

S.01.01. - Content of the submission

General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex I.

This annex relates to opening, quarterly and annual submission of information for individual entities, ring fenced-funds, matching portfolios and remaining part.

When a special justification is needed, the explanation is not to be submitted within the reporting template but shall be part of the dialogue between undertakings and national competent authorities.

	ITEM	INSTRUCTIONS
Z0010	Ring-fenced fund/matching portfolio/remaining part	Identifies whether the reported figures are with regard to a RFF, matching portfolio or to the remaining part. One of the options in the following closed list shall be used: 1 – The items reported refer to a RFF/MP 2 - The items reported refer to the remaining part
Z0020	Fund/Portfolio number	Identification number for a ring-fenced fund or matching portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01.
C0010/R0010 (A1)	Basic Information - General	This template shall always be reported. The only option possible is: 1 – Reported
C0010/R0020	Basic Information - RFF and matching adjustment portfolios	One of the options in the following closed list shall be used: 1 - Reported 2 – Not reported as no RFF or MAP 0 - Not reported other reason (in this case special justification is needed)
C0010/R0030 (A2)	Balance Sheet	One of the options in the following closed list shall be used: 1 - Reported 14 – For variant ‘1’ not reported as refers to MAP fund 0 - Not reported other reason (in this case special justification is needed)
C0010/R0040 (A3)	Assets and liabilities by currency	One of the options in the following closed list shall be used: 1 - Reported 3 - Not due in accordance with article 9 of Regulation xx/2015 0 - Not reported other reason (in this case special justification is needed)

C0010/R0050	Off-balance sheet items - general	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no off-balance sheet items 0 - Not reported other reason (in this case special justification is needed)
C0010/R0060	Off-balance sheet items - List of unlimited guarantees received by the undertaking	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no unlimited guarantees received 0 - Not reported other reason (in this case special justification is needed)
C0010/R0070	Off-balance sheet items - List of unlimited guarantees provided by the undertaking	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no unlimited guarantees provided 0 - Not reported other reason (in this case special justification is needed)
C0010/R0080	Activity by country	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no activity outside the home country 0 - Not reported (in this case special justification is needed)
C0010/R0090	Information on class 10 in Part A of Annex I of Solvency II Directive, excluding carrier's liability	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no activity outside the home country in relation to specific class 0 - Not reported (in this case special justification is needed)
C0010/R0100	Premiums, claims and expenses	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0110	Premiums, claims and expenses by country	One of the options in the following closed list shall be used: 1 - Reported 3 - Not due in accordance with article 9 of Regulation xx/2015 0 - Not reported (in this case special justification is needed)
C0010/R0120	Summary of Assets	One of the options in the following closed list shall be used: 1 - Reported 4 – Not due as S.06.02 reported quarterly 5 – Not due as S.06.02 reported annually 0 - Not reported (in this case special justification is needed)
C0010/R0130 (A4)	List of assets	One of the options in the following closed list shall be used: 1 - Reported 6 – Exempted under Article 35 (7) and (8) 7 – Not due as no material changes since quarterly

		<p>submission (this option is only applicable on annual submissions)</p> <p>0- Not reported (in this case special justification is needed)</p>
C0010/R0140	Collective investment undertakings - look-through approach	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 – Not reported as no Collective investment undertakings</p> <p>6 – Exempted under Article 35 (7) and (8)</p> <p>7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)</p> <p>0 - Not reported (in this case special justification is needed)</p>
C0010/R0150	Structured products	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Not reported as no structured products</p> <p>6 – Exempted under Article 35 (7) and (8)</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/R0160 (A5)	Open derivatives	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Not reported as no derivative transactions</p> <p>6 – Exempted under Article 35 (7) and (8)</p> <p>7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/R0170	Derivatives Transactions	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Not reported as no derivative transactions</p> <p>6 – Exempted under Article 35 (7) and (8)</p> <p>7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/R0180	Income/gains and losses in the period	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/R0190	Securities lending and repos	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Not reported as no Securities lending and repos</p> <p>6 – Exempted under Article 35 (7) and (8)</p> <p>0- Not reported other reason (in this case special justification is needed)</p>

C0010/R0200	Assets held as collateral	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no Assets held as collateral 6 – Exempted under Article 35 (7) and (8) 0 - Not reported other reason (in this case special justification is needed)
C0010/R0210 (A6)	Life and Health SLT Technical Provisions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0220	Life and Health SLT Technical Provisions – By country	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 3 - Not due in accordance with article 9 of Regulation xx/2015 0 - Not reported other reason (in this case special justification is needed)
C0010/R0230	Best estimate by currency and country - Life	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0240	Projection of future cash flows	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0250	Life obligations analysis	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0260	Description of the guarantees of variable annuities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no variable annuities 0 - Not reported other reason (in this case special justification is needed)
C0010/R0270	Hedging of guarantees of variable annuities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no variable annuities 0 - Not reported other reason (in this case special justification is needed)

C0010/R0280	Information on annuities stemming from Non-Life Insurance obligations	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no annuities stemming from Non-Life Insurance obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0290 (A7)	Non-Life Technical Provisions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0300	Non-Life Technical Provisions – By country	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 3 - Not due in accordance with article 9 of Regulation xx/2015 0 - Not reported other reason (in this case special justification is needed)
C0010/R0310	Best estimate by currency and country – Non life	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0320	Projection of future cash flows	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0330	Non-life insurance claims	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0340	Development of the distribution of the claims incurred	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0350	Loss distribution risk profile	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)

C0010/R0360	Non-life underwriting peak risks	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0- Not reported other reason (in this case special justification is needed)
C0010/R0370	Non-life underwriting mass risks	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed)
C0010/R0380	Impact of long term guarantees and transitional measures	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no LTG or transitional measures are applied 0 - Not reported other reason (in this case special justification is needed)
C0010/R0390	Projection of future cash flows (Best Estimate - Matching portfolios)	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no MA is applied 15 – For variant ‘1’ not reported as refers to RFF or remaining part 0 - Not reported other reason (in this case special justification is needed)
C0010/R0400	Information on the matching adjustment calculation	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no MA is applied 15 – For variant ‘1’ not reported as refers to RFF or remaining part 0 - Not reported other reason (in this case special justification is needed)
C0010/R0410	Information on the transitional on interest rates calculation	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no such transitional measure is applied 0 - Not reported other reason (in this case special justification is needed)
C0010/R0420	Overall calculation of the transitional on technical provisions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no such transitional measure is applied 0 - Not reported other reason (in this case special justification is needed)

C0010/R0430 (A8)	Own funds	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0440	Detailed information by tiers on own funds	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0450	Annual movements on own funds	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0460	List of items on own funds	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0470	Participations held	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no participations held 0 - Not reported (in this case special justification is needed)
C0010/R0480 (A9)	Solvency Capital Requirement - Only SF	One of the options in the following closed list shall be used: 1 - Reported 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 0 - Not reported other reason (in this case special justification is needed)
C0010/R0490 (A10)	Solvency Capital Requirement - SF and PIM	One of the options in the following closed list shall be used: 1 - Reported 9 - Not reported as use of full internal model 10 - Not reported as use of standard formula 0 - Not reported other reason (in this case special justification is needed)
C0010/R0500 (A11)	Solvency Capital Requirement - IM	One of the options in the following closed list shall be used: 1 - Reported 8 - Not reported as use of partial internal model 10 - Not reported as use of standard formula 0 - Not reported other reason (in this case special justification is needed)

C0010/R0510 (A12)	Solvency Capital Requirement - Market risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0520 (A13)	Solvency Capital Requirement - Counterparty default risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0530 (A14)	Solvency Capital Requirement - Life underwriting risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0540 (A15)	Solvency Capital Requirement - Health underwriting risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0550 (A16)	Solvency Capital Requirement - Non-Life underwriting risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0560 (A17)	Solvency Capital Requirement - Operational risk	One of the options in the following closed list shall be used: 1 - Reported 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)

C0010/R0570	Solvency Capital Requirement - Simplifications	One of the options in the following closed list shall be used: 1 - Reported 2 – Not reported as no simplified calculations used 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0580 (A18)	Solvency Capital Requirement - Non-Life Catastrophe risk	One of the options in the following closed list shall be used: 1 - Reported 2 - Risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed)
C0010/R0590 (A19)	Minimum Capital Requirement – Non composite	One of the options in the following closed list shall be used: 1- Reported 2 - Not reported as composite undertaking 0- Not reported other reason (in this case special justification is needed)
C0010/R0600 (A20)	Minimum Capital Requirement - Composite	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as non-composite undertaking 0 - Not reported other reason (in this case special justification is needed)
C0010/R0610	Excess of Assets over Liabilities	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed)
C0010/R0620	Excess of Assets over Liabilities - explained by investments and financial liabilities	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed)
C0010/R0630	Excess of Assets over Liabilities - explained by technical provisions	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed)
C0010/R0640	Detailed analysis per period - Technical flows versus Technical provisions	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed)

C0010/R0650	Facultative covers for non-life and life business basic data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed)
C0010/R0660	Facultative covers for non-life and life business shares data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed)
C0010/R0670	Outgoing Reinsurance Program basic data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed)
C0010/R0680	Outgoing Reinsurance Program shares data	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed)
C0010/R0690	Share of reinsurers	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed)
C0010/R0700	Special Purpose Insurance Vehicles	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no Special Purpose Insurance Vehicles 0 - Not reported other reason (in this case special justification is needed)
C0010/R0750	IGT - Equity-type transactions, debt and asset transfer	One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no IGT on Equity-type transactions, debt and asset transfer 12 – Not reported as no parent undertaking is a mixed-activity insurance holding company where they are not part of a group as defined under article 213 (2) (a), (b) and (c) of Solvency II 0 - Not reported other reason (in this case special justification is needed)

C0010/R0760	IGT - Derivatives	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>2 – Not reported as no IGT on Derivatives</p> <p>12 – Not reported as no parent undertaking is a mixed-activity insurance holding company where they are not part of a group as defined under article 213 (2) (a), (b) and (c) of Solvency II</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/R0770	IGT - Internal reinsurance	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>2 – Not reported as no IGT on Internal reinsurance</p> <p>12 – Not reported as no parent undertaking is a mixed-activity insurance holding company where they are not part of a group as defined under article 213 (2) (a), (b) and (c) of Solvency II</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/R0780	IGT - Cost Sharing, contingent liabilities, off BS and other items	<p>One of the options in the following closed list shall be used:</p> <p>1 – Reported</p> <p>2 – Not reported as no IGT on Cost Sharing, contingent liabilities, off BS and other items</p> <p>12 – Not reported as no parent undertaking is a mixed-activity insurance holding company where they are not part of a group as defined under article 213 (2) (a), (b) and (c) of Solvency II</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>