

S.04.01. – Activity by country (old Country-K1)

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 annual submission of information for individual entities.

This template is to be reported from an accounting perspective (Local GAAP valuation). It shall however be fulfilled using the Solvency II lines of business.

When the insurance and reinsurance undertaking has business outside the home-country information shall be reported distinguishing between the home country, each of the other countries belonging to the EEA and material non-EEA countries;

- a) The information in relation to EEA countries shall cover the following:
 - i. Business underwritten by the undertaking in the country where it is established;
 - ii. Business underwritten by the undertaking under freedom to provide services in other EEA members;
 - iii. Business underwritten by each EEA branch in the country where they are established;
 - iv. Business underwritten by each EEA branch under freedom to provide services in other EEA members;
 - v. Business written in the country under freedom to provide services by the undertaking or any of the undertaking's EEA branches;
- b) Material non-EEA shall be reported when needed to report at least 90% of the premiums or if premiums of a non-EEA country are higher than 5% of the total premiums written;
- c) The information not reported by non-EEA country shall be reported as a sum. The localisation of business by country shall depend on where the business is underwritten, meaning that the business performed by a branch under FPS shall be reported under the country where the branch is established.

Information shall be presented gross, without deduction of reinsurance.

	ITEM	INSTRUCTIONS
Z0010	Line of Business	Identification of the line of business reported. The following closed list shall be used: 1 - Medical expense insurance 2 - Income protection insurance 3 - Workers' compensation insurance 4 - Motor vehicle liability insurance 5 - Other motor insurance 6 - Marine, aviation and transport insurance 7 - Fire and other damage to property insurance 8 - General liability insurance 9 - Credit and suretyship insurance 10 - Legal expenses insurance 11 - Assistance 12 - Miscellaneous financial loss 13 - Proportional medical expense reinsurance 14 - Proportional income protection reinsurance 15 - Proportional workers' compensation reinsurance 16 - Proportional motor vehicle liability reinsurance 17 - Proportional other motor reinsurance 18 - Proportional marine, aviation and transport reinsurance 19 - Proportional fire and other damage to property reinsurance

	ITEM	INSTRUCTIONS
		20 - Proportional general liability reinsurance 21 - Proportional credit and suretyship reinsurance 22 - Proportional legal expenses reinsurance 23 - Proportional assistance reinsurance 24 - Proportional miscellaneous financial loss reinsurance 25 - Non-proportional health reinsurance 26 - Non-proportional casualty reinsurance 27 - Non-proportional marine, aviation and transport reinsurance 28 - Non-proportional property reinsurance 29 - Health insurance 30 - Insurance with profit participation 31 - Index-linked and unit-linked insurance 32 - Other life insurance 33 - Annuities stemming from non-life insurance contracts and relating to health insurance obligations 34 - Annuities stemming from non-life insurance contracts and relating to insurance obligations other than health insurance obligations 35 - Health reinsurance 36 - Life reinsurance
C0010	Undertaking - Business underwritten in the home country, by the undertaking	Amount of business underwritten in the home country, by the undertaking. This excludes the business underwritten by branches.
C0020	Undertaking - Business underwritten through FPS, by the undertaking in the EEA countries different from the home country	Business underwritten through FPS, by the undertaking in the EEA countries different from the home country. This excludes the business underwritten by branches.
C0030	Undertaking - Business underwritten through FPS in the home country, by any EEA branch	Business underwritten through FPS in the home country, by any EEA branch
C0040	All EEA branches - Total business underwritten by all EEA branches in the country where they are established	Total of business underwritten by EEA branches in the country where they are established. This shall be the sum of C0080 for all branches.
C0050	All EEA branches - Total business underwritten through FPS, by all EEA branches	Total of business underwritten through FPS by EEA branches in countries of EEA where they are not established. This shall be the sum of C0090 for all branches.
C0060	All EEA branches - Total of the business underwritten through FPS by all EEA branches	Total of business underwritten through FPS by all EEA branches in countries where they are not established. This shall be the sum of C0100 for all branches.
C0070	Total business underwritten by all non-EEA branches	Amount of the business underwritten by all non-EEA branches.
C0080	By EEA member - Business underwritten by the EEA branch in the country where it is established	Amount of business underwritten in the country, by the EEA branch that is established in this country.
C0090	By EEA member - Business underwritten through FPS, by the EEA branch	Amount of business underwritten through FPS, by the EEA branch in the EEA countries where it is not established.
C0100	By EEA member - Business underwritten through FPS, by the undertaking or any EEA branch in the considered country	Amount of business underwritten through FPS, by the undertaking or any EEA branch in the considered country
C0110	By material non-EEA member - Business underwritten by material non-	Amount of business underwritten by material non-EEA country branches in the country where it is

	ITEM	INSTRUCTIONS
	EEA country branches	established.
R0010/C0080 ...	Country	ISO 3166-1 alpha-2 code of the EEA member where branch/ FPS is located
R0010/C0110 ...	Country	ISO 3166-1 alpha-2 code of the non-EEA member where branch is located
R0020/C0010 ... (A1/A2/A3/A4)	Premiums written	<p>Definition of premiums written provided in application of directive 91/674/EEC where applicable.</p> <p>Gross premiums written shall comprise all amounts due during the financial year in respect of insurance contracts, arising from proportional reinsurance accepted business, regardless of the fact that such amounts may relate in whole or in part to a later financial year.</p>
R0030/C0010 ... (C1/C2/C3/C4)	Claims incurred	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable.</p> <p>The claims incurred means the sum of the claims paid and the change in the provision for claims during the financial year related to insurance contracts arising from direct business.</p>
R0040/C0010 ... (E1/E2/E3/E4)	Commissions	Acquisition expenses paid by undertaking to agents, insurance intermediaries and employees to sell their products. For reinsurance undertakings, definition shall be applied mutatis mutandis.