

PRA RULEBOOK: SOLVENCY II REPORTING REFORM INSTRUMENT [2024]

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 the provision of information by parent undertakings); and
 - (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.

PRA Rulebook: Solvency II Reporting Reform Instrument [2024]

- C. The PRA makes the rules in the Annexes to this instrument.

Part	Annex
Reporting	A
External Audit	B
Fees	C

Commencement

- D. This instrument comes into force on [31 December 2024].

Citation

- E. This instrument may be cited as the PRA Rulebook: Solvency II Reporting Reform Instrument [2024].

By order of the Prudential Regulation Committee

[DATE]

Annex A

Amendments to the Reporting Part

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

Part

REPORTING

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Near-final

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-_i;
- (4) a *UK holding company*; and
- (5) a *third country branch undertaking* (other than a *Swiss general insurer*), in accordance with 1.3.

...

1.3

- (1) Unless otherwise stated, in this Part, 2.1 to 2.5B, 2.13 and Articles 1 to 4A and 37 to 50 of Chapter 2A apply to *third country branch undertakings* (other than *Swiss general insurers*).
- (2) Except in respect of 2.2(2)(f) and Articles 48 and 49 of Chapter 2A, a *third country branch undertaking* must fulfil the applicable requirements in this Part taking account only of matters relevant to the operations effected by the *third country branch*.
- (3) In relation to *third country branch undertakings*, 2.2(2)(f) is to be read as referring only to the adequacy of the financial resources of the *firm*.

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*~~ the Reporting Part in the form of ~~any national specific template where applicable~~; and

...

2.5 A *firm* must have in place appropriate systems and structures to fulfil the requirements set out in 2.1 to 2.4, as well as a written policy approved by its *governing body* ensuring the ongoing appropriateness of the information submitted by the *firm* to the *PRA*.

[Note: Art. 35(5) of the *Solvency II Directive*]

2.5A As part of the information referred to in 2.1, a *firm* is required to submit to the *PRA* on a regular basis:

- (1) the *SFCR* (if applicable) to be disclosed in accordance with Chapters 3 to 6, together with any equivalent information disclosed publicly under other legal or regulatory requirements to which the *SFCR* refers;
- (2) the following reports:
 - (a) a report comprising the results of each *ORSA* performed, in accordance with Conditions Governing Business 3.8 to 3.11;
 - (b) if the *firm* is a *third country branch undertaking*, a resolution report in accordance with Article 49 of Chapter 2A;
 - (c) for *firms* using an *internal model*, the qualitative information supporting template QMC.01 in accordance with Article 6(3) of Chapter 2A; and

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- (d) for firms using an *internal model*, the qualitative analysis supporting template AoC.01 in accordance with Articles 19 and 35 of Chapter 2A;
- (3) annual, semi-annual and quarterly quantitative templates in accordance with Chapters 2A and 7.

2.5B

- (1) A firm must submit the ORSA report referred to in 2.5A(2)(a) within 10 *business days* after concluding the ORSA.
- (2) A firm must submit the quarterly quantitative reporting templates referred to in Articles 6(1), 21A(6) and 37 of Chapter 2A no later than 30 *business days* after the end of each quarter of the firm's financial year.
- (3) A firm must submit the quarterly quantitative reporting template QMC.01 (including the supporting qualitative information) referred to in Article 6(3) of Chapter 2A no later than 55 *business days* after the end of each quarter of the firm's financial year.
- (4) A firm must submit the semi-annual quantitative reporting template referred to in Article 7A of Chapter 2A no later than 30 *business days* after the end of each half of the firm's financial year.
- (5) A firm must submit the annual quantitative reporting templates referred to in Articles 8 to 18, 20, 21A, 38 to 48 and 50 of Chapter 2A no later than 70 *business days* after the firm's financial year end.
- (6) A firm must submit the quarterly quantitative reporting templates referred to in Article 23 of Chapter 2A no later than 55 *business days* after the end of each quarter of the group's financial year.
- (7) A firm must submit the annual quantitative reporting templates referred to in Articles 25 to 34 of Chapter 2A no later than 100 *business days* after the group's financial year end.
- (8) A firm must submit the annual quantitative reporting template AoC.01 (including the supporting qualitative analysis), referred to in Article 19 of Chapter 2A no later than 70 *business days* after the firm's financial year end, commencing with the firm's first financial year end on or after 31 December 2025 or, if the firm first receives an *internal model permission* which takes effect after 31 December 2025, commencing with the firm's first financial year end after the date that *internal model permission* took effect.
- (9) A firm must submit the annual quantitative reporting template AoC.01 (including the supporting qualitative analysis) referred to in Article 35 of Chapter 2A no later than 100 *business days* after the group's financial year end, commencing with the group's first financial year end on or after 31 December 2025, or, if the group first receives an *internal model permission* which takes effect after 31 December 2025, commencing with the group's first financial year end after the date that *internal model permission* took effect.
- (10) A third country branch undertaking must submit the resolution report referred to in Article 49(1) of Chapter 2A no later than 70 *business days* after (i) the firm's first financial year end on or after 31 December 2024; and (ii) every third financial year end thereafter.

2.6 Subject to 2.7, a firm falling within categories (1) to (7) must submit to the PRA the corresponding *national specific templates* on an annual basis:

(1) [Deleted]

(1A) All firms must submit template NS.00: Basic Information;

(2) A firm which manages a *material pooling agreement* must submit template NS.03: Material Pooling Arrangements;

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- ~~(3) An assessable mutual which:~~
- ~~(a) has called for an additional contribution after 1 January 2006; or~~
 - ~~(b) has received approval for ancillary own funds as contemplated in Own Funds 2.3(4) — must submit template NS.04: Assessable Mutuals;~~
- ~~(4) A firm writing suretyship business the effect of which is to improve the credit rating of the underlying security must submit template NS.08: Business Model Analysis — Financial Guarantee Insurers;~~
- ~~(5) A long-term insurer must submit:~~
- ~~(a) NS.01: With-Profits Value of Bonus if net best estimate liabilities for with-profits insurance business are more than £500m and the firm is a single with-profits fund;~~
 - ~~(b) NSR.01: With-Profits Value of Bonus 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;~~
 - ~~(c) NS.02: With-Profits Assets and Liabilities if net best estimate liabilities for with-profits insurance business are more than £500m and the firm is a single with-profits fund;~~
 - ~~(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;~~
 - ~~(e) NS.05: Revenue Account — Life;~~
 - ~~(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;~~
 - ~~(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~~
 - ~~(h) NS.09: Best Estimate Assumptions for Life Insurance Risks;~~
- ~~(6) A general insurer must submit template NS.07: Business Model Analysis — Non-life;~~
- ~~(7) A general insurer carrying on insurance business and proportional and non-proportional reinsurance obligations relating to:~~
- ~~(a) railway rolling stock;~~
 - ~~(b) aircraft;~~
 - ~~(c) ships;~~
 - ~~(d) goods in transit;~~
 - ~~(e) motor vehicle liability;~~
 - ~~(f) aircraft liability;~~
 - ~~(g) liability of ships; or~~
 - ~~(h) general liability~~
- ~~— must submit template NS.10: Projection of Future Cash Flows (Best Estimate — Non Life: Liability Claim Types);~~
- ~~(8) A general insurer carrying on insurance business relating to:~~

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- ~~(a) employers' liability (including as part of a mixed commercial package);~~
- ~~(b) public and products liability (including as part of a mixed commercial package; or~~
- ~~(c) professional indemnity~~

~~must submit template NS.11: Non-Life Insurance Claims Information (General Liability Sub-classes)[Deleted]~~

- 2.7 ~~A firm falling within 2.6(2), 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.[Deleted]~~
- 2.8 ~~The Society must submit to the PRA 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.[Deleted]~~
- 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]~~
- 2.10 ~~A firm shall submit the annual national specific templates referred to in 2.6 and 2.8(1), after the end of the transitional period set out in Transitional Measures 3.1, no later than 14 weeks after the firm's financial year end.[Deleted]~~
- 2.11 ~~The Society shall submit the quarterly national specific templates referred to in 2.8(2) after the end of the transitional period set out in Transitional Measures 3.3, no later than 5 weeks after any quarter ending.[Deleted]~~
- 2.12 ~~If the due date for the national specific template falls on a day which is not a business day, the documents must be submitted no later than the next business day after the due date.[Deleted]~~
- 2.13
- ~~(1) A firm, other than a friendly society, shall submit to the PRA, the information referred to in 2.5A(2) and (3) the national specific templates referred to in 2.6 and 2.8 in electronic format.~~
 - ~~(2) A friendly society shall submit to the PRA the national specific template submissions referred to in 2.6 and 2.8 information referred to in 2.5A(2) and (3) in electronic format or by post or by hand to the Regulatory Data Group, Statistics and Regulatory Data Division (HO5 B-D), Bank of England, Threadneedle Street, London EC2R 8AH; or via fax to the Regulatory Data Group of the Bank of England on 020 7601 3334].~~
- 2.14 ~~Where a firm notifies the PRA that any of its submissions of national specific template submissions under 2.6 and 2.8 is incorrect, or where the PRA notifies a firm that any part of the national specific template appears to be inaccurate or incomplete, the firm must promptly make any appropriate corrections or adjustments and if necessary re-submit the national specific template (or relevant part of it).[Deleted]~~

2A REPORTING TO THE PRA: REPORTS AND TEMPLATES

I: GENERAL PROVISIONS AND SUPERVISORY REPORTING REQUIREMENTS

ARTICLE 1: APPLICATION

1. Articles 6 to 21A of this Chapter apply to firms other than third country branch undertakings.
2. Articles 23 to 36 of this Chapter apply to:

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- (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.
3. Articles 37 to 50 of this Chapter apply to third country branch undertakings (other than Swiss general insurers).
4. Articles 4 and 4A of this Chapter do not apply to:
- (a) information firms are required to submit to the PRA using the templates referred to in Article 21A; and
 - (b) information third country branch undertakings are required to submit to the PRA using the templates referred to in Article 50.

ARTICLE 2: SUPERVISORY REPORTING FORMATS

1. Firms and, where applicable, UK holding companies, must submit the information referred to in this Chapter in the appropriate data exchange formats and representations determined in accordance with this Reporting Part, as specified below:
- (a) data points with the data type 'monetary' must be expressed in units with no decimals with the exception of templates IR.06.02, IR.08.01, and IR.11.01, which must be expressed in units with two decimals;
 - (b) data points with the data type 'percentage' must be expressed as per unit with four decimals;
 - (c) data points with the data type 'integer' must be expressed in units with no decimals;
 - (d) all data points must 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; or
 - (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' must 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 must 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 must 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 must 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 must 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* must re-submit as soon as practicable the information reported using the reports and 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*.

ARTICLE 4A: MATERIALITY

For the purposes of this Chapter, information to be submitted to the *PRA* in a report must be considered material where its omission or misstatement could influence the decision-making or judgement of the *PRA*, and changes to information submitted to the *PRA* in a report or template must be considered material if the change could influence the decision-making or judgement of the *PRA*.

II: REPORTING TEMPLATES FOR INDIVIDUAL FIRMS

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

[Note: Provision left blank]

ARTICLE 6: QUARTERLY TEMPLATES FOR INDIVIDUAL FIRMS

1. *Firms* must submit information to the *PRA* quarterly using the following templates (as applicable):
 - (a) template IR.01.01.02 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IR.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 IR.01.02 of Chapter 10;
 - (c) template IR.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*]¹, following the instructions set out in section IR.02.01 of Chapter 10;
 - (d) template IR.05.03.02 of Chapter 9, specifying information on life income and expenditure following the instructions set out in section IR.05.03 of Chapter 10;
 - (e) template IR.05.04.02 of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10;

¹ References to the *delegated act* in this Part shall be read as references to Commission Delegated Regulation (Solvency II) 2015/35.

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- (f) subject to Article 10(1)(b) of this Chapter, template IR.06.02.01 of Chapter 9, providing an item-by-item list of assets following the instructions set out in section IR.06.02 of Chapter 10;
 - (g) subject to Article 10(1)(e) of this Chapter, template IR.08.01.01 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section IR.08.01 of Chapter 10;
 - (h) template IR.12.01.02 of Chapter 9, specifying information on life *technical provisions*, following the instructions set out in section IR.12.01 of Chapter 10;
 - (i) template IR.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 IR.17.01 of Chapter 10; and
 - (j) [Note: Provision left blank];
 - (k) template IR.23.01.01 of Chapter 9, specifying information on *own funds*, following the instructions set out in section IR.23.01 of Chapter 10;
 - (l) [Note: Provision left blank];
 - (m) [Note: Provision left blank].
2. When submitting the information referred to in points (h) and (i) of paragraph (1) of this Article, firms may apply simplified methods in accordance with [the *delegated act*] in the calculation of the *technical provisions*.
3. Firms using an *internal model* must submit to the PRA quarterly template QMC.01 of Chapter 9, specifying information on model changes and supporting qualitative information, in accordance with the instructions set out in section QMC.01 of Chapter 10.

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 must 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 must submit information to the PRA semi-annually, subject to Article 10(1)(c)(i) of this Chapter, where the ratio of collective investments held by the *firm* to total investments is higher than 30% using template IR.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 IR.06.03 of Chapter 10.
2. For the purposes of paragraph 1 of this Article, the ratio of collective investments held by the *firm* to total investments must 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 IR.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template IR.02.01.02.

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

1. Firms must submit information to the PRA annually using the following templates (as applicable):
 - (a) template IR.01.01.01 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IR.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 IR.01.02 of Chapter 10; and
 - (c) template IR.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 IR.01.03 of Chapter 10.

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

1. Firms must submit information to the PRA annually using the following templates (as applicable):
 - (a) template IR.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 IR.02.01 of Chapter 10;
 - (b) template IR.02.02.01 of Chapter 9, specifying information on assets and liabilities by currency, following the instructions set out in section IR.02.02 of Chapter 10;
 - (c) where any of the following conditions apply, template IR.03.01.01 of Chapter 9, specifying general information on off-balance sheet items, following the instructions set out in section IR.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 IR.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 IR.03.02.01 of Chapter 9, providing a list of off-balance sheet unlimited guarantees received, following the instructions set out in section IR.03.02 of Chapter 10;
 - (e) template IR.03.03.01 of Chapter 9, providing a list of off-balance sheet unlimited guarantees provided, following the instructions set out in section IR.03.03 of Chapter 10;
 - (f) template IR.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 IR.05.02 of Chapter 10;

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- (g) template IR.05.03.01 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10;
- (h) template IR.05.04.01 of Chapter 9, specifying information on non-life income, expenditure and business model analysis, following the instructions set out in section IR.05.04 of Chapter 10;
- (i) template IR.05.05.01 of Chapter 9, specifying information on life *premiums* and claims by country, following the instructions set out in section IR.05.05 of Chapter 10;
- (j) template IR.05.06.01 of Chapter 9, specifying information on non-life *premiums* and claims by country, following the instructions set out in section IR.05.06 of Chapter 10; and
- (k) where life *premiums* (excluding unit-linked *premiums*) written in the most recent reporting year exceed £1 billion, template IR.05.10.01 of Chapter 9, specifying excess capital generation, following the instructions set out in section IR.05.10 of Chapter 10.

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

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1. Firms must 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 IR.06.02.01 of Chapter 9 in relation to the last quarter of the *firm*'s financial year in accordance with a direction given by the PRA under section 138A of FSMA, template IR.06.02.01 of Chapter 9, providing an item-by-item list of assets, following the instructions set out in section IR.06.02 of Chapter 10;
 - (c) where the *firm*:
 - (i) is exempted from reporting template IR.06.03.01 of Chapter 9 in relation to the last half-year of the *firm*'s financial 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) of this Chapter), is not higher than 30%,
template IR.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 IR.06.03 of Chapter 10;
 - (d) [Note: Provision left blank];
 - (e) where the *firm* is exempted from reporting template IR.08.01.01 in relation to the last quarter of the *firm*'s financial year in accordance with a direction given by the PRA under section 138A of FSMA, template IR.08.01.01 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section IR.08.01 of Chapter 10;
 - (f) [Note: Provision left blank];
 - (g) template IR.09.01.01 of Chapter 9, specifying information on income, gains and losses in the reporting period by asset category, following the instructions set out in section IR.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

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C0010/R0070 and C0010/R0220 of template IR.02.01.01, template IR.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 IR.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 IR.02.01.01 exceeds 10%, template IR.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 IR.11.01 of Chapter 10.

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

1. Firms must submit information to the PRA annually using the following templates (as applicable):
- (a) template IR.12.01.01 of Chapter 9, specifying information on life *technical provisions*, following the instructions set out in section IR.12.01 of Chapter 10;
 - (b) template IR.12.03.01 of Chapter 9, specifying information on life *best estimate* liabilities by country, following the instructions set out in section IR.12.03 of Chapter 10;
 - (c) template IR.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 issued by the *firm*, following the instructions set out in section IR.14.01 of Chapter 10;
 - (d) template IR.16.01.01 of Chapter 9, specifying information on annuities stemming from non-life insurance obligations issued by the *firm* under direct insurance business, regarding all *lines of business* originating annuities and additionally by currency, following the instructions set out in section IR.16.01 of Chapter 10;
 - (e) template IR.16.02.01 of Chapter 9, specifying information on the projection of *best estimate* future cash flows of annuities stemming from non-life business, following the instructions set out in section IR.16.02 of Chapter 10;
 - (f) template IR.17.01.01 of Chapter 9, specifying information on non-life *technical provisions* by *line of business*, following the instructions set out in section IR.17.01 of Chapter 10;
 - (g) template IR.17.03.01 of Chapter 9, specifying information on non-life *best estimate* liabilities by country following the instructions set out in section IR.17.03 of Chapter 10;
 - (h) template IR.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 IR.18.01 of Chapter 10;
 - (i) template IR.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 IR.19.01 of Chapter 10;
 - (j) template IR.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 IR.20.01 of Chapter 10;
 - (k) template IR.21.02.01 of Chapter 9, specifying information on non-life *underwriting risks*, following the instructions set out in section IR.21.02 of Chapter 10; and
 - (l) template IR.21.04.01 of Chapter 9, specifying information on *cyber underwriting risk*, following instructions set out in section IR.21.04 of Chapter 10.

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

1. Firms must submit information to the PRA annually using the following templates (as applicable):
 - (a) template IR.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 IR.22.01 of Chapter 10;
 - (b) template IR.22.04.01 of Chapter 9, specifying information on the interest rate transitional measure, following the instructions set out in section IR.22.04 of Chapter 10; and
 - (c) template IR.22.07.01 of Chapter 9, specifying information on the *best estimate* subject to *volatility adjustment* by currency, following the instructions set out in section IR.22.07 of Chapter 10.

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

1. Firms must submit information to the PRA annually using the following templates (as applicable):
 - (a) template IR.23.01.01 of Chapter 9, specifying information on *own funds*, following the instructions set out in section IR.23.01 of Chapter 10;
 - (b) template IR.23.02.01 of Chapter 9, providing detailed information on *own funds* by tiers, following the instructions set out in section IR.23.02 of Chapter 10;
 - (c) template IR.23.03.01 of Chapter 9, specifying information on annual movements on *own funds*, following the instructions set out in section IR.23.03 of Chapter 10;
 - (d) template IR.23.04.01 of Chapter 9, providing a list of items on *own funds*, following the instructions set out in section IR.23.04 of Chapter 10; and
 - (e) template IR.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 IR.24.01 of Chapter 10.

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

1. Firms must submit information to the PRA annually using the following templates (as applicable):
 - (a) template IR.25.04.01 of Chapter 9, specifying information in relation to the calculation of the *SCR*, following the instructions set out in section IR.25.04 of Chapter 10;
 - (b) where the *firm* uses a full *internal model* or a *partial internal model*, template IR.25.05.01, specifying information in relation to the calculation of the *SCR*, following the instructions set out in section IR.25.05 of Chapter 10;
 - (c) template IR.25.06.01, specifying the *SCR* – loss-absorbing capacity of deferred taxes, following the instructions set out in IR.25.06 of Chapter 10;
 - (d) template IR.26.01.01 of Chapter 9, specifying information on *market risk*, following the instructions set out in section IR.26.01 of Chapter 10;

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- (e) template IR.26.02.01 of Chapter 9, specifying information on counterparty default risk, following the instructions set out in section IR.26.02 of Chapter 10;
 - (f) template IR.26.03.01 of Chapter 9, specifying information on life *underwriting risk*, following the instructions set out in section IR.26.03 of Chapter 10;
 - (g) template IR.26.04.01 of Chapter 9, specifying information on health *underwriting risk*, following the instructions set out in section IR.26.04 of Chapter 10;
 - (h) template IR.26.05.01 of Chapter 9, specifying information on non-life *underwriting risk*, following the instructions set out in section IR.26.05 of Chapter 10;
 - (i) template IR.26.06.01 of Chapter 9, specifying information on *operational risk*, following the instructions set out in section IR.26.06 of Chapter 10;
 - (j) template IR.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 IR.26.07 of Chapter 10; and
 - (k) template IR.27.01.01 of Chapter 9, specifying information on *SCR* (non-life and health catastrophe risk), following the instructions set out in section IR.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 are not required to 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 are only required to 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 are not required to be reported.

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

1. Firms must submit information to the PRA annually using the following templates (as applicable):
 - (a) where firms carry on only long-term insurance business, or only general insurance business or *reinsurance* business, template IR.28.01.01 of Chapter 9, specifying information on the *MCR*, following the instructions set out in section IR.28.01 of Chapter 10;
 - (b) where firms carry on both long-term insurance business and general insurance business, template IR.28.02.01 of Chapter 9, specifying information on the *MCR*, following the instructions set out in section IR.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 must submit information to the PRA annually using the following templates (as applicable):
 - (a) template IR.30.05.01 of Chapter 9, specifying *reinsurer* and collateral provider entity information, following the instructions set out in section IR.30.05 of Chapter 10;

- (b) [Note: Provision left blank];
- (c) template IR.30.03.01 of Chapter 9, specifying information on the outwards *reinsurance* contracts in the next reporting year covering information on outwards *reinsurance* facultative and treaty arrangements the period of validity of which includes or overlaps with the next reporting year, following the instructions set out in section IR.30.03 of Chapter 10;
- (d) template IR.30.04.01 of Chapter 9, specifying information on *reinsurer* participations on outwards *reinsurance* contracts in the next reporting year covering information on outwards *reinsurance* facultative and treaty arrangements the period of validity of which includes or overlaps with the next reporting year, following the instructions set out in section IR.30.04 of Chapter 10;
- (e) template IR.31.01.01 of Chapter 9, specifying information on outwards *reinsurance* balance sheet exposures, following the instructions set out in section IR.31.01 of Chapter 10;
- (f) [Note: Provision left blank];
- (g) template IR.30.06.01 of Chapter 9, specifying life outwards *reinsurance* summary, following the instructions set out in section IR.30.06 of Chapter 10;
- (h) template IR.30.07.01 of Chapter 9, specifying life outwards *reinsurance* proportional cover, following the instructions set out in section IR.30.07 of Chapter 10; and
- (i) template IR.30.08.01 of Chapter 9, specifying life outwards *reinsurance* non-proportional cover following the instructions set out in section IR.30.08 of Chapter 10.

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

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1. Firms must submit information in relation to each ring-fenced fund, each *matching adjustment portfolio* and the remaining part to the *PRA* annually using the following templates (as applicable):
 - (a) template IRR.01.01.01 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IRR.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 IR.02.01 of Chapter 10;
 - (c) template IRR.12.01.01 of Chapter 9, specifying information on life *technical provisions*, following the instructions set out in section IR.12.01 of Chapter 10;
 - (d) template IRR.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 IR.17.01 of Chapter 10;
 - (e) template IRR.22.02.01 of Chapter 9, specifying information on the projection of future cash flows for the *best estimate* calculation by each *matching adjustment portfolio*, following the instructions set out in section IR.22.02 of Chapter 10;
 - (f) template IRR.22.03.01 of Chapter 9, specifying information on each *matching adjustment portfolio*, following the instructions set out in section IR.22.03 of Chapter 10;

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- (g) template IRR.25.04.01 of Chapter 9, specifying information in relation to the calculation of the notional SCR (ring-fenced funds, *matching adjustment portfolios* and remaining part), following the instructions set out in section IR.25.04 of Chapter 10;
 - (h) where the *firm* uses a full *internal model* or a *partial internal model*, template IRR.25.05.01 of Chapter 9, specifying information on the notional SCR (ring-fenced funds, *matching adjustment portfolios*, remaining part), following the instructions set out in section IR.25.05 of Chapter 10;
 - (i) [Note: Provision left blank];
 - (j) template IRR.26.01.01 of Chapter 9, specifying information on *market risk*, following the instructions set out in section IR.26.01 of Chapter 10;
 - (k) template IRR.26.02.01 of Chapter 9, specifying information on counterparty default risk, following the instructions set out in section IR.26.02 of Chapter 10;
 - (l) template IRR.26.03.01 of Chapter 9, specifying information on life *underwriting risk*, following the instructions set out in section IR.26.03 of Chapter 10;
 - (m) template IRR.26.04.01 of Chapter 9, specifying information on health *underwriting risk*, following the instructions set out in section IR.26.04 of Chapter 10;
 - (n) template IRR.26.05.01 of Chapter 9, specifying information on non-life *underwriting risk*, following the instructions set out in section IR.26.05 of Chapter 10;
 - (o) template IRR.26.06.01 of Chapter 9, specifying information on *operational risk*, following the instructions set out in section IR.26.06 of Chapter 10;
 - (p) template IRR.26.07.01 of Chapter 9, specifying information on the simplifications used in the calculation of the notional SCR, following the instructions set out in section IR.26.07 of Chapter 10;
 - (q) template IRR.27.01.01 of Chapter 9, specifying information on notional SCR (non-life and health catastrophe risk), following the instructions set out in section IR.27.01 of Chapter 10; and
 - (r) template IRR.05.03.01 of Chapter 9, specifying information on life income and expenditure following the instructions set out in section IR.05.03 of Chapter 10.
2. Where a *partial internal model* is used, the templates referred to in points (j) to (q) are only required to 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) are not required to be reported.

ARTICLE 19: ANNUAL QUANTITATIVE TEMPLATE AND SUPPORTING ANALYSIS FOR INDIVIDUAL FIRMS - INTERNAL MODEL ANALYSIS OF CHANGE

Firms using an *internal model* must submit to the *PRA* annually template AoC.01 setting out the analysis of change referred to in Solvency Capital Requirement – Internal Models 13A, including both quantitative information and a supporting qualitative analysis, in accordance with the instructions set out in section AoC.01 of Chapter 10.

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

1. *Firms* which are part of a *group* falling within Group Supervision 2.1(4) must submit the information referred to in Group Supervision 16.2 to the *PRA* annually using the following templates (as applicable):

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- (a) template IR.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 IR.36.01 of Chapter 10;
- (b) template IR.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 IR.36.02 of Chapter 10; and
- (c) [Note: Provision left blank];
- (d) template IR.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 IR.36.04 of Chapter 10.

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

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1. Firms which are part of a *group* falling within Group Supervision 2.1(4) must 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 IR.36.01.01 to IR.36.04.01 of Chapter 9, following the instructions set out in section IR.36.01 to IR.36.04 of Chapter 10.

ARTICLE 21A: ADDITIONAL ANNUAL AND QUARTERLY QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS

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1. Firms must submit information to the PRA annually using the following templates (as applicable):
- (a) where the *firm* writes *suretyship*² business the effect of which is to improve the credit rating of the underlying *security*, template IR.05.07.01, specifying information on the portfolio of *securities*, following the instructions set out in section IR.05.07 of Chapter 10;
 - (b) where the *firm* manages a *material pooling arrangement*, template IR.05.08.01 of Chapter 9, specifying information on their *material pooling arrangements*, following the instructions set out in section IR.05.08 of Chapter 10;
 - (c) where the *firm* is an *assessable mutual* which:
 - (i) has called for an additional contribution after 1 January 2006; or
 - (ii) has received approval for *ancillary own funds* as contemplated in Own Funds 2.3(4), template IR.05.09.01 of Chapter 9, specifying information on calls for contributions and the financial performance of the *firm* following the instructions set out in section IR.05.09 of Chapter 10.
2. A *firm* falling within paragraphs 1(b) or 1(c)(i) of this Article that does not have a *Part 4A permission to effect contracts of insurance* is not subject to the obligation to complete the corresponding template.
3. Long-term insurers must submit information to the PRA annually using the following templates (as applicable):

² Addition of a definition of 'suretyship' to the PRA Rulebook to be consulted on later this year.

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- (a) where the firm's gross best estimate liabilities for long-term insurance business, other than reinsurance, are more than £50 million or the firm's gross written premiums for long-term insurance business, other than reinsurance, are more than £10 million, template IR.12.04.01 of Chapter 9, specifying information on best estimate assumptions for life insurance risks, following the instructions set out in section IR.12.04 of Chapter 10;
- (b) where the firm's net best estimate liabilities for with-profits insurance business are more than £500 million and the firm is a single with-profits fund:
- (i) template IR.12.05.01 of Chapter 9, specifying information on value of bonus for with-profits insurance business, following the instructions set out in section IR.12.05 of Chapter 10; and
 - (ii) template IR.12.06.01 of Chapter 9, specifying information on liabilities and assets for with-profits insurance business, following the instructions set out in section IR.12.06 of Chapter 10.
4. Long-term insurers, where net best estimate liabilities for with-profits insurance business are more than £500 million for the firm as a whole, must submit information to the PRA annually for each ring-fenced fund which is also a with-profits fund, and for the remaining part, where this is a with-profits fund, using the following templates (as applicable):
- (a) template IRR.12.05.01 of Chapter 9, specifying information on value of bonus for with-profits insurance business, following the instructions set out in section IR.12.05 of Chapter 10; and
 - (b) template IRR.12.06.01 of Chapter 9, specifying information on liabilities and assets for with-profits insurance business, following the instructions set out in section IR.12.06 of Chapter 10.
5. General insurers must submit information to the PRA annually using the following templates (as applicable):
- (a) where the firm carries on insurance business and proportional and non-proportional reinsurance obligations relating to:
 - (i) railway rolling stock³;
 - (ii) aircraft;
 - (iii) ships;
 - (iv) goods in transit;
 - (v) motor vehicle liability;
 - (vi) aircraft liability;
 - (vii) liability of ships; or
 - (viii) general liability,template IR.18.02.01 of Chapter 9, specifying information on the projection of future cash flows based on liabilities of the non-life business, following the instructions set out in section IR.18.02 of Chapter 10; and
 - (b) where the firm carries on insurance business relating to:
 - (i) employer's liability (including as part of a mixed commercial package);

³ Addition of a definition of 'railway rolling stock' to the PRA Rulebook to be consulted on later this year.

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- (ii) public and products liability (including as part of a mixed commercial package); or
 - (iii) professional indemnity.
- template IR.19.02.01 of Chapter 9, specifying information on non-life insurance claims, following the instructions set out in section IR.19.02 of Chapter 10.
6. The Society must submit information to the PRA both on an annual and quarterly basis using template IR.23.05.03 of Chapter 9, specifying information on the SCR and MCR, following the instructions set out in in section IR.23.05 of Chapter 10.
7. Where a firm notifies the PRA that any of its submissions of templates under this Article are incorrect, or where the PRA notifies a firm that any part of the template appears to be inaccurate or incomplete, the firm must promptly make any appropriate corrections or adjustments and if necessary re-submit the template (or relevant part of it).

III: 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 must submit information to the PRA quarterly using the following templates (as applicable):
- (a) template IR.01.01.05 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IR.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 IR.01.02 of Chapter 10;
 - (c) where, for the calculation of group solvency, the group uses method 1, either exclusively or in combination with method 2, template IR.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 IR.02.01 of Chapter 10;
 - (d) IR.05.03.02 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10;
 - (e) IR.05.04.02 of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10;
 - (f) template IR.06.02.04 of Chapter 9, providing an item-by-item list of assets, following the instructions set out in section IR.06.02 of Chapter 10;
 - (g) where the ratio of collective investments held by the group to total investments is higher than 30%, template IR.06.03.01 of Chapter 9, providing information on the look-through of all collective investments held by the group, following the instructions set out in section IR.06.03 of Chapter 10;
 - (h) subject to Article 27(1)(e), template IR.08.01.04 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section IR.08.01 of Chapter 10; and
 - (i) template IR.23.01.04 of Chapter 9, specifying information on own funds, following the instructions set out in section IR.23.01 of Chapter 10.

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2. For the purposes of point (g) 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 must 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 IR.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template IR.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 must 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 IR.06.02.04 of Chapter 9.
3. Templates set out in point (f) and (g) of paragraph 1 must 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 must 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* must submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template IR.01.01.04 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IR.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 IR.01.02 of Chapter 10; and
 - (c) where, for the calculation of group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template IR.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 IR.01.03 of Chapter 10.

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

1. *Firms* and, where applicable, *UK holding companies* must submit information to the *PRA* annually using the following templates (as applicable):
 - (a) template IR.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 IR.02.01 of Chapter 10;
 - (b) template IR.02.02.01 of Chapter 9, specifying information on assets and liabilities by currency, following the instructions set out in section IR.02.02 of Chapter 10;
 - (c) where any of the following conditions apply, template IR.03.01.04 of Chapter 9, specifying general information on off-balance sheet items, following the instructions set out in section IR.03.01 of Chapter 10:

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- (i) the amount of either of the following values is higher than 2% of total assets as set out in template IR.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 IR.03.02.04 of Chapter 9, providing a list of off-balance sheet unlimited guarantees received, following the instructions set out in section IR.03.02 of Chapter 10;
- (e) template IR.03.03.04 of Chapter 9, providing a list of off-balance sheet unlimited guarantees provided, following the instructions set out in section IR.03.03 of Chapter 10;
- (f) template IR.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 IR.05.02 of Chapter 10;
- (g) template IR.05.03.02 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10; and
- (h) template IR.05.04.02 of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10.
2. The templates referred to in points (a) and (b) of paragraph 1 must 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

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1. Firms and, where applicable, UK holding companies must 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 IR.08.01.04 in relation to the last quarter of the group's financial year in accordance with a direction given by the PRA under section 138A of FSMA, template IR.08.01.04 of Chapter 9, providing an item-by-item list of open positions of derivatives, following the instructions set out in section IR.08.01 of Chapter 10;
- (f) [Note: Provision left blank];
- (g) template IR.09.01.04 of Chapter 9, specifying information on income, gains and losses in the reporting period by asset category, following the instructions set out in section IR.09.01 of Chapter 10;

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- (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 IR.10.01.04 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 IR.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 IR.02.01.01 exceeds 10%, template IR.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 IR.11.01 of Chapter 10.
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 must 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 IR.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 must 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 IR.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* must submit information to the *PRA* annually using template IR.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 IR.22.01 of Chapter 10.

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

1. *Firms* and, where applicable, *UK holding companies* must submit information to the *PRA* annually using the following templates (as applicable):
- (a) template IR.23.01.04 of Chapter 9, specifying information on *own funds*, following the instructions set out in section IR.23.01 of Chapter 10;
- (b) template IR.23.02.04 of Chapter 9, providing detailed information on *own funds* by tiers, following the instructions set out in section IR.23.02 of Chapter 10;
- (c) template IR.23.03.04 of Chapter 9, specifying information on annual movements on *own funds*, following the instructions set out in section IR.23.03 of Chapter 10; and
- (d) template IR.23.04.04 of Chapter 9, providing a list of items on *own funds*, following the instructions set out in section IR.23.04 of Chapter 10.

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2. The templates referred to in points (b) and (c) of paragraph 1 must 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, must submit information to the PRA annually using the following templates (as applicable):
- (a) template IR.25.04.04 of Chapter 9, specifying information in relation to the calculation of the group SCR, following the instructions set out in section IR.25.04 of Chapter 10; and
 - (b) where the group uses one or more internal models or a partial internal model for the calculation of the group SCR, template IR.25.05.01 of Chapter 9, specifying information in relation to the calculation of the group SCR, following the instructions set out in section IR.25.05 of Chapter 10.

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

1. Firms and, where applicable, UK holding companies must submit information to the PRA annually using the following templates (as applicable):
- (a) template IR.31.01.04 of Chapter 9, specifying information on outwards reinsurance balance sheet exposures, following the instructions set out in section IR.31.01 of Chapter 10; and
 - (b) [Note: Provision left blank];
 - (c) template IR.30.05.01 of Chapter 9, specifying reinsurer and collateral provider entity information, following the instructions set out in section IR.30.05 of Chapter 10.

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

1. Firms and, where applicable, UK holding companies must submit information to the PRA annually using the following templates (as applicable):
- (a) template IR.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 IR.32.01 of Chapter 10;
 - (b) template IR.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 IR.33.01 of Chapter 10;
 - (c) template IR.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, following the instructions set out in section IR.34.01 of Chapter 10;
 - (d) for groups with any third country insurance undertakings or third country reinsurance undertakings, template IR.35.01.04 of Chapter 9, specifying information on technical provisions (or equivalent) of the third country insurance undertakings and third country reinsurance undertakings within the group, following the instructions set out in section IR.35.01 of Chapter 10;

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- (e) template IR.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 IR.36.01 of Chapter 10;
- (f) template IR.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 IR.36.02 of Chapter 10;
- (g) [Note: Provision left blank]; and
- (h) template IR.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 IR.36.04 of Chapter 10.

ARTICLE 34: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - RING-FENCED FUNDS AND REMAINING PART INFORMATION

1. In this Article 34, an 'unsupported ring-fenced fund' is a ring-fenced fund whose notional SCR is entirely covered by assets allocated to that fund and a 'supported ring-fenced fund' is a ring-fenced fund whose notional SCR is not entirely covered by assets allocated to that fund.
2. 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*, must submit to the PRA annually information in relation to unsupported ring-fenced funds and the remaining part (including any embedded *matching adjustment portfolios* and supported ring-fenced funds), taking into account only those risks in scope of the *method 1* calculation and using the following templates:
 - (a) template IRR.01.01.04 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IRR.02.01.01 of Chapter 9, to be submitted separately for each of the following (as applicable):
 - (i) the balance sheet information for all unsupported ring-fenced funds in the *group* (including any embedded *matching adjustment portfolios*); and
 - (ii) the balance sheet information for the remaining part (including any embedded *matching adjustment portfolios* and supported ring-fenced funds),
using both the valuation in accordance with [Valuation 2.1-2.2 and Chapter II of Title I of Commission Delegated Regulation (Solvency II) 2015/35] and the valuation following the consolidated financial statements, and following the instructions set out in section IR.02.01 of Chapter 10; and
 - (c) template IRR.25.04.01 of Chapter 9, to be submitted separately for each of the following (as applicable):
 - (i) the notional SCR calculation covering all unsupported ring-fenced funds in the *group* (including any embedded *matching adjustment portfolios*); and
 - (ii) the notional SCR calculation covering the remaining part (including any embedded *matching adjustment portfolios* and supported ring-fenced funds);
following the instructions set out in section IR.25.04 of Chapter 10.

**ARTICLE 35: ANNUAL QUANTITATIVE TEMPLATE AND SUPPORTING ANALYSIS FOR
GROUPS - INTERNAL MODEL ANALYSIS OF CHANGE**

Firms and, where applicable, UK holding companies reporting information on a group which includes more than one firm using an internal model must submit to the PRA annually template AoC.01 setting out the analysis of change referred to in Solvency Capital Requirement – Internal Models 13A, including both quantitative information and a supporting qualitative analysis, in accordance with the instructions set out in section AoC.01 of Chapter 10.

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

1. Firms and, where applicable, UK holding companies must report to the PRA significant and very significant intra-group transactions referred to in Group Supervision 16.2(1) and (2) using, as appropriate, templates IR.36.01.01, IR.36.02.01 and IR.36.04.01 of Chapter 9, following the instructions set out in section IR.36.01 to IR.36.04 of Chapter 10.

IV. REPORTING TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS

**ARTICLE 37: QUARTERLY QUANTITATIVE TEMPLATES FOR THIRD COUNTRY BRANCH
UNDERTAKINGS**

1. Third country branch undertakings must submit information to the PRA quarterly using the following templates (as applicable) in respect of the operations of the third country branch (other than a third country pure reinsurance branch):
 - (a) template IR.01.01.08 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IR.01.02.07 of Chapter 9, specifying basic information on the third country branch and the content of the reporting in general, following the instructions set out in section IR.01.02 of Chapter 10;
 - (c) template IR.02.01.08 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 Commission Delegated Regulation (Solvency II) 2015/35], following the instructions set out in section IR.02.01 of Chapter 10;
 - (d) template IR.05.03.02 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10;
 - (e) template IR.05.04.02 of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10;
 - (f) template IR.12.01.02 of Chapter 9, specifying information on the provisions referred to in Third Country Branches 6.1 (life), following the instructions set out in section IR.12.01 of Chapter 10; and
 - (g) template IR.17.01.02 of Chapter 9, specifying information on provisions referred to in Third Country Branches 6.1 (non-life), for each line of business, following the instructions set out in section IR.17.01 of Chapter 10.
2. With regard to the information referred to in point (c) of Article 37(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 must 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.

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3. When submitting the information referred to in points (f) and (g) of Article 37(1), *third country branch undertakings* may apply simplified methods in accordance with [Commission Delegated Regulation (Solvency II) 2015/35] in the calculation of the provisions referred to in Third Country Branches 6.1.

ARTICLE 38: ANNUAL QUANTITATIVE TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS - BASIC INFORMATION AND CONTENT OF SUBMISSION

1. *Third country branch undertakings* must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of the *third country branch* (other than a *third country pure reinsurance branch*):
- (a) template IR.01.01.07 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IR.01.02.07 of Chapter 9, specifying basic information on the *third country branch* and the content of the reporting in general, following the instructions set out in section IR.01.02 of Chapter 10; and
 - (c) template IR.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 IR.01.03 of Chapter 10.

ARTICLE 39: ANNUAL QUANTITATIVE TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS - BALANCE SHEET AND OTHER GENERAL INFORMATION

1. *Third country branch undertakings* must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of the *third country branch* (other than a *third country pure reinsurance branch*):
- (a) template IR.02.01.07 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 Commission Delegated Regulation (Solvency II) 2015/35] and the valuation according to the branch management accounts value for the branch operations, following the instructions set out in section IR.02.01 of Chapter 10;
 - (b) template IR.02.03.07 of Chapter 9, specifying additional branch balance sheet information, following the instructions set out in section IR.02.03 of Chapter 10;
 - (c) template IR.05.02.01 of Chapter 9, specifying information on *premiums*, claims and expenses by country, applying the valuations and recognition principles used in branch management accounts for the branch operations, following the instructions set out in section IR.05.02 of Chapter 10;
 - (d) template IR.05.03.02 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10; and
 - (e) template IR.05.04.07 of Chapter 9, specifying information on non-life income, expenditure and business model analysis, following the instructions set out in section IR.05.04 of Chapter 10.

ARTICLE 40: ANNUAL QUANTITATIVE TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS - BRANCH PROVISIONS INFORMATION

1. *Third country branch undertakings* must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of the *third country branch* (other than a *third country pure reinsurance branch*):

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- (a) template IR.12.01.01 of Chapter 9, specifying information on the provisions referred to in Third Country Branches 6.1 (life), following the instructions set out in section IR.12.01 of Chapter 10;
- (b) template IR.12.03.01 of Chapter 9, specifying information on life *branch best estimate* liabilities by country, following the instructions set out in section IR.12.03 of Chapter 10;
- (c) template IR.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 issued by the *third country branch*, following the instructions set out in section IR.14.01 of Chapter 10;
- (d) template IR.16.01.01 of Chapter 9, specifying information on annuities stemming from non-life insurance obligations issued by the *third country branch* under direct insurance business, regarding all *lines of business* originating annuities and additionally by currency, following the instructions set out in section IR.16.01 of Chapter 10;
- (e) template IR.16.02.01 of Chapter 9, specifying information on the projection of *branch best estimate* future cash flows of annuities stemming from non-life business, following the instructions set out in section IR.16.02 of Chapter 10;
- (f) template IR.17.01.01 of Chapter 9, specifying information on provisions referred to in Third Country Branches 6.1 (non-life), by *line of business*, following the instructions set out in section IR.17.01 of Chapter 10;
- (g) template IR.17.03.01 of Chapter 9, specifying information on non-life *branch best estimate* liabilities by country, following the instructions set out in section IR.17.03 of Chapter 10;
- (h) template IR.18.01.01 of Chapter 9, specifying information on the projection of future cash flows based on the *branch best estimate* of the non-life business, following the instructions set out in section IR.18.01 of Chapter 10;
- (i) template IR.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 IR.19.01 of Chapter 10;
- (j) template IR.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 IR.20.01 of Chapter 10;
- (k) template IR.21.02.01 of Chapter 9, specifying information on non-life *underwriting risks*, following the instructions set out in section IR.21.02 of Chapter 10; and
- (l) template IR.21.04.01 of Chapter 9, specifying information on *cyber underwriting risk*, following instructions set out in section IR.21.04 of Chapter 10.

ARTICLE 41: ANNUAL QUANTITATIVE TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS - REINSURANCE AND SPECIAL PURPOSE VEHICLES INFORMATION

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1. *Third country branch undertakings* must submit information to the *PRA* annually using the following templates (as applicable) in respect of the operations of the *third country branch* (other than a *third country pure reinsurance branch*):
 - (a) template IR.30.03.01 of Chapter 9, specifying information on the outwards *reinsurance* contracts in the next reporting year covering information on outwards *reinsurance* facultative and treaty arrangements the period of validity of which includes or overlaps with the next reporting year, following the instructions set out in section IR.30.03 of Chapter 10;

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- (b) template IR.30.04.01 of Chapter 9, specifying information on *reinsurer* participations on the outwards *reinsurance* contracts in the next reporting year covering information on outwards *reinsurance* facultative and treaty arrangements the period of validity of which includes or overlaps with the next reporting year, following the instructions set out in section IR.30.04 of Chapter 10;
- (c) template IR.30.05.01 of Chapter 9, specifying *reinsurer* and collateral provider entity information, following the instructions set out in section IR.30.05 of Chapter 10; and
- (d) template IR.31.01.01 of Chapter 9, specifying information on outwards *reinsurance* branch balance sheet exposures, following the instructions set out in section IR.31.01 of Chapter 10.

ARTICLE 42: ANNUAL QUANTITATIVE TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS - RING-FENCED FUNDS, MATCHING ADJUSTMENT PORTFOLIOS AND REMAINING PART INFORMATION

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1. *Third country branch undertakings* must submit information in relation to each ring-fenced fund, each *matching adjustment portfolio* and the remaining part to the *PRA* annually using the following templates (as applicable) in respect of the operations of the *third country branch* (other than a *third country pure reinsurance branch*):
- (a) template IRR.01.01.07 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
 - (b) template IRR.02.01.07 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 Commission Delegated Regulation (Solvency II) 2015/35] and the valuation according to the branch management accounts value for the branch operations, following the instructions set out in section IR.02.01 of Chapter 10;
 - (c) template IRR.12.01.01 of Chapter 9, specifying information on the provisions referred to in Third Country Branches 6.1 (life), following the instructions set out in section IR.12.01 of Chapter 10; and
 - (d) template IRR.17.01.01 of Chapter 9, specifying information on provisions referred to in Third Country Branches 6.1 (non-life) for each *line of business*, following the instructions set out in section IR.17.01 of Chapter 10.

ARTICLE 43: ANNUAL QUANTITATIVE TEMPLATES IN RESPECT OF THIRD COUNTRY PURE REINSURANCE BRANCHES - BASIC INFORMATION AND CONTENT OF SUBMISSION

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1. *Third country branch undertakings* must submit information to the *PRA* annually using the following templates (as applicable) in respect of the operations of a *third country pure reinsurance branch*:
- (a) template IR.01.01.07 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10; and
 - (b) template IR.01.02.07 of Chapter 9, specifying basic information on the *third country branch* and the content of the reporting in general, following the instructions set out in section IR.01.02 of Chapter 10.

**ARTICLE 44: ANNUAL QUANTITATIVE TEMPLATES IN RESPECT OF THIRD COUNTRY PURE
REINSURANCE BRANCHES - BALANCE SHEET AND OTHER GENERAL
INFORMATION**

1. Third country branch undertakings must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of a third country pure reinsurance branch:
 - (a) template IR.02.01.07 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 Commission Delegated Regulation (Solvency II) 2015/35] and the valuation according to the branch management accounts value for the branch operations, following the instructions set out in section IR.02.01 of Chapter 10;
 - (b) template IR.02.03.07 of Chapter 9, specifying additional branch balance sheet information, following the instructions set out in section IR.02.03 of Chapter 10;
 - (c) template IR.05.03.02 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10; and
 - (d) template IR.05.04.07 of Chapter 9, specifying information on non-life income, expenditure and business model analysis, following the instructions set out in section IR.05.04 of Chapter 10.

**ARTICLE 45: ANNUAL QUANTITATIVE TEMPLATES IN RESPECT OF THIRD COUNTRY PURE
REINSURANCE BRANCHES - BRANCH PROVISIONS INFORMATION**

1. Third country branch undertakings must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of a third country pure reinsurance branch:
 - (a) template IR.12.01.01 of Chapter 9, specifying information on provisions referred to in Third Country Branches 6.1 (life), following the instructions set out in section IR.12.01 of Chapter 10;
 - (b) template IR.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 issued by the third country branch, following the instructions set out in section IR.14.01 of Chapter 10;
 - (c) template IR.17.01.01 of Chapter 9, specifying information on provisions referred to in Third Country Branches 6.1 (non-life) by line of business, following the instructions set out in section IR.17.01 of Chapter 10; and
 - (d) template IR.21.04.01 of Chapter 9, specifying information on cyber underwriting risk, following instructions set out in section IR.21.04 of Chapter 10.

**ARTICLE 46: ANNUAL QUANTITATIVE TEMPLATES IN RESPECT OF THIRD COUNTRY PURE
REINSURANCE BRANCHES - REINSURANCE AND SPECIAL PURPOSE
VEHICLES INFORMATION**

1. Third country branch undertakings must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of a third country pure reinsurance branch:
 - (a) template IR.30.05.01 of Chapter 9, specifying reinsurer and collateral provider entity information, following the instructions set out in section IR.30.05 of Chapter 10; and

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- (b) template IR.31.01.01 of Chapter 9, specifying information on outwards *reinsurance* branch balance sheet exposures, following the instructions set out in section IR.31.01 of Chapter 10.

ARTICLE 47: ANNUAL QUANTITATIVE TEMPLATES IN RESPECT OF THIRD COUNTRY PURE REINSURANCE BRANCHES - RING-FENCED FUNDS, MATCHING ADJUSTMENT PORTFOLIOS AND REMAINING PART INFORMATION

1. *Third country branch undertakings* must submit information in relation to each ring-fenced fund, each *matching adjustment portfolio* and the remaining part to the *PRA* annually using the following templates (as applicable) in respect of the operations of a *third country pure reinsurance branch*:
- (a) template IRR.01.01.07 of Chapter 9, specifying the content of the submission, following the instructions set out in section IR.01.01 of Chapter 10;
- (b) template IRR.12.01.01 of Chapter 9, specifying information on the provisions referred to in Third Country Branches 6.1 (life), following the instructions set out in section IR.12.01 of Chapter 10; and
- (c) template IRR.17.01.01 of Chapter 9, specifying information on provisions referred to in Third Country Branches 6.1 (non-life) for each *line of business*, following the instructions set out in section IR.17.01 of Chapter 10.

ARTICLE 48: ANNUAL LEGAL ENTITY QUANTITATIVE TEMPLATE IN RESPECT OF THIRD COUNTRY BRANCH UNDERTAKINGS

Third country branch undertakings must submit to the *PRA* annually template IR.01.04.07 in Chapter 9, specifying information regarding the financial position, including solvency, of the *third country branch undertaking*, following the instructions set out in section IR.01.04 of Chapter 10.

ARTICLE 49: TRIENNIAL RESOLUTION REPORT IN RESPECT OF THIRD COUNTRY BRANCH UNDERTAKINGS

1. *Third country branch undertakings* must submit a resolution report to the *PRA* every three years containing an analysis, supported by a legal opinion, of the winding-up regime applicable to the *third country branch undertaking*, including a description of the applicable laws in relation to winding-up in the relevant jurisdiction and an analysis of the priority given to *policyholders* of the *third country branch* and of how the assets of the *third country branch undertaking* would be distributed to the *policyholders* of the branch on a winding-up.
2. Where there is any significant change in the winding-up regime applicable to the *third country branch undertaking*, the *third-country branch undertaking* must submit an update to the resolution report referred to in paragraph 1 of this Article as soon as possible following the occurrence of the significant change.

ARTICLE 50: ADDITIONAL ANNUAL QUANTITATIVE TEMPLATES IN RESPECT OF THIRD COUNTRY BRANCH UNDERTAKINGS

1. *Third country branch undertakings* must submit information to the *PRA* annually using the following templates (as applicable) in respect of the operations of the *third country branch*:
- (a) where the *third country branch undertaking* writes *suretyship*⁴ business the effect of which is to improve the credit rating of the underlying *security*, template IR.05.07.01 of Chapter 9,

⁴ Addition of a definition of 'suretyship' to the PRA Rulebook to be consulted on later this year.

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- specifying information on the portfolio of securities, following the instructions set out in section IR.05.07 of Chapter 10;
- (b) where the *third country branch undertaking* manages a *material pooling arrangement*, template IR.05.08.01 of Chapter 9, specifying information on the *material pooling arrangements*, following the instructions set out in section IR.05.08 of Chapter 10; and
- (c) where the *third country branch undertaking* is an *assessable mutual* which has called for an additional contribution after 1 January 2006, template IR.05.09.01 of Chapter 9, specifying information on calls for contributions and the financial performance of the *third country branch*, following the instructions set out in section IR.05.09 of Chapter 10.
2. A *third country branch undertaking* falling within paragraphs 1(b) or 1(c) of this Article that does not have a *Part 4A permission to effect contracts of insurance* is not subject to the obligation to complete the corresponding template.
3. *Third country branch undertakings* which are *long-term insurers*, where the net *branch best estimate* liabilities for *with-profits insurance business* are more than £500 million and the *third country branch* is a single *with-profits fund*, must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of the *third country branch*:
- (a) template IR.12.05.01 of Chapter 9, specifying information on value of bonus for *with-profits insurance business*, following the instructions set out in section IR.12.05 of Chapter 10; and
- (b) template IR.12.06.01 of Chapter 9, specifying information on liabilities and assets for *with-profits insurance business*, following the instructions set out in section IR.12.06 of Chapter 10.
4. *Third country branch undertakings* which are *general insurers* must submit information to the PRA annually using the following templates (as applicable) in respect of the operations of the *third country branch*:
- (a) where the *third country branch undertaking* carries on *insurance business* and proportional and non-proportional *reinsurance* obligations relating to:
- (i) *railway rolling stock*⁵;
- (ii) *aircraft*;
- (iii) *ships*;
- (iv) *goods in transit*;
- (v) *motor vehicle liability*;
- (vi) *aircraft liability*;
- (vii) *liability of ships*; or
- (viii) *general liability*,
- template IR.18.02.01 of Chapter 9, specifying information on the projection of future cash flows based on liabilities of the non-life business, following the instructions set out in section IR.18.02 of Chapter 10; and
- (b) where the *third country branch undertaking* carries on *insurance business* relating to:
- (i) *employer's liability* (including as part of a *mixed commercial package*);

⁵ Addition of a definition of 'railway rolling stock' to the PRA Rulebook to be consulted on later this year.

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- (ii) public and products liability (including as part of a mixed commercial package); or
- (iii) professional indemnity.

template IR.19.02.01 of Chapter 9, specifying information on non-life insurance claims, following the instructions set out in section IR.19.02 of Chapter 10.

5. Where a third country branch undertaking notifies the PRA that any of its submissions of templates under this Article are incorrect, or where the PRA notifies a third country branch undertaking that any part of the template appears to be inaccurate or incomplete, the third country branch undertaking must promptly make any appropriate corrections or adjustments and if necessary re-submit the template (or relevant part of it).

3 PUBLIC DISCLOSURE: SOLVENCY AND FINANCIAL CONDITION REPORT

...

- 3.3 A firm's SFCR must contain the following information, either in full or by way of reference to equivalent information, both in nature and scope, disclosed publicly under other legal or regulatory requirements:

...

- (5) a description of the capital management of the firm, including at least the following:

...

- (c) information showing and explaining the main differences between the underlying assumptions of the *standard formula* and the underlying assumptions of any *internal model* for which the firm has received ~~internal model approval~~ internal model permission; and

...

- 3.6 The disclosure required by 3.3(5)(b) must include the following:

- (1) the amount of the SCR calculated by the firm using the *standard formula* or, where the firm has received ~~internal model approval~~ internal model permission, the amount of the SCR calculated using its *internal model* and, where applicable in the case of a *partial internal model*, the *standard formula*;
- (2) except for any capital add-on imposed because of an internal model residual deviation, the amount of any *capital add-on* imposed upon the firm by the PRA together with concise information on the justification given by the PRA for its imposition; and
- (3) the impact of any *undertaking specific parameters* the firm is required to use in calculating the *standard formula* by the PRA together with concise information on the justification given by the PRA for requiring the use of those *undertaking specific parameters*.

- 3.6A For the purposes of the disclosure required by 3.3(5)(b), the disclosure of the amount of the SCR calculated using the firm's internal model under 3.6(1) and of the SCR split by risk categories under [Article 297(2)(b) Commission Delegated Regulation (Solvency II) 2015/35] may include any capital add-on imposed because of an internal model residual deviation.

...

3A SOLVENCY AND FINANCIAL CONDITION REPORT: REPORT AND TEMPLATES

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 must 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 must be disclosed in the reporting currency. Any other currency than the reporting currency must 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 must 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 must be converted in the reporting currency using such basis of conversion as that used for accounting purposes.
5. The conversion into the reporting currency must 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 must publicly disclose as part of their SFCR the following templates:
 - (a) template IR.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 IR.02.01 of Chapter 10;
 - (b) template IR.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 IR.05.02 of Chapter 10;
 - (c) template IR.05.03.02 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10;
 - (d) template IR.05.04.02 of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10;
 - (e) template IR.12.01.02 of Chapter 9, specifying information on life *technical provisions*, following the instructions set out in section IR.12.01 of Chapter 10;

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- (f) template IR.17.01.02 of Chapter 9, specifying information on non-life *technical provisions*, following the instructions set out in section IR.17.01 of Chapter 10 to this Part for each *line of business*;
- (g) template IR.19.01.21 of Chapter 9, specifying information on non-life insurance claims in the format of development triangles, following the instructions set out in section IR.19.01 of Chapter 10 for the total non-life business;
- (h) template IR.22.01.21 of Chapter 9, specifying information on the impact of the long term guarantee and transitional measures, following the instructions set out in section IR.22.01 of Chapter 10;
- (i) template IR.23.01.01 of Chapter 9, specifying information on *own funds*, including *basic own funds* and *ancillary own funds*, following the instructions set out in section IR.23.01 of Chapter 10;
- (j) template IR.25.04.21 of Chapter 9, specifying information in relation to the calculation of the *SCR*, following the instructions set out in section IR.25.04 of Chapter 10;
- (k) [Note: Provision left blank];
- (l) template IR.28.01.01 of Chapter 9, specifying information on the *MCR* for *firms* which carry on only long-term or only general insurance or *reinsurance* business, following the instructions set out in section IR.28.01 of Chapter 10; and
- (m) template IR.28.02.01 of Chapter 9, specifying information on the *MCR* for *firms* which carry on both long-term and general insurance business, following the instructions set out in section IR.28.02 of Chapter 10.

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 must publicly disclose as part of their group *SFCR* the following templates (as applicable):
- (a) template IR.32.01.22 of Chapter 9, specifying information on the *undertakings* in the scope of the *group*, following the instructions set out in section IR.32.01 of Chapter 10;
 - (b) where, for the calculation of the group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template IR.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 IR.02.01 of Chapter 10;
 - (c) template IR.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 IR.05.02 of Chapter 10;
 - (d) template IR.05.03.02 of Chapter 9, specifying information on life income and expenditure, following the instructions set out in section IR.05.03 of Chapter 10;
 - (e) template IR.05.04.02 of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10;
 - (f) template IR.22.01.22 of Chapter 9, specifying information on the impact of the long term guarantee and transitional measures, following the instructions set out in section IR.22.01 of Chapter 10;

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- (g) template IR.23.01.04 of Chapter 9, specifying information on *own funds*, following the instructions set out in section IR.23.01 of Chapter 10; and
- (h) where, for the calculation of group solvency, the *group* uses *method 1*, either exclusively or in combination with *method 2*, template IR.25.04.22 of Chapter 9, specifying information in relation to the calculation of the *group SCR*, following the instructions set out in section IR.25.04 of Chapter 10.

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 must 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 must 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*] must 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 must 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*.

...

7 LLOYD'S

- 7.1 A *managing agent* must, as promptly as possible, submit any information to the *Society* that is necessary for the *Society* to comply with its obligations in this Part ~~or under the *Solvency II Regulations*.~~

...

- 7.3 The *Society* must provide to the *PRA* in electronic format the *Lloyd's templates* it receives from each *managing agent* on behalf of each respective *syndicate* that the *managing agent* manages at the same time it submits its templates required by paragraph 6 of Article 21A of Chapter 2A ~~*national specific templates* required by 2.8.~~

8 NATIONAL SPECIFIC TEMPLATES [DELETED]

- 8.0 NS.00 can be found here.[Deleted]
- 8.1 NS.01 can be found here.[Deleted]
- 8.2 NS.02 can be found here.[Deleted]

- 8.3 ~~NS.03 can be found here.~~[Deleted]
- 8.4 ~~NS.04 can be found here.~~[Deleted]
- 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]
- 8.8 ~~NS.08 can be found here.~~[Deleted]
- 8.9 ~~NS.09 can be found here.~~[Deleted]
- 8.10 ~~NS.10 can be found here.~~[Deleted]
- 8.11 ~~NS.11 can be found here.~~[Deleted]
- 8.12 ~~NS.12 can be found here.~~[Deleted]
- 8.13 ~~NS.13 can be found here.~~[Deleted]

9 REPORTING AND DISCLOSURE TEMPLATES

9.1 The following IR.01.01 templates can be found here:

- (a) template IR.01.01.01, specifying the content of the submission;
- (b) template IR.01.01.02, specifying the content of the submission;
- (c) template IR.01.01.04, specifying the content of the submission;
- (d) template IR.01.01.05, specifying the content of the submission;
- (e) template IR.01.01.07, specifying the content of the submission;
- (f) template IR.01.01.08, specifying the content of the submission;
- (g) template IRR.01.01.01, specifying the content of the submission;
- (h) template IRR.01.01.04, specifying the content of the submission; and
- (i) template IRR.01.01.07, specifying the content of the submission.

9.2 The following IR.01.02 templates can be found here:

- (a) template IR.01.02.01, specifying basic information on the *firm* and the content of reporting in general;
- (b) template IR.01.02.04, specifying basic information on the *group* and the content of the reporting in general; and
- (c) template IR.01.02.07, specifying basic information on the *third country branch* and the content of the reporting in general.

9.3 The following IR.01.03 templates can be found here:

- (a) template IR.01.03.01, specifying basic information on ring-fenced funds and *matching adjustment portfolios*; and
- (b) template IR.01.03.04, specifying basic information on ring-fenced funds and *matching adjustment portfolios*.

9.4 The following IR.01.04 templates can be found here:

- (a) template IR.01.04.07, specifying information regarding the financial position, including solvency, of the *third country branch undertaking*.

9.5 The following IR.02.01 templates can be found here:

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- (a) template IR.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 *firm's* financial statements (or the consolidated financial statements, as applicable);
 - (b) template IR.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*];
 - (c) template IR.02.01.07, specifying balance sheet information using the valuation in accordance with [Valuation 2.1-2.2 and Chapter II of Title I of Commission Delegated Regulation (Solvency II) 2015/35] and the valuation according to the branch management accounts value for the branch operations;
 - (d) template IR.02.01.08, specifying balance sheet information using the valuation in accordance with [Valuation 2.1-2.2 and Chapter II of Title I of Commission Delegated Regulation (Solvency II) 2015/35];
 - (e) template IRR.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 *firm's* financial statements (or the consolidated financial statements, as applicable); and
 - (f) template IRR.02.01.07, specifying balance sheet information using the valuation in accordance with [Valuation 2.1-2.2 and Chapter II of Title I of Commission Delegated Regulation (Solvency II) 2015/35] and the valuation according to the branch management accounts value for the branch operations.
- 9.6 The following IR.02.02 templates can be found here:
- (a) template IR.02.02.01, specifying information on assets and liabilities by currency.
- 9.7 The following IR.02.03 templates can be found here:
- (a) template IR.02.03.07, specifying additional branch balance sheet information.
- 9.8 The following IR.03.01 templates can be found here:
- (a) template IR.03.01.01, specifying general information on off-balance sheet items; and
 - (b) template IR.03.01.04, specifying general information on off-balance sheet items.
- 9.9 The following IR.03.02 template can be found here:
- (a) template IR.03.02.01, providing a list of off-balance sheet unlimited guarantees received; and
 - (b) template IR.03.02.04, providing a list of off-balance sheet unlimited guarantees received.
- 9.10 The following IR.03.03 templates can be found here:
- (a) template IR.03.03.01, providing a list of off-balance sheet unlimited guarantees provided; and
 - (b) template IR.03.03.04, providing a list of off-balance sheet unlimited guarantees provided.
- 9.11 The following IR.05.02 templates can be found here:
- (a) template IR.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 (or in the consolidated financial statements or the branch management accounts for the branch operations, as applicable).
- 9.12 The following IR.05.03 templates can be found here:

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- (a) template IR.05.03.01, specifying information on life income and expenditure;
- (b) template IR.05.03.02, specifying information on life income and expenditure; and
- (c) template IRR.05.03.01, specifying information on life income and expenditure.

9.13 The following IR.05.04 templates can be found here:

- (a) template IR.05.04.01, specifying information on non-life income, expenditure and business model analysis;
- (b) template IR.05.04.02, specifying information on non-life income and expenditure; and
- (c) template IR.05.04.07, specifying information on non-life income, expenditure and business model analysis.

9.14 The following IR.05.05 templates can be found here:

- (a) template IR.05.05.01, specifying information on life *premiums* and claims by country.

9.15 The following IR.05.06 templates can be found here:

- (a) template IR.05.06.01, specifying information on non-life *premiums* and claims by country.

9.16 The following IR.05.07 templates can be found here:

- (a) template IR.05.07.01, specifying information on the portfolio of *securities*.

9.17 The following IR.05.08 templates can be found here:

- (a) template IR.05.08.01, specifying information on *material pooling arrangements*.

9.18 The following IR.05.09 templates can be found here:

- (a) template IR.05.09.01, specifying information on calls for contributions and the financial performance of the *firm (or third country branch, as applicable)*.

9.19 The following IR.05.10 templates can be found here:

- (a) template IR.05.10.01, specifying *excess capital generation*.

9.20 The following IR.06.02 templates can be found here:

- (a) template IR.06.02.01, providing an item-by-item list of assets; and
- (b) template IR.06.02.04, providing an item-by-item list of assets.

9.21 The following IR.06.03 templates can be found here:

- (a) template IR.06.03.01, providing information on the *look-through* of all collective investments held by the *firm*.

9.22 The following IR.08.01 templates can be found here:

- (a) template IR.08.01.01, providing an item-by-item list of open positions of derivatives; and
- (b) template IR.08.01.04, providing an item-by-item list of open positions of derivatives.

9.23 The following IR.09.01 templates can be found here:

- (a) template IR.09.01.01, specifying information on income, gains and losses in the reporting period by asset category; and
- (b) template IR.09.01.04, specifying information on income, gains and losses in the reporting period by asset category.

9.24 The following IR.10.01 templates can be found here:

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- (a) template IR.10.01.01, providing an item-by-item list of securities lending and repurchase agreements, on and off-balance sheet; and
- (b) template IR.10.01.04, providing an item-by-item list of securities lending and repurchase agreements on and off-balance sheet.

9.25 The following IR.11.01 templates can be found here:

- (a) template IR.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; and
- (b) template IR.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.

9.26 The following IR.12.01 templates can be found here:

- (a) template IR.12.01.01, specifying information on life *technical provisions* (or the provisions referred to in Third Country Branches 6.1 (life), as applicable);
- (b) template IR.12.01.02, specifying information on life *technical provisions* (or the provisions referred to in Third Country Branches 6.1 (life), as applicable); and
- (c) template IRR.12.01.01, specifying information on life *technical provisions* (or the provisions referred to in Third Country Branches 6.1 (life), as applicable).

9.27 The following IR.12.03 templates can be found here:

- (a) template IR.12.03.01, specifying information on life *best estimate* (or life *branch best estimate*, as applicable) liabilities by country.

9.28 The following IR.12.04 templates can be found here:

- (a) template IR.12.04.01, specifying information on *best estimate* assumptions for life insurance risks.

9.29 The following IR.12.05 templates can be found here:

- (a) template IR.12.05.01, specifying information on value of bonus for *with-profits insurance business*; and
- (b) template IRR.12.05.01, specifying information on value of bonus for *with-profits insurance business*.

9.30 The following IR.12.06 templates can be found here:

- (a) template IR.12.06.01, specifying information on liabilities and assets for *with-profits insurance business*; and
- (b) template IRR.12.06.01, specifying information on liabilities and assets for *with-profits insurance business*.

9.31 The following IR.14.01 templates can be found here:

- (a) template IR.14.01.01 specifying information on life obligations analysis, including life insurance and *reinsurance* contracts and annuities stemming from non-life contracts, by product issued by the *firm* (or *third country branch*, as applicable).

9.32 The following IR.16.01 templates can be found here:

- (a) template IR.16.01.01, specifying information on annuities stemming from non-life insurance obligations issued by the *firm* (or *third country branch*, as applicable) under direct insurance business, regarding all *lines of business* originating annuities and additionally by currency.

9.33 The following IR.16.02 templates can be found here:

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(a) template IR.16.02.01, specifying information on the projection of *best estimate* (or *branch best estimate*, as applicable) future cash flows of annuities stemming from non-life business.

9.34 The following IR.17.01 templates can be found here:

- (a) template IR.17.01.01, specifying information on non-life *technical provisions* (or the provisions referred to in Third Country Branches 6.1 (non-life), as applicable) by *line of business*;
- (b) template IR.17.01.02, specifying information on non-life *technical provisions* (or provisions referred to in Third Country Branches 6.1 (non-life), as applicable) for each *line of business*; and
- (c) template IRR.17.01.01, specifying information on non-life *technical provisions* (or provisions referred to in Third Country Branches 6.1 (non-life), as applicable), for each *line of business*.

9.35 The following IR.17.03 templates can be found here:

- (a) template IR.17.03.01, specifying information on non-life *best estimate* (or non-life *branch best estimate*, as applicable) liabilities by country.

9.36 The following IR.18.01 templates can be found here:

- (a) template IR.18.01.01, specifying information on the projection of future cash flows based on the *best estimate* (or *branch best estimate*, as applicable) of the non-life business.

9.37 The following IR.18.02 templates can be found here:

- (a) template IR.18.02.01, specifying information on the projection of future cash flows based on liabilities of the non-life business.

9.38 The following IR.19.01 templates can be found here:

- (a) template IR.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; and
- (b) template IR.19.01.21, specifying information on non-life insurance claims in the format of development triangles.

9.39 The following IR.19.02 templates can be found here:

- (a) template IR.19.02.01, specifying information on non-life insurance claims.

9.40 The following IR.20.01 templates can be found here:

- (a) template IR.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*.

9.41 The following IR.21.02 templates can be found here:

- (a) template IR.21.02.01, specifying information on non-life *underwriting risks*.

9.42 The following IR.21.04 templates can be found here:

- (a) template IR.21.04.01, specifying information on cyber *underwriting risk*.

9.43 The following IR.22.01 templates can be found here:

- (a) template IR.22.01.01, specifying information on the impact of the long term guarantees and transitional measures;
- (b) template IR.22.01.04, specifying information on the impact of the long term guarantee and transitional measures;

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- (c) template IR.22.01.21, specifying information on the impact of the long term guarantee and transitional measures; and
- (d) template IR.22.01.22, specifying information on the impact of the long term guarantee and transitional measures.
- 9.44 The following IR.22.02 templates can be found here:
- (a) template IRR.22.02.01, specifying information on the projection of future cash flows for the best estimate calculation by each matching adjustment portfolio.
- 9.45 The following IR.22.03 templates can be found here:
- (a) template IRR.22.03.01, specifying information on the matching adjustment portfolios by each matching adjustment portfolio.
- 9.46 The following IR.22.04 templates can be found here:
- (a) template IR.22.04.01, specifying information on the interest rate transitional measure.
- 9.47 The following IR.22.07 templates can be found here:
- (a) template IR.22.07.01, specifying information on the best estimate subject to volatility adjustment by currency.
- 9.48 The following IR.23.01 templates can be found here:
- (a) template IR.23.01.01 specifying information on own funds; and
- (b) template IR.23.01.04, specifying information on own funds.
- 9.49 The following IR.23.02 templates can be found here:
- (a) template IR.23.02.01, providing detailed information on own funds by tiers; and
- (b) template IR.23.02.04, providing detailed information on own funds by tiers.
- 9.50 The following IR.23.03 templates can be found here:
- (a) template IR.23.03.01, specifying information on annual movements on own funds; and
- (b) template IR.23.03.04, specifying information on annual movements on own funds.
- 9.51 The following IR.23.04 templates can be found here:
- (a) template IR.23.04.01, providing a list of items on own funds; and
- (b) template IR.23.04.04, providing a list of items on own funds.
- 9.52 The following IR.23.05 templates can be found here:
- (a) template IR.23.05.03, specifying information on the Society's SCR and MCR.
- 9.53 The following IR.24.01 templates can be found here:
- (a) template IR.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.
- 9.54 The following IR.25.04 templates can be found here:
- (a) template IR.25.04.01, specifying information in relation to the calculation of the SCR;
- (b) template IR.25.04.04, specifying information in relation to the calculation of the group SCR;
- (c) template IR.25.04.21, specifying information in relation to the calculation of the SCR;

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(d) template IR.25.04.22, specifying information in relation to the calculation of the *group SCR*; and

(e) template IRR.25.04.01, specifying information in relation to the calculation of the notional *SCR* (or the notional *group SCR*, as applicable).

9.55 The following IR.25.05 templates can be found here:

(a) template IR.25.05.01, specifying information in relation to the calculation of the *SCR* (or the *group SCR*, as applicable) where the *firm* (or *group*, as applicable) uses one or more *internal models* or a *partial internal model*; and

(b) template IRR.25.05.01 specifying information on the notional *SCR* (ring-fenced funds, *matching adjustment portfolios*, remaining part) where the *firm* uses a full *internal model* or a *partial internal model*.

9.56 The following IR.25.06 templates can be found here:

(a) template IR.25.06.01, specifying the *SCR* – loss-absorbing capacity of deferred taxes.

9.57 The following IR.26.01 templates can be found here:

(a) template IR.26.01.01, specifying information on *market risk*; and

(b) template IRR.26.01.01, specifying information on *market risk*.

9.58 The following IR.26.02 templates can be found here:

(a) template IR.26.02.01, specifying information on counterparty default risk; and

(b) template IRR.26.02.01, specifying information on counterparty default risk.

9.59 The following IR.26.03 templates can be found here:

(a) template IR.26.03.01, specifying information on life *underwriting risk*; and

(b) template IRR.26.03.01, specifying information on life *underwriting risk*.

9.60 The following IR.26.04 templates can be found here:

(a) template IR.26.04.01, specifying information on health *underwriting risk*; and

(b) template IRR.26.04.01, specifying information on health *underwriting risk*.

9.61 The following IR.26.05 templates can be found here:

(a) template IR.26.05.01, specifying information on non-life *underwriting risk*; and

(b) template IRR.26.05.01, specifying information on non-life *underwriting risk*.

9.62 The following IR.26.06 templates can be found here:

(a) template IR.26.06.01, specifying information on *operational risk*; and

(b) template IRR.26.06.01, specifying information on *operational risk*.

9.63 The following IR.26.07 templates can be found here:

(a) template IR.26.07.01, specifying information on the simplifications used in the calculation of the *SCR*; and

(b) template IRR.26.07.01, specifying information on the simplifications used in the calculation of the notional *SCR*.

9.64 The following IR.27.01 templates can be found here:

(a) template IR.27.01.01, specifying information on *SCR* (non-life and health catastrophe risk); and

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(b) template IRR.27.01.01, specifying information on notional SCR (non-life and health catastrophe risk), can be found here.

9.65 The following IR.28.01 templates can be found here:

(a) template IR.28.01.01, specifying information on the MCR where firms carry on only long-term insurance business or only general insurance or reinsurance business.

9.66 The following IR.28.02 templates can be found here:

(a) template IR.28.02.01, specifying information on the MCR where firms carry on both long-term and general insurance business.

9.67 The following IR.30.03 templates can be found here:

(a) template IR.30.03.01, specifying information on outwards reinsurance contracts in the next reporting year covering information on outwards reinsurance facultative and treaty arrangements the period of validity of which includes or overlaps with the next reporting year.

9.68 The following IR.30.04 templates can be found here:

(a) template IR.30.04.01, specifying information on reinsurer participations on the outwards reinsurance contracts in the next reporting year covering information on outwards reinsurance facultative and treaty arrangements the period of validity of which includes or overlaps with the next reporting year.

9.69 The following IR.30.05 templates can be found here:

(a) template IR.30.05.01, specifying reinsurer and collateral provider entity information.

9.70 The following IR.30.06 templates can be found here:

(a) template IR.30.06.01, specifying life outwards reinsurance summary.

9.71 The following IR.30.07 templates can be found here:

(a) template IR.30.07.01, specifying life outwards reinsurance proportional cover.

9.72 The following IR.30.08 templates can be found here:

(a) template IR.30.08.01, specifying life outwards reinsurance non-proportional cover.

9.73 The following IR.31.01 templates can be found here:

(a) template IR.31.01.01, specifying information on outwards reinsurance balance sheet exposures (or branch balance sheet exposures, as applicable); and

(b) template IR.31.01.04, specifying information on outwards reinsurance balance sheet exposures.

9.74 The following IR.32.01 templates can be found here:

(a) template IR.32.01.04, specifying information on the insurance undertakings and reinsurance undertakings in the scope of the group; and

(b) template IR.32.01.22, specifying information on the undertakings in the scope of the group.

9.75 The following IR.33.01 templates can be found here:

(a) template IR.33.01.04, specifying information on requirements of insurance undertakings and reinsurance undertakings in the scope of the group.

9.76 The following IR.34.01 templates can be found here:

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(a) template IR.34.01.04, specifying information on financial *undertakings*, other than *insurance undertakings* and *reinsurance undertakings*, and on *non-regulated undertakings carrying out financial activities*.

9.77 The following IR.35.01 templates can be found here:

(a) template IR.35.01.04, specifying information on *technical provisions* (or equivalent) of *third country insurance undertakings* and *third country reinsurance undertakings* within the *group*.

9.78 The following IR.36.01 templates can be found here:

(a) template IR.36.01.01, specifying information on significant *intra-group transactions*, involving equity-type transactions, debt and asset transfer.

9.79 The following IR.36.02 templates can be found here:

(a) template IR.36.02.01, specifying information on significant *intra-group transactions* on derivatives, including the guarantees supporting any derivatives instruments.

9.80 The following IR.36.04 templates can be found here:

(a) template IR.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*.

9.81 Template QMC.01, specifying information on model changes and supporting qualitative information, can be found here.

9.82 Template AoC.01, setting out the analysis of change referred to in Solvency Capital Requirement Models 13A, including both quantitative and qualitative information and a supporting qualitative analysis, can be found here.

10 REPORTING AND DISCLOSURE TEMPLATES DATA ITEM INSTRUCTIONS

10.1 Section IR.01.01 instructions can be found here.

10.2 Section IR.01.02 instructions can be found here.

10.3 Section IR.01.03 instructions can be found here.

10.4 Section IR.01.04 instructions can be found here.

10.5 Section IR.02.01 instructions can be found here.

10.6 Section IR.02.02 instructions can be found here.

10.7 Section IR.02.03 instructions can be found here.

10.8 Section IR.03.01 instructions can be found here.

10.9 Section IR.03.02 instructions can be found here.

10.10 Section IR.03.03 instructions can be found here.

10.11 Section IR.05.02 instructions can be found here.

10.12 Section IR.05.03 instructions can be found here.

10.13 Section IR.05.04 instructions can be found here.

10.14 Section IR.05.05 instructions can be found here.

10.15 Section IR.05.06 instructions can be found here.

10.16 Section IR.05.07 instructions can be found here.

- [10.17 Section IR.05.08 instructions can be found here.](#)
- [10.18 Section IR.05.09 instructions can be found here.](#)
- [10.19 Section IR.05.10 instructions can be found here.](#)
- [10.20 Section IR.06.02 instructions can be found here.](#)
- [10.21 Section IR.06.03 instructions can be found here.](#)
- [10.22 Section IR.08.01 instructions can be found here.](#)
- [10.23 Section IR.09.01 instructions can be found here.](#)
- [10.24 Section IR.10.01 instructions can be found here.](#)
- [10.25 Section IR.11.01 instructions can be found here.](#)
- [10.26 Section IR.12.01 instructions can be found here.](#)
- [10.27 Section IR.12.03 instructions can be found here.](#)
- [10.28 Section IR.12.04 instructions can be found here.](#)
- [10.29 Section IR.12.05 instructions can be found here.](#)
- [10.30 Section IR.12.06 instructions can be found here.](#)
- [10.31 Section IR.14.01 instructions can be found here.](#)
- [10.32 Section IR.16.01 instructions can be found here.](#)
- [10.33 Section IR.16.02 instructions can be found here.](#)
- [10.34 Section IR.17.01 instructions can be found here.](#)
- [10.35 Section IR.17.03 instructions can be found here.](#)
- [10.36 Section IR.18.01 instructions can be found here.](#)
- [10.37 Section IR.18.02 instructions can be found here.](#)
- [10.38 Section IR.19.01 instructions can be found here.](#)
- [10.39 Section IR.19.02 instructions can be found here.](#)
- [10.40 Section IR.20.01 instructions can be found here.](#)
- [10.41 Section IR.21.02 instructions can be found here.](#)
- [10.42 Section IR.21.04 instructions can be found here.](#)
- [10.43 Section IR.22.01 instructions can be found here.](#)
- [10.44 Section IR.22.02 instructions can be found here.](#)
- [10.45 Section IR.22.03 instructions can be found here.](#)
- [10.46 Section IR.22.04 instructions can be found here.](#)
- [10.47 Section IR.22.07 instructions can be found here.](#)
- [10.48 Section IR.23.01 instructions can be found here.](#)
- [10.49 Section IR.23.02 instructions can be found here.](#)
- [10.50 Section IR.23.03 instructions can be found here.](#)
- [10.51 Section IR.23.04 instructions can be found here.](#)
- [10.52 Section IR.23.05 instructions can be found here.](#)

[10.53 Section IR.24.01 instructions can be found here.](#)

[10.54 Section IR.25.04 instructions can be found here.](#)

[10.55 Section IR.25.05 instructions can be found here.](#)

[10.56 Section IR.25.06 instructions can be found here.](#)

[10.57 Section IR.26.01 instructions can be found here.](#)

[10.58 Section IR.26.02 instructions can be found here.](#)

[10.59 Section IR.26.03 instructions can be found here.](#)

[10.60 Section IR.26.04 instructions can be found here.](#)

[10.61 Section IR.26.05 instructions can be found here.](#)

[10.62 Section IR.26.06 instructions can be found here.](#)

[10.63 Section IR.26.07 instructions can be found here.](#)

[10.64 Section IR.27.01 instructions can be found here.](#)

[10.65 Section IR.28.01 instructions can be found here.](#)

[10.66 Section IR.28.02 instructions can be found here.](#)

[10.67 Section IR.30.03 instructions can be found here.](#)

[10.68 Section IR.30.04 instructions can be found here.](#)

[10.69 Section IR.30.05 instructions can be found here.](#)

[10.70 Section IR.30.06 instructions can be found here.](#)

[10.71 Section IR.30.07 instructions can be found here.](#)

[10.72 Section IR.30.08 instructions can be found here.](#)

[10.73 Section IR.31.01 instructions can be found here.](#)

[10.74 Section IR.32.01 instructions can be found here.](#)

[10.75 Section IR.33.01 instructions can be found here.](#)

[10.76 Section IR.34.01 instructions can be found here.](#)

[10.77 Section IR.35.01 instructions can be found here.](#)

[10.78 Section IR.36.01 instructions can be found here.](#)

[10.79 Section IR.36.02 instructions can be found here.](#)

[10.80 Section IR.36.04 instructions can be found here.](#)

[10.81 Section QMC.01 instructions can be found here.](#)

[10.82 Section AoC.01 instructions can be found here.](#)

Annex B

Amendments to the External Audit Part

In this Annex 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~~ SIR.17.01.01 set out in the Reporting Part; 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~~ SIR.12.01.01 set out in the Reporting Part,

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 ~~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~~ S.05.01.01 template IR.05.04.01 set out in the Reporting Part, 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~~ C0070 of the ~~annual quantitative reporting template~~ SIR.12.01.01 set out in the Reporting Part; 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~~ SIR.12.01.01 set out in the Reporting Part; minus
- (3) *corporate pensions business* reported under column code C0180 of the ~~annual quantitative reporting template~~ SIR.14.01.01 set out in the Reporting Part,

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 ~~R0030~~ R1440, column code ~~C0070~~ C0300 of the ~~annual quantitative reporting template~~ IR.05.03.01 set out in the Reporting Part S05.01.04; minus

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- (2) *corporate pensions business* under column code C0060 of the ~~annual quantitative reporting template~~ template SIR.14.01.01 set out in the Reporting Part, 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) SIR.02.01.02
 - (b) SIR.12.01.02
 - (c) SIR.17.01.02
 - (d) SIR.22.01.21
 - (e) SIR.22.01.22
 - (f) SIR.23.01.01
 - (g) SIR.23.01.2204
 - (h) ~~S.25.01.21~~IR.25.04.21
 - (i) ~~S.25.01.22~~IR.25.04.22
 - (j) SIR.28.01.01
 - (k) SIR.28.02.01
 - (l) SIR.32.01.22

Annex C

Amendments to the Fees Part

In this Annex 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~~ SIR.17.01.01 set out in the Reporting Part, plus the sum of items entered under row codes ~~R0010 and R0030~~, column codes C0090, ~~C0140 and C0190~~, of ~~the annual quantitative reporting template~~ SIR.12.01.01 set out in the Reporting Part, as reported to the *PRA*;

...

(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~~ C0070, minus the sum of items entered under row codes ~~R0010 and R0030~~, column codes ~~C0090, C0140 and C0190~~ of ~~the annual quantitative reporting template~~ SIR.12.01.01 set out in the Reporting Part, minus *corporate pensions business* reported under column code C0180 of ~~the annual quantitative reporting template~~ SIR.14.01.01 set out in the Reporting Part, 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~~ SIR.14.01.01 set out in the Reporting Part, as reported to the *PRA*.

...

corporate pensions business

means business reported using product ID codes 300-322 for ~~the annual quantitative reporting template~~ SIR.14.01.01 set out in the Reporting Part.

...

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 ~~codes~~ 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~~ SIR.05.04.01 set out in the Reporting Part, as reported to the *PRA*;

...

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- (3) for UK Solvency II firms in the *life insurance fee block* (A4), the item entered under row code R0030R1410, column code C0070C0300 of the ~~annual quantitative reporting template~~ template S05.01.04IR.05.03.01 set out in the Reporting Part minus *corporate pensions business* reported under column code C0060 of the ~~annual quantitative reporting template~~ template SIR.14.01.01 set out in the Reporting Part, 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~~ template SIR.14.01.01 set out in the Reporting Part, 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~~ template SIR.14.01.01 set out in the Reporting Part.

...

Near-final