> </ul>
C0220	Currency	ISO 4217 alphabetic code of the currency of the issue.
C0230	CIC	Complementary Identification Code used to classify assets.
C0240	Alternative investment	<p>Alternative investment (Art. 4 (1) of Directive 2011/61/EU (AIFMD)):</p> <p>1 - Alternative investment</p> <p>2 - No alternative investment</p>
C0250	External rating	Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).
C0260	Nominated ECAI	<p>Credit assessment institution (ECAI) giving the external rating, by using the name of the ECAI as published on ESMA's website.</p> <p>This item shall be reported when External rating (C0250) is reported.</p>
C0270	Duration	Asset duration, defined as the 'residual modified duration' (modified duration calculated based on the remaining time for maturity of the security, counted from the reporting reference date). For assets without fixed maturity the first call date shall be used. The duration shall be calculated based on economic value.
C0280	Maturity date	<p>ISO 8601 (yyyy-mm-dd) code of the maturity date.</p> <p>For perpetual securities use "9999-12-31"</p>
C0370	Unit price	Market price per unit.
C0380	Unit percentage of par amount price	Percentage of the aggregated nominal amount.

**Investment funds - look through approach (PF.06.03.24)**

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010	Collective Investments Undertaking ID Code	Asset ID code using: - ISO 6166 code of ISIN  Only if ISIN code is not available: - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed, when other recognised codes are not available, and must be consistent over time
C0020	Collective Investments Undertaking ID Code type	Type of ID Code used for the "Asset ID Code" item: 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 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - FIGI (Financial Instrument Global Identifier) 9 - Other code by members of the Association of National Numbering Agencies 99 - Code attributed by Pension fund
C0030	Underlying asset category	Asset categories, receivables and derivatives within the investment fund: 1 - Government bonds 2 - Corporate bonds 3L - Listed equity 3X - Unlisted equity 4 - Investment funds 5 - Structured notes 6 - Collateralised securities 7 - Cash and deposits 8 - Mortgages and loans 9 - Properties 0 - Other investments (including receivables)

		<p>A – Futures  B – Call Options  C – Put Options  D – Swaps  E – Forwards  F – Credit derivatives  L - Liabilities</p> <p>When the look-through applies to a fund of funds, category “4 - Investment fund/share Units” shall be used only for non-material residual values.</p>
C0040	Country of issue	<p>Country of localisation of the issuer, assessed by the address of the entity issuing the asset.</p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> <li>- ISO 3166-1 alpha-2 code</li> <li>- XA: Supranational issuers</li> <li>- EU: European Union Institutions</li> <li>- AA: aggregated countries due to application of threshold</li> </ul>
C0050	Currency	<p>Currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies:</p> <ul style="list-style-type: none"> <li>1 - Reporting currency</li> <li>2 - Foreign currency</li> </ul>
C0060	Total amount	<p>Total amount invested by asset category, country and currency through investment funds.</p> <p>For liabilities a positive amount shall be reported.</p> <p>For derivatives the total amount can be positive (if an asset) or negative (if a liability).</p>

#### **Investment income (PF.09.02.24)**

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010- C0040/R0010	Dividends	Dividends received, including from assets that have been sold or matured.
C0010- C0040/R0020	Interest	Interest payments received, including from assets that have been sold or matured or when the coupon is received.

C0010- C0040/R0030	Rent	Rent payments received from renting out real estate or other property, plants or equipment.
C0010- C0040/R0040	Realised gains and losses	Realised capital gains and losses carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010- C0040/R0050	Unrealised gains and losses	Unrealised capital gains and losses, not carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010- C0040/R0060	Other investment income	Other investment income, not mentioned elsewhere.
C0010- C0040/R0070	Total investment income	Total value of investment income (code 48 01 0 according to Annex I of Regulation 250/2009).

#### **Changes in technical provisions (PF.29.05.24)**

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010- C0040/R0010	Opening technical provision	Value of technical provisions in the opening balance sheet of the reporting period.
C0010- C0040/R0020	Past service cost	Accrual of obligations during the reporting period.
C0010- C0040/R0030	Change in discount rate	Effect of unwinding of the discount rate and any change in the discount rate used.
C0010- C0040/R0040	Experience adjustments	Changes in assumptions based on experience.

C0010- C0040/R0050	Other changes	Other changes not mentioned elsewhere.
C0010- C0040/R0060	Closing technical provisions	Value of technical provisions at the end of the reporting period.

#### Actuarial basis

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010- C0030/R0070	Discount rate	Discount rate used for the valuation of technical provisions at the end of the reporting period.
C0010- C0030/R0080	Range of discount rates	If there is not one single discount rate used, range of discount rates used for the valuation of technical provisions at the end of the reporting period.

#### Member data (PF.50.01.24 and PF.50.01.28)

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010- C0040/R0010	Active members	Total number of active members (code 48 70 4 according to Annex I of Regulation 250/2009). If active members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010- C0040/R0020	Deferred members	Total number of deferred members (code 48 70 5 according to Annex I of Regulation 250/2009). If deferred members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010- C0040/R0030	Beneficiaries	Total number of beneficiaries. If beneficiaries benefit from both DB and DC schemes of the IORP, an appropriate split needs to be applied.

#### Flow data

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010- C0040/R0040	New members	Active members that have joined in the reporting period.
C0010- C0040/R0050	Deaths	Members that have died in the reporting period.
C0010- C0040/R0060	Commutations	Active or deferred members that are giving up part or all of their claims in exchange for a one-off payment.

C0010- C0040/R0070	Other exits	Active or deferred members leaving for reasons other than mentioned elsewhere.
C0010- C0040/R0080	New beneficiaries	Total number of new beneficiaries in the reporting period.
C0010- C0040/R0090	Of which new retired members	Active and deferred members that have retired over the past year.

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

### **Contributions**

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

### **Benefits payments**

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010- C0040/R0060	Total gross benefits payable	Total value of benefits paid, gross of reinsurance payments received.
C0010- C0040/R0070	of which Gross benefits payable for retirement	Total value of benefits paid for retirement purposes.
C0010- C0040/R0080	of which Gross benefits payable - other benefit payments	Total value of benefits paid for other purposes than those mentioned elsewhere.

C0010- C0040/R0090	Reinsurance benefits receivable	Claims receivable from insurance or reinsurance enterprises related to risks ceded (code 48 02 1 according to Annex I of Regulation 250/2009).
C0010- C0040/R0100	Total net benefits payable	Total value of benefits paid, net of reinsurance payments received.

#### Transfers

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

#### Expenses (PF.05.03.24)

	ITEM	INSTRUCTIONS
C0010- C0040/R0010	Administrative expenses	Expenses related the administration of the pension scheme arrangement.
C0010- C0040/R0020	Investment expenses	Expenses related to the asset management of the pension scheme arrangement.
C0010- C0040/R0030	Tax expenses	Tax expenses incurred in relation to the pension scheme arrangement.
C0010- C0040/R0040	Other expenses	Other expenses incurred in relation to the pension scheme arrangement, not elsewhere shown.
C0010- C0040/R0050	Total expenses	Total value of expenses incurred during the reporting period.

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

	ITEM	INSTRUCTIONS
C0010- C0030/R0010	Active host countries	ISO 3166 code(s) of the country(ies) where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that

		<p>host country and holds assets and liabilities relating to this cross border activity in that host country.</p> <p>In case the IORP is active in more than one host country, please split between the ISO 3166 codes using “,”.</p>
C0040/R0020	Number of sponsoring undertakings	Sponsoring undertakings contributing to cross-border schemes.
C0010-C0040/R0040	Total assets	Total value of assets held in relation to cross-border activities.
C0010-C0040/R0050	Technical provisions	Total value of technical provisions relating to cross-border activities.
C0010-C0040/R0060	Active members	Active members (code 48 70 4 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0010-C0040/R0070	Deferred members	Deferred members (code 48 70 5 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0010-C0040/R0080	Beneficiaries	Beneficiaries relating to cross-border activities.

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

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0100	Pension fund identification code	<p>Identification code of the Pension fund, using:</p> <ul style="list-style-type: none"> <li>– Legal Entity Identifier (“LEI”)</li> </ul> <p>Only if LEI code is not available:</p> <ul style="list-style-type: none"> <li>– Identification code used in the local market, attributed by supervisory authority. This code should be aligned with the code used to identify codes in EIOPA register on IORPs.</li> </ul>
C0110	Active host country	<p>ISO 3166 code(s) of the country(ies) where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross border activity in that host country.</p> <p>In case the IORP is active in more than one host country, please split between the ISO 3166 codes using “,”.</p>

C0120	Pension fund type	Pension fund type: 1 – cross-border IORP provides DB schemes only 2 – cross-border provides DC schemes only 3 – mixed cross-border IORP
C0200- C0280/R0010	Number of active cross-border IORPs	Number of active cross-border IORPs
C0200- C0280/R0020	Number of sponsoring undertakings	Sponsoring undertakings contributing to cross-border schemes.
C0200- C0280/R0030	Number of multiple-employer cross-border IORPs	The number of multiple employer cross-border IORPs. A multi-employer cross-border IORP is a cross-border IORP open to two or more unrelated employers (not from the same group).
C0200- C0280/R0040	Total assets	Total value of assets held in relation to cross-border activities.
C0200- C0280/R0050	Technical provisions	Total value of technical provisions relating to cross-border activities.
C0200- C0280/R0060	Active members	Active members (code 48 70 4 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0200- C0280/R0070	Deferred members	Deferred members (code 48 70 5 according to Annex I of Regulation 250/2009) relating to cross-border activities.
C0200- C01280/R0080	Beneficiaries	Beneficiaries relating to cross-border activities.