

SE.02.01. – Balance sheet (Variant of Solvency II template S.02.01. with ECB add-ons)

General comments:

The "Reclassification adjustments" column (EC0021) shall include any change in value (compared to the previous period) reported in the "Solvency II value" column that arises from changes in the classification of financial instruments due to corrections of reporting errors. In case of no reporting errors, the cells will remain empty.

COLUMN/ ROW	ITEM	INSTRUCTIONS
	LIABILITIES	
C0010/ ER0801	Debts owed to credit institutions resident domestically	Debts owed by the reporting undertaking to credit institutions resident in the same country. This item is a subset of "debts owed to credit institutions" (C0010/R0800) and hence excludes bonds
C0010/ ER0802	Debts owed to credit institutions resident in the euro area other than domestic	Debts owed by the reporting undertaking to credit institutions resident in the euro area but not in the same country. This item is a subset of "debts owed to credit institutions" (C0010/R0800) and hence excludes bonds
C0010/ ER0803	Debts owed to credit institutions resident in rest of the world	Debts owed by the reporting undertaking to credit institutions resident outside of the euro area. This item is a subset of "debts owed to credit institutions" (C0010/R0800) and hence excludes bonds
C0010/ ER0811	Debts owed to non-credit institutions	Debts owed by the reporting undertaking to counterparts other than credit institutions, excluding bonds
C0010/ ER0812	Debts owed to non-credit institutions resident domestically	Debts owed by the reporting undertaking to counterparts other than credit institutions, resident in the same country. This item is a subset of "debts owed to non-credit institutions" (C0010/ER0811) and hence excludes bonds
C0010/ 	Debts owed to non-credit	Debts owed by the reporting undertaking to counterparts

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ER0813	institutions resident in the euro area other than domestic	other than credit institutions, resident in the euro area but not in the same country. This item is a subset of "debts owed to non-credit institutions" (C0010/ER0811) and hence excludes bonds
C0010/ ER0814	Debts owed to non-credit institutions resident in rest of the world	Debts owed by the reporting undertaking to counterparts other than credit institutions, resident outside of the euro area. This item is a subset of "debts owed to non-credit institutions" (C0010/ER0811) and hence excludes bonds
C0010/ ER0815	Other financial liabilities (debt securities issued)	Debt securities issued by the reporting undertaking