

S.17.01 - Non-life Technical Provisions

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 quarterly and annual submission of information for individual entities, ring fenced-funds, matching adjustment portfolios and remaining part.

Undertakings may apply simplified methods in the quarterly calculation of the technical provisions as referred to in Article 82 of Directive 2009/138/EC and Implementing measures.

Line of Business for non-life obligations: The lines of business, referred to in article 80 of the Directive 2009/138/EC, as defined in the Annex I of Implementing measures referred to direct business/accepted proportional reinsurance and accepted non-proportional reinsurance. The segmentation shall reflect the nature of the risks underlying the contract (substance), rather than the legal form of the contract (form).

Health direct insurance business pursued on a non-similar technical basis to life insurance shall be segmented into Non-Life LoB 1 to 3.

Accepted proportional reinsurance shall be considered together with the direct business in the C0020 to C0130.

The information to be reported between R0010 and R0280, and between R0320 and R0340 shall include the volatility adjustment, the matching adjustment and the interest rate transitional is applicable but shall not include the transitional on technical provisions. The amount of transitional on technical provisions is requested separately.

ITEM		INSTRUCTIONS
<i>Technical provisions calculated as a whole</i>		

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<i>Technical provisions calculated as a whole</i>		
C0020 to C0170/R0010 (A1 to P1)	Technical provisions calculated as a whole	The amount of technical provisions in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC, for each line of business regarding direct and accepted business. This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.
C0180/R0010 (Q1)	Technical provisions calculated as a whole - Total Non-Life obligation	The total amount of technical provisions in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC. This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.
C0020 to C0130/R0020 (A2-L2)	Technical provisions calculated as a whole - direct business	The amount of technical provisions, for the direct business, in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC, for each line of business regarding direct and accepted business. This amount shall be gross of any recoverable from

		reinsurance contract/SPV and Finite Re related to this business.
C0180/R0020 (Q2)	Total Non-Life obligations, Technical provisions calculated as a whole, total direct business	<p>The total amount of technical provisions, for the direct business, in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC.</p> <p>This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.</p>
C0020 to C0130/R0030 (A3-L3)	Technical provisions calculated as a whole (REPL.) - accepted proportional reinsurance business	<p>The amount of technical provisions, for the accepted proportional reinsurance business, in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC, for each line of business regarding direct and accepted business.</p> <p>This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.</p>
C0180/R0030 (Q3)	Total Non-Life obligations, Technical provisions calculated as a whole, total accepted proportional reinsurance business	<p>The total amount of technical provisions, for the accepted proportional reinsurance business, in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC.</p> <p>This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.</p>
C0140 to C0170/R0040 (M4-P4)	Technical provisions calculated as a whole (REPL.) - accepted non-proportional reinsurance business	<p>The amount of technical provisions, for the accepted non-proportional reinsurance business, in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC, for each line of business regarding direct and accepted business.</p> <p>This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.</p>
C0180/R0040 (Q4)	Total Non-Life obligations, Technical provisions calculated as a whole, total accepted non proportional reinsurance business	<p>The total amount of technical provisions, for the accepted non-proportional reinsurance business, in case of replicable or hedgeable (re)insurance obligations, as defined in article 77(4) of Directive 2009/138/EC.</p> <p>This amount shall be gross of any recoverable from reinsurance contract/SPV and Finite Re related to this business.</p>

C0020 to C0170/R0050	Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP as a whole	The amount of recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default of technical provisions calculated as a whole per each LoB
C0180/R0050	Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP as a whole	The total amount, for all lines of business, of recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default of technical provisions calculated as a whole per each LoB

Technical provisions calculated as a sum of a best estimate and a risk margin - Best estimate

C0020 to C0170/R0060 (A5A-P5A)	Best Estimate of Premium provisions, Gross, total	The amount of best estimate for premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business regarding direct and accepted business.
C0180/R0060 (Q5A)	Total Non-Life obligations, Best Estimate of Premium provisions, Gross, total	The total amount of best estimate for premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0130/R0070 (A5-L5)	Best Estimate of Premium provisions, Gross - direct business	The amount of best estimate for premium provisions, for the direct business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business.
C0180/R0070 (Q5)	Total Non-Life obligations, Best Estimate of Premium provisions, Gross, total direct business	The total amount of best estimate for premium provisions, for the direct business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0130/R0080 (A6-L6)	Best Estimate of Premium provisions, Gross - accepted proportional reinsurance business	The amount of best estimate for premium provisions, for accepted proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance , for each line of business.
C0180/R0080 (Q6)	Total Non-Life obligations, Best Estimate of Premium provisions, Gross, total accepted proportional reinsurance business	The total amount of best estimate for premium provisions, for the accepted proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0140 to C0170/R0090 (M7-P7)	Best Estimate of Premium provisions, Gross - accepted non proportional reinsurance business	The amount of best estimate for premium provisions, for accepted non-proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance , for each line of business.
C0180/R0090 (Q7)	Total Non-Life obligations, Best Estimate of Premium provisions, Gross, total accepted non proportional reinsurance business	The total amount of best estimate for premium provisions, for accepted non-proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.

C0020 to C0170/R0100 (A8-P8)	Best estimate of Premium provisions, Total recoverable from reinsurance/SPV and Finite re before the adjustment for expected losses due to counterparty default Direct and accepted reinsurance business	Total recoverable from reinsurance/SPV and Finite reinsurance before the adjustment for expected losses due to counterparty default, referred to the best estimate for premium provisions for each line of business.
C0180/R0100 (Q8)	Total Non-Life obligations, Best estimate of Premium provisions, Total recoverable from reinsurance/SPV and Finite re before the adjustment for expected losses due to counterparty default	The Total recoverable from reinsurance/SPV and Finite reinsurance before the adjustment for expected losses due to counterparty default, referred to the best estimate for premium provisions.
C0020 to C0170/R0110 (A9-P9)	Best Estimate of Premium provisions, Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses - Direct and accepted reinsurance business	The amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the best estimate for premium provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0110 (Q9)	Total Non-Life obligations, Best Estimate of Premium provisions, Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses	The total amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the best estimate for premium provisions.
C0020 to C0170/R0120 (A10-P10)	Best Estimate of Premium provisions, Recoverables from SPV before adjustment for expected losses - Direct and accepted reinsurance business.	The amount of Recoverables from SPV before adjustment for expected losses, referred to the best estimate for premium provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0120 (Q10)	Total Non-Life obligations, Best Estimate of Premium provisions, Recoverables from SPV before adjustment for expected losses	The total amount of Recoverables from SPV before adjustment for expected losses, referred to the best estimate for premium provisions.
C0020 to C0170/R0130 (A11-P11)	Best Estimate of Premium provisions, Recoverables from Finite Reinsurance before adjustment for expected losses - Direct and accepted reinsurance business	The amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the best estimate for premium provisions, for each line of business regarding direct and accepted reinsurance business.

C0180/R0130 (Q11)	Total Non-Life obligations, Best Estimate of Premium provisions, Recoverables from Finite Reinsurance before adjustment for expected losses.	The total amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the best estimate for premium provisions.
C0020 to C0170/R0140 (A12-P12)	Best Estimate of Premium provisions, Total recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The amount of best estimate for premium provisions, Total recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default, for each line of business regarding direct business and accepted reinsurance business.
C0180/R0140 (Q12)	Total Non-Life obligations, Best Estimate of Premium provisions, Recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default.	The total amount of Recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default, referred to the best estimate for premium provisions.
C0020 to C0170/R0150 (A13-P13)	Net best estimate of Premium provisions - Direct and accepted reinsurance business	The amount of net best estimate for premium provisions, for each line of business.
C0180/R0150 (Q13)	Total Non-Life obligations, Net best estimate of Premium provisions	The total amount of net best estimate for premium provisions.
C0020 to C0170/R0160 (A14A-P14A)	Best Estimate of Claims Provisions, Gross, Total	The amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business regarding direct and accepted business.
C0180/R0160 (Q14A)	Total Non-Life obligations, Best Estimate of Claims Provisions, Gross, total	The total amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0130/R0170 (A14-L14)	Best Estimate of Claims Provisions, Gross - direct business	The amount of best estimate for claims provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business regarding direct business.
C0180/R0170 (Q14)	Total Non-Life obligations, Best Estimate of Claims Provisions, Gross, total direct business	The total amount of best estimate for Claims provisions, direct business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0130/R0180 (A15-L15)	Best Estimate of Claims Provisions, Gross - accepted proportional reinsurance business	The amount of best estimate for claims provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business regarding direct business and accepted proportional reinsurance.
C0180/R0180 (Q15)	Total Non-Life obligations, Best Estimate of Claims Provisions, Gross, total accepted proportional reinsurance business	The total amount of best estimate for Claims provisions, accepted proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.

C0140 to C0170/R0190 (M16-P16)	Best Estimate of Claims Provisions, Gross - accepted non proportional reinsurance business	The amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each line of business regarding accepted non proportional reinsurance.
C0180/R0190 (Q16)	Total Non-Life obligations, Best Estimate of Claims Provisions, Gross - accepted non proportional reinsurance business	The total amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0170/R0200 (A17-P17)	Best Estimate of Claims provisions, Total recoverable from reinsurance/SPV and Finite before the adjustment for expected losses due to counterparty default	Total recoverable from reinsurance/SPV and Finite Re, before the adjustment for expected losses due to counterparty default, referred to the Best Estimate for Claims Provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0200 (Q17)	Total Non-Life obligations, Best estimate of Claims Provisions, Total recoverable from reinsurance/SPV and Finite re before the adjustment for expected losses due to counterparty default	The Total recoverable from reinsurance/SPV, and Finite before the adjustment for expected losses due to counterparty default, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0210 (A18-P18)	Best Estimate of Claims provisions, Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses - Direct and accepted reinsurance business	The amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the Best Estimate for Claims Provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0210 (Q18)	Total Non-Life obligations, Best estimate of Claims provisions, Total Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses - Direct and accepted reinsurance business	The total amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0220 (A19-P19)	Best Estimate of Claims provisions, Recoverables from SPV before adjustment for expected losses - Direct and accepted reinsurance business.	The amount of Recoverables from SPV before adjustment for expected losses, referred to the Best Estimate for Claims Provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0220 (Q19)	Total Non-Life obligations, Best Estimate of Claims Provisions, Recoverables from SPV before adjustment for expected losses	The total amount of Recoverables from SPV before adjustment for expected losses, referred to the Best Estimate for Claims Provisions.

C0020 to C0170/R0230 (A20-P20)	Best Estimate of Claims provisions, Recoverables from Finite Reinsurance before adjustment for expected losses - Direct and accepted reinsurance business.	The amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the best estimate for premium provisions, for each line of business regarding direct business and accepted reinsurance business.
C0180/R0230 (Q20)	Total Non-Life obligations, Best Estimate of Claims Provisions, Recoverables from Finite Reinsurance before adjustment for expected losses.	The total amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0240 (A21-P21)	Best Estimate of Claims provisions, Total recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The amount of best estimate for claims provisions, Total recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default, for each line of business regarding direct and accepted reinsurance business.
C0180/R0240 (Q21)	Total Non-Life obligations, Best Estimate of Claims Provisions, Recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default.	The total amount of Recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0250 (A22-P22)	Net best estimate of Claims provisions - Direct and accepted reinsurance business	The amount of net best estimate for claims provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0250 (Q22)	Total Non-Life obligations, Net best estimate of Claims Provisions	The total amount of net Best Estimate for Claims Provisions.
C0020 to C0170/R0260 (A23-P23)	Total best estimate, Gross - Direct and accepted reinsurance business	The amount of Total gross best estimate, for each line of business regarding direct and accepted reinsurance business.
C0180/R0260 (Q23)	Total Non-Life obligations, Total Best Estimate, Gross	The total amount of Gross Best Estimate (sum of the Premium Provision and Claims Provisions).
C0020 to C0170/R0270 (A24-P24)	Total best estimate, Net - Direct and accepted reinsurance business	The amount of Total net best estimate, for each line of business regarding direct and accepted reinsurance business.
C0180/R0270 (Q24)	Total Non-Life obligations, Total Best Estimate, Net	The total amount of Net Best Estimate (sum of the Premium Provision and Claims Provisions).
C0020 to C0170/R0280 (A25-P25)	Technical provisions calculated as a sum of a best estimate and a risk margin - Risk margin	The amount of risk margin, as required by Directive 2009/138/EC (article 77 (3)). The risk margin is calculated to whole portfolio of (re)insurance obligations and then allocated to each single line of business, regarding direct business and accepted reinsurance business.

C0180/R0280 (Q25)	Total Non-Life obligations, Total risk margin	The total amount of risk margin, as required by Directive 2009/138/EC (article 77 (3)).
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Amount of the transitional on Technical Provisions

C0020 to C0170/R0290	Amount of the transitional on Technical Provisions - Technical Provisions calculated as a whole	Amount of the transitional on Technical Provisions allocated to the technical provisions calculated as a whole, per each LoB.
C0180/R0290	Amount of the transitional on Technical Provisions - Technical Provisions calculated as a whole	Total amount, for all lines of business, of the transitional on Technical Provisions allocated to the technical provisions calculated as a whole, per each LoB.
C0020 to C0170/R0300	Amount of the transitional on Technical Provisions - Best Estimate	Amount of the transitional on Technical Provisions allocated to the best estimate, per each LoB.
C0180/R0300	Amount of the transitional on Technical Provisions - Best Estimate	Total amount, for all lines of business, of the transitional on Technical Provisions allocated to the best estimate, per each LoB.
C0020 to C0170/R0310	Amount of the transitional on Technical Provisions - Risk Margin	Amount of the transitional on Technical Provisions allocated to the risk margin, per each LoB.
C0180/R0310	Amount of the transitional on Technical Provisions - Risk Margin	Total amount, for all lines of business, of the transitional on Technical Provisions allocated to the risk margin, per each LoB.

Technical provisions - Total

C0020 to C0170/R0320 (A26-P26)	Technical provisions, Total - Direct and accepted reinsurance business	The total amount of gross technical provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0320 (Q26)	Total Non-Life obligations, Technical Provision - total	The total amount of gross technical provisions regarding direct and accepted reinsurance business.
C0020 to C0170/R0330 (A27-P27)	Technical provisions, Total - Recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The total amount of recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default, for each line of business regarding direct and accepted reinsurance business.
C0180/R0330 (Q27)	Total Non-Life obligations, Recoverable from reinsurance contract/SPV and Finite re, after the adjustment for expected losses due to counterparty default - Direct and accepted reinsurance business	The total amount of recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default regarding direct and accepted reinsurance business.

C0020 to C0170/R0340 (A28-P28)	Technical provisions, Total - Technical provisions minus recoverables from reinsurance/SPV and Finite reinsurance - Direct and accepted reinsurance business	The total amount of net technical provisions, for each line of business regarding direct and accepted reinsurance business.
C0180/R0340 (Q28)	Total Non-Life obligations, Technical provisions minus recoverables from reinsurance and SPV - Direct and accepted reinsurance business	The total amount of net technical provisions regarding direct and accepted reinsurance business.

Line of Business: further segmentation (Homogeneous Risk Groups - HRG)

C0020 to C0170/R0350 (A31-P31)	Line of Business, further segmentation by (Homogeneous Risk Groups - HRG) - Premium provisions - Total number of homogeneous risk groups (HRGs)	Information regarding the number of HRG in the segmentation, if the (re)insurance undertaking further segmented LoB into homogenous risk groups according to nature of the risks underlying the contract, for each line of business where that segmentation was performed, regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance, in respect of premium provisions.
C0020 to C0170/R0360 (A33-P33)	Line of Business, further segmentation by (Homogeneous Risk Groups - HRG) – Claims provisions - Total number of homogeneous risk groups (HRGs)	Information regarding the number of HRG in the segmentation, if the (re)insurance undertaking further segmented LoB into homogenous risk groups according to nature of the risks underlying the contract, for each line of business where that segmentation was performed, regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance, in respect of claims provisions.
C0020 to C0170/R0370 (A34-P34)	Best estimate Premium Provisions, Cash out-flows, future benefits and claims	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future benefits and claims used to determine the gross best estimate of premium provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0370 (Q34)	Best estimate Premium Provisions, Cash out-flows, future benefits and claims - Total	The total amount of cash flows for future benefits and claims used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0380 (A35-P35)	Best estimate Premium Provisions, Cash out-flows, future expenses and other cash-out flows	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future expenses and other cash out-flows used to determine the gross best estimate of premium

		provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0380 (Q35)	Best estimate Premium Provisions, Cash out-flows, future expenses and other cash-out flows - Total	The total amount of future expenses and other cash-out flows used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0390 (A36-P36)	Best estimate Premium Provisions, Cash in-flows, future premiums	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future premiums used to determine the gross best estimate of premium provisions, i.e. the probability-weighted average of future cash in-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0390 (Q36)	Best estimate Premium Provisions, Cash in-flows, future premiums - Total	The total amount of future premiums used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0400 (A37-P37)	Best estimate Premium Provisions, Cash in-flows, Other cash-in flows (incl. Recoverables from salvages and subrogations)	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for other cash in-flows, including recoverables from salvages and subrogations, used to determine the gross best estimate of premium provisions, i.e. the probability-weighted average of future cash in-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0400 (Q37)	Best estimate Premium Provisions, Cash in-flows, Other cash-in flows (incl. recoverables from salvages and subrogations) - Total	The total amount of Other cash-in flows (incl. recoverables from salvages and subrogations) used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0410 (A38-P38)	Best estimate Claims Provisions, Cash out-flows, future benefits and claims	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future benefits and claims used to determine the gross best estimate of Claims provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0410 (Q38)	Best estimate Claims Provisions, Cash out-flows, future benefits and claims - Total	The total amount of Claims Provisions, Cash out-flows, future benefits and claims used to determine the gross best estimate of claims provisions.

C0020 to C0170/R0420 (A39-P39)	Best estimate Claims Provisions, Cash out-flows, future expenses and other cash-out flows	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future expenses and other cash out-flows used to determine the gross best estimate of Claims provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0420 (Q39)	Best estimate Claims Provisions, Cash out-flows, future expenses and other cash-out flows - Total	The total amount of Claims Provisions, Cash out-flows, future expenses and other cash-out flows used to determine the gross best estimate of claims provisions.
C0020 to C0170/R0430 (A40-P40)	Best estimate Claims Provisions, Cash in-flows, future premiums	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance, of cash flows for future premiums used to determine the gross best estimate of claims provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0430 (Q40)	Best estimate Claims Provisions, Cash in-flows, future premiums - Total	The total amount of Claims Provisions, cash in-flows, future premiums used to determine the gross best estimate of claims provisions.
C0020 to C0170/R0440 (A41-P41)	Best estimate Claims Provisions, Cash in-flows, Other cash-in flows (incl. Recoverable from salvages and subrogations)	The amount of split, for each LoB regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance, of other cash-in flows (incl. Recoverable from salvages and subrogations) used to determine the gross best estimate of Claims provisions, i.e. the probability-weighted average of future cash in-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of stochastic a methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0440 (Q41)	Best estimate Claims Provisions, Cash in-flows, Other cash-in flows (incl. Recoverable from salvages and subrogations) - Total	The total amount of Claims Provisions, cash in-flows, Other cash-in flows (incl. Recoverable from salvages and subrogations) used to determine the gross best estimate of claims provisions.

C0020 to C0170/R0450 (A42-P42)	Use of simplified methods and techniques to calculate technical provisions - Percentage of TP calculated using simplified methods	In case of use of simplified methods/ techniques to calculate technical provisions, report the percentage (as a decimal) of TP calculated using those simplified methods and techniques, for each LoB regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance. The percentage has to be calculated considering the total technical provisions, including the technical provisions calculated as a whole.
C0180/R0450 (Q42)	Use of simplified methods and techniques to calculate technical provisions - Percentage of TP calculated using simplified methods - Total	In case of use of simplified methods/ techniques to calculate technical provisions, report the percentage (as a decimal) of the total TP calculated using those simplified methods and techniques regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance. The percentage has to be calculated considering the total technical provisions, including the technical provisions calculated as a whole.
C0020 to C0170/R0460	TP subject to transitional of the RFR	Indicate the amount of technical provision reported in R0320 subject to transitional of the risk free rate, for each LoB.
C0180/R0460	TP subject to transitional of the RFR - Total Non-Life obligation	Indicate the total amount, for all lines of business, of technical provision reported in R0320 subject to transitional of the risk free rate.
C0020 to C0170/R0470	Best Estimate without transitional of the RFR	Indicate the amount of the best estimate where the transitional on interest rate has been applied calculated without the transitional on interest rate, for each LoB. In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional on interest rate but with the volatility adjustment.
C0180/R0470	Best Estimate without transitional of the RFR - Total Non-Life obligation	Indicate the total amount, for all lines of business, of the best estimate where the transitional on interest rate has been applied calculated without the transitional on interest rate. In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional on interest rate but with the volatility adjustment.
C0020 to C0170/R0480	Risk margin without transitional of the RFR	Indicate the amount of the risk margin where the transitional on interest rate has been applied calculated without the transitional on interest rate, for each LoB. In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional on interest rate but with the volatility

		adjustment.
C0180/R0480	Risk margin without transitional of the RFR - Total Non-Life obligation	<p>Indicate the total amount, for all lines of business, of the risk margin where the transitional on interest rate has been applied calculated without the transitional on interest rate.</p> <p>In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional on interest rate but with the volatility adjustment.</p>
C0020 to C0170/R0490	TP subject to volatility adjustment	Indicate the amount of technical provision reported in R0320 subject to volatility adjustment, for each LoB.
C0180/R0490	TP subject to volatility adjustment - Total Non-Life obligation	Indicate the total amount, for all lines of business, of the technical provisions where the subject to volatility adjustment.
C0020 to C0170/R0500	Best Estimate without volatility adjustment	<p>Indicate the amount of best estimate without volatility adjustment, for each LoB.</p> <p>In the cases where the same best estimates were also subject to the transitional on interest rate, the amount reported in this item shall reflect the value without both the transitional on interest rate and without the volatility adjustment.</p>
C0180/R0500	Best Estimate without volatility adjustment - Total Non-Life obligation	<p>Indicate the total amount, for all lines of business, of best estimate without volatility adjustment.</p> <p>In the cases where the same best estimates were also subject to the transitional on interest rate, the amount reported in this item shall reflect the value without both the transitional on interest rate and without the volatility adjustment.</p>
C0020 to C0170/R0510	Risk margin without volatility adjustment	<p>Indicate the amount of risk margin without volatility adjustment, for each LoB.</p> <p>In the cases where the same best estimates were also subject to the transitional on interest rate, the amount reported in this item shall reflect the value without both the transitional on interest rate and without the volatility adjustment.</p>
C0180/R0510	Risk margin without volatility adjustment - Total Non-Life obligation	<p>Indicate the total amount, for all lines of business, of risk margin without volatility adjustment.</p> <p>In the cases where the same best estimates were also subject to the transitional on interest rate, the amount reported in this item shall reflect the value without both the transitional on interest rate and without the volatility adjustment.</p>