

S.02.02. - Assets and liabilities by currency (old BS-C1D)

General comment:

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 annual submission of information for individual entities.

This template is to be filled in accordance to the Balance sheet (S.02.01.b). Valuation principles are laid down in Directive 2009/138/EC, Implementing measures, Solvency II Technical Standards and Guidelines.

This template is not required to be submitted if one single currency represents more than 90% of assets and liabilities.

If submitted, information on the home country shall always be reported regardless of the amount of assets and liabilities. Information reported by country shall at least represent 90% of the total assets and liabilities. The remaining 10% shall be aggregated.

	ITEM	INSTRUCTIONS
C0010/R0010	Currencies	Identify the ISO 4217 alphabetic code of each currency to be reported.
C0020/R0020	Total value for all currencies - Investments (other than assets held for index-linked and unit-linked contracts)	Report the total value of the investments (other than assets held for index-linked and unit-linked contracts) for all currencies.
C0030/R0020	Value for the solvency II reporting currency - Investments (other than assets held for index-linked and unit-linked contracts)	Report the value of the investments (other than assets held for index-linked and unit-linked contracts) for the solvency II reporting currency.
C0040/R0020	Value for the remaining other currencies - Investments (other than assets held for index-linked and unit-linked contracts)	Report the total value of the investments (other than assets held for index-linked and unit-linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0020) and in the material currencies reported by currency (C0050/R0020).
C0050/R0020	Value for material currencies - Investments (other than assets held for index-linked and unit-linked contracts)	Report the value of the investments (other than assets held for index-linked and unit-linked contracts) for each of the currencies required to be reported separately.
C0020/R0030	Total value for all currencies - Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	Report the total value of other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for all currencies.

C0030/R0030	Value for the solvency II reporting currency - Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for the solvency II reporting currency.
C0040/R0030	Value for the remaining other currencies - Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	Report the total value the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0030) and in the currencies reported by currency (C0050/R0030).
C0050/R0030	Value for material currencies - Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for each of the currencies required to be reported separately.
C0020/R0040	Total value for all currencies - Assets held for index-linked and unit-linked contracts	Report the total value of the assets held for index-linked and unit-linked contracts for all currencies.
C0030/R0040	Value for the solvency II reporting currency - Assets held for index-linked and unit-linked contracts	Report the value of the assets held for index-linked and unit-linked contracts for the solvency II reporting currency.
C0040/R0040	Value for the remaining other currencies - Assets held for index-linked and unit-linked contracts	Report the total value of the assets held for index-linked and unit-linked contracts for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0040) and in the currencies reported by currency (C0050/R0040).
C0050/R0040	Value for material currencies - Assets held for index-linked and unit-linked contracts	Report the value of the assets held for index-linked and unit-linked contracts for all currencies required to be reported separately.
C0020/R0050	Total value for all currencies - Reinsurance recoverables	Report the total value of the reinsurance recoverables for all currencies.
C0030/R0050	Value for the solvency II reporting currency - Reinsurance recoverables	Report the value of the reinsurance recoverables for the solvency II reporting currency.

C0040/R0050	Value for the remaining other currencies - Reinsurance recoverables	Report the total value of the reinsurance recoverables for remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0050) and in the currencies reported by currency (C0050/R0050).
C0050/R0050	Value for material currencies - Reinsurance recoverables	Report the value of the Reinsurance recoverables for each of the currencies required to be reported separately.
C0020/R0060	Total value for all currencies - Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the total value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for all currencies.
C0030/R0060	Value for the solvency II reporting currency - Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the solvency II reporting currency.
C0040/R0060	Value for the remaining other currencies - Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0060) and in the currencies reported by currency (C0050/R0060).
C0050/R0060	Value for material currencies - Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for each of the currencies required to be reported separately.
C0020/R0070	Total value for all currencies - Any other assets	Report the total value of any other assets for all currencies.
C0030/R0070	Value for the solvency II reporting currency - Any other assets	Report the value of any other assets for the solvency II reporting currency.
C0040/R0070	Value for the remaining other currencies - Any other assets	Report the total value of any other assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0070) and in the currencies reported by currency (C0050/R0070).
C0050/R0070	Value for material currencies - Any other assets	Report the value of any other assets for each of the currencies required to be reported separately.
C0020/R0100	Total value for all currencies - Total assets	Report the total value of the total assets for all currencies.
C0030/R0100	Value for the solvency II reporting currency - Total assets	Report the value of total assets for the solvency II reporting currency.

C0040/R0100	Value for the remaining other currencies - Total assets	Report the value of total assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0100) and in the currencies reported by currency (C0050/R0100).
C0050/R0100	Value for material currencies - Total assets	Report the value of total assets for each of the currencies required to be reported separately.
C0020/R0110	Total value for all currencies - Technical provisions (excl. index-linked and unit-linked contracts)	Report the total value of the technical provisions (excl. index-linked and unit-linked contracts) for all currencies.
C0030/R0110	Value for the solvency II reporting currency - Technical provisions (excl. index-linked and unit-linked contracts)	Report the value of the technical provisions (excl. index-linked and unit-linked contracts) for the solvency II reporting currency
C0040/R0110	Value for the remaining other currencies - Technical provisions (excl. index-linked and unit-linked contracts)	Report the total value of the technical provisions (excl. index-linked and unit-linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0110) and in the currencies reported by currency (C0050/R0110).
C0050/R0110	Value for material currencies - Technical provisions (excl. index-linked and unit-linked contracts)	Report the value of the Technical provisions (excl. index-linked and unit-linked contracts) for each of the currencies required to be reported separately
C0020/R0120	Total value for all currencies - Technical provisions - index-linked and unit-linked contracts	Report the total value of the technical provisions - index-linked and unit-linked contracts for all currencies.
C0030/R0120	Value for the solvency II reporting currency - Technical provisions - index-linked and unit-linked contracts	Report the value of the technical provisions - index-linked and unit-linked contracts for the solvency II reporting currency.
C0040/R0120	Value for the remaining other currencies - Technical provisions - index-linked and unit-linked contracts	Report the value of the technical provisions - index-linked and unit-linked contracts for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0120) and in the currencies reported by currency (C0050/R0120).
C0050/R0120	Value for material currencies - Technical provisions - index-linked and unit-linked contracts	Report the value of the technical provisions - index-linked and unit-linked contracts for each of the currencies required to be reported separately.
C0020/R0130	Total value for all currencies - Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the total value of the deposits from reinsurers and insurance, intermediaries and reinsurance payables for all currencies.
C0030/R0130	Value for the solvency II reporting currency - Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the value of the deposits from reinsurers and insurance, intermediaries and reinsurance payables for the solvency II reporting currency.
C0040/R0130	Value for the remaining other currencies - Deposits from	Report the value of the deposits from reinsurers and insurance, intermediaries and reinsurance payables for

	reinsurers and insurance, intermediaries and reinsurance payables	the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0130) and in the currencies reported by currency (C0050/R0130).
C0050/R0130	Value for material currencies - Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the value of the deposits from reinsurers and insurance, intermediaries and reinsurance payables for each of the currencies required to be reported separately.
C0020/R0140	Total value for all currencies - Derivatives	Report the total value of the derivatives for all currencies.
C0030/R0140	Value for the solvency II reporting currency - Derivatives	Report the value of the derivatives for the solvency II reporting currency.
C0040/R0140	Value for the remaining other currencies - Derivatives	Report the total value of the derivatives for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0140) and in the currencies reported by currency (C0050/R0140).
C0050/R0140	Value for material currencies - Derivatives	Report the value of the derivatives for each of the currency required to be reported separately.
C0020/R0150	Total value for all currencies - Financial liabilities	Report the total value of the financial liabilities for all currencies.
C0030/R0150	Value for the solvency II reporting currency - Financial liabilities	Report the value of the financial liabilities for the solvency II reporting currency.
C0040/R0150	Value for the remaining other currencies - Financial liabilities	Report the total value of the financial liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0150) and in the currencies reported by currency (C0050/R0150).
C0050/R0150	Value for material currencies - Financial liabilities	Report the value of the financial liabilities for each of the currencies required to be reported separately.
C0020/R0160	Total value for all currencies - Contingent liabilities	Report the total value of the Contingent liabilities for all currencies.
C0030/R0160	Value for the solvency II reporting currency - Contingent liabilities	Report the value of the contingent liabilities for the solvency II reporting currency.
C0040/R0160	Value for the remaining other currencies - Contingent liabilities	Report the total value of the contingent liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0160) and in the currencies reported by currency (C0050/R0160).
C0050/R0160	Value for material currencies - Contingent liabilities	Report the value of the contingent liabilities for each of the currencies required to be reported separately
C0020/R0170	Total value for all currencies - Any other liabilities	Report the total value of any other liabilities for all currencies.
C0030/R0170	Value for the solvency II reporting currency - Any other liabilities	Report the value of any other liabilities for the solvency II reporting currency.
C0040/R0170	Value for the remaining other	Report the total value of any other liabilities for

	currencies - Any other liabilities	remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0170) and in the currencies reported by currency (C0050/R0170).
C0050/R0170	Value for material currencies - Any other liabilities	Report the value of any other liabilities for each of the currencies required to be reported separately.
C0020/R0200	Total value for all currencies - Total liabilities	Report the total value of the total liabilities for all currencies.
C0030/R0200	Value for the solvency II reporting currency - Total liabilities	Report the value of total liabilities for the solvency II reporting currency.
C0040/R0200	Value for the remaining other currencies - Total liabilities	Report the total value of total liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the solvency II reporting currency (C0030/R0200) and in the currencies reported by currency (C0050/R0200).
C0050/R0200	Value for material currencies - Total liabilities	Report the value of total liabilities for each of the currency required to be reported separately.