

Chapter 10

Instructions regarding reporting templates

IR.01.04 – Basic information – Branch legal entity

General comments:

This section relates to annual submission of information for third country branches. All data reported in this template is in respect of the legal entity of which the branch forms a part.

Where the legal entity is subject to Solvency II the data items below should be readily available. For other regulatory regimes equivalent metrics should be reported for capital resources, capital requirements and best estimate liabilities.

Where the currency used for reporting by the legal entity differs from the currency used for reporting by the branch the amounts for the legal entity should be converted to the currency used for reporting by the branch using the exchange rate used by the legal entity.

| | ITEM | INSTRUCTIONS |
|----------------|------------------------------------|--|
| Columns | | |
| C0010 | Reporting year | The financial year ending on the reporting date |
| C0020 | Plan year 1 | Year 1 following the reporting date – latest business plan |
| C0030 | Plan year 2 | Year 2 following the reporting date – latest business plan |
| C0040 | Plan year 3 | Year 3 following the reporting date – latest business plan |
| Rows | | |
| R0010 | Eligible own funds to meet the SCR | Eligible own funds to meet the Solvency Capital Requirement Corresponding item for UK reporting - IR.23.01.01 C0010/R0500 |
| R0020 | Eligible own funds to meet the MCR | Eligible own funds to meet the Minimum Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0510 |
| R0030 | SCR | Solvency Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0580 |
| R0040 | MCR | Minimum Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0600 |
| R0050 | Ratio of eligible own | Ratio of eligible own funds to Solvency Capital |

Bank of England PRA

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| | funds to SCR | Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0620 |
| R0060 | Ratio of eligible own funds to MCR | Ratio of eligible own funds to Minimum Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0640 |
| R0070 | Total assets | Total assets Corresponding item for UK reporting – IR.02.01.01 C0010/R0500 |
| R0080 | Total assets available to UK policyholders | Total assets available to UK policyholders – the amount of assets in the legal entity potentially available to meet UK liabilities but excluding encumbered assets |
| R0090 | Gross written premiums | Gross written premiums Corresponding item for UK reporting – sum of IR.05.03.01 C0070/R0030 and IR.05.04.01 C0015/R0110 |
| R0100 | Net written premiums | Net written premiums Corresponding item for UK reporting – sum of IR.05.03.01 C0070/R0050 and IR.05.04.01 C0015/R0160 |
| R0110 | Gross best estimate liabilities | Gross best estimate liabilities Corresponding item for UK reporting – sum of IR.12.01.01 C0070/R0030 and IR.17.01 C0180/R0260 Where the legal entity is subject to Solvency II best estimate liabilities should include technical provisions as a whole. Where technical provisions reported by the legal entity do not incorporate a best estimate component the amount reported here should be the local technical provisions less any explicit margins for adverse deviation or risk. |
| R0120 | Net best estimate liabilities | Net best estimate liabilities Corresponding item for UK reporting – sum of IR.12.01.01 C0070/R0090 and IR.17.01.01 C0180/R0270 |
| R0130-R0200 are only required for the reporting year (C0010). Reinsurer details in R0150-R0200 are required for the reinsurers with the three largest amounts of reinsurance recoverables where the reinsurance recoverable for that reinsurer is more than 10% of the SCR. If the reinsurance recoverable for the reinsurer does not exceed 10% of SCR the data items for that reinsurer may be left blank. | | |
| R0130 | Reinsurance recoverables – | Reinsurance recoverables from connected companies |

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| | connected companies | Corresponding item for UK reporting – part of IR.02.01.01 C0010/R0270 |
| R0140 | Reinsurance recoverables – external companies | Reinsurance recoverables from external (not connected) companies Corresponding item for UK reporting – part of IR.02.01.01 C0010/R0270 |
| R0150 | Reinsurance recoverables 1 – amount | Largest amount of reinsurance recoverables for an individual reinsurer |
| R0160 | Reinsurance recoverables 1 – name | Name of the reinsurer with the largest amount of reinsurance recoverables |
| R0170 | Reinsurance recoverables 2 – amount | 2 nd largest amount of reinsurance recoverables for an individual reinsurer |
| R0180 | Reinsurance recoverables 2 – name | Name of the reinsurer with the 2 nd largest amount of reinsurance recoverables |
| R0190 | Reinsurance recoverables 3 – amount | 3 rd largest amount of reinsurance recoverables for an individual reinsurer |
| R0200 | Reinsurance recoverables 3 – name | Name of the reinsurer with the 3 rd largest amount of reinsurance recoverables |