

Bank of England

Prudential Regulation Authority

Appendices to Review of Solvency II: Reporting Phase 2

Consultation Paper | CP14/22

November 2022

Draft for consultation



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1: Draft UK Technical Standards Instrument

PRA Standards Instrument: Technical Standards (Solvency II Reporting and Disclosure) Instrument

[DATE]

Powers exercised

- A. The PRA makes this instrument in the exercise of powers under section 138P (Technical Standards) of the Act.
- B. For the purposes of section 138P of the Act, the power to make technical standards which the PRA relies on is conferred by the PRA by regulation 3 and paragraph 1 to Schedule 2 of The Solvency 2 and Insurance (Amendment, etc.) (EU Exit) Regulations 2019.
- C. Pursuant to section 138P(2)(b) of the Act, the power to make technical standards includes the power to modify, amend or revoke any EU tertiary legislation made by an EU entity under the original EU power which forms part of retained EU law. Commission Implementing Regulation (EU) 2015/2450 and Commission Implementing Regulation (EU) 2015/2452 constitute EU tertiary legislation (as defined in section 20 of the EUWA) for these purposes.
- D. In the exercise of section 138P of the Act, this instrument revokes Commission Implementing Regulation (EU) 2015/2450 and Commission Implementing Regulation (EU) 2015/2452 as they form part of domestic law.
- E. The powers referred to above are specified for the purpose of section 138Q(2) (Standards instruments) of the Act.

Pre-conditions to making

- F. The FCA has been consulted on the changes made by this instrument pursuant to section 138P(4) of the Act.
- G. In accordance with section 138J of the Act, the PRA published a draft of the proposed instrument and had regard to representations made.
- H. A draft of this instrument has been approved by the Treasury as required by section 138R of the Act.

Interpretation

- I. In this instrument:

‘EUWA’ means the European Union (Withdrawal) Act 2018;

‘PRA’ means the Prudential Regulation Authority;

‘the Act’ means the Financial Services and Markets Act 2000.

Revocations

- J. The PRA revokes Commission Implementing Regulation (EU) 2015/2450 and Commission Implementing Regulation (EU) 2015/2452, as they form part of domestic law.

Commencement

- K. This instrument comes into force on 31 December 2024.

Citation

- L. This instrument may be cited as PRA Standards Instrument: Technical Standards (Solvency II Reporting and Disclosure) Instrument [DATE].

By order of the Prudential Regulation Committee

[DATE]

Draft for consultation

2: Draft Reporting and Disclosure instrument

PRA Rulebook: SII Firms: Reporting and Disclosure Instrument [DATE]

Powers exercised

A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):

- (1) section 137G (The PRA’s general rules);
- (2) section 137T (General supplementary powers);
- (3) section 192J (Rules requiring provision of information by parent undertakings);
- (4) paragraph 31 (Fees) of Part 3 (Penalties and Fees) of Schedule 1ZB (The Prudential Regulation Authority) of the Act.

B. The rule-making powers referred to above are specified for the purpose of section 138G(2) (Rule-making instrument) of the Act.

Pre-conditions to making

C. In accordance with section 138J(1)(a) of the Act (consultation by the PRA), the PRA consulted the Financial Conduct Authority.

D. The PRA had regard to representations made.

PRA Rulebook: SII Firms: Reporting and Disclosure Instrument [DATE]

E. The PRA makes the rules in the Annexes to this instrument.

Part	Annex
Glossary	A
External Audit	B
Fees	C
Group Supervision	D
Reporting	E

Commencement

F. This instrument comes into force on 31 December 2024.

Citation

G. This instrument may be cited as the PRA Rulebook: SII Firms: Reporting and Disclosure Instrument
[DATE].

By order of the Prudential Regulation Committee

[DATE].

Draft for consultation

Annex A Amendments to the Glossary

In this Annex, the new text is underlined and deleted text is struck through.

annual quantitative reporting template

means an annual reporting template set out in the Reporting Part or any relevant *Solvency II Regulations*.

...

delegated act

means Commission Delegated Regulation (EU) 2015/35 supplementing the *Solvency II Directive*.

...

intra-group transaction

(1) means all transactions by which regulated entities within a *financial conglomerate* rely directly or indirectly on other *undertakings* within the same *group* or on any natural or legal *person* linked to the *undertakings* within that *group* by *close links*, for the fulfilment of an obligation, whether or not contractual, and whether or not for payment; ~~or~~

(2) in the Reporting Part means all transactions by which regulated entities within a *group* rely directly or indirectly on other *undertakings* within the same *group* or on any natural or legal *person* linked to the *undertakings* within that *group* by *close links*, for the fulfilment of an obligation, whether or not contractual, and whether or not for payment.

...

line of business

means a line of business as defined in Annex I to the *delegated act*.

...

method 1

means the method for calculating group solvency described in Group Supervision 11.1.

method 2

means the method for calculating group solvency described in Group Supervision 12.1.

...

UK holding company

means an *insurance holding company* or *mixed financial holding company* that:

(1) is incorporated in the *UK*; or

(2) has a place of business in the *UK*.

Annex B Amendments to the External Audit Part

In this Annex, the new text is underlined and deleted text is struck through.

1.APPLICATION AND DEFINITIONS

...

1.3 In this Part, the following definitions shall apply:

~~annual quantitative reporting template~~

means a reporting template set out in EU Regulation 2015/2450 or any other relevant ~~Solvency II Regulations~~.

...

general insurance best estimate liability

means:

- (1) the sum of items entered under row codes R0010, R0370, R0380, R0410 and R0420, column code C0180, of the ~~annual quantitative reporting template~~ annual quantitative reporting template S17.01.01; plus
- (2) the sum of items entered under row codes R0010 and R0030, column codes C0090, C0140 and C0190, of the ~~annual quantitative reporting template~~ annual quantitative reporting template S12.01.01,

in each case as required to be reported to the PRA for the relevant financial year end.

general insurance gross written premium

means the total of items entered under row codes ~~code~~ code R0110, ~~R0120 and R0130~~, as expressed in column code ~~C0015C0200~~ where this column is completed for ~~those row codes that row code~~, of the ~~annual quantitative reporting template~~ annual quantitative reporting template ~~S.05.01.04~~ NS.07.01.01, in each case as required to be reported to the PRA for the relevant financial year end.

...

life insurance best estimate liability

means:

- (1) the sum of items entered under row codes R0010 and R0030, column codes C0150 and C0210 of the ~~annual quantitative reporting template~~ annual quantitative reporting template S12.01.01; minus
- (2) the sum of items entered under row codes R0010 and R0030, column codes C0090, C0140 and C0190 of the ~~annual quantitative reporting template~~ annual quantitative reporting template S12.01.01; minus
- (3) *corporate pensions business* reported under column code C0180 of the ~~annual quantitative reporting template~~ annual quantitative reporting template S14.01.01,

in each case as required to be reported to the PRA for the relevant financial year end.

life insurance gross written premium

means:

- (1) the item entered under row code ~~R0030R1410~~, column code ~~C0060C0300~~ of the ~~annual quantitative reporting template~~ annual quantitative reporting template S.05.03.01 ~~S05.01.04~~; minus
 - (2) *corporate pensions business* under column code C0060 of the ~~annual quantitative reporting template~~ annual quantitative reporting template S14.01.01,
- in each case as required to be reported to the *PRA* for the relevant financial year end.

...

SFCR Implementing Technical Standard

means Commission Implementing Regulation (EU) No. of 2015/2452 laying down implementing technical standards with regard to the procedures, formats and templates of the solvency and financial condition report according to Directive 2009/138/EC of the European Parliament of the Council

...

2.EXTERNAL AUDIT OF RELEVANT ELEMENTS OF THE SFCR

...

2.2 ...

- (2) Subject to (3), (4) and 4.2 and where appropriate, the following templates that are provided in the Reporting Part ~~SFCR Implementing Technical Standard~~;
 - (a) S.02.01.02
 - (b) S.12.01.02
 - (c) S.17.01.02
 - (d) S.22.01.21
 - (e) S.22.01.22
 - (f) S.23.01.01
 - (g) S.23.01.22
 - (h) ~~S.25.01.21~~ S.25.04.21
 - (i) S.25.01.22
 - (j) S.28.01.01
 - (k) S.28.02.01
 - (l) S.32.01.22

...

Annex C

Amendments to the Fees Part

In this Annex, the new text is underlined and deleted text is struck through.

1.APPLICATION AND DEFINITIONS

...

1.2 In this Part, the following definitions shall apply:

...

~~annual quantitative reporting template~~

means a reporting template set out in EU Regulation 2015/2450 or any other relevant Solvency II Regulations.

...

best estimate liabilities for fees purposes

means:

- (1) for UK Solvency II firms in the *general insurance fee block* (A3), the sum of items entered under row codes R0010, R0370, R0380, R0410 and R0420, column code C0180, of the ~~annual quantitative reporting template~~ annual quantitative reporting template S17.01.01, plus the sum of items entered under row codes R0010 and R0030, column codes C0090, C0140 and C0190, of the ~~annual quantitative reporting template~~ annual quantitative reporting template S12.01.01, as reported to the PRA;
- (2) ...
- (3) for UK Solvency II firms in the *life insurance fee block* (A4), the sum of items entered under row codes R0010 and R0030, column codes C0150 and C0210, minus the sum of items entered under row codes R0010 and R0030, column codes C0090, C0140 and C0190 of the ~~annual quantitative reporting template~~ annual quantitative reporting template S12.01.01, minus *corporate pensions business* reported under column code C0180 of the ~~annual quantitative reporting template~~ annual quantitative reporting template S14.01.01, and minus 0.35 x *unit-linked business* which is not also *corporate pensions business* reported under column code C0180 of the ~~annual quantitative reporting template~~ annual quantitative reporting template S14.01.01, as reported to the PRA.

...

corporate pensions business

means business reported using product ID codes 300-322 for the ~~annual quantitative reporting template~~ annual quantitative reporting template S14.01.01.

...

gross written premium for fees purposes

means:

- (1) for UK Solvency II firms in the *general insurance fee block* (A3), the total of items entered under row ~~code~~ codes R0110, ~~R0120~~ and R0130, as expressed in column code ~~C0015~~ C0200 where this column is completed for those row codes, of the ~~annual quantitative reporting template~~ annual quantitative reporting template NS.07.01.01 ~~S.05.01.04~~, as reported to the PRA;

(2) ...

(3) for *UK Solvency II firms in the life insurance fee block (A4)*, the item entered under row code ~~R0030R1410~~, column code ~~C0060C0300~~ of the ~~annual quantitative reporting template~~annual quantitative reporting template S05.01.01 S.05.03.01 minus *corporate pensions business* reported under column code C0060 of the ~~annual quantitative reporting template~~annual quantitative reporting template S14.01.01, and minus 0.35 x *unit-linked business* which is not also *corporate pensions business* reported under column code C0060 of the ~~annual quantitative reporting template~~annual quantitative reporting template S14.01.01, as reported to the PRA.

...

unit-linked business

means business reported using product ID codes 102, 112, 122, 132, 202, 212, 222, 232, 302, 312, 322, 622, and 722 for the ~~annual quantitative reporting template~~annual quantitative reporting template S14.01.01.

...

Draft for consultation

Annex D

Amendments to the Group Supervision Part

In this Annex, new text is underlined and deleted text is struck through.

1.APPLICATION AND DEFINITIONS

1.1 ...

(3) a ~~UK holding company~~ UK holding company.

1.2 In this Part, the following definitions shall apply:

...

~~delegated act~~

means ~~Commission Delegated Regulation (EU) 2015/35 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II).~~

...

~~method 1~~

means ~~the method for calculating group solvency described in 11.1.~~

~~method 2~~

means ~~the method for calculating group solvency described in 12.1.~~

...

~~own funds eligible for the group SCR~~

means:

(1) in relation to ~~method 1~~ method 1, the ~~own funds eligible for the group SCR~~ in accordance with 11.1(3); and

(2) in relation to ~~method 2~~ method 2, the ~~aggregate eligible own funds of the group~~ referred to in 12.2.

...

~~UK holding company~~

means ~~an insurance holding company or mixed financial holding company that:~~

(1) is incorporated in the ~~UK~~; or

(2) has a place of business in the ~~UK~~.

...

5.GROUP SOLVENCY: FREQUENCY OF CALCULATIONS

...

5.2 ...

(2) the ~~UK holding company~~ UK holding company or such other *undertaking* in the *group* as may be determined by the *group supervisor* in accordance with regulation 15(1)(c) of the *Solvency 2 Regulations* or *Solvency II EEA implementing measures* implementing Article 219(1) of the *Solvency II Directive* in the case of the calculations referred to in 4.2.

...

6. GROUP SOLVENCY: NOTIFICATION OF ISSUANCE OF OWN FUNDS ITEMS BY GROUP MEMBER

...

6.2 ...

(2) ...

- (g) for any item referred to in Article 82(3) of the ~~delegated act~~ delegated act (including after *IP completion day* the relevant national law provision), provide a draft of a properly reasoned independent accounting opinion from an appropriately qualified individual as to the item's treatment in the financial statements of the *group member* issuing the proposed item and of the *group*;

...

7. GROUP SOLVENCY: BASIC PRINCIPLES

7.1 ...

- (2) in accordance with ~~method 1~~ method 1, unless the *group supervisor* determined under *Solvency II EEA implementing measures* implementing Article 220(2) of the *Solvency II Directive* or imposed a requirement that ~~method 2~~ method 2 or a combination of ~~method 1~~ method 1 and ~~method 2~~ method 2 must be applied.

8. GROUP SOLVENCY: PROPORTIONAL SHARES

...

8.2 ...

- (1) where ~~method 1~~ method 1 is used, the percentages used for the establishment of the consolidated accounts; or
- (2) where ~~method 2~~ method 2 is used, the proportion of the subscribed capital that is held, directly or indirectly, by the *participating undertaking*.

...

9. GROUP SOLVENCY: ELIMINATION OF DOUBLE USE OF ELIGIBLE OWN FUNDS AND INTRA-GROUP CREATION OF CAPITAL AND VALUATION

- 9.1 *Own funds eligible for the SCR* must not be taken into account more than once among the different *Solvency II undertakings* taken into account in the calculation of the solvency of a *group*. For that purpose, when calculating the solvency of a *group* and where ~~method 1~~ method 1 and ~~method 2~~ method 2 do not provide for it, the following amounts must be excluded:

...

10. GROUP SOLVENCY: APPLICATION OF THE CALCULATION METHODS

...

10.4

- (1) Subject to (2), when calculating, in accordance with ~~method 2~~ method 2, the group solvency of a *Solvency II undertaking* in a *group* which is a *participating undertaking* in a *third country insurance undertaking* or *third country reinsurance undertaking*, that *third country insurance undertaking* or *third country reinsurance undertaking* must, solely for the purposes of that calculation, be treated as a *related Solvency II undertaking*.

...

10.5 ...

- (1) apply ~~method 1~~ method 1 or ~~method 2~~ method 2 in Financial Conglomerates Annex 2 with any necessary changes, provided that ~~method 1~~ method 1 in that Annex must be applied only where the *group supervisor* is satisfied as to the level of integrated management and internal control regarding the *undertakings* which would be included in the scope of consolidation and provided always that the method chosen must be applied in a consistent manner over time; or

...

16. RISK CONCENTRATION AND INTRA-GROUP TRANSACTIONS

16.1 ...

- (1) Where 2.1(1) or 2.1(2) applies, the *relevant insurance group undertakings* or any ~~UK holding company~~ UK holding company must report on a regular basis and at least annually to the *group supervisor* any significant risk concentration at the level of the *group*.
- (2) The necessary information must be submitted to the *group supervisor* by the *relevant insurance group undertaking* which is at the head of the *group* or, where the *group* is not headed by a *relevant insurance group undertaking*, by the ~~UK holding company~~ UK holding company or such other *Solvency II undertaking* in the *group* as the *group supervisor* may specify.

16.2 ...

- (3) The necessary information must be submitted to the *group supervisor* by the *relevant insurance group undertaking* which is at the head of the *group* or, where the *group* is not headed by a *Solvency II undertaking*, by the ~~UK holding company~~ UK holding company or such other *Solvency II undertaking* in the *group* as the *group supervisor* may specify.

17. RISK MANAGEMENT AND INTERNAL CONTROL

...

- 17.2 (1) Where 2.1(1) or 2.1(2) applies, a *participating Solvency II undertaking* that is a *firm*, or if there is none, the ~~UK holding company~~ *UK holding company* or the *relevant insurance group undertakings*, must undertake at the level of the *group* the assessment required by Conditions Governing Business 3.8 to 3.11.
- (2) Where the calculation of the solvency at the level of the *group* is carried out in accordance with ~~method 1~~ *method 1*, the *participating Solvency II undertaking*, the ~~UK holding company~~ *UK holding company* or the *relevant insurance group undertakings* (as appropriate) must provide to the *group supervisor* a proper understanding of the difference between the sum of the *SCR* of all the *related Solvency II undertakings* in the *group* and the consolidated *SCR* of the *group*.
- (3) Where the *participating Solvency II undertaking*, the ~~UK holding company~~ *UK holding company* or the *relevant insurance group undertakings* (as appropriate) so decide, and subject to the agreement of the *group supervisor*, they may undertake any assessments required by Conditions Governing Business 3.8 to 3.11 at the level of the *group* and at the level of any *subsidiary undertaking* in the *group* at the same time, and may produce a single document covering all the assessments.

...

20. THIRD COUNTRIES

20.1 ...

- (1) subject to 20.2, the third country in which that *undertaking* has its head office is assessed to be equivalent under provisions implementing Article 260 of the *Solvency II Directive*, Article 380 and 380A of the ~~delegated act~~ *delegated act*, or an equivalence determination under paragraph 12 of Schedule 1 of The Equivalence Determinations for Financial Services and Miscellaneous Provisions (Amendment etc) (EU Exit) Regulations 2019; or
- (2) in the absence of equivalent group supervision referred to in Article 260 of the *Solvency II Directive*, the *PRA* has specified other methods in accordance with provisions implementing Article 262 of the *Solvency II Directive*, Article 380 and 380A of the ~~delegated act~~ *delegated act*, or an equivalence determination under paragraph 12 of Schedule 1 of The Equivalence Determinations for Financial Services and Miscellaneous Provisions (Amendment etc) (EU Exit) Regulations 2019.

...

Annex E

Amendments to the Reporting Part

In this Annex, new text is underlined and deleted text is struck through.

1. APPLICATION AND DEFINITIONS

1.1 Unless otherwise stated, this Part applies to:

- (1) a *UK Solvency II firm*; ~~and~~
- (2) in accordance with General Application 3 and Group Supervision 1.1(2), the *Society*;
- (3) in accordance with General Application 3, *managing agents*, for the purposes of 7.; and
- (4) a UK holding company.

1.2 In this Part, the following definitions shall apply:

...

CIC code

means Complementary Identification Code.

...

2. REPORTING TO THE PRA

...

2.2 The information referred to in 2.1 must:

- (1) be submitted in the applicable format or template (if any) provided in the *Solvency II Regulations* or the Reporting Part of the PRA Rulebook ~~or in the form of any national specific template~~ where applicable; and

...

2.6 ...

- (5) A *long-term insurer* must submit:

...

- (d) NSR.02: With-Profits Assets and Liabilities for each ring-fenced fund which is also a *with-profits fund* and for the remaining part where this is a *with-profits fund* if net *best estimate* liabilities for *with-profits insurance business* are more than £500m for the *firm* as a whole; and

- (e) ~~NS.05: Revenue Account — Life;~~ [Deleted.]

- (f) ~~NSR.05 Revenue Account — Life for the remaining part and each ring-fenced fund which is also a with-profits fund if the firm has one or more ring-fenced funds which is also a with-profits fund;~~ [Deleted.]

- (g) ~~NS.06: Business Model Analysis — Life if gross technical provisions for life business (including health similar to long-term business) are more than £500m; and~~ [Deleted.]

...

- (6) ~~A general insurer must submit template NS.07: Business Model Analysis – Non life; [Deleted.]~~

...

2.7 A firm falling within 2.6(2), or 2.6(3)(a) ~~or 2.6(6)~~ that does not have a *Part 4A permission* to *effect contracts of insurance* is not subject to the obligation to complete the corresponding *national specific template*.

2.8 The *Society* must submit to the *PRA* NS.13: The Society of Lloyd's Solvency Capital Requirement and Minimum Capital Requirement both on an annual basis and on a quarterly basis.

the following national specific templates:

- (1) ~~template NS.12: The Society of Lloyd's Solvency Capital Requirement on an annual basis; and~~
- (2) ~~template NS.13: The Society of Lloyd's Minimum Capital Requirement on a quarterly basis.~~

2.9 For the purposes of 2.6 and 2.8, all amounts shown in units must be reported in ~~UK sterling unless the national specific template expressly states otherwise. [Deleted.]~~

...

2A. REPORTING TO THE PRA: TECHNICAL STANDARDS

I: GENERAL PROVISIONS AND SUPERVISORY REPORTING REQUIREMENTS

ARTICLE 1: APPLICATION

1. Articles 23 to 36 of this Chapter apply to:

- (a) firms or, where applicable, UK holding companies which are part of a group falling within Group Supervision 2.1(1) or Group Supervision 2.1(2), which are required to report information on a group to the PRA under the Group Supervision Part; and
- (b) firms or, where applicable, UK holding companies which are part of a group under Group Supervision 2.1(3) in accordance with Group Supervision 20, which are required to report information on a group to the PRA under the Group Supervision Part.

ARTICLE 2: SUPERVISORY REPORTING FORMATS

1. Firms and, where applicable, UK holding companies, shall submit the information referred to in this Chapter in the appropriate data exchange formats and representations determined in accordance with the Solvency II Regulations, the Reporting Part and the following specifications:

- (a) data points with the data type 'monetary' shall be expressed in units with no decimals with the exception of templates S.06.02, S.08.01, and S.11.01, which shall be expressed in units with two decimals;
- (b) data points with the data type 'percentage' shall be expressed as per unit with four decimals;
- (c) data points with the data type 'integer' shall be expressed in units with no decimals;
- (d) all data points shall be expressed as positive values except in the following cases:
 - (i) they are of an opposite nature from the natural amount of the item;
 - (ii) the nature of the data point allows for positive and negative values to be reported;

(iii) a different reporting format is required by the respective instructions set out in the Annexes.

ARTICLE 3: CURRENCY

1. For the purposes of this Chapter and Chapter 2, 'reporting currency' shall be:
 - (a) for individual reporting, the currency used for the preparation of the *firm's* financial statements;
 - (b) for group reporting, the currency used for the preparation of the consolidated financial statements.
2. Data points with the data type 'monetary' shall be reported in the reporting currency, which requires the conversion of any other currency into the reporting currency unless otherwise stated in this Chapter.
3. When expressing the value of any asset or liability denominated in a currency other than the reporting currency, the value shall be converted into the reporting currency as if the conversion had taken place at the closing rate on the last day for which the appropriate rate is available in the reporting period to which the asset or liability relates.
4. (a) When expressing the value of any income or expense, the value shall be converted into the reporting currency using such basis of conversion as that used for accounting purposes.
 (b) When expressing the values of historical data denominated in a currency other than the reporting currency, such values related to previous reporting periods shall be converted into the reporting currency based on the closing rate on the last day of the period being reported for which the conversion rate is available.
5. The conversion into the reporting currency shall be calculated by applying the exchange rate from the same source as that used for the *firm's* financial statements in the case of individual reporting or for the consolidated financial statements in the case of group reporting.

ARTICLE 4: RE-SUBMISSION OF DATA

Firms and, where applicable, *UK holding companies* shall re-submit as soon as practicable the information reported using the templates referred to in this Chapter when the information originally reported has materially changed in relation to the same reporting period after the last submission to the *PRA*.

II: QUANTITATIVE REPORTING TEMPLATES FOR INDIVIDUAL FIRMS

ARTICLE 5: QUANTITATIVE TEMPLATES FOR THE OPENING INFORMATION FOR INDIVIDUAL FIRMS

[Note: Provision left blank.]

ARTICLE 6: QUARTERLY QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS

1. *Firms* shall submit information to the *PRA* quarterly using the following templates (as applicable):
 - (a) template S.01.01.02 of Chapter 9, specifying the content of the submission, following the instructions set out in section S.01.01 of Chapter 10;
 - (b) template S.01.02.01 of Chapter 9, specifying basic information on the *firm* and the content of reporting in general, following the instructions set out in section S.01.02 of Chapter 10;

- (c) template S.02.01.02 of Chapter 9, specifying balance sheet information using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act*, following the instructions set out in section S.02.01 of Chapter 10;
 - (d)
 - (i) template S.05.03.02 of Chapter 9, specifying information on revenue account (life), following the instructions set out in section S.05.03 of Chapter 10;
 - (ii) template NS.07.01.02 of Chapter 9, specifying information on income and expenditure (non-life), following the instructions set out in section NS.07.01 of Chapter 10;
 - (e) subject to Article 10(1)(b) of this Chapter, template S.06.02.01 of Chapter 9, providing an item-by-item list of assets following the instructions set out in section S.06.02 of Chapter 10 and using the *CIC code* as set out in Chapter 13 and defined in Chapter 14;
 - (f) [Note: Provision left blank];
 - (g) subject to Article 10(1)(e) of this Chapter, template S.08.01.01 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Chapter 10 and using the *CIC code* as set out in Chapter 13 and defined in Chapter 14; and
 - (h) [Note: Provision left blank];
 - (i) [Note: Provision left blank];
 - (j) [Note: Provision left blank];
 - (k) template S.23.01.01 of Chapter 9, specifying information on *own funds*, following the instructions set out in section S.23.01 of Chapter 10;
 - (l) [Note: Provision left blank];
 - (m) [Note: Provision left blank];
2. [Note: Provision left blank].

ARTICLE 7: SIMPLIFICATIONS ALLOWED ON QUARTERLY REPORTING FOR INDIVIDUAL FIRMS

1. With regard to the information referred to in point (c) of Article 6(1), quarterly measurements may rely on estimates and estimation methods to a greater extent than measurements of annual financial data. The measurement procedures for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in laws of the *United Kingdom* and that all material information that is relevant for the understanding of the data is reported.
2. [Note: Provision left blank.]

ARTICLE 7A: SEMI-ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS

1. *Firms* shall submit information to the *PRA* semi-annually, at Quarter 2 and Quarter 4 of the *financial year*, using the following templates (as applicable):
 - (a) where the ratio of collective investments held by the *firm* to total investments is higher than 30%, template S.06.03.01 of Chapter 9, providing information on the look-through of all collective investments held by the *firm*, following the instructions set out in section S.06.03 of Chapter 10;

- (b) template S.12.01.02 of Chapter 9, specifying information on the *technical provisions* (life and health SLT), following the instructions set out in section S.12.01 of Chapter 10;
 - (c) template S.17.01.02 of Chapter 9, specifying information on non-life *technical provisions* for each *line of business*, following the instructions set out in section S.17.01 of Chapter 10.
 2. When submitting the information referred to in points (b) and (c) of Article 7A(1) *firms* may apply simplified methods in accordance with the *delegated act* in the calculation of the *technical provisions*.
 3. For the purposes of point (a) of paragraph 1, the ratio of collective investments held by the firm to total investments shall be determined by the sum of items C0010/R0180, collective investment undertakings included in item C0010/R0220 and collective investment undertakings included in item C0010/R0090 of template S.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.02.

ARTICLE 8: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - BASIC INFORMATION AND CONTENT OF SUBMISSION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.01.01.01 of Chapter 9, specifying the content of the submission, following the instructions set out in section S.01.01 of Chapter 10;
 - (b) template S.01.02.01 of Chapter 9, specifying basic information on the *firm* and the content of the reporting in general, following the instructions set out in section S.01.02 of Chapter 10; and
 - (c) template S.01.03.01 of Chapter 9, specifying basic information on the ring-fenced funds and *matching adjustment* portfolios, following the instructions set out in section S.01.03 of Chapter 10.

ARTICLE 9: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - BALANCE SHEET AND OTHER GENERAL INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.02.01.01 of Chapter 9, specifying balance sheet information using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act* and the valuation following the *firm's* financial statements, following the instructions set out in section S.02.01 of Chapter 10;
 - (b) template S.02.02.01 of Chapter 9, specifying information on assets and liabilities by currency, following the instructions set out in section S.02.02 of Chapter 10;
 - (c) where any of the following conditions apply, template S.03.01.01 of Chapter 9, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Chapter 10:
 - (i) the amount of either of the following values is higher than 2% of total assets as set out in template S.02.01.01 of Chapter 9:
 - (C0020/R0010) Value of guarantee/collateral/contingent liabilities - Guarantees provided by the *firm*, including letters of credit plus (C0020/R0300) Value of

- guarantee/collateral/contingent liabilities - Total collateral pledged plus (C0010/R0400) Maximum value - Total Contingent liabilities; or
- (C0020/R0030) Value of guarantee/collateral/contingent liabilities - Guarantees received by the *firm*, including letters of credit plus (C0020/R0200) Value of guarantee/collateral/contingent liabilities - Total collateral held;
- (ii) the *firm* has provided or received any unlimited guarantee;
- (d) template S.03.02.01 of Chapter 9, providing a list of off-balance sheet unlimited guarantees received, following the instructions set out in section S.03.02 of Chapter 10;
- (e) template S.03.03.01 of Chapter 9, providing a list of off-balance sheet unlimited guarantees provided, following the instructions set out in section S.03.03 of Chapter 10;
- (f) template S.05.04 of Chapter 9, specifying activity by country, following the instructions set out in section S.05.04 of Chapter 10;
- (g) [Note: Provision left blank];
- (h) (i) template S.05.03.01 of Chapter 9, specifying information on revenue account (life), following the instructions set out in section S.05.03 of Chapter 10;
(ii) template NS.07.01.01 of Chapter 9, specifying information on income and expenditure (non-life), following the instructions set out in section NS.07.01 of Chapter 10;
- (i) template S.05.02.01 of Chapter 9, specifying information on premiums, claims and expenses by country, applying the valuation and recognition principles used in the *firm's* financial statements, following the instructions set out in section S.05.02 of Chapter 10; and
- (j) where life *premiums* (excluding unit-linked *premiums*) written in the most recent reporting year exceed £1 billion, template NS.14.01 of Chapter 9, specifying excess capital generation, following the instructions set out in section NS.14.01 of Chapter 10.

ARTICLE 10: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - INVESTMENTS INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) [Note: Provision left blank];
 - (b) where the *firm* is exempted from reporting template S.06.02.01 of Chapter 9 in relation to the last quarter in accordance with a direction given by the *PRA* under section 138A of *FSMA*, template S.06.02.01 of Chapter 9, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Chapter 10 and using the *CIC* code as set out in Chapter 13 and defined in Chapter 14;
 - (c) where the *firm*:
 - (i) is exempted from reporting template S.06.03.01 of Chapter 9 in relation to the last half-year in accordance with a direction given by the *PRA* under section 138A of *FSMA*; or
 - (ii) has not reported it semi-annually because the ratio of collective investments held by the *firm* to total investments (as referred to in Article 7A(1)(a) of this Chapter), is not higher than 30%.

template S.06.03.01 of Chapter 9, providing information on the look-through of all collective investments held by the *firms*, following the instructions set out in section S.06.03 of Chapter 10;

- (d) [Note: Provision left blank];
- (e) where the *firms* are exempted from reporting template S.08.01.01 in relation to the last quarter in accordance with a direction given by the *PRA* under section 138A of *FSMA*, template S.08.01.01 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Chapter 10 and using the *CIC code* as set out in Chapter 13 and defined in Chapter 14;
- (f) [Note: Provision left blank];
- (g) template S.09.01.01 of Chapter 9, specifying information on income, gains and losses in the reporting period by asset category as defined in Chapter 12, following the instructions set out in section S.09.01 of Chapter 10;
- (h) where the value of the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, represents more than 5% of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, template S.10.01.01 of Chapter 9, providing an item-by-item list of securities lending and repurchase agreements, on and off-balance sheet, following the instructions set out in section S.10.01 of Chapter 10; and
- (i) where the ratio of the value of assets held as collateral to total balance sheet as reported in items C0010/R0500 of template S.02.01.01 exceeds 10%, template S.11.01.01 of Chapter 9, providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, following the instructions set out in section S.11.01 of Chapter 10.

ARTICLE 11: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - TECHNICAL PROVISIONS INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.12.01.01 of Chapter 9, specifying information on *technical provisions* (life and health SLT), following the instructions set out in section S.12.01 of Chapter 10;
 - (b) template S.05.04 of Chapter 9, specifying activity by country, following the instructions set out in section S.05.04 of Chapter 10;
 - (c) template S.13.01.01 of Chapter 9, specifying information on the projection of *best estimate* future cash flows of the life business, following the instructions set out in section S.13.01 of Chapter 10;
 - (d) template S.14.01.01 of Chapter 9, specifying information on life obligations analysis, including life insurance and *reinsurance* contracts and annuities stemming from non-life contracts, by product and by homogeneous risk group issued by the *firm*, following the instructions set out in section S.14.01 of Chapter 10;
 - (e) template S.14.02.01 of Chapter 9, specifying information on non-life obligations analysis, by line of business and specific product categories issued by the *firm*, following the instructions set out in section S.14.02 of Chapter 10;

- (f) template S.14.03.01 of Chapter 9, specifying information on cyber *underwriting risk*, following instructions set out in section S.14.03 of Chapter 10;
- (g) template S.16.01.01 of Chapter 9, specifying information on annuities stemming from non-life insurance obligations issued by the *firm* under direct insurance business originating annuities, regarding all lines of business and additionally by currency, following the instructions set out in section S.16.01 of Chapter 11. The information by currency shall only be reported where the *best estimate* for the annuity claims provisions on a discounted basis from one non-life *line of business* represents more than 3% of the total *best estimate* for all annuity claims provisions, with the following split:
 - (i) amounts for the reporting currency;
 - (ii) amounts for any currency that represents more than 25% of the *best estimate* for the annuity claims provisions on a discounted basis in the original currency from that non-life *line of business*;
 - (iii) amounts for any currency that represents less than 25% of the *best estimate* for the annuity claims provisions (discounted basis) in the original currency from that non-life *line of business* but more than 5% of total *best estimate* for all annuity claims provisions;
- (h) template S.17.01.01 of Chapter 9, specifying information on non-life *technical provisions* by *line of business*, following the instructions set out in section S.17.01 of Chapter 10;
- (i) [Note: Provision left blank];
- (j) template S.18.01.01 of Chapter 9, specifying information on the projection of future cash flows based on *best estimate* of the non-life business, following the instructions set out in section S.18.01 of Chapter 10;
- (k) template S.19.01.01 of Chapter 9, specifying information on non-life insurance claims in the format of development triangles, for the total of each non-life *line of business* and additionally by currency, following the instructions set out in section S.19.01 of Chapter 10; the information by currency shall only be reported where the total gross *best estimate* for one non-life *line of business* represents more than 3% of the total gross *best estimate* of the claims provision, with the following split:
 - (i) amounts for the reporting currency;
 - (ii) amounts for any currency that represents more than 25% of the gross *best estimate* of the claims provisions in the original currency from that non-life *line of business*;
 - (iii) amounts for any currency that represents less than 25% of the gross *best estimate* of the claims provisions in the original currency from that non-life *line of business* but more than 5% of total gross *best estimate* of the claims provisions in the original currency;
- (l) template S.20.01.01 of Chapter 9, specifying information on the development of the distribution of the claims incurred at the end of the financial year for each *line of business*, following the instructions set out in section S.20.01 of Chapter 10; and
- (m) [Note: Provision left blank];
- (n) template S.21.02.01 of Chapter 9, specifying information on the non-life *underwriting risks*, following the instructions set out in section S.21.02 of Chapter 10.

(o) [Note: Provision left blank].

ARTICLE 12: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - LONG-TERM GUARANTEES INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.22.01.01 of Chapter 9, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Chapter 10;
 - (b) template S.22.04.01 of Chapter 9, specifying information on the interest rate transitional measure, following the instructions set out in section S.22.04 of Chapter 10;
 - (c) template S.22.05.01 of Chapter 9, specifying information on the transitional measure on *technical provisions*, following the instructions set out in section S.22.05 of Chapter 10; and
 - (d) template S.22.06.01 of Chapter 9, specifying information on the *best estimate* subject to *volatility adjustment* by country and currency, following the instructions set out in section S.22.06 of Chapter 10.

ARTICLE 13: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - OWN FUNDS AND PARTICIPATIONS INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.23.01.01 of Chapter 9, specifying information on *own funds*, following the instructions set out in section S.23.01 of Chapter 10;
 - (b) template S.23.02.01 of Chapter 9, providing detailed information on *own funds* by tiers, following the instructions set out in section S.23.02 of Chapter 10;
 - (c) template S.23.03.01 of Chapter 9, specifying information on annual movements on *own funds*, following the instructions set out in section S.23.03 of Chapter 10;
 - (d) template S.23.04.01 of Chapter 9, providing a list of items on *own funds*, following the instructions set out in section S.23.04 of Chapter 10; and
 - (e) template S.24.01.01 of Chapter 9, specifying information on *participations* held by the *firm* and an overview of the calculation for the deduction from *own funds* related to *participations* in financial and credit institutions, following the instructions set out in section S.24.01 of Chapter 10.

ARTICLE 14: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - SOLVENCY CAPITAL REQUIREMENT INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.25.04.01 of Chapter 9, specifying information in relation to the calculation of the *SCR*, following the instructions set out in section S.25.04 of Chapter 10;
 - (b) where the *firm* uses a full *internal model* or a *partial internal model*, template S.25.05.01, specifying information in relation to the calculation of the *SCR*, following the instructions set out in section S.25.05 of Chapter 10;

- (c) template S.25.06.01, specifying the *SCR* – loss-absorbing capacity of deferred tax, following the instructions set out in S.25.06 of Chapter 10;
 - (d) template S.26.01.01 of Chapter 9, specifying information on *market risk*, following the instructions set out in section S.26.01 of Chapter 10;
 - (e) template S.26.02.01 of Chapter 9, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Chapter 10;
 - (f) template S.26.03.01 of Chapter 9, specifying information on life *underwriting risk*, following the instructions set out in section S.26.03 of Chapter 10;
 - (g) template S.26.04.01 of Chapter 9, specifying information on health *underwriting risk*, following the instructions set out in section S.26.04 of Chapter 10;
 - (h) template S.26.05.01 of Chapter 9, specifying information on non-life *underwriting risk*, following the instructions set out in section S.26.05 of Chapter 10;
 - (i) template S.26.06.01 of Chapter 9, specifying information on *operational risk*, following the instructions set out in section S.26.06 of Chapter 10;
 - (j) template S.26.07.01 of Chapter 9, specifying information on the simplifications used in the calculation of the *SCR*, following the instructions set out in section S.26.07 of Chapter 10;
 - (k) template S.27.01.01 of Chapter 9, specifying information on *SCR* (non-life and health catastrophe risk), following the instructions set out in section S.27.01 of Chapter 10.
2. In relation to ring-fenced funds or *matching adjustment* portfolios, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported for the entity as a whole.
3. Where a *partial internal model* is used, the templates referred to in points (d) to (k) of paragraph 1 shall only be reported in relation to the risks covered by the *standard formula*.
4. Where a full *internal model* is used, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported.

ARTICLE 15: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - MINIMUM CAPITAL REQUIREMENT INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) where *firms* carry on only long-term insurance business, general insurance business or *reinsurance* business, template S.28.01.01 of Chapter 9, specifying the *MCR*, following the instructions set out in section S.28.01 of Chapter 10;
 - (b) where *firms* carry on both long-term insurance business and general insurance business, template S.28.02.01 of Chapter 9, specifying information on the *MCR*, following the instructions set out in section S.28.02 of Chapter 10.

ARTICLE 16: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - VARIATION ANALYSIS INFORMATION

[Note: Provision left blank].

ARTICLE 17: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - REINSURANCE AND SPECIAL PURPOSE VEHICLES INFORMATION

1. *Firms* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.30.05.01 of Chapter 9, specifying *reinsurer* and collateral provider entity information, following the instructions set out in section S.30.05 of Chapter 10;
 - (b) [Note: Provision left blank];
 - (c) template S.30.03.01 of Chapter 9, specifying information on the outgoing *reinsurance* program in the next reporting year covering prospective information on *reinsurance* treaties the period of validity of which includes or overlaps with the next reporting year, following the instructions set out in section S.30.03 of Chapter 10;
 - (d) template S.30.04.01 of Chapter 9, specifying information on the outgoing *reinsurance* program in the next reporting year covering prospective information on *reinsurance* treaties the period of validity of which includes or overlaps the next reporting year, following the instructions set out in section S.30.04 of Chapter 10;
 - (e) template S.31.01.01 of Chapter 9, specifying information on the share of *reinsurers*, following the instructions set out in section S.31.01 of Chapter 10;
 - (f) [Note: Provision left blank];
 - (g) template S.30.06.01 of Chapter 9, specifying life reinsurance summary, following the instructions set out in section S.30.06 of Chapter 10;
 - (h) template S.30.07.01 of Chapter 9, specifying life reinsurance proportional cover, following the instructions set out in section S.30.07 of Chapter 10; and
 - (i) template S.30.08.01 of Chapter 9, specifying life reinsurance non-proportional cover following the instructions set out in section S.30.08 of Chapter 10.

ARTICLE 18: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - RING-FENCED FUNDS, MATERIAL MATCHING ADJUSTMENT PORTFOLIOS AND REMAINING PART INFORMATION

1. *Firms* shall submit information in relation to each material ring-fenced fund, each *matching adjustment* portfolio and the remaining part to the *PRA* annually using the following templates (as applicable):
 - (a) template SR.01.01.01 of Chapter 9, specifying the content of the submission, following the instructions set out in section S.01.01 of Chapter 10;
 - (b) for each material ring-fenced fund and for the remaining part, template SR.02.01.01 of Chapter 9, specifying balance sheet information using both the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act* and the valuation following the *firm's* financial statements, following the instructions set out in section S.02.01 of Chapter 10;
 - (c) template SR.12.01.01 of Chapter 9, specifying information on *technical provisions* (life and health SLT), following the instructions set out in section S.12.01 of Chapter 10;

- (d) template SR.17.01.01 of Chapter 9, specifying information on non-life *technical provisions* for each *line of business* following the instructions set out in section S.17.01 of Chapter 10;
- (e) template SR.22.02.01 of Chapter 9, specifying information on the projection of future cash flows for the *best estimate* calculation by each material *matching adjustment* portfolio, following the instructions set out in section S.22.02 of Chapter 10;
- (f) template SR.22.03.01 of Chapter 9, specifying information on the *matching adjustment* portfolios by each material *matching adjustment* portfolio, following the instructions set out in section S.22.03 of Chapter 10;
- (g) where the *firm* uses the *standard formula*, template SR.25.04.01 of Chapter 9, specifying information in relation to the calculation of the *SCR* (ring-fenced funds, *matching adjustment* portfolios and remaining part), following the instructions set out in section S.25.04 of Chapter 10;
- (h) where the *firm* uses a full *internal model* or a *partial internal model*, template SR.25.05.01 of Chapter 9, specifying information on the *SCR* (ring-fenced funds, *matching adjustment* portfolios, remaining part), following the instructions set out in section S.25.05 of Chapter 10;
- (i) [Note: Provision left blank];
- (j) template SR.26.01.01 of Chapter 9, specifying information on *market risk*, following the instructions set out in section S.26.01 of Chapter 10;
- (k) template SR.26.02.01 of Chapter 9, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Chapter 10;
- (l) template SR.26.03.01 of Chapter 9, specifying information on life *underwriting risk*, following the instructions set out in section S.26.03 of Chapter 10;
- (m) template SR.26.04.01 of Chapter 9, specifying information on health *underwriting risk*, following the instructions set out in section S.26.04 of Chapter 10;
- (n) template SR.26.05.01 of Chapter 9, specifying information on non-life *underwriting risk*, following the instructions set out in section S.26.05 of Chapter 10;
- (o) template SR.26.06.01 of Chapter 9, specifying information on *operational risk*, following the instructions set out in section S.26.06 of Chapter 10;
- (p) template SR.26.07.01 of Chapter 9, specifying information on the simplifications used in the calculation of the *SCR*, following the instructions set out in section S.26.07 of Chapter 10;
- (q) template SR.27.01.01 of Chapter 9, specifying information on *SCR* (non-life and health catastrophe risk), following the instructions set out in section S.27.01 of Chapter 10; and
- (r) template SR.05.03.01 of Chapter 9, specifying information on revenue account (*life*), following the instructions set out in section S.05.03 of Chapter 10.

2. Where a *partial internal model* is used, the templates referred to in points (j) to (q) shall only be reported in relation to the risks covered by the *standard formula*.

3. Where a full *internal model* is used, the templates referred to in points (j) to (q) shall not be reported.

ARTICLE 19: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - INTERNAL MODEL USERS

[Note: Provision left blank.]

ARTICLE 20: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - INTRA-GROUP TRANSACTIONS INFORMATION

1. Firms which are part of a group falling with Group Supervision 2.1(4) shall submit the information referred to in Group Supervision 16.2 to the PRA annually using the following templates (as applicable):
 - (a) template S.36.01.01 of Chapter 9, specifying information on significant *intra-group transactions*, involving equity-type transactions, debt and asset transfer, following the instructions set out in section S.36.01 of Chapter 10;
 - (b) template S.36.02.01 of Chapter 9, specifying information on significant *intra-group transactions* on derivatives, including the guarantees supporting any derivatives instruments, following the instructions set out in section S.36.02 of Chapter 10; and
 - (c) [Note: Provision left blank];
 - (d) template S.36.04.01 of Chapter 9, specifying information on significant *intra-group transactions* on internal cost sharing, contingent liabilities other than derivatives and off-balance sheet items and other types of *intra-group transactions*, following the instructions set out in section S.36.04 of Chapter 10.

ARTICLE 21: QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - INTRA-GROUP TRANSACTIONS INFORMATION

Firms which are part of a group falling with Group Supervision 2.1(4) shall report:

- (a) very significant *intra-group transactions* referred to in Group Supervision 16.2(2) as soon as practicable; and
- (b) significant *intra-group transactions* referred to in Group Supervision 16.2(1) on a regular basis and at least annually.

to the PRA using the relevant templates among templates S.36.01.01 to S.36.04.01 of Chapter 9, following the instructions set out in section S.36.01 to S.36.04 of Chapter 10.

III: QUANTITATIVE REPORTING TEMPLATES FOR GROUPS

ARTICLE 22: QUANTITATIVE TEMPLATES FOR THE OPENING INFORMATION FOR GROUPS

[Note: Provision left blank];

ARTICLE 23: QUARTERLY QUANTITATIVE TEMPLATES FOR GROUPS

1. Firms and, where applicable, UK holding companies shall submit information to the PRA quarterly using the following templates (as applicable):
 - (a) template S.01.01.05 of Chapter 9, specifying the content of the submission, following the instructions set out in section S.01.01 of Chapter 11;

- (b) template S.01.02.04 of Chapter 9, specifying basic information on the *group* and the content of the reporting in general, following the instructions set out in section S.01.02 of Chapter 11;
 - (c) where, for the calculation of group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template S.02.01.02 of Chapter 9, specifying balance sheet information using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act*, following the instructions set out in section S.02.01 of Chapter 11;
 - (d)
 - (i) S.05.03.02 of Chapter 9, specifying information on revenue account (life), following the instructions set out in section S.05.03 of Chapter 11;
 - (ii) NS.07.01.02 of Chapter 9, specifying information on income and expenditure (non-life), following the instructions set out in section NS.07.01 of Chapter 11;
 - (e) template S.06.02.04 of Chapter 9, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Chapter 11 and using the *CIC code* as set out in Chapter 13 and defined in Chapter 14;
 - (f) where the ratio of collective investments held by the *group* to total investments is higher than 30%, template S.06.03.04 of Chapter 9, providing information on the look-through of all collective investments held by the *group*, following the instructions set out in section S.06.03 of Chapter 11; and
 - (g) template S.08.01.04 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Chapter 11 and using the *CIC code* as set out in Chapter 13 and defined in Chapter 14; and
 - (h) [Note: Provision left blank];
 - (i) template S.23.01.04 of Chapter 9, specifying information on *own funds*, following the instructions set out in section S.23.01 of Chapter 11.
 2. For the purposes of point (f) of paragraph 1, where for the calculation of group solvency *method 1* is used exclusively, the ratio of collective investments held by the *group* to total investments shall be determined by the sum of items C0010/R0180, collective investment undertakings included in item C0010/R0220 and collective investment undertakings included in item C0010/R0090 of template S.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.02. Where, for the calculation of group solvency, *method 1* is used in combination with *method 2*, or *method 2* is used exclusively, the ratio shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04 of Chapter 9.
 3. Templates set out in point (e) and (f) of paragraph 1 shall be submitted at Quarter 4 of the *financial year* only.

ARTICLE 24: SIMPLIFICATIONS ALLOWED ON QUARTERLY REPORTING FOR GROUPS

With regard to the information referred to in point (c) of Article 23(1), quarterly measurements may rely on estimates and estimation methods to a greater extent than measurements of annual financial data. The measurement procedures for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in the laws of the United Kingdom and that all material information that is relevant for the understanding of the data is reported.

ARTICLE 25: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - BASIC INFORMATION AND CONTENT OF SUBMISSION

1. Firms and, where applicable, UK holding companies shall submit information to the PRA annually using the following templates (as applicable):
 - (a) template S.01.01.04 of Chapter 9, specifying the content of the submission, following the instructions set out in section S.01.01 of Chapter 11;
 - (b) template S.01.02.04 of Chapter 9, specifying basic information on the group and the content of the reporting in general, following the instructions set out in section S.01.02 of Chapter 11;
 - (c) where, for the calculation of group solvency, the group uses method 1, either exclusively or in combination with method 2, template S.01.03.04 of Chapter 9, specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in section S.01.03 of Chapter 11.

ARTICLE 26: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - BALANCE SHEET AND OTHER GENERAL INFORMATION

1. Firms and, where applicable, UK holding companies shall submit information to the PRA annually using the following templates (as applicable):
 - (a) template S.02.01.01 of Chapter 9, specifying balance sheet information using both the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the delegated act and the valuation following the consolidated financial statements, following the instructions set out in section S.02.01 of Chapter 11;
 - (b) template S.02.02.01 of Chapter 9, specifying information on assets and liabilities by currency, following the instructions set out in section S.02.02 of Chapter 11;
 - (c) where any of the following conditions apply, template S.03.01.04 of Chapter 9, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Chapter 11:
 - (i) the amount of either of the following values is higher than 2% of total assets as set out in template S.02.01.01 of Chapter 9:
 - (C0020/R0010) Value of guarantee/collateral/contingent liabilities - Guarantees provided by undertakings within the group, including letters of credit plus (C0020/R0300) Value of guarantee/collateral/contingent liabilities - Total collateral pledged plus (C0010/R0400) Maximum value - Total Contingent liabilities;
 - (C0020/R0030) Value of guarantee/collateral/contingent liabilities - Guarantees received by undertakings within the group, including letters of credit plus (C0020/R0200) Value of guarantee/collateral/contingent liabilities - Total collateral held; or
 - (ii) any undertaking within the group has provided or received an unlimited guarantee;
 - (d) template S.03.02.04 of Chapter 9, providing a list of off-balance sheet unlimited guarantees received, following the instructions set out in section S.03.02 of Chapter 11;
 - (e) template S.03.03.04 of Chapter 9, providing a list of off-balance sheet unlimited guarantees provided, following the instructions set out in section S.03.03 of Chapter 11;

- (f) (i) template S.05.03.02 of Chapter 9, specifying information on revenue account (life), following the instructions set out in section S.05.03 of Chapter 11;
 - (ii) template NS.07.01.02 of Chapter 9, specifying information on income and expenditure (non-life), following the instructions set out in section NS.07.01 of Chapter 11;
 - (g) template S.05.02.01 of Chapter 9, specifying information on premiums, claims and expenses by country applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.02 of Chapter 11; and
 - (h) where life *premiums* (excluding unit-linked *premiums*) written in the most recent reporting year exceed £1 billion, template NS.14.01 of Chapter 9, specifying excess capital generation, following the instructions set out in section NS.14 of Chapter 11;
 2. The templates referred to in points (a) and (b) of paragraph 1 shall only be submitted by *firms* and, where applicable, *UK holding companies* which, for the calculation of group solvency, use *method 1*, either exclusively or in combination with *method 2*.

ARTICLE 27: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - INVESTMENTS INFORMATION

1. *Firms* and, where applicable, *UK holding companies* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) [Note: Provision left blank];
 - (b) [Note: Provision left blank];
 - (c) [Note: Provision left blank];
 - (d) [Note: Provision left blank];
 - (e) where the *group* is exempted from reporting template S.08.01.04 in relation to the last quarter in accordance with a direction given by the *PRA* under section 138A of *FSMA*, template S.08.01.04 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Chapter 11;
 - (f) [Note: Provision left blank];
 - (g) template S.09.01.04 of Chapter 9, specifying information on income, gains and losses in the reporting period by asset category as defined in Chapter 12, following the instructions set out in section S.09.01 of Chapter 11;
 - (h) where the ratio of the value of underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, to the total investments is higher than 5%, template S.10.01.04 of Chapter 9, providing an item-by-item list securities lending and repurchase agreements on and off-balance sheet, following the instructions set out in section S.10.01 of Chapter 11; and
 - (i) where the ratio of the value of assets held as collateral to total balance sheet as reported in items C0010/R0500 of template S.02.01.01 exceeds 10%, template S.11.01.04 of Chapter 9, providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, following the instructions set out in section S.11.01 of Chapter 11.
2. [Note: Provision left blank].

3. For the purposes of point (h) of paragraph 1:

- (a) where for the calculation of group solvency *method 1* is used exclusively, the ratio shall be determined by the sum of the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.01 of Chapter 9; and
- (b) Where, for the calculation of group solvency, *method 1* is used in combination with *method 2*, or *method 2* is used exclusively, the ratio shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04 of Chapter 9.

ARTICLE 28: ANNUAL QUANTITATIVE REPORTING TEMPLATES FOR GROUPS - VARIABLE ANNUITIES INFORMATION

[Note: Provision left blank].

ARTICLE 29: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - LONG TERM GUARANTEES INFORMATION

Firms and, where applicable, *UK holding companies* shall submit information to the *PRA* annually using template S.22.01.04 of Chapter 9 specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Chapter 11.

ARTICLE 30: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - OWN FUNDS INFORMATION

1. *Firms* and, where applicable, *UK holding companies* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.23.01.04 of Chapter 9, specifying information on *own funds*, following the instructions set out in section S.23.01 of Chapter 11;
 - (b) template S.23.02.04 of Chapter 9, providing detailed information on *own funds* by tiers, following the instructions set out in section S.23.02 of Chapter 11;
 - (c) template S.23.03.04 of Chapter 9, specifying information on annual movements on *own funds*, following the instructions set out in section S.23.03 of Chapter 11;
 - (d) template S.23.04.04 of Chapter 9, providing a list of items on *own funds*, following the instructions set out in section S.23.04 of Chapter 11.
2. The templates referred to in points (b) and (c) of paragraph 1 shall only be submitted by *firms* and, where applicable, *UK holding companies* which, for the calculation of group solvency, use *method 1*, either exclusively or in combination with *method 2*.

ARTICLE 31: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - SOLVENCY CAPITAL REQUIREMENT INFORMATION

1. *Firms* and, where applicable, *UK holding companies* which, for the calculation of group solvency, use *method 1*, either exclusively or in combination with *method 2*, shall submit information to the *PRA* annually using the following templates (as applicable):

- (a) where the *group* uses the *standard formula* for the calculation of the *SCR*, template S.25.01.04 of Chapter 9, specifying the *SCR*, following the instructions set out in section S.25.01 of Chapter 11;
 - (b) where the *group* uses the *standard formula* and a *partial internal model* for the calculation of the *SCR*, template S.25.02.04 of Chapter 9, specifying the *SCR*, following the instructions set out in section S.25.02 of Chapter 11;
 - (c) where the *group* uses a full *internal model* for the calculation of the Solvency Capital Requirement, template S.25.03.04 of Chapter 9, specifying the *SCR*, following the instructions set out in section S.25.03 of Chapter 11;
 - (d) template S.26.01.04 of Chapter 9, specifying information on *market risk*, following the instructions set out in section S.26.01 of Chapter 11;
 - (e) template S.26.02.04 of Chapter 9, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Chapter 11;
 - (f) template S.26.03.04 of Chapter 9, specifying information on life *underwriting risk*, following the instructions set out in section S.26.03 of Chapter 11;
 - (g) template S.26.04.04 of Chapter 9, specifying information on health *underwriting risk*, following the instructions set out in section S.26.04 of Chapter 11;
 - (h) template S.26.05.04 of Chapter 9, specifying information on non-life *underwriting risk*, following the instructions set out in section S.26.05 of Chapter 11;
 - (i) template S.26.06.04 of Chapter 9, specifying information on *operational risk*, following the instructions set out in section S.26.06 of Chapter 11;
 - (j) template S.26.07.04 of Chapter 9, specifying information on the simplifications used in the calculation of the *SCR*, following the instructions set out in section S.26.07 of Chapter 11; and
 - (k) template S.27.01.04 of Chapter 9, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Chapter 11.
2. In case of existence of ring-fenced funds or *matching adjustment* portfolios, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported for the *group* as a whole.
3. Where a *partial internal model* is used, the templates referred to in points (d) to (k) of paragraph 1 shall only be reported in relation to the risks covered by the *standard formula*.
4. Where a full *internal model* is used, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported.

ARTICLE 32: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - REINSURERS AND SPECIAL PURPOSE VEHICLES INFORMATION

1. *Firms* and, where applicable, *UK holding companies* shall submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template S.31.01.04 of Chapter 9, specifying information on share of *reinsurers*, following the instructions set out in section S.31.01 of Chapter 11; and
 - (b) [Note: Provision left blank].

- (c) template S.30.05.01 of Chapter 9, specifying reinsurer and collateral provider entity information, following the instructions set out in section S.30.05 of Chapter 11.

ARTICLE 33: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - GROUP SPECIFIC INFORMATION

1. Firms and, where applicable, UK holding companies shall submit information to the PRA annually using the following templates (as applicable):
 - (a) template S.32.01.04 of Chapter 9, specifying information on the *insurance undertakings* and *reinsurance undertakings* in the scope of the *group*, following the instructions set out in section S.32.01 of Chapter 11;
 - (b) template S.33.01.04 of Chapter 9, specifying information on requirements of *insurance undertakings* and *reinsurance undertakings* in the scope of the *group*, following the instructions set out in section S.33.01 of Chapter 11;
 - (c) template S.34.01.04 of Chapter 9, specifying information on *financial undertakings* other than *insurance undertakings* and *reinsurance undertakings*, and on non-regulated *undertakings* carrying out financial activities as defined in Article 1(52) of the *delegated act*, following the instructions set out in section S.34.01 of Chapter 11;
 - (d) for groups with any *third country insurance undertakings* or *third country reinsurance undertakings*, template S.35.01.04 of Chapter 9, specifying information on *technical provisions* of the *third country insurance undertakings* and *third country reinsurance undertakings* within the *group*, following the instructions set out in section S.35.01 of Chapter 11;
 - (e) template S.36.01.01 of Chapter 9, specifying information on significant *intra-group transactions* involving equity-type transactions, debt and asset transfer, above the threshold determined by the PRA in accordance with regulation 24(1)(a) of the *Solvency 2 Regulations*, following the instructions set out in section S.36.01 of Chapter 11;
 - (f) template S.36.02.01 of Chapter 9, specifying information on significant *intra-group transactions* on derivatives, including the guarantees supporting any derivatives instruments, above the threshold determined by the PRA in accordance with regulation 24(1)(a) of the *Solvency 2 Regulations*, following the instructions set out in section S.36.02 of Chapter 11;
 - (g) [Note: Provision left blank];
 - (h) template S.36.04.01 of Chapter 9, specifying information on significant *intra-group transactions* on internal cost sharing, contingent liabilities (other than derivatives) and off-balance sheet items and other types of *intra-group transactions*, above the threshold determined by the PRA in accordance with regulation 24(1)(a) of the *Solvency 2 Regulations*, following the instructions set out in section S.36.04 of Chapter 11; and
 - (i) template S.37.01.04 of Chapter 9, specifying information on significant risk concentrations, above the threshold determined by the PRA in accordance with regulation 24 of the *Solvency 2 Regulations*, following the instructions set out in section S.37.01 of Chapter 11.

ARTICLE 34: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - RING-FENCED FUNDS, MATERIAL MATCHING ADJUSTMENT PORTFOLIOS AND REMAINING PART INFORMATION

1. Firms and, where applicable, UK holding companies which, for the calculation of group solvency, use *method 1*, either exclusively or in combination with *method 2*, shall submit information to the PRA annually using the following templates in relation to all material ring-fenced funds and all material

matching adjustment portfolios related to the part that is consolidated as referred to in points (a) and (c) of Article 335(1) of the *delegated act*, as well as in relation to the remaining part:

- (a) template SR.01.01.04 of Chapter 9, specifying the content of the submission, following the instructions set out in section S.01.01 of Chapter 11;
- (b) where the *group* uses the *standard formula* for the calculation of the *SCR*, template SR.25.01.04 of Chapter 9, specifying the *SCR*, following the instructions set out in section S.25.01 of Chapter 11;
- (c) where the *group* uses the *standard formula* and a *partial internal model* for the calculation of the *SCR*, template SR.25.02.04 of Chapter 9, specifying the *SCR* following the instructions set out in section S.25.02 of Chapter 11;
- (d) where the *group* uses a full *internal model* for the calculation of the *SCR*, template SR.25.03.04 of Chapter 9, specifying the *SCR*, following the instructions set out in section S.25.03 of Chapter 11;
- (e) template SR.26.01.01 of Chapter 9, specifying information on *market risk*, following the instructions set out in section S.26.01 of Chapter 11;
- (f) template SR.26.02.01 of Chapter 9, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Chapter 11;
- (g) template SR.26.03.01 of Chapter 9, specifying information on life *underwriting risk*, following the instructions set out in section S.26.03 of Chapter 11;
- (h) template SR.26.04.01 of Chapter 9, specifying information on health *underwriting risk*, following the instructions set out in section S.26.04 of Chapter 11;
- (i) template SR.26.05.01 of Chapter 9, specifying information on non-life *underwriting risk*, following the instructions set out in section S.26.05 of Chapter 11;
- (j) template SR.26.06.01 of Chapter 9, specifying information on *operational risk* following, the instructions set out in section S.26.06 of Chapter 11;
- (k) template SR.26.07.01 of Chapter 9, specifying information on the simplifications used in the calculation of the *SCR*, following the instructions set out in section S.26.07 of Chapter 11; and
- (l) template SR.27.01.01 of Chapter 9, specifying information on non-life and health catastrophe risk, following the instructions set out in section S.27.01 of Chapter 11.

2. Where a *partial internal model* is used, the templates referred to in points (e) to (l) of paragraph 1 shall only be reported in relation to the risks covered by the *standard formula*.
3. Where a full *internal model* is used, the templates referred to in points (e) to (l) of paragraph 1 shall not be reported.
4. *Firms* and, where applicable, *UK holding companies* which, for the calculation of group solvency, use *method 1*, either exclusively or in combination with *method 2*, shall, in addition to the information submitted using templates referred to in paragraph 1, submit balance sheet information to the *PRA* annually in relation to all material ring-fenced funds related to the part that is consolidated as referred to in points (a) or (c) of Article 335(1) of the *delegated act*, as well as in relation to the remaining part, using template SR.02.01.01 of Chapter 9, following the instructions set out in section S.02.01 of Chapter 11.

ARTICLE 35: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - INTERNAL MODEL USERS

[Note: Provision left blank.]

ARTICLE 36: QUANTITATIVE TEMPLATES FOR GROUPS - INTRA-GROUP TRANSACTIONS AND RISK CONCENTRATIONS

1. *Firms* and, where applicable, *UK holding companies* shall report to the *PRA*:
 - (a) significant and very significant *intra-group transactions* referred to in Group Supervision 16.2(1) and (2) and *intra-group transactions* to be reported in all circumstances referred to in Regulation 24(1)(a) of the *Solvency 2 Regulations* using, as appropriate, templates S.36.01.01, S.36.02.01 and S.36.04.01 of Chapter 9, following the instructions set out in section S.36.01 to S.36.04 of Chapter 11; and
 - (b) significant risk concentrations referred to in Group Supervision 16.1 and risks to be reported in all circumstances referred to in regulation 24(1)(a) of the *Solvency 2 Regulations* using template S.37.01.04 of Chapter 9, following the instructions set out in section S.37.01 of Chapter 11.

...

3A. SOLVENCY AND FINANCIAL CONDITION REPORT: TECHNICAL STANDARDS

ARTICLE 1: SUBJECT MATTER

[Note: Provision left blank.]

ARTICLE 2: PUBLIC DISCLOSURE FORMATS

When disclosing the information referred to in this Chapter, figures reflecting monetary amounts shall be disclosed in thousands of units.

ARTICLE 3: CURRENCY

1. For the purposes of this Chapter, 'reporting currency' shall be:
 - (a) for individual disclosure, the currency used for the preparation of the *firm's* financial statements;
 - (b) for group disclosure, the currency used for the preparation of the consolidated financial statements.
2. Figures reflecting monetary amounts shall be disclosed in the reporting currency. Any other currency than the reporting currency shall be converted into the reporting currency.
3. When expressing the value of any asset or liability denominated in a currency other than the reporting currency, the value shall be converted in the reporting currency as if the conversion had taken place at the closing rate on the last day for which the appropriate rate is available in the reporting period to which the asset or liability relates.
4. When expressing the value of any income or expense, the value shall be converted in the reporting currency using such basis of conversion as that used for accounting purposes.
5. The conversion into the reporting currency shall be calculated by applying the exchange rate from the same source as used for the *firm's* financial statements in the case of individual reporting or for the consolidated financial statements in the case of group reporting.

ARTICLE 4: TEMPLATES FOR THE SOLVENCY AND FINANCIAL CONDITION REPORT OF INDIVIDUAL FIRMS

1. Firms required to report information to the PRA under Reporting 3 shall publicly disclose as part of their SFCR the following templates:
 - (a) template S.02.01.02 of Chapter 9A specifying balance sheet information using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act*, following the instructions set out in section S.02.01 of Chapter 10A;
 - (b) (i) template S.05.03.02 of Chapter 9A, specifying information on revenue account (life), following the instructions set out in section S.05.03 of Chapter 10A;
(ii) template NS.07.01.02 of Chapter 9A, specifying information on income and expenditure (non-life), following the instructions set out in section NS.07.01 of Chapter 10A;
 - (c) template S.05.02.01 of Chapter 9A, specifying information on premiums, claims and expenses by country applying the valuation and recognition principles used in the *firm's* financial statements, following the instructions set out in section S.05.02 of Chapter 10A;
 - (d) template S.12.01.02 of Chapter 9A, specifying information on *technical provisions* (life insurance and health SLT), following the instructions set out in section S.12.01 of Chapter 10A;
 - (e) template S.17.01.02 of Chapter 9A, specifying information on non-life *technical provisions*, following the instructions set out in section S.17.01 of Chapter 10A to this Part for each *line of business*;
 - (f) template S.19.01.21 of Chapter 9A, specifying information on non-life insurance claims in the format of development triangles, following the instructions set out in section S.19.01 of Chapter 10A for the total non-life business;
 - (g) template S.22.01.21 of Chapter 9A, specifying information on the impact of the long term guarantee and transitional measures, following the instructions set out in section S.22.01 of Chapter 10A;
 - (h) template S.23.01.01 of Chapter 9A, specifying information on *own funds*, including *basic own funds* and *ancillary own funds*, following the instructions set out in section S.23.01 of Chapter 10A;
 - (i) template S.25.04.21 of Chapter 9A, specifying information in relation to the calculation of the SCR, following the instructions set out in section S.25.04 of Chapter 10A;
 - (j) [Note: Provision left blank];
 - (k) [Note: Provision left blank];
 - (l) template S.28.01.01 of Chapter 9A, specifying the *MCR* for *firms* which carry on only long-term or only general insurance or *reinsurance* business, following the instructions set out in section S.28.01 of Chapter 10A; and
 - (m) template S.28.02.01 of Chapter 9A, specifying the *MCR* for *firms* which carry on both long-term and general insurance business, following the instructions set out in section S.28.02 of Chapter 10A.

ARTICLE 5: TEMPLATES FOR THE SOLVENCY AND FINANCIAL CONDITION REPORT OF GROUPS

1. Firms required to report information on a *group* to the PRA under Group Supervision 18 shall publicly disclose as part of their group SFCR the following templates (as applicable):
 - (a) template S.32.01.22 of Chapter 9A, specifying information on the *undertakings* in the scope of the *group*, following the instructions set out in section S.32.01 of Chapter 11A;
 - (b) where, for the calculation of the group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template S.02.01.02 of Chapter 9A, specifying balance sheet information, using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act*, following the instructions set out in section S.02.01 of Chapter 11A;
 - (c) i) template S.05.03.02 of Chapter 9A, specifying information on revenue account (life), following the instructions set out in section S.05.03 of Chapter 11A;
ii) template NS.07.01.02 of Chapter 9A, specifying information on income and expenditure (non-life), following the instructions set out in section NS.07.01 of Chapter 11A;
 - (d) template S.05.02.01 of Chapter 9A, specifying information on premiums, claims and expenses by country, applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.02 of Chapter 11A;
 - (e) template S.22.01.22 of Chapter 9A, specifying information on the impact of the long term guarantee and transitional measures, following the instructions set out in section S.22.01 of Chapter 11A;
 - (f) template S.23.01.22 of Chapter 9A, specifying information on *own funds*, including *basic own funds* and *ancillary own funds*, following the instructions set out in section S.23.01 of Chapter 11A;
 - (g) where, for the calculation of group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template S.25.01.22 of Chapter 9A, specifying information in relation to the calculation of the *group SCR*, following the instructions set out in section S.25.01 of Chapter 11A;
 - (h) where, for the calculation of group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template S.25.02.22 of Chapter 9A, specifying information on the *group SCR*, calculated using the *standard formula* and a *partial internal model*, following the instructions set out in section S.25.02 of Chapter 11A;
 - (i) where, for the calculation of group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template S.25.03.22 of Chapter 9A, specifying information on the *group SCR*, calculated using a full *internal model*, following the instructions set out in section S.25.03 of Chapter 11A;

ARTICLE 6: REFERENCES TO OTHER DOCUMENTS IN THE SOLVENCY AND FINANCIAL CONDITION REPORT

When *firms* include in the SFCR references to other publicly available documents, these references shall be done through references that lead directly to the information itself and not to a general document.

ARTICLE 7: CONSISTENCY OF INFORMATION

Firms required to disclose information to the *PRA* under Reporting 3, Group Supervision 18 or Group Supervision 19 shall assess whether the information disclosed is fully consistent with the information reported to the *PRA*.

ARTICLE 8: MEANS OF DISCLOSURE OF THE GROUP AND SINGLE SOLVENCY AND FINANCIAL CONDITION REPORT

Article 301 of the *delegated act* shall apply to the disclosure of the *group* and single *SFCR*.

ARTICLE 9: INVOLVEMENT OF THE SUBSIDIARIES IN THE SINGLE SOLVENCY AND FINANCIAL CONDITION REPORT

1. [Note: Provision left blank.]
2. *Firms* required to disclose information on a *group* to the *PRA* under Group Supervision 18 or Group Supervision 19 shall provide an explanation on how the *subsidiaries* shall be covered and how the *subsidiaries'* administrative, management or supervisory body shall be involved in the process and in the approval of the single *SFCR*.

...

8. NATIONAL SPECIFIC TEMPLATES

...

- 8.5 NS.05 can be found here. [Deleted.]
- 8.6 NS.06 can be found here. [Deleted.]
- 8.7 NS.07 can be found here. [Deleted.]
- ...
- 8.10 NS.10 can be found here here.
- 8.11 NS.11 can be found here here.
- 8.12 NS.12 can be found here. [Deleted.]
- 8.13 NS.13 can be found here here.

9. REPORTING TEMPLATES

- 9.1 Template S.01.01.01, specifying the content of the submission can be found here.
- 9.2 Template S.01.01.02, specifying the content of the submission can be found here.
- 9.3 Template S.01.01.03, specifying the content of the submission can be found here.
- 9.4 Template S.01.01.04, specifying the content of the submission, can be found here.
- 9.5 Template S.01.01.05, specifying the content of the submission, can be found here.
- 9.6 Template S.01.01.06, specifying the content of the submission, can be found here.

- 9.7 [Template SR.01.01.01, specifying the content of the submission, can be found here.](#)
- 9.8 [Template SR.01.01.04, specifying the content of the submission, can be found here.](#)
- 9.9 [Template S.01.02.01, specifying basic information on the *firm* and the content of reporting in general can be found here.](#)
- 9.10 [Template S.01.02.04, specifying basic information on the *group* and the content of the reporting in general, can be found here.](#)
- 9.11 [Template S.01.03.01, specifying basic information on ring-fenced funds and *matching adjustment* portfolios can be found here.](#)
- 9.12 [Template S.01.03.04, specifying basic information on ring-fenced funds and *matching adjustment* portfolios, can be found here.](#)
- 9.13 [Template S.02.01.01, specifying balance sheet information using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act* and the valuation following the *firm's* financial statements, can be found here.](#)
- 9.14 [Template SR.02.01.01, specifying balance sheet information using both the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act* and the valuation following the *undertaking's* financial statements, can be found here.](#)
- 9.15 [Template S.02.01.02 specifying balance sheet information using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act*, can be found here.](#)
- 9.16 [Template S.02.02.01, specifying information on *assets* and liabilities by currency, can be found here.](#)
- 9.17 [Template S.03.01.01, specifying general information on off-balance sheet items, can be found here.](#)
- 9.18 [Template S.03.01.04, specifying general information on off-balance sheet items, can be found here.](#)
- 9.19 [Template S.03.02.01, providing a list of off-balance sheet unlimited guarantees received, can be found here.](#)
- 9.20 [Template S.03.02.04, providing a list of off-balance sheet unlimited guarantees received, can be found here.](#)
- 9.21 [Template S.03.03.01, providing a list of off-balance sheet unlimited guarantees provided, can be found here.](#)
- 9.22 [Template S.03.03.04, providing a list of off-balance sheet unlimited guarantees provided, can be found here.](#)
- 9.23 [Template S.05.04, specifying activity by country, can be found here.](#)
- 9.24 [Template S.05.02.01, specifying information on premiums, claims and expenses by country, applying the valuation and recognition principles used in the *firm's* financial statements, can be found here.](#)
- 9.25 [Template S.05.03.01 specifying information on revenue account \(life\), can be found here.](#)
- 9.26 [Template SR.05.03.01 specifying information on revenue account \(life\), can be found here.](#)
- 9.27 [Template S.05.03.02 specifying information on information on revenue account \(life\), can be found here.](#)
- 9.28 [Template S.06.02.01, providing an item-by-item list of assets can be found here.](#)
- 9.29 [Template S.06.02.04, providing an item-by-item list of assets, can be found here.](#)

- 9.30 [Template S.06.03.01, providing information on the look-through of all collective investments held by the *firm* can be found here.](#)
- 9.31 [Template S.06.03.04, providing information on the look-through of all collective investments held by the *group*, can be found here.](#)
- 9.32 [Template S.08.01.01, providing an item-by-item list of open positions of derivatives, can be found here.](#)
- 9.33 [Template S.08.01.04, providing an item-by-item list of open positions of derivatives, can be found here.](#)
- 9.34 [Template S.09.01.01, specifying information on income, gains and losses in the reporting period by asset category, can be found here.](#)
- 9.35 [Template S.09.01.04, specifying information on income, gains and losses in the reporting period by asset category, can be found here.](#)
- 9.36 [Template S.10.01.01 providing an item-by-item list of securities lending and repurchase agreements, on and off-balance sheet, can be found here.](#)
- 9.37 [Template S.10.01.04, providing an item-by-item list securities lending and repurchase agreements on and off-balance sheet, can be found here.](#)
- 9.38 [Template S.11.01.01 providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, can be found here.](#)
- 9.39 [Template S.11.01.04, providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, can be found here.](#)
- 9.40 [Template S.12.01.01, specifying information on *technical provisions* \(life and health SLT\), can be found here.](#)
- 9.41 [Template SR.12.01.01, specifying information on *technical provisions* \(life and health SLT\), can be found here.](#)
- 9.42 [Template S.12.01.02, specifying information on the *technical provisions* \(life insurance and health SLT\) can be found here.](#)
- 9.43 [Template S.13.01.01, specifying information on the projection of *best estimate* future cash flows of the life business, can be found here.](#)
- 9.44 [Template S.14.01.01 of Chapter 10, specifying information on life obligations analysis, including life insurance and *reinsurance* contracts and annuities stemming from non-life contracts, by product and by homogeneous risk group issued by the *firm*, can be found here.](#)
- 9.45 [Template S.14.02.01, specifying information on non-life obligations analysis, by *line of business* and specific product categories issued by the *firm*, can be found here.](#)
- 9.46 [Template S.14.03.01, specifying information on cyber *underwriting risk*, can be found here.](#)
- 9.47 [Template S.16.01.01, specifying information on annuities stemming from non-life insurance obligations issued by the *firm* under direct insurance business originating annuities, regarding all *lines of business* and additionally by currency, can be found here.](#)
- 9.48 [Template S.17.01.01, specifying information on non-life *technical provisions* by lines of business, can be found here.](#)
- 9.49 [Template SR.17.01.01, specifying information on non-life *technical provisions* for each *line of business*, can be found here.](#)

- 9.50 Template S.17.01.02, specifying information on non-life *technical provisions* for each *line of business*, can be found [here](#).
- 9.51 Template S.18.01.01, specifying information on the projection of future cash flows based on *best estimate* of the non-life business, can be found [here](#).
- 9.52 Template S.19.01.01, specifying information on non-life insurance claims in the format of development triangles, for the total of each non-life *line of business* and additionally by currency, can be found [here](#).
- 9.53 Template S.20.01.01, specifying information on the development of the distribution of the claims incurred at the end of the financial year for each *line of business* can be found [here](#).
- 9.54 Template S.21.02.01, specifying information on the non-life *underwriting risks* can be found [here](#).
- 9.55 Template S.22.01.01, specifying information on the impact of the long term guarantees and transitional measures, can be found [here](#).
- 9.56 Template S.22.01.04, specifying information on the impact of the long term guarantees and transitional measures, can be found [here](#).
- 9.57 Template SR.22.02.01, specifying information on the projection of future cash flows for the *best estimate* calculation by each material *matching adjustment* portfolio, can be found [here](#).
- 9.58 Template SR.22.03.01, specifying information on the *matching adjustment* portfolios by each material *matching adjustment* portfolio, can be found [here](#).
- 9.59 Template S.22.04.01, specifying information on the interest rate transitional measure, can be found [here](#).
- 9.60 Template S.22.05.01, specifying information on the transitional measure on *technical provisions*, can be found [here](#).
- 9.61 Template S.22.06.01, specifying information on the *best estimate* subject to *volatility adjustment* by country and currency, can be found [here](#).
- 9.62 Template S.23.01.01 specifying information on *own funds* can be found [here](#).
- 9.63 Template S.23.01.04, specifying information on *own funds*, can be found [here](#).
- 9.64 Template S.23.02.01, providing detailed information on *own funds* by tiers, can be found [here](#).
- 9.65 Template S.23.02.04, providing detailed information on *own funds* by tiers, can be found [here](#).
- 9.66 Template S.23.03.01, specifying information on annual movements on *own funds*, can be found [here](#).
- 9.67 Template S.23.03.04, specifying information on annual movements on *own funds*, can be found [here](#).
- 9.68 Template S.23.04.01, providing a list of items on *own funds*, can be found [here](#).
- 9.69 Template S.23.04.04, providing a list of items on *own funds*, can be found [here](#).
- 9.70 Template S.24.01.01, specifying information on *participations* held by the *firm* and an overview of the calculation for the deduction from *own funds* related to *participations* in financial and credit institutions, can be found [here](#).
- 9.71 Template S.25.01.04, specifying the *SCR*, can be found [here](#).
- 9.72 Template SR.25.01.04, specifying the *SCR*, can be found [here](#).
- 9.73 Template S.25.02.04, specifying the *SCR*, can be found [here](#).

- 9.74 [Template SR.25.02.04 specifying the SCR, can be found here.](#)
- 9.75 [Template S.25.03.04, specifying the SCR, can be found here.](#)
- 9.76 [Template SR.25.03.04, specifying the SCR, can be found here.](#)
- 9.77 [Template S.25.04.01, specifying information in relation to the calculation of the SCR, can be found here.](#)
- 9.78 [Template SR.25.04.01, specifying SCR \(ring-fenced funds/*matching adjustment* portfolio/remaining part\), can be found here.](#)
- 9.79 [Template S.25.05.01, specifying information on the SCR where the *firm* uses a full *internal model* or a *partial internal model* can be found here.](#)
- 9.80 [Template SR.25.05.01 specifying information on the SCR \(ring-fenced funds, *matching adjustment* portfolios, remaining part\) where the *undertaking* uses a full *internal model* or a *partial internal model* can be found here.](#)
- 9.81 [Template S.25.06.01, specifying the SCR – loss-absorbing capacity of deferred tax, can be found here.](#)
- 9.82 [Template S.26.01.01, specifying information on *market risk*, can be found here.](#)
- 9.83 [Template S.26.01.04, specifying information on *market risk*, can be found here.](#)
- 9.84 [Template SR.26.01.01, specifying information on *market risk*, can be found here.](#)
- 9.85 [Template S.26.02.01, specifying information on counterparty default risk, can be found here.](#)
- 9.86 [Template S.26.02.04, specifying information on counterparty default risk, can be found here.](#)
- 9.87 [Template SR.26.02.01, specifying information on counterparty default risk, can be found here.](#)
- 9.88 [Template S.26.03.01, specifying information on life *underwriting risk*, can be found here.](#)
- 9.89 [Template SR.26.03.01, specifying information on life *underwriting risk*, can be found here.](#)
- 9.90 [Template S.26.03.04, specifying information on life *underwriting risk*, can be found here.](#)
- 9.91 [Template S.26.04.01, specifying information on health *underwriting risk*, can be found here.](#)
- 9.92 [Template S.26.04.04, specifying information on health *underwriting risk*, can be found here.](#)
- 9.93 [Template SR.26.04.01, specifying information on health *underwriting risk*, can be found here.](#)
- 9.94 [Template S.26.05.01, specifying information on non-life *underwriting risk*, can be found here.](#)
- 9.95 [Template SR.26.05.01, specifying information on non-life *underwriting risk*, can be found here.](#)
- 9.96 [Template S.26.05.04, specifying information on non-life *underwriting risk*, can be found here.](#)
- 9.97 [Template S.26.06.01, specifying information on *operational risk*, can be found here.](#)
- 9.98 [Template SR.26.06.01, specifying information on *operational risk*, can be found here.](#)
- 9.99 [Template S.26.06.04, specifying information on *operational risk*, can be found here.](#)
- 9.100 [Template S.26.07.01, specifying information on the simplifications used in the calculation of the SCR can be found here.](#)
- 9.101 [Template SR.26.07.01, specifying information on the simplifications used in the calculation of the SCR, can be found here.](#)

- 9.102 [Template S.26.07.04, specifying information on the simplifications used in the calculation of the SCR, can be found here.](#)
- 9.103 [Template S.27.01.01, specifying information on SCR \(non-life and health catastrophe risk\), can be found here.](#)
- 9.104 [Template SR.27.01.01, specifying information on non-life catastrophe risk, can be found here.](#)
- 9.105 [Template S.27.01.04, specifying information on non-life catastrophe risk, can be found here.](#)
- 9.106 [Template S.28.01.01 specifying the MCR where firms carry on only long-term insurance or only general insurance or reinsurance business can be found here.](#)
- 9.107 [Template S.28.02.01 specifying the MCR where firms carry on both long-term and general insurance business can be found here.](#)
- 9.108 [Template S.30.03.01, specifying information on the outgoing reinsurance program in the next reporting year covering prospective information on reinsurance treaties the period of validity of which includes or overlaps the next reporting year can be found here.](#)
- 9.109 [Template S.30.04.01, specifying information on the outgoing reinsurance program in the next reporting year covering prospective information on reinsurance treaties the period of validity of which includes or overlaps the next reporting year, can be found here.](#)
- 9.110 [Template S.30.05.01, specifying reinsurer and collateral provider entity information, can be found here.](#)
- 9.111 [Template S.30.06.01 specifying life reinsurance summary, can be found here.](#)
- 9.112 [Template S.30.07.01, specifying life reinsurance proportional cover can be found here.](#)
- 9.113 [Template S.30.08.01, specifying life reinsurance non-proportional cover, can be found here.](#)
- 9.114 [Template S.31.01.01, specifying information on the share of reinsurers, can be found here.](#)
- 9.115 [Template S.31.01.04, specifying information on share of reinsurers, can be found here.](#)
- 9.116 [Template S.32.01.04, specifying information on the insurance undertakings and reinsurance undertakings in the scope of the group, can be found here.](#)
- 9.117 [Template S.33.01.04, specifying information on requirements of insurance undertakings and reinsurance undertakings in the scope of the group, can be found here.](#)
- 9.118 [Template S.34.01.04, specifying information on other regulated financial undertakings and other non-regulated financial undertakings including insurance holding companies and mixed financial holding companies, can be found here.](#)
- 9.119 [Template S.35.01.04, specifying information on technical provisions of undertakings of the group, can be found here.](#)
- 9.120 [Template S.36.01.01, specifying information on significant intra-group transactions, involving equity-type transactions, debt and asset transfer, can be found here.](#)
- 9.121 [Template S.36.02.01, specifying information on significant intra-group transactions on derivatives, including the guarantees supporting any derivatives instruments, can be found here.](#)
- 9.122 [Template S.36.04.01, specifying information on significant intra-group transactions on internal cost sharing, contingent liabilities other than derivatives and off-balance sheet items and other types of intra-group transactions, can be found here.](#)

- 9.123 Template S.37.01.04, specifying information on significant risk concentrations, above the threshold determined by the *PRA* in accordance with regulation 24 of the *Solvency 2 Regulations*, can be found [here](#).
- 9.124 Template NS.07.01.01, specifying information on income and expenditure (non-life), can be found [here](#).
- 9.125 Template NS.07.01.02, specifying information on income and expenditure (non-life), can be found [here](#).
- 9.126 Template NS.14.01, specifying excess capital generation, can be found [here](#).

9A. DISCLOSURE TEMPLATES

- 9A.1 Template S.02.01.02 specifying balance sheet information using the valuation in accordance with Valuation 2.1-2.2 and Chapter II of Title I of the *delegated act*, can be found [here](#).
- 9A.2 Template S.05.02.01, specifying information on premiums, claims and expenses by country applying the valuation and recognition principles used in the *firm's* financial statements, can be found [here](#).
- 9A.3 Template S.05.03.02, specifying information on revenue account (life), can be found [here](#).
- 9A.4 Template S.12.01.02, specifying information on *technical provisions* (life insurance and health SLT) can be found [here](#).
- 9A.5 Template S.17.01.02, specifying information on non-life *technical provisions* can be found [here](#).
- 9A.6 Template S.19.01.21, specifying information on non-life insurance claims in the format of development triangles can be found [here](#).
- 9A.7 Template S.22.01.21, specifying information on the impact of the long term guarantee and transitional measures can be found [here](#).
- 9A.8 Template S.22.01.22, specifying information on the impact of the long term guarantee and transitional measures can be found [here](#).
- 9A.9 Template S.23.01.01, specifying information on *own funds*, including *basic own funds* and *ancillary own funds* can be found [here](#).
- 9A.10 Template S.23.01.22, specifying information on *own funds*, including *basic own funds* and *ancillary own funds* can be found [here](#).
- 9A.11 Template S.25.01.22, specifying information in relation to the calculation of the *group SCR* can be found [here](#).
- 9A.12 Template S.25.02.22, specifying information on the *group SCR*, calculated using the *standard formula* and a *partial internal model* can be found [here](#).
- 9A.13 Template S.25.03.22, specifying information on the *group SCR*, calculated using a full *internal model* can be found [here](#).
- 9A.14 Template S.25.04.21, specifying information in relation to the calculation of the *SCR* can be found [here](#).
- 9A.15 Template S.28.01.01, specifying the *MCR* for *firms* which carry on only long-term or only general insurance or *reinsurance* business can be found [here](#).
- 9A.16 Template S.28.02.01, specifying the *MCR* for *firms* which carry on both long-term and general insurance business can be found [here](#).

9A.17 [Template S.32.01.22, specifying information on the *undertakings* in the scope of the *group* can be found here.](#)

9A.18 [Template NS.07.01.02, specifying information on income and expenditure \(non-life\), can be found here.](#)

10. REPORTING TEMPLATES DATA ITEM INSTRUCTIONS (INDIVIDUAL FIRMS)

10.1 [Section S.01.01 instructions can be found here.](#)

10.2 [Section S.01.02 instructions can be found here.](#)

10.3 [Section S.01.03 instructions can be found here.](#)

10.4 [Section S.02.01 instructions can be found here.](#)

10.5 [Section S.02.02 instructions can be found here.](#)

10.6 [Section S.03.01 instructions can be found here.](#)

10.7 [Section S.03.02 instructions can be found here.](#)

10.8 [Section S.03.03 instructions can be found here.](#)

10.9 [Section S.05.04 instructions can be found here.](#)

10.10 [Section S.05.02 instructions can be found here.](#)

10.11 [Section S.05.03 instructions can be found here.](#)

10.12 [Section S.06.02 instructions can be found here.](#)

10.13 [Section S.06.03 instructions can be found here.](#)

10.14 [Section S.08.01 instructions can be found here.](#)

10.15 [Section S.09.01 instructions can be found here.](#)

10.16 [Section S.10.01 instructions can be found here.](#)

10.17 [Section S.11.01 instructions can be found here.](#)

10.18 [Section S.12.01 instructions can be found here.](#)

10.19 [Section S.13.01 instructions can be found here.](#)

10.20 [Section S.14.01 instructions can be found here.](#)

10.21 [Section S.14.02 instructions can be found here.](#)

10.22 [Section S.14.03 instructions can be found here.](#)

10.23 [Section S.16.01 instructions can be found here.](#)

10.24 [Section S.17.01 instructions can be found here.](#)

10.25 [Section S.18.01 instructions can be found here.](#)

10.26 [Section S.19.01 instructions can be found here.](#)

10.27 [Section S.20.01 instructions can be found here.](#)

10.28 [Section S 21.02 instructions can be found here.](#)

[10.29 Section S.22.01 instructions can be found here.](#)

[10.30 Section S.22.02 instructions can be found here.](#)

[10.31 Section S.22.03 instructions can be found here.](#)

[10.32 Section S.22.04 instructions can be found here.](#)

[10.33 Section S.22.05 instructions can be found here.](#)

[10.34 Section S.22.06 instructions can be found here.](#)

[10.35 Section S.23.01 instructions can be found here.](#)

[10.36 Section S.23.02 instructions can be found here.](#)

[10.37 Section S.23.03 instructions can be found here.](#)

[10.38 Section S.23.04 instructions can be found here.](#)

[10.39 Section S.24.01 instructions can be found here.](#)

[10.40 Section S.25.04 instructions can be found here.](#)

[10.41 Section S.25.05 instructions can be found here.](#)

[10.42 Section S.25.06 instructions can be found here.](#)

[10.43 Section S.26.01 instructions can be found here.](#)

[10.44 Section S.26.02 instructions can be found here.](#)

[10.45 Section S.26.03 instructions can be found here.](#)

[10.46 Section S.26.04 instructions can be found here.](#)

[10.47 Section S.26.05 instructions can be found here.](#)

[10.48 Section S.26.06 instructions can be found here.](#)

[10.49 Section S.26.07 instructions can be found here.](#)

[10.50 Section S.27.01 instructions can be found here.](#)

[10.51 Section S.28.01 instructions can be found here.](#)

[10.52 Section S.28.02 instructions can be found here.](#)

[10.53 Section S.30.03 instructions can be found here.](#)

[10.54 Section S.30.04 instructions can be found here.](#)

[10.55 Section S.30.05 instructions can be found here.](#)

[10.56 Section S.30.06 instructions can be found here.](#)

[10.57 Section S.30.07 instructions can be found here.](#)

[10.58 Section S.30.08 instructions can be found here.](#)

[10.59 Section S.31.01 instructions can be found here.](#)

[10.60 Section S.36.01 instructions can be found here.](#)

10.61 Section S.36.02 instructions can be found here.

10.62 Section S.36.04 instructions can be found here.

10.63 Section NS.07.01 instructions can be found here.

10.64 Section NS.14.01 instructions can be found here.

10A. DISCLOSURE TEMPLATES DATA ITEM INSTRUCTIONS (INDIVIDUAL FIRMS)

10A.1 Section S.01.01 instructions can be found here.

10A.2 Section S.02.01 instructions can be found here.

10A.3 Section S.05.02 instructions can be found here.

10A.4 Section S.05.03 instructions can be found here.

10A.5 Section S.12.01 instructions can be found here.

10A.6 Section S.17.01 instructions can be found here.

10A.7 Section S.19.01 instructions can be found here.

10A.8 Section S.22.01 instructions can be found here.

10A.9 Section S.23.01 instructions can be found here.

10A.10 Section S.25.04 instructions can be found here.

10A.11 Section S.28.01 instructions can be found here.

10A.12 Section S.28.02 instructions can be found here.

10A.13 Section NS.07.01 instructions can be found here.

11. REPORTING TEMPLATES DATA ITEM INSTRUCTIONS (GROUPS)

11.1 Section S.01.01 instructions can be found here.

11.2 Section S.01.02 instructions can be found here.

11.3 Section S.01.03 instructions can be found here.

11.4 Section S.02.01 instructions can be found here.

11.5 Section S.02.02 instructions can be found here.

11.6 Section S.03.01 instructions can be found here.

11.7 Section S.03.02 instructions can be found here.

11.8 Section S.03.03 instructions can be found here.

11.10 Section S.05.02 instructions can be found here.

11.11 Section S.05.03 instructions can be found here.

11.12 Section S.06.02 instructions can be found here.

11.13 Section S.06.03 instructions can be found here.

- [11.14 Section S.08.01 instructions can be found here.](#)
- [11.15 Section S.09.01 instructions can be found here.](#)
- [11.16 Section S.10.01 instructions can be found here.](#)
- [11.17 Section S.11.01 instructions can be found here.](#)
- [11.18 Section S.22.01 instructions can be found here.](#)
- [11.19 Section S.23.01 instructions can be found here.](#)
- [11.20 Section S.23.02 instructions can be found here.](#)
- [11.21 Section S.23.03 instructions can be found here.](#)
- [11.22 Section S.23.04 instructions can be found here.](#)
- [11.23 Section S.25.01 instructions can be found here.](#)
- [11.24 Section S.25.02 instructions can be found here.](#)
- [11.25 Section S.25.03 instructions can be found here.](#)
- [11.26 Section S.26.01 instructions can be found here.](#)
- [11.27 Section S.26.02 instructions can be found here.](#)
- [11.28 Section S.26.03 instructions can be found here.](#)
- [11.29 Section S.26.04 instructions can be found here.](#)
- [11.30 Section S.26.05 instructions can be found here.](#)
- [11.31 Section S.26.06 instructions can be found here.](#)
- [11.32 Section S.26.07 instructions can be found here.](#)
- [11.33 Section S.27.01 instructions can be found here.](#)
- [11.34 Section S.30.05 instructions can be found here.](#)
- [11.35 Section S.31.01 instructions can be found here.](#)
- [11.36 Section S.32.01 instructions can be found here.](#)
- [11.37 Section S.33.01 instructions can be found here.](#)
- [11.38 Section S.34.01 instructions can be found here.](#)
- [11.39 Section S.35.01 instructions can be found here.](#)
- [11.40 Section S.36.01 instructions can be found here.](#)
- [11.41 Section S.36.02 instructions can be found here.](#)
- [11.42 Section S.36.04 instructions can be found here.](#)
- [11.43 Section S.37.01 instructions can be found here.](#)
- [11.44 Section NS.07.01 instructions can be found here.](#)
- [11.45 Section NS.14.01 instructions can be found here.](#)

11A. DISCLOSURE TEMPLATES DATA ITEM INSTRUCTIONS (GROUPS)

- 11A.1 [Section S.02.01 instructions can be found here.](#)
- 11A.2 [Section S.05.02 instructions can be found here.](#)
- 11A.3 [Section S.05.03 instructions can be found here.](#)
- 11A.4 [Section S.22.01 instructions can be found here.](#)
- 11A.5 [Section S.23.01 instructions can be found here.](#)
- 11A.6 [Section S.25.01 instructions can be found here.](#)
- 11A.7 [Section S.25.02 instructions can be found here.](#)
- 11A.8 [Section S.25.03 instructions can be found here.](#)
- 11A.9 [Section S.32.01 instructions can be found here.](#)
- 11A.10 [Section NS.07.01 instructions can be found here.](#)

12. ASSET CATEGORIES

- 12.1 [Asset categories for the purposes of reporting under this Reporting Part can be found here.](#)

13. COMPLEMENTARY IDENTIFICATION CODE (CIC) TABLE

- 13.1 [The *CIC Code* table can be found here.](#)

14. DEFINITIONS OF THE CIC CODE TABLE

- 14.1 [Definitions of the *CIC code* table can be found here.](#)

3: Draft reporting and disclosure templates and LOG file instructions

To present the proposed changes to the reporting and disclosure templates in a clear and consistent manner, the following colours are used to mark up all proposed changes:

- red: cells / rows / columns proposed for deletion;
- amber: cells / rows / columns proposed for modification (eg these may include proposed changes to column heading or definitions of terms); and
- green: cells / rows / columns proposed for addition.

For the presentation of proposed changes to the supporting LOG files, changes are marked up in the standard way:

- underline: used to present texts proposed for addition and/or modification; and
- strike-through: used for texts proposed for deletion.

Draft reporting and disclosure template and LOG file instructions are available below:

Template name	New URL
IM 01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/im01-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/im01-log-7-11-22
IM 03.05.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/im01-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/im01-log-7-11-22

	<u>regulation/regulatory-reporting/insurance/im03-log-7-11-22</u>
NS.07.01.01	<p>Template: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns07-template-7-11-22</u></p> <p>Logfile: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns0701-log-file-7-11-22</u></p>
NS.07.01.02	<p>Template: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns07-template-7-11-22</u></p> <p>Logfile: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns07-log-file-7-11-22</u></p>
NS.10.01.01	<p>Template: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-template-7-11-22</u></p> <p>Logfile: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-log-file-7-11-22</u></p>
NS.11.01.01	Template: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-template-7-11-22</u>

	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns11-log-file-7-11-22
NS.13.01.03	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns13-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns13-log-file-7-11-22</p>
NS.14.01.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns14-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns14-log-file-7-11-22</p>
NS.05.01.01	Template and log file deleted and replaced with S.05.03.01
NS.06.01.01	Template and log file deleted
NS.12.01.03	Template and log file deleted
S.03.01.01	<p>Template (unchanged): https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02015R2450-20161110 - EU Exit Web Archive - The National Archives</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s0301-solo-log-file-7-11-22</p>

S.03.01.04	Template (unchanged): https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02015R2450-20161110 - EU Exit Web Archive - The National Archives
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s301-groups-log-file-7-11-22
S.04.01.01	Templates and log files deleted and replaced with S.05.04.01
S.04.02.01	Templates and log files deleted and replaced with S.05.04.01
S.05.01.01	Template and log file deleted and replaced with S.05.03.01
S.05.02.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s0502-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s0502-log-file-7-11-22
S.05.03.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns07-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s0502-log-file-7-11-22

	<u>reporting/insurance/nsts/s050301-log-file-7-11-22</u>
S.05.03.02	<p>Template: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns07-template-7-11-22</u></p> <p>Logfile: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s050301-log-file-7-11-22</u></p>
SR.05.03.01	<p>Template: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns07-template-7-11-22</u></p> <p>Logfile: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s050301-log-file-7-11-22</u></p>
S.05.04.01	<p>Template: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s0504-template-7-11-22</u></p> <p>Logfile: <u>www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s0504-log-file-7-11-22</u></p>
S.06.02.01	Template (unchanged): <u>https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-</u>

	<p>20200607 - EU Exit Web Archive - The National Archives</p> <p>Log file (unchanged): [ARCHIVED CONTENT] https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives</p>
S.06.02.04	<p>Template (unchanged): [ARCHIVED CONTENT] https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s060204-log-file-7-11-22</p>
S.06.03.01	<p>Template (unchanged): [ARCHIVED CONTENT] https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s060301-log-file-7-11-22</p>
S.06.03.04	<p>Template (unchanged): https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s060304-log-file-7-11-22</p>

	reporting/insurance/nsts/s060304-log-file-7-11-22
S.11.01.01	<p>Template (unchanged): [ARCHIVED CONTENT] https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1101-log-file-7-11-22</p>
S.12.01.01	<p>Template (unchanged): [ARCHIVED CONTENT] https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1201-log-file-7-11-22</p>
S.12.02.01	Template and log files deleted and replaced by S.05.04.01
S.13.01.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1301-log-file-7-11-22</p>

S.14.01.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1401-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1401-log-file-7-11-22
S.14.02.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1402-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1402-log-file-7-11-22
S.14.03.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1403-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1403-log-file-7-11-22
S.16.01.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1601-log-file-7-11-22
S.17.01.01	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1701-log-file-7-11-22

	reporting/insurance/nsts/s170101-log-file-7-11-22
S.17.02.01	Template and log files deleted and replaced by S.05.04.01
S.18.01.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1801-log-file-7-11-22</p>
S.19.01.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1901-reporting-log-file-7-11-22</p>
S.19.01.21	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s1901-disclosure-log-file-7-11-22</p>
S.20.01.01	<p>Template (unchanged): https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s2001-log-file-7-11-22</p>
S.23.01.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s230101-template-7-11-22

	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s230101-log-file-7-11-22
S.23.01.04	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s230101-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s230104-log-file-7-11-22</p>
S.25.01.01	Template and logfile deleted
S.25.02.01	Template and logfile deleted
S.25.03.01	Template and logfile deleted
S.25.04.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250401-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250401-log-file-7-11-22</p>
SR.25.04.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr250401-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr250401-log-file-7-11-22</p>
S.25.04.21	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250421-template-7-11-22</p> <p>Logfile: https://www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250421-log-file-7-11-22</p>

	reporting/insurance/nsts/sr250401-log-file-7-11-22
S.25.05.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250421-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250501-log-file-7-11-22</p>
SR.25.05.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250421-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr250501-log-file-7-11-22</p>
S.25.06.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250421-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s250601-log-file-7-11-22</p>
S.26.01.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s2601-template-7-11-22</p> <p>Logfile: https://www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s2601-log-file-7-11-22</p>
SR 26.01.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2601-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-</p>

	reporting/insurance/nsts/sr2601-log-file-7-11-22
S.26.02.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2601-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s2602-log-file-7-11-22</p>
SR 26.02.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2601-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2602-log-file-7-11-22</p>
S.26.03.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2601-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s2603-log-file-7-11-22</p>
SR.26.03.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2601-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2603-log-file-7-11-22</p>
S.26.04.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2601-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-</p>

	reporting/insurance/nsts/s2604-log-file-7-11-22
SR.26.04.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2601-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/sr2604-log-file-7-11-22</p>
S.30.01.01	Template and log file deleted
S.30.02.01	Template and log file deleted
S.30.03.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-log-file-7-11-22</p>
S.30.04.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3004-log-file-7-11-22</p>
S.30.05.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3005-log-file-7-11-22</p>
S.30.06.01	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22

	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3006-log-file-7-11-22
S.30.07.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3007-log-file-7-11-22</p>
S.30.08.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3008-log-file-7-11-22</p>
S.31.01.01	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3101-log-file-7-11-22</p>
S.31.01.04	<p>Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22</p> <p>Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3104-log-file-7-11-22</p>
S.31.02.01	Template and log file deleted
S.31.02.04	Template and log file deleted
	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3003-template-7-11-22

S.32.01.04	regulation/regulatory-reporting/insurance/nsts/s320104-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s320104-log-file-7-11-22
S.33.01.04	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s230101-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s330104-log-file-7-11-22
S.35.01.04	Template (unchanged): [ARCHIVED CONTENT] https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A02015R2450-20200607 - EU Exit Web Archive - The National Archives
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s3501-log-file-7-11-22
S.36.03.01	Template and log file deleted
S.37.01.04	Template: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s320104-template-7-11-22
	Logfile: www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/s370104-log-file-7-11-22

4: Draft amendments to SS11/16 ‘Solvency II: External audit of, and responsibilities of the governing body in relation to, the public disclosure requirement’

In appendices 4 to 7, new text is underlined and deleted text is struck through.

Appendix: Solvency II public disclosure – narrative sections and templates and associated PRA expectations

[...]

Article	Title	Assurance
293	Business and performance	Other information
294	System of governance	Other information
295	Risk profile	Other information
296	Valuation for solvency purposes	Relevant element*
297	Capital management	Relevant element*
359	Group solvency and financial condition report	Relevant element* valuation and capital management sections
Templates		
S.02.01.02	Balance Sheet	Relevant element*
S.05.01.02 <u>S.05.03.02</u>	Premiums, claims and expenses by line of business <u>Revenue Account (Life)</u>	Other information
<u>NS.07.01.02</u>	<u>Income and expenditure by line of business (Non-life)</u>	<u>Other information</u>
S.05.02.01	Premiums, claims and expenses by country	Other information
S.12.01.02	Life and Health SLT Technical Provisions	Relevant element*

S.17.01.02	Non-Life Technical Provisions	Relevant element*
S.19.01.21	Non-life insurance claims	Other information
S.22.01.21	Impact of long term guarantees and transitional measures (MCR)	Relevant element*
S.22.01.22	Impact of long term guarantees and transitional measures (SCR)	Relevant element*
S.23.01.01	Own funds	Relevant element*
S.23.01.22	Own funds	Relevant element*
S.25.04.21	Solvency Capital Requirement - for undertakings on Standard Formula <u>all undertakings</u>	Relevant element
S.25.01.22	Solvency Capital Requirement - for groups on Standard Formula	Relevant element
S.25.02.21	Solvency Capital Requirement - for undertakings using the standard formula and partial internal model	Other information
S.25.02.22	Solvency Capital Requirement - for groups using the standard formula and partial internal model	Other information
S.25.03.21	Solvency Capital Requirement - for undertakings on Full Internal Models	Other information
S.25.03.22	Solvency Capital Requirement - for groups on Full Internal Models	Other information
S.28.01.01	Minimum Capital Requirement - Only life or only non-life insurance or reinsurance activity	Relevant element*
S.28.02.01	Minimum Capital Requirement - Both life and non-life insurance activity	Relevant element*
S.32.01.22	Undertakings in the scope of the group	Relevant element

* SCR calculated using an internal model is out of scope

5: Draft amendments to SS25/15 ‘Solvency II: Regulatory reporting internal model outputs’

Appendices:

1 Related templates and LOG files for SS25/15 are available at:

[https://www.bankofengland.co.uk/prudential-regulation/regulatory-reporting/regulatory-reporting-insurance-](https://www.bankofengland.co.uk/prudential-regulation/regulatory-reporting/regulatory-reporting-insurance-sector)

[sectorhttps://www.bankofengland.co.uk/prudential-regulation/regulatory-reporting/regulatory-reporting-insurance-sector.](https://www.bankofengland.co.uk/prudential-regulation/regulatory-reporting/regulatory-reporting-insurance-sector)

Draft for consultation

6: Draft amendments to SS36/15 ‘Solvency II: Life insurance product reporting codes’

[This SS is proposed to be deleted in its entirety: SS36/15 ‘Solvency II: Life insurance product reporting codes’.]

Draft for consultation

7: Draft amendments to SS6/18 ‘Solvency II: National Specific Templates LOG files’

Appendix LOG files to accompany National Specific Templates (NSTs)

Number and template name	LOG file
NS.00 - Basic information	No change to existing document www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns00-log-file
NS.01 - With-profits value of bonus	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns01-log-file-31-12-18
NS.02 – With-profits assets and liabilities	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns02-log-file-31-12-18
NS.03 – Material pooling arrangements	No change to existing document www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns03-log-file
NS.04 – Assessable mutuals	No change to existing document www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns04-log-file
NS.05 – Revenue account life	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns05-log-file-31-12-18
NS.06 – Business model analysis (life)	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns06-log-file-31-12-18
NS.07 – Business model analysis non-life	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns07-log-file-31-12-18

NS.08 – Business model analysis – financial guarantee insurers	No change to existing document www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns08-log-file
NS.09 – Best estimate assumptions for life insurance risks	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns09-log-file-31-12-18
NS.10 – Projection of future cash flows (best estimate – non-life: liability claim types)	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-log-file-31-12-18 www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns10-log-file
NS.11 – Non-life claim development information (general liability sub-classes)	www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns11-log-file-31-12-18 www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns11-log-file
NS.12 – The Society of Lloyd’s solvency capital requirement	No change to existing document www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns12-log-file
NS.13 – The Society of Lloyd’s minimum capital requirement	No change to existing document www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns13-log-file www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/insurance/nsts/ns13-log-file

8: PRA statutory obligations

The statutory obligations applicable to the PRA's policy development process are set out below. This CP explains the policy assessment of relevant considerations.

- *For rules instruments and UK Technical Standards Instruments:* Purpose of the policy proposals (FSMA s138J(2)(b)).
- *For rules instruments and UK Technical Standards Instruments:* Cost benefit analysis (FSMA s138J(2)(a) and (7)(a)); and an estimate of those costs and benefits (if reasonable) (FSMA s138J(8)).
- *For rules instruments and UK Technical Standards Instruments:* Analysis of whether the impact on mutuals is significantly different to the impact on other authorised firms (FSMA s138J(2)(c) and 138K).
- Compatibility with the PRA's primary objectives (FSMA s138J(2)(d)(i), 2B and 2C).
- Compatibility with the PRA's secondary competition objective (FSMA s138J(2)(d)(ii) and 2H(1)).
- Compatibility with the regulatory principles (FSMA s138J(2)(d)(ii), 2H(2) and 3B).
- Have regard to the HMT recommendation letters (BoE Act s30B).
- Have due regard to the public sector equality duty (Equality Act s149).
- Have regard, subject to any other requirement affecting the exercise of the regulatory function, to the principles of good regulation and when determining general policy or principles to the Regulators Code (Legislative and Regulatory Reform Act 2006 s21 & 22)
- Have regard, so far as consistent with the proper exercise of those functions, to the purpose of conserving biodiversity. Conserving biodiversity includes, in relation to a living organism or type of habitat, restoring or enhancing a population or habitat (Natural Environment and Rural Communities Act 2006, s40).
- *For rules instruments and UK Technical Standards Instruments:* Consultation of the FCA (FSMA s138J(1)(a)).
- *For UK Technical Standards Instruments only:* FSMA s138J(1)(a) is replaced with: consultation of the FCA and/or Bank, where that Regulator has an interest in the technical standards (FSMA s138P(4) and (5)).
- *For UK Technical Standards Instruments only:* notice given to HMT of the consultation on the UKTS ('best efforts' basis).
- *For CRR rules only:* subject to certain exceptions, have regard to:
 - relevant standards recommended by the Basel Committee on Banking Supervision from time to time
 - the likely effect of the rules on the relative standing of the United Kingdom as a place for internationally active credit institutions and investment firms to be based or to carry on activities. For these purposes, the PRA must consider the United Kingdom's standing in relation to the other countries and territories in which, in its opinion, internationally active credit institutions and investment firms are most likely to choose to be based or carry on activities

- the likely effect of the rules on the ability of CRR firms to continue to provide finance to businesses and consumers in the United Kingdom on a sustainable basis in the medium and long term
- the target in [section 1](#) of the Climate Change Act 2008 (carbon target for 2050)
- (s144C (1) & (2) FSMA – exceptions in s144E FSMA).
- *For CRR rules only* – explanation of the ways in which having regard to the matters specified above has affected the proposed rules (s144D FSMA).
- *For CRR rules only* – publication of a summary of the proposed CRR rules.
- *For CRR rules only* – consideration and consultation with the Treasury about the likely effect of the rules on relevant equivalence decisions (s144C (3) & (4) FSMA)

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9: Summary table on the reporting templates with proposed changes in this CP

Table A: List on templates changes

Category of proposed changes	Template Code	Template Name	Scope of Application
Unchanged templates	S.01.03	Basic information – RFF and matching adjustment portfolios	N/A
	S.02.02	Assets and liabilities by currency	
	S.02.03	Additional branch balance sheet information	
	S.03.02	Off-balance sheet items – List of unlimited guarantees received by the undertaking	
	S.03.03	Off-balance sheet items – List of unlimited guarantees provided by the undertaking	
	S.08.01	Open derivatives	
	S.09.01	Income/gains and losses in the period	
	S.10.01	Securities lending and repos	
	S.21.02	Underwriting risks non-life	
	S.23.02	Detailed information by tiers on own funds	

	S.23.03	Annual movements on own funds
	S.23.04	List of items on own funds
	S.24.01	Participations held
	S.26.05	Solvency Capital Requirement – Non-Life underwriting risk
	S.26.06	Solvency Capital Requirement – Operational risk
	S.26.07	Solvency Capital Requirement – Simplifications
	S.27.01	Solvency Capital Requirement – Non-life and Health catastrophe risk
	S.28.01	Minimum Capital Requirement – Only life or only non-life insurance or reinsurance activity
	S.28.02	Minimum Capital Requirement – Both life and non-life insurance activity
	S.34.01	Other regulated and non-regulated financial undertakings including insurance holding companies and mix financial holdings

	S.36.01	IGT – Equity-type transactions, debt and asset transfer	
	S.36.02	IGT – Derivatives	
	S.36.04	IGT – Cost sharing, contingent liabilities, off BS and other items	
	SR.26.05	Solvency Capital Requirement – Non-Life underwriting risk [RFF/MP/RM]	
	SR.26.06	Solvency Capital Requirement – Operational risk [RFF/MP/RM]	
	SR.26.07	Solvency Capital Requirement – Simplifications [RFF/MP/RM]	
	SR.27.01	Solvency Capital Requirement – Non-life and Health catastrophe risk [RFF/MP/RM]	
	SPV.01.01	Content of the submission [SPV]	
	SPV.01.02	Basic Information [SPV]	
	SPV.02.01	Balance Sheet [SPV]	
	SPV.02.02	Off-balance sheet items and obligations [SPV]	

	SPV.03.01	Assets held for separable risk [SPV]	
	SPV.03.02	Amount of the debt or other financing mechanism issued for arrangement [SPV]	
	IM.00	Internal model Output Content of the submission & Basic Information	
	IM.02	Internal model counterparty risk	
	NS.01	With-profits value of bonus	
	NS.02	With-profits assets and liabilities	
	NS.03	Material pooling arrangements	
	NS.04	Assessable mutual	
	NS.08	Business model analysis – financial guarantee insurers	
	NS.09	Best estimate assumptions for life insurance risks	
Deleted templates	S.07.01	Structured Products	Applicable to all entity types that are subjected to their respective requirements
	S.08.02	Derivatives Transactions	
	S.21.01	Loss distribution risk profile	

	S.21.03	Non-life distribution of underwriting risks – by sum insured	
	S.25.01	Solvency Capital Requirement – for undertakings on Standard Formula	Solos
	S.25.02	Solvency Capital Requirement – for undertakings using the standard formula and partial internal model	
	S.25.03	Solvency Capital Requirement – for undertaking on Full Internal Models	
	S.30.01	Facultative covers for non-life and life business basic data	Applicable to all entity types that are subjected to their respective requirements
	S.30.02	Facultative covers for non-life and life business shares data	
	S.31.02	Special Purpose Vehicles	
	S.36.03	IGT – Internal Reinsurance	
	SR.25.01	Solvency Capital Requirement – for undertakings on Standard Formula [RFF/MP/RM]	Solos
	SR.25.02	Solvency Capital Requirement – for undertakings using the	

			standard formula and partial internal model [RFF/MP/RM]	
		SR.25.03	Solvency Capital Requirement – for undertakings on Full Internal Models	
		NS.06	Business model analysis (life)	
		NS.12	The Society of Lloyd's solvency capital requirement	
Change to reporting requirements (templates unchanged)	Frequency Change	S.06.02	List of assets	Groups
		S.06.03	Collective investment undertakings – look-through approach	Solos, third-country branches and groups
		S.12.01	Life and Health SLT Technical Provisions	Applicable to all entity types that are subjected to their respective requirements
		S.17.01	Non-Life Technical Provisions	
	Reporting threshold change	S.03.01	Off-balance sheet items – general	Applicable to all entity types that are subjected to their respective requirements
		S.05.02	Premiums, claims and expenses by country*	
		S.11.01	Asset held as collateral	
		S.19.01	Non-life insurance claims*	
		S.20.01	Development of the distribution of the claims incurred	

		S.30.07	Life reinsurance proportional cover*	
		S.35.01	Contribution to group Technical Provisions	
		NS.11.01	Non-life claim development information (general liability sub-classes)*	
		S.05.04 (Placeholder template code)	Activity by-Country template*	
In-templates changes		S.05.02	Premiums, claims and expenses by country*	Applicable to all entity types that are subjected to their respective requirements
		S.13.01	Projection of future gross cash flows	
		S.14.01	Life obligations analysis	
		S.16.01	Information on annuities stemming from Non-Life Insurance obligations	
		S.18.01	Projection of future cash flows (Best Estimate – Non Life)	
		S.19.01	Non-life Insurance claims*	
		S.23.01	Own funds	
		S.26.01	Solvency Capital Requirement – Market risk	Solo

	S.26.02	Solvency Capital Requirement – Counterparty default risk	
	S.26.03	Solvency Capital Requirement – Life underwriting risk	
	S.26.04	Solvency Capital Requirement – Health underwriting risk	
	S.30.03	Non-life outgoing reinsurance contract protection basic data	Applicable to all entity types that are subjected to their respective requirements
	S.30.04	Non-life Outgoing Reinsurance contract protection reinsurer shares data	
	S.31.01	Share of reinsurers [including Finite Reinsurance and SPV's]	
	S.32.01	Undertakings in the scope of the group	
	S.33.01	Insurance and Reinsurance individual requirements	
	S.37.01	Risk concentration	
	SR.26.01	Solvency Capital Requirement - Market Risk [RFF/MP/RM]	Solo
	SR.26.02	Solvency Capital Requirement –	

		Counterparty default risk [RFF/MP/RM]	
	SR.26.03	Solvency Capital Requirement – Life underwriting risk [RFF/MP/RM]	
	SR.26.04	Solvency Capital Requirement – Health underwriting risk [RFF/MP/RM]	
	NS.07.01	Income and expenditure by line of business (non-life)	Solos, third-country branches and groups
	NS.10.01	Projection of future cash flows (best estimate – non-life: liability claim types)	Applicable to all entity types that are subjected to their respective requirements
	NS.11.01	Non-life claim development information (general liability sub-classes)*	
	NS.13.01	The Society of Lloyd's minimum capital requirement	
	IM.01	Internal model risk outputs (life)	
	IM.03.05	Internal model outputs (non-life)	
Revised templates	NS.07.01 (placeholder template code)	Income and expenditure by line of business (non-life)	Solos, third-country branches and group

	S.25.04 (placeholder template code)	Solvency Capital Requirement – for all firms	Solos
	S.25.05 (placeholder template code)	Solvency Capital Requirement – for undertakings on partial or Full Internal Models	
	S.25.06 (placeholder template code)	Solvency Capital Requirement – Deferred tax	
	S.30.05 (placeholder template code)	Reinsurer and Collateral Provider Entity Information	Applicable to all entity types that are subjected to their respective requirements
	S.30.06 (placeholder template code)	Life reinsurance summary	
	S.30.07 (placeholder template code)	Life reinsurance proportional cover*	
	S.30.08 (placeholder template code)	Life reinsurance non- proportional cover	
	SR.25.04 (placeholder template code)	Solvency Capital Requirement – for all firms [RFF/MP/RM]	Solos
	SR.25.05 (placeholder code)	Solvency Capital Requirement – for undertakings on partial	

		template code)	or Full Internal Models [RFF/MP/RM]	
Consolidation	Deleted Templates	S.04.01	Activity by Country	Applicable to all entity types that are subjected to their respective requirements
		S.04.02	Information on Class 10 in Part A of Annex I of Solvency II Directive, excluding carrier’s liability	
		S.12.02	Life and Health SLT Technical Provisions – by country	
		S.17.02	Non-Life Technical Provisions – by country	
	Replaced with	S.05.04 (placeholder template code)	Activity by-country template*	Solos and third-country branches
Replacement	Deleted templates	S.05.01	Premiums, claims and expenses by line of business	Applicable to all entity types that are subjected to their respective requirements
		NS.05	Revenue account life	
	Replaced with	S.05.03 (placeholder template code)	Revenue Account (life)	Solos, third-country branches and groups
		SR.05.03 (placeholder template code)	Revenue Account (life)[RFF/MP/RM]	
New templates on new topics		S.14.02 (placeholder	Non-life business model analysis	Solos and third-country branches

	template code)		
	S.14.03 (placeholder template code)	Cyber underwriting risk	Solos
	NS.14.01 (placeholder template code)	Excess capital generation	Base on threshold criteria of each entity

*Templates that are listed in more than one category of change.

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10: Summary table on the disclosure templates with proposed changes in this CP

Table B: List on templates changes

Category of proposed changes	Template Code	Template Name	Scope of Application
Unchanged templates	S.02.01.02 (audited)	Balance Sheet	Solos and groups
	S.12.01.02 (audited)	Life and Health SLT Technical Provisions	Solos
	S.17.01.02 (audited)	Non-Life Technical Provisions	Solos
	S.22.01.21 (audited)	Impact of long term guarantees measures and transitionals	Solos
	S.22.01.22 (audited)	Impact of long term guarantees measures and transitionals	Groups
	S.23.01.22 (audited)	Own Funds (Groups)	Groups
	S.25.01.22	Solvency Capital Requirement - for undertakings on Standard Formula (Groups)	Groups
	S.25.02.22	Solvency Capital Requirement - for undertakings using the standard formula and partial internal model	Groups

		(Groups)	
	S.25.03.22	Solvency Capital Requirement - for undertakings on Full Internal Models	Groups
		(Groups)	
	S.28.01.01 (audited)	Minimum Capital Requirement – Only life or only non-life insurance or reinsurance activity.	Solos
	S.28.02.01 (audited)	Minimum Capital Requirement – Both life and non-life insurance activity	Solos
	S.32.01.22 (audited)	Undertakings in the scope of the group	Groups
Deleted templates	S.25.01.21 (audited)	Solvency Capital Requirement - for undertakings on Standard Formula	Solos
	S.25.02.21 (audited)	Solvency Capital Requirement - for undertakings using the standard formula and partial internal model	Solos
	S.25.03.21	Solvency Capital Requirement - for undertakings on Full Internal Models	Solos
Reporting threshold change	S.05.02.01	Premiums, claims and expenses by country	Solos and groups

In-templates changes		S.19.01.21	Non-life insurance claims	Solos
		S.23.01.01 (audited)	Own Funds (Solo)	Solos
Replacement	Deleted template	S.05.01.02	Premiums, claims, and expenses by line of business	Applicable to all entity types that are subjected to their respective requirements
	Replaced with	S.05.03.02 (placeholder template code)	Revenue Account (life)	Solos, third-country branches, and groups
		NS.07.01.02 (placeholder template code)	Income and expenditure by line of business (non-life)	
New template		S.25.04.21(replacing an audited template)	Solvency Capital Requirement – for all firms	Solos

11: Templates related to other reform areas under the Review of Solvency II

Table C highlights those existing templates that are related to reform areas other than reporting as set out in HM Treasury's review of Solvency II. There may be further changes to these templates as a consequence of policy proposals in these other areas which are not subjected in this CP. The PRA will look to consult on any such changes in due course.

Table C: Templates subjected to potential future consultation (Including both Reporting and Disclosure)

Template Code	Template Name
S.01.01	Content of the submission
S.01.02	Basic Information – General
S.02.01	Balance sheet
S.06.02	List of assets
S.12.01	Life and Health SLT Technical Provisions
S.17.01	Non-Life Technical Provisions
S.22.01	Impact of long-term guarantees measures and transitionals
S.22.04	Information on the transitional on interest rate calculation
S.22.05	Overall calculation of the transitional on technical provisions
S.22.06	Best estimate subject to volatility adjustment by country and currency
S.23.01	Own funds
S.25.01	Solvency Capital Requirement – for undertakings on Standard Formula
S.25.02	Solvency Capital Requirement – for undertakings on the Standard Formula and partial Internal Model

S.25.03	Solvency Capital Requirement – for undertakings on the Full Internal Models
S.26.01	Solvency Capital Requirement – Market Risk
S.26.02	Solvency Capital Requirement – Counterparty default risk
S.26.03	Solvency Capital Requirement – Life underwriting risk
S.26.04	Solvency Capital Requirement – Health underwriting risk
S.26.05	Solvency Capital Requirement – Non-Life underwriting risk
S.26.06	Solvency Capital Requirement – Operational risk
S.26.07	Solvency Capital Requirement – Simplifications
S.27.01	Solvency Capital Requirement – Non-life and Health catastrophe risk
S.28.01	Minimum Capital Requirement – Only life or only non-life insurance of reinsurance activity
S.28.02	Minimum Capital Requirement – Both life and non-life insurance activity
S.32.01	Undertakings in the scope of the group
S.33.01	Insurance and Reinsurance individual requirements
S.34.01	Other regulated and non-regulated financial undertakings including insurance holding companies and mixed financial holding company individual requirements
SR.01.01	Content of the submission [RFF/MP/RM]
SR.02.01	Balance Sheet [RFF/MP/RM]
SR.12.01	Life and Health SLT Technical Provisions [RFF/MP/RM]
SR.17.01	Non-Life Technical Provisions [RFF/MP/RM]
SR.22.02	Projection of future cash flows (Best Estimate – Matching portfolios) [RFF/MP/RM]

SR.22.03	Information on the matching adjustment calculation [RFF/MP/RM]
SR.25.01	Solvency Capital Requirement – for undertakings on Standard Formula [RFF/MP/RM]
SR.25.02	Solvency Capital Requirement – for undertakings on the Standard Formula and partial Internal Model [RFF/MP/RM]
SR.25.03	Solvency Capital Requirement – for undertakings on the Full Internal Models [RFF/MP/RM]
SR.26.01	Solvency Capital Requirement – Market Risk [RFF/MP/RM]
SR.26.02	Solvency Capital Requirement – Counterparty default risk [RFF/MP/RM]
SR.26.03	Solvency Capital Requirement – Life underwriting risk [RFF/MP/RM]
SR.26.04	Solvency Capital Requirement – Health underwriting risk [RFF/MP/RM]
SR.26.05	Solvency Capital Requirement – Non-Life underwriting risk [RFF/MP/RM]
SR.26.06	Solvency Capital Requirement – Operational risk [RFF/MP/RM]
SR.26.07	Solvency Capital Requirement – Simplifications [RFF/MP/RM]
SR.27.01	Solvency Capital Requirement – Non-life and Health catastrophe risk [RFF/MP/RM]
NS.00	Basic Information
QMC	Quarterly model change log
Regular Supervisory Report (RSR)	