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EIOPA REGULAR USE
EIOPA-BoS-22/214
15 March 2022

**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 1094/2010¹, EIOPA requests information from the national competent authorities (NCAs) at recurring intervals and in specified formats with regard to the provisions of Directive (EU) 2016/2341² (IORP Directive).
- 1.2. The reporting templates ~~and~~, formats and instructions, as well as the relevant scope of the reporting, are set out in this Decision and in its annexes.
- 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~~ applied 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' Collective investment undertakings - look through approach' (PF.06.03.24), ~~may allow~~ allowed for the reporting as of the first quarter of 2020. These revised requirements shall be implemented as of the fourth quarter of 2023.
- 1.8. The reporting deadline to EIOPA for quarterly data shall be ~~tenseven~~ seven 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~~ 18 weeks plus 20 working days following the end of the year to which the data relate. This deadline shall be brought forward by ~~two~~ 2 weeks per year thereafter and shall be 14 weeks plus 20 working days for 2024.
- 1.9. ~~For the submission of information to EIOPA, Data shall be submitted using the EIOPA XBRL taxonomy data-format and 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 appropriate quality

¹ 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).

² 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).

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 that decide to provide submit IORP individual IORP data only, NCAs shall to the full market don't need to report the contents of all reporting templates, unless stated explicitly that the aggregate information only applies to aggregate reporting. At a minimum, the IORPs satisfying one of the following conditions shall be reported 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:~~

~~a) a balance sheet total of more than one thousand million Euros; or, at the minimum,~~

~~b) a balance sheet total of more than one hundred and less than one thousand million Euros and it is ranked as one 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.~~

~~1.13.1.14.~~ 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.

~~1.14.1.15.~~ 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 ~~and the 'Investment funds — look through approach' (PF.06.03.24), 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, if the submission of that information would be overly burdensome in relation to the scale of the IORP and as long as the most recent annual reporting balance sheet totals from the undertakings included in the~~

quarterly reports cover at least 80% (75% until reference date end 2022) of the balance sheet totals of the most recent annual reporting of the sector.

1.15.1.16. 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 reference date end 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.

1.16.1.17. 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.~~

1.17.1.18. 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)³;
- (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.

1.18.1.19. 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.

1.19.1.20. 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:

³ OJ L 86, 31.03.2009.

https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html.

~~1.20.~~1.21. 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 comparable to the asset and the volume or level of activity in the markets within which the inputs are observed.

~~1.21.~~1.22. 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 1606/2002⁴. 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.~~1.23. 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.~~1.24. Liabilities and all monetary data points other than assets shall be valued based on national accounting, valuation standards or national prudential requirements. For the reporting of the expenses template, there is also the option to report according to the requirements of the EIOPA Opinion on the supervisory reporting of costs and charges of IORPs (EIOPA-BoS-21/426)⁵. For the quarterly submission of information, the value of liabilities and monetary data points other than assets can be based on reasonable estimates. In particular, where technical provisions are valued annually or semiannually, NCAs may report quarterly to EIOPA the value of the most recent valuation of technical provisions.

~~1.24.~~1.25. 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.~~1.26. 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.

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

⁵ <https://www.eiopa.europa.eu/sites/default/files/publications/opinions/eiopa-bos-21-426-opinion-cost-reporting-iorps.pdf>

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):

- a) Basic information (PF.01.02.26),
- b) Balance sheet information (PF.02.01.24),
- c) List of assets (PF.06.02.26),
- ~~d) Open derivatives (PF.08.01.26),~~
- ~~d)e) Investment income (PF.09.02.24),~~
- ~~e)f) Changes in technical provisions (PF.29.05.24),~~
- ~~f)g) Member data (PF.50.01.24),~~
- ~~g)h) Contributions, benefits paid and transfers (PF.51.01.24),~~
- ~~h)i) Expenses (PF.05.03.24) and~~
- ~~i)j) Cross border activities - aggregate reporting only (PF.04.03.26) and~~
- ~~j)k) Annual information of exempted IORPs, if any (PF.01.01.29):~~
 - i. Basic information (PF.01.02.27),
 - ii. Balance sheet information (PF.02.01.28),
 - iii. Member data (PF.50.01.28) and
 - iv. 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.01.01.27):

- a) Basic information (PF.01.02.27),
- b) Balance sheet information (PF.02.01.24) ~~and~~,
- ~~c) List of assets (PF.06.02.26) and~~
- ~~d) Open derivatives (PF.08.01.26).~~

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):

- a) Basic information (PF.01.02.24),
- b) Balance sheet information (PF.02.01.24),
- c) List of assets (PF.06.02.24),
- ~~d) Investment funds~~ Open derivatives (PF.08.01.24),
- ~~d)e) Collective investment undertakings~~ - look through approach (PF.06.03.24),
- ~~e)f) Investment income (PF.09.02.24),~~
- ~~f)g) Changes in technical provisions (PF.29.05.24),~~
- ~~h) Cash-flows (PF.29.06.24),~~

- ~~g)~~ i) Member data (PF.50.01.24),
- ~~h)~~ j) Contributions, benefits paid and transfers (PF.51.01.24),
- ~~i)~~ k) Expenses (PF.05.03.24), and
- ~~j)~~ l) Cross border activities - individual reporting only (PF.04.03.24).
- ~~k)~~ m) Annual information of exempted IORPs, if any (PF.01.01.28):
 - i. Basic information (PF.01.02.25),
 - ii. Balance sheet information (PF.02.01.28),
 - iii. Member data (PF.50.01.28~~)~~, and
 - iv. Contributions and benefits paid (PF.51.01.28).

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):

- a) General information (PF.01.02.25),
- ~~b)~~ Balance sheet information (PF.02.01.24), ~~and~~
- ~~b)~~
- ~~c)~~ List of assets (PF.06.02.24)

3. Content of the reporting templates

~~d)c) 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,~~

~~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) and in the template basic information — scope of the report for the aggregate templates (PF.01.02.26 and PF.01.02.27) 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 (PF.01.02.24 and PF.01.02.25),~~

~~3.3.7. Number of schemes (PF.01.02.24 and PF.01.02.25) and~~

~~3.3.8. Number of sponsoring undertakings (PF.01.02.24 and PF.01.02.25).~~

~~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 (not elsewhere shown);~~
- ~~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 reported⁶:~~
- ~~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. The look through information may cover only 90% of the total value of the investment funds/shares. In that case, the remaining 10% (non-material residual values) shall be reported in PF.06.03.24 as 'CIC_4', country 'AA' and " Aggregated currencies due to application of threshold". 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.~~

⁶ 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.~~

~~In the template 'expenses' (PF.05.03.24) the following items, distinguished by defined benefit, defined contribution and total, shall be reported:~~

~~3.15.3. Administrative expenses,~~

~~3.15.4. Investment expenses,~~

~~3.15.5. Tax expenses,~~

~~3.15.6. Other expenses and~~

~~Total expenses.~~

~~3.16. 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:~~

~~3.16.1. Active host countries,~~

~~3.16.2. Total number of sponsoring undertakings,~~

~~3.16.3. Total assets,~~

~~3.16.4. Technical provisions and~~

~~3.16.5. Member data, broken down by active members, deferred members and beneficiaries.~~

~~3.17. 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:~~

~~3.17.1. For each cross border IORP: identification code and type of code, active host country and pension fund type.~~

~~3.17.2. 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,~~

~~3.17.3. 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~~

~~3.17.4. 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.~~

d) Open derivatives (PF.08.01.24).

4. Final provisions

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

4.2. The amendments to this Decision shall enter into force on the day following its adoption and be applicable regarding the reporting dates from 31 December 2024.

Done at Frankfurt am Main, 10 April 2018 and amended on xx ~~May 2020~~XX 2022.

[Signed]

Petra Hielkema

EIOPA Chair

