

COMMISSION IMPLEMENTING REGULATION (EU) 2018/1844**of 23 November 2018****amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities in accordance with Directive 2009/138/EC of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II) ⁽¹⁾, and in particular the third subparagraph of Article 35(10), the third subparagraph of Article 244(6) and the second subparagraph of Article 245(6) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2015/2450 ⁽²⁾ lays down the reporting templates that insurance and reinsurance undertakings as well as participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies need to use for reporting to the supervisory authorities information that is necessary for the purposes of supervision.
- (2) Commission Delegated Regulation (EU) 2017/1542 ⁽³⁾, amending the rules on the calculation of regulatory capital requirements for certain categories of assets held by insurance and reinsurance undertakings, introduced the new qualifying infrastructure corporate asset class with a dedicated capital requirement. In order to ensure that supervisory authorities receive the necessary information also on infrastructure corporates investments made by insurance and reinsurance undertakings, with a level of detail and granularity comparable to that existing for the other asset classes within the calculation of the market risk module, the relevant reporting templates, as laid down in Implementing Regulation (EU) 2015/2450, should be adapted taking into account those amendments.
- (3) Provisions on the correct use of sign of expressions and consistent exchange rates are crucial to improve consistency and quality of the information reported with regard to the historical data denominated in a currency other than the reporting currency. Therefore Article 2 and Article 3 have been amended to improve the quality of the information reported.
- (4) The templates concerning variation analysis aim to explain with economic metrics, why and how the situation of the undertaking has evolved during the year. As stakeholders have identified a number of areas for improvement and further clarification, some amendments to the instructions of templates S.29.01 to S.29.04 are necessary.
- (5) Implementing Regulation (EU) 2015/2450 should therefore be amended accordingly.
- (6) Drafting errors in the instructions of the templates which may lead to inconsistent and misleading information and consequently affect the quality of the supervisory review process should be corrected. Therefore some corrections, mainly addressing missing reporting items or information in the 'General comments' and missing cells in the 'Instructions', are needed.
- (7) This Regulation is based on the draft implementing technical standards submitted by the European Insurance and Occupational Pensions Authority to the Commission.

⁽¹⁾ OJ L 335, 17.12.2009, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2015/2450 of 2 December 2015 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council (OJ L 347, 31.12.2015, p. 1).

⁽³⁾ Commission Delegated Regulation (EU) 2017/1542 of 8 June 2017 amending Delegated Regulation (EU) 2015/35 concerning the calculation of regulatory capital requirements for certain categories of assets held by insurance and reinsurance undertakings (infrastructure corporates) (OJ L 236, 14.9.2017, p. 14).

- (8) The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance and Reinsurance Stakeholder Group established by Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council ⁽¹⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2450 is amended as follows:

- (1) in Article 2, the following point (d) is added:

‘(d) all data points shall be expressed as positive values except in the following cases:

- (i) they are of an opposite nature from the natural amount of the item;
- (ii) the nature of the data point allows for positive and negative values to be reported;
- (iii) a different reporting format is required by the respective instructions set out in the Annexes.’;

- (2) in Article 3, the following paragraph 4a is inserted:

‘4a. When expressing the values of historical data denominated in a currency other than the reporting currency, such values related to previous reporting periods shall be converted into the reporting currency based on the closing rate on the last day of the period being reported for which the conversion rate is available.’;

- (3) Annex I is amended in accordance with Annex I to this Regulation;
- (4) Annex II is amended in accordance with Annex II to this Regulation;
- (5) Annex III is amended in accordance with Annex III to this Regulation;
- (6) Annex VI is amended in accordance with Annex IV to this Regulation.

Article 2

Implementing Regulation (EU) 2015/2450 is corrected as follows:

- (1) Annex I is corrected in accordance with Annex V to this Regulation;
- (2) Annex II is corrected in accordance with Annex VI to this Regulation;
- (3) Annex III is corrected in accordance with Annex VII to this Regulation.

Article 3

This Regulation shall enter into force the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 November 2018.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48).

c) row R0411 is deleted;

d) row R0412 is replaced by the following:

<i>'loans and bonds (other than qualifying infrastructure investment and infrastructure corporate)</i>	R0412'					
--------------------------------------------------------------------------------------------------------	--------	--	--	--	--	--

e) between row R0410 and R0412, the following rows are inserted:

<i>'loans and bonds (qualifying infrastructure corporate investment)</i>	R0414					
<i>loans and bonds (qualifying infrastructure investment other than infrastructure corporate)</i>	R0413';					

6. template SR.26.01.01 is amended as follows:

a) row R0290 is deleted;

b) between row R0280 and R0300, the following rows are inserted:

<i>'qualifying infrastructure corporate equities</i>	R0291					
<i>qualifying infrastructure equities other than corporate</i>	R0292';					

c) row R0411 is deleted;

d) row R0412 is replaced by the following:

<i>'loans and bonds (other than qualifying infrastructure investment and infrastructure corporate)</i>	R0412';					
--------------------------------------------------------------------------------------------------------	---------	--	--	--	--	--

e) between row R0410 and R0412, the following rows are inserted:

<i>'loans and bonds (qualifying infrastructure corporate investment)</i>	R0414					
<i>loans and bonds (qualifying infrastructure investment other than infrastructure corporate)</i>	R0413';					

7. in template S.29.03.01, row R0300 is replaced by the following:

<i>'Net variation for index-linked and unit-linked business</i>	R0300';			
-----------------------------------------------------------------	---------	--	--	--

8. template S.29.04.01 is amended as follows:

a) row R0060 is replaced by the following:

<i>'Net variation for index-linked and unit-linked business</i>	R0060'			
-----------------------------------------------------------------	--------	--	--	--

b) row R0080 is replaced by the following:

<i>'Written premiums</i>	R0080'			
--------------------------	--------	--	--	--

c) row R0130 is replaced by the following:

<i>'Net variation for index-linked and unit-linked business</i>	R0130';			
-----------------------------------------------------------------	---------	--	--	--

9. template S.30.04.01 is amended as follows:

a) column C0320 is deleted;

b) column C0320 is added after C0170;

10. in template S.37.01.04, between columns C0090 and C0100, the following new column C0091 'Internal rating' is inserted:

'Internal rating

C0091'.

ANNEX II

Annex II to Implementing Regulation (EU) 2015/2450 is amended as follows:

1. in section S.01.02 — Basic information, in the table, the following row is added:

R0250	Exemption of reporting ECAI information	<p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – Exempted for assets (based on article 35(6) and (7)) 2 – Exempted for assets (based on outsourcing) 3 – Exempted for derivatives (based on article 35(6) and (7)) 4 – Exempted for derivatives (based on outsourcing) 5 – Exempted for assets and derivatives (based on article 35(6) and (7)) 6 – Exempted for assets and derivatives (based on outsourcing) 0 – Not exempted;
-------	-----------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

2. section S.04.01 — Activity by country is amended as follows:

- a) in the third column ('Instructions') of row C0010 of the table, the second paragraph is replaced by the following:

'This excludes the business underwritten by branches and it excludes the business underwritten through FPS, by the undertaking in the EEA countries.';

- b) in the third column ('Instructions') of row C0060 of the table, the second paragraph is replaced by the following:

'This shall be the sum of C0100 for the undertaking and all branches.';

3. section S.06.02 — List of assets is amended as follows:

- a) in the third column ('Instructions') of row C0110, the third paragraph is replaced by the following:

'This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 — Plant and equipment.';

- b) in the third column ('Instructions') of row C0120 of the table, the fourth paragraph is replaced by the following:

'This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC category 9 — Property.';

- c) in the third column ('Instructions') of row C0130, the following paragraph is added:

'This item is not applicable for CIC category 71 and 9.';

- d) in row C0330 of the table, the closed list of the nominated ECAIs is replaced by the following:

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)

- Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l. LEI 5493000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
- Other nominated ECAI;

4. section S.06.03 — Collective investment undertakings — look-through approach is amended as follows:

a) under the heading 'General comments', the third paragraph is replaced by the following:

'The template shall include information corresponding to 100 % of the value invested in collective investment undertakings. However, for the identification of countries the look-through shall be implemented in order to identify the exposures of 90 % of the total value of the funds minus the amounts relating to CIC 8 and 9, and

for the identification of currencies the look-through shall be implemented in order to identify the exposures of 90 % of the total value of the funds. Undertakings shall ensure that the 10 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applied by undertakings starting from the major, considering the amount invested, to the lowest single fund and the approach shall be kept consistent over time.’;

b) in the table, the third column (‘Instructions’) of row C0050 is replaced by the following:

‘Identify whether the currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies. One of the options in the following closed list shall be used:

- 1 – Reporting currency
- 2 – Foreign currency
- 3 – Aggregated currencies due to application of threshold’;

5. in section S.07.01 — Structured products, in the third column (‘Instructions’) of row C0100 of the table, the following point is added:

‘6 — not applicable’;

6. in section S.08.01 — Open derivatives, the table is amended as follows:

a) under the heading ‘General comments’, the ninth paragraph is replaced by the following:

‘On the table Information on positions held, each derivative shall be reported separately in as many rows as needed in order to properly fill in all non-monetary variables, requested in that table. If for the same derivative two values can be attributed to one variable, then this derivative needs to be reported in more than one line.’;

b) the text in the third column (‘Instructions’) of row C0090 is replaced by the following:

‘ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the undertakings’ portfolio. An index is considered a single instrument and shall be reported. Identification code of the instrument underlying the derivative using the following priority:

- ISO 6166 code of ISIN when available
- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)
- Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument;
- ‘Multiple assets/liabilities’, if the underlying assets or liabilities are more than one.

If the underlying instrument is an index then the code of the index shall be reported.’;

c) the text in the third column (‘Instructions’) of row C0100 is replaced by the following:

‘Type of ID Code used for the ‘Instrument underlying the derivative’ item. One of the options in the following closed list shall be used:

- 1 – ISO/6166 for ISIN
- 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)
- 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)
- 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)
- 5 – Bloomberg Ticker (Bloomberg letters code that identify a company’s securities)
- 6 – BBGID (The Bloomberg Global ID)
- 7 – Reuters RIC (Reuters instrument code)
- 8 – FIGI (Financial Instrument Global Identifier)
- 9 – Other code by members of the Association of National Numbering Agencies
- 99 – Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of ‘Multiple assets/liabilities’ and indexes’;

- d) in the third column ('Instructions') of row C0300 of the table, the second paragraph is deleted;
- e) in the third column ('Instructions') of row C0300, the closed list of the nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
 - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
 - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
 - Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
 - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
 - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72)
 - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
 - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
 - AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
 - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
 - Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
 - Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
 - Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
 - CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
 - Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
 - The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
 - Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)

- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
- Other nominated ECAI;

7. in section S.08.02 — Derivatives Transactions, the table is amended as follows:

a) under the heading 'General comments', the first sentence in the tenth paragraph is replaced by the following:

'On the table Information on positions held, each derivative shall be reported separately in as many rows as needed in order to properly fill in all non-monetary variables, requested in that table.:'

b) the text in the third column ('Instructions') of row C0090 is replaced by the following:

'ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the undertakings' portfolio. An index is considered a single instrument and shall be reported. Identification code of the instrument underlying the derivative using the following priority:

- ISO 6166 code of ISIN when available;
- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)
- Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument;
- 'Multiple assets/liabilities', if the underlying assets or liabilities are more than one.

If the underlying instrument is an index then the code of the index shall be reported.:'

c) the text in the third column ('Instructions') of row C0100 is replaced by the following:

'Type of ID Code used for the 'Instrument underlying the derivative' item. One of the options in the following closed list shall be used:

- 1 – ISO/6166 for ISIN
- 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)
- 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)
- 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)
- 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities)
- 6 – BBGID (The Bloomberg Global ID)
- 7 – Reuters RIC (Reuters instrument code)
- 8 – FIGI (Financial Instrument Global Identifier)
- 9 – Other code by members of the Association of National Numbering Agencies
- 99 – Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of 'Multiple assets/liabilities' and indexes';

8. section S.11.01 — Assets held as collateral is amended as follows:

a) under the heading 'General comments', in the sixth paragraph, the following sentence is added:

'Real estate held as collateral of the mortgages related to individuals shall be reported in one single line.:'

b) in the third column ('Instructions') of row C0080 of the table, the third paragraph is replaced by the following:

'This item is not applicable for collateral with CIC category 8 – Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 – Plant and equipment.'

9. in section S.12.01 — Life and Health SLT Technical Provisions the table is amended as follows:

a) row C0020, C0030, C0060, C0090, C0160, C0190/R0220 is replaced by the following:

'C0020, C0030, C0060, C0090, C0100, C0160, C0190/R0220	Best Estimate of products with a surrender option	Amount of gross Best Estimate of products with a surrender option per each line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35. This amount shall also be included in R0030 to R0090.'
--------------------------------------------------------	---------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

b) the following rows are inserted between rows C0030, C0060, C0090, C0160, C0190, C0200/R0230 and C0020, C0100/R0240:

'C0150/R0230	Gross Best Estimate for Cash flow, Cash out-flow, Future guaranteed and discretionary benefits – Total (Life other than health insurance, including Unit-Linked).	Total amount of discounted Cash out-flows (payments to policyholders and beneficiaries) for future guaranteed benefits and for future discretionary benefits for Life other than health insurance, including Unit-Linked.
C0210/R0230	Gross Best Estimate for Cash flow, Cash out-flow, Future guaranteed and discretionary benefits – Total (Health similar to life insurance).	Total amount of discounted Cash out-flows (payments to policyholders and beneficiaries) for future guaranteed benefits and for future discretionary benefits for Health similar to life insurance.'

c) the following rows are inserted between rows C0020, C0100/R0240 and C0020, C0100/R0250:

'C0150/R0240	Gross Best Estimate for Cash flow, Cash out-flow, Future guaranteed benefits – Total (Life other than health insurance, including Unit-Linked)	Total amount of Gross Best Estimate for Cash flow, Cash out-flow, Future guaranteed benefits for Life other than health insurance, including Unit-Linked.'
--------------	------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------

d) the following rows are inserted between rows C0020, C0100/R0250 and C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200/R0260:

'C0150/R0250	Gross Best Estimate for Cash flow, Cash out-flows, Future discretionary benefits – Insurance with profit participation – Total (Life other than health insurance, including Unit-Linked)	Total amount of Gross Best Estimate for Cash flow, Cash out-flows, Future discretionary benefits – Insurance with profit participation for Life other than health insurance, including Unit-Linked.;
--------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

10. section S.14.01 — Life obligations analysis the table is amended as follows:

a) in the third column ('Instructions') of row C0080, the second paragraph is deleted;

b) row C0210 is deleted;

c) the following row is inserted after row C0200:

‘C0260	Annualised guaranteed rate (over average duration of guarantee)	Average guaranteed rate to the policy holder over the remaining life time of the contract expressed as a percentage. Only applicable where a guaranteed rate is provided in the contract. Not applicable for unit linked contracts.’;
--------	-----------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

11. in section S.15.01 — Description of the guarantees of variable annuities, the text in the third column (‘Instructions’) of row C0100 of the table is replaced by the following:

‘Indicate the level of the guaranteed benefit.’;

12. in section S.15.02 – Hedging of guarantees of variable annuities, the text in the third column (‘Instructions’) of row C0140 of the table is replaced by the following:

‘The ‘economic result’ that the guarantee of the policies has generated during the reporting year considering the result of the hedging strategy. Where hedging is performed for a portfolio of products, for instance in cases where hedge instruments may not be allocated to specific products, the undertaking shall allocate the effect of hedging to the different products using the weight of each product in the ‘Economic result without hedging’ (C0110). This is not to be reported in case the undertaking has no hedging program itself, but only reinsures the guarantee part.’;

13. in section S.16.01 — Information on annuities stemming from Non–Life Insurance obligations, in the third column (‘Instructions’) of row Z0010 of the table, the closed list is replaced by the following:

- ‘1 – 1 and 13 Medical expense insurance
- 2 – 2 and 14 Income protection insurance
- 3 – 3 and 15 Workers’ compensation insurance
- 4 – 4 and 16 Motor vehicle liability insurance
- 5 – 5 and 17 Other motor insurance
- 6 – 6 and 18 Marine, aviation and transport insurance
- 7 – 7 and 19 Fire and other damage to property insurance
- 8 – 8 and 20 General liability insurance
- 9 – 9 and 21 Credit and suretyship insurance
- 10 – 10 and 22 Legal expenses insurance
- 11 – 11 and 23 Assistance
- 12 – 12 and 24 Miscellaneous financial loss
- 25 – Non–proportional health reinsurance
- 26 – Non–proportional casualty reinsurance
- 27 – Non–proportional marine, aviation and transport reinsurance
- 28 – Non–proportional property reinsurance’;

14. In template S.22.03, in the third column of the table, the instructions for C0010/R0060 are replaced by the following:

‘Matching adjustment to the risk free rate for the reported portfolio, reported in basis points using decimal notation, e.g. 100bp reported as 0.01.’;

15. in section S.22.05 — Overall calculation of the transitional on technical provisions, in the third column (‘Instructions’) of row C0010/R0070 of the table, the second paragraph is replaced by the following:

‘If no limitation the amount calculated as $R0060 \cdot (R0010 - R0050)$ shall be reported.’;

16. in section S.22.06 — Best estimate subject to volatility adjustment by country and currency, under the heading ‘General comments’, the fourth paragraph is replaced by the following:

‘Information shall be reported in relation to material obligations in countries and currencies for which a currency volatility adjustment, and a country increase if applicable, is applied until 90 % of the total best estimate subject to volatility adjustment is reported by currency and country.’;

17. section S.23.04 — List of items on own funds is amended as follows:

a) the text in the third column ('Instructions') of row C0370 of the table is replaced by the following:

'This is the first future call date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy-mm-dd).';

b) the text in the third column ('Instructions') of row C0710/R0020 is replaced by the following:

'This is the deduction for each ring-fenced fund/matching adjustment portfolio in accordance with Article 81 of Delegated Regulation (EU) 2015/35.';

18. In section S.26.01 — Solvency Capital Requirement — Market risk the table is amended as follows:

a) the rows R0290/C0020 to R0290/C0080 are deleted;

b) the following rows are inserted between rows R0260–R0280/C0040 and R0300/C0020:

R0291/C0020	Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for qualifying infrastructure corporate equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for qualifying infrastructure corporate equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the assets sensitive to equity risk charge for qualifying infrastructure corporate equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of liabilities sensitive to equity risk (for qualifying infrastructure corporate equities), after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the net capital charge for equity risk (for qualifying infrastructure corporate equities) after adjustment for the loss absorbing capacity of technical provisions.
R0291/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for qualifying infrastructure corporate equities), after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.

R0291/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the gross capital charge for equity risk for qualifying infrastructure corporate equities, i.e. before the loss absorbing capacity of technical provisions.'
-------------	------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------

c) the following rows are inserted between rows R0291/C0080 and R0300/C0020:

R0292/C0020	Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure equities	This is the initial absolute value of the assets sensitive to the equity risk for qualifying infrastructure equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities	This is the initial absolute value of liabilities sensitive to the equity risk for qualifying infrastructure equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities	This is the absolute value of the assets sensitive to equity risk charge for qualifying infrastructure equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities	This is the absolute value of liabilities sensitive to equity risk (for qualifying infrastructure equities), after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure equities	This is the net capital charge for equity risk (for qualifying infrastructure equities) after adjustment for the loss absorbing capacity of technical provisions.
R0292/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities	This is the absolute value of the liabilities sensitive to equity risk (for qualifying infrastructure equities), after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities	This is the gross capital charge for equity risk for qualifying infrastructure equities, i.e. before the loss absorbing capacity of technical provisions.'

d) the rows R0411/C0020 to R0411/C0080 are deleted;

e) the following rows are inserted between rows R0410/C0080 and R0412/C0020:

R0413/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0413/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. Where the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0413/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0413/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0413/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.

R0413/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0413/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.'

f) rows R0412/C0020 to R0412/C0080 of the table are replaced by the following:

R0412/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0412/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0412/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.

R0412/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0412/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the net capital charge for spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.
R0412/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0412/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the gross capital charge for spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.'

g) the following rows are inserted between rows R0412/C0080 and R0420/C0060:

R0414/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment. Recoverables from reinsurance and SPVs shall not be included in this cell.
-------------	--------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

R0414/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0414/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0414/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure corporate investment, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0414/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.
R0414/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.

R0414/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.;
-------------	--------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

19. in section S.29.01 — Excess of Assets over Liabilities, in the third column ('Instructions') of row C0030/R0190 of the table, the following sentence is added:

'This amount shall not include amount of Own Shares.');

20. section S.29.02 — Excess of Assets over Liabilities — explained by investments and financial liabilities is amended as follows:

a) under the heading 'General comments', the third paragraph is replaced by the following:

'The scope of this template:

- i. Includes investments;
- ii. Includes liabilities position of derivatives (as investments);
- iii. Includes Own shares;
- iv. Includes Financial liabilities (comprising subordinated liabilities);
- v. Includes assets held for unit-linked and index-linked funds;
- vi. Excludes property held for own use.;

b) under the heading 'General comments', the fifth and sixth paragraphs are replaced by the following:

'The difference between template S.29.02 (last table) and information in template S.09.01 is the inclusion of the revenue from own shares and the exclusion of Property held for own use. The purpose of the template is to provide a detailed understanding of the changes in the Excess of Assets over Liabilities related to investments, considering:

- i. Movements in valuation with an impact on the Excess of Assets over Liabilities (e.g. realised gains and losses from sales, but also valuation differences);
- ii. Revenues triggered by investments;
- iii. Expenses related to investments (including interest charges on financial liabilities.);

c) in the table, text in the third column ('Instructions') of row C0010/R0050 is replaced by the following:

'Investments expenses including interest charges on subordinated and financial liabilities, including:

- Investment management expenses – related to 'Investments' and to 'Own shares';
- Interest charges on financial and subordinated liabilities related to 'Financial liabilities other than debts owed to credit institutions' as well as 'Debts owed to credit institutions' and 'Subordinated liabilities'.

Those expenses and charges correspond to the ones recorded and recognised on an accrual basis at the end of the period.;

d) in the table, text in the third column ('Instructions') of row C0010/R0070 the first sentence is replaced by the following:

'Amount of dividends earned over the reporting period, excluding any dividends from property held for own use.;

e) in the table, text in the third column ('Instructions') of row C0010/R0080 the first sentence is replaced by the following:

'Amount of interest earned over the reporting period, excluding any interest from property held for own use.;

f) in the table, text in the third column ('Instructions') of row C0010/R0090 the first sentence is replaced by the following:

'Amount of rent earned over the reporting period, excluding any rent from property held for own use.;

g) in the table, text in the third column ('Instructions') of row C0010/R0100 is replaced by the following:

'Amount of other investments income received and accrued at the end of the reporting year. Applicable to other investment income not considered in cells C0010/R0070, C0010/R0080 and C0010/R0090, such as securities lending fees, commitment fees etc., excluding the ones from property held for own use';

21. section S.29.03 — Excess of Assets over Liabilities — explained by technical provisions is amended as follows:

a) under the heading 'General comments', the following paragraph is added:

'The accepted reinsurance on unit-linked and index-linked business shall be included within the template.';

b) in the table, the text in the third column ('Instructions') of row C0010–C0020/R0080 is replaced by the following:

'The variation of Best Estimate captured here shall strictly relate to the cash flows projected at the end of the period when compared to the cash flows that were projected at the beginning of the period for the periods $N + 1$ and future.

It shall only capture the changes due to the realisation of the CF in year N and not linked to changes in assumptions.';

c) in the table, in the third column ('Instructions') of row C0010–C0020/R0090, the first paragraph is replaced by the following:

'It mainly refers to changes in best estimate not driven by realised technical flows and changes in assumptions directly linked to insurance risks (i.e. lapse rates), which can be referred to as non-economic assumptions.';

d) in the table, the text in the third column ('Instructions') of row C0050–C0060/R0190 is replaced by the following:

'It is expected that these cells mainly concerns Non-Life and refers to changes in (part of) Premiums Provisions (i.e. in relation to all recognised obligations within the boundary of the contract at the valuation date where the claim has not yet occurred) as follows:

— Identify the part of premiums provisions at end of year (N) related to a coverage period starting after the closing year end N ;

— Identify the part of premiums provisions at end of Year ($N - 1$) related to a coverage period starting after the closing Year end N ;

Derive the variation from the two figures.';

e) in the table, the text in the third column ('Instructions') of row C0050–C0060/R0200 is replaced by the following:

'It is expected that these cells mainly concerns Non-Life, and refers to the following cases:

a) (part of) Premiums Provisions at Year end $N - 1$ which turned to Claims Provisions at year end N because claim has occurred during that period

b) claims provisions related to claims occurred during the period (for which there was no Premiums provisions at year end $N - 1$)

Calculation may be as follows:

— Identify the part of claims provisions at Year end (N) related to risks covered during the period;

— Identify the part of premiums provisions at Year end ($N - 1$) related to risks covered during the period;

Derive the variation from the two figures.';

f) in the table, the text in the third column ('Instructions') of row C0050–C0060/R0230 is replaced by the following:

'The variation of Best Estimate captured here shall strictly relate to the cash flows projected at the end of the period when compared to the cash flows that were projected at the beginning of the period for the periods $N + 1$ and future.

It shall only capture the changes due to the realisation of the CF in year N and not linked to changes in assumptions.';

- g) in the table, the text in the third column ('Instructions') of row C0050–C0060/R0240 is replaced by the following:

'It mainly refers to changes in best estimate not driven by realised technical flows and changes in assumptions directly linked to insurance risks (i.e. lapse rates), which can be referred to as non-economic assumptions.

In order to isolate the strict scope of variation due to changes in assumptions, the calculation may be as follows:

Consider the opening Best Estimate (cell C0050-C0060/R0150) including the adjustment to opening Best Estimate (cells C0050-C0060/R0160 to R0180) and the impact of unwinding of year N projected cash-flows (C0050-C0060/R0210 to R0230);

Based on this figure, run calculations with new assumptions not related to discount rates – that applied at year end N (if any);

This will provide the variation of Best Estimate strictly related to changes in these assumptions. This may not capture the variation due to case-by-case revision of RBNS, which would thus have to be added.

For Non-Life, in cases where these changes cannot be discerned separately from changes due to experience, report the total figure under C0060/R0230.;

- h) in the table, the text in the third column ('Instructions') of row C0050–C0060/R0260 is replaced by the following:

'Corresponds to other variations in Best Estimate, not captured in cells C0050/R0150 to R0250 (for Life) or C0060/R0150 to R0250 (Non-Life).';

- i) in the table, row C0090/R0300 is replaced by the following:

'C0090/R0300	Net variation for index-linked and unit-linked business	Amount shall represent the net variation, in Balance Sheet, of the Assets held for index-linked and unit-linked funds and of technical provisions – index-linked and unit-linked (calculated as best estimate and risk margin or calculate as a whole).';
--------------	---------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

- j) in the table, the text in the third column ('Instructions') of row C0100–C0110/R0310 is replaced by the following:

'Amount of written premiums under Solvency II, respectively for Life and Non-life.;

- k) in the table, the text in the third column ('Instructions') of row C0120–C0130/R0360 is replaced by the following:

'This calculation corresponds to the following principle:

- consider the variation (opening minus closing) in BE, RM, TP calculated as a whole and transitional on Technical Provisions;
- add amount of total technical flows, i.e.: inflows minus outflows on gross technical provisions (C0100/R0340 for Life and C0110/R0340 for Non-Life).';

- l) in the table, the text in the third column ('Instructions') of row C0120–C0130/R0370 is replaced by the following:

'This calculation corresponds to the following principle:

- consider the variation in Reinsurance recoverables;
- add total amount of technical flows, i.e.: inflows minus outflows, related to reinsurance during the period.

If the amount has a positive impact on Excess of Assets over Liabilities, this shall be a positive amount.;

22. section S.29.04 — Detailed analysis per period — Technical flows versus Technical provisions, the table is amended as follows:

a) row C0010/R0060 is replaced by the following:

'C0010/R0060	Net variation for index-linked and unit-linked business	Amount shall represent the net variation, in Balance Sheet, of the Assets held for index-linked and unit-linked funds and of technical provisions – index-linked and unit-linked (calculated as best estimate and risk margin or calculate as a whole).'
--------------	---------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

b) row C0020/R0040 is replaced by the following:

'C0020/R0040	Variation of BE	Variation of BE due to year N projected in and out flows – risks accepted prior to period (gross of reinsurance) Total for all reported line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, shall correspond to the sum of cells C0010/R0060 to C0010/R0100 from template S.29.03 and C0020/R0060 to C0020/R0100 from template S.29.03.'
--------------	-----------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

c) row C0020/R0060 is replaced by the following:

'C0020/R0060	Net variation for index-linked and unit-linked business	See instructions on C0010/R0060.'
--------------	---------------------------------------------------------	-----------------------------------

d) row C0030/R0080 is replaced by the following:

'C0030/R0080	Written premiums	Corresponds to part of written premiums related to risks covered after the period, i.e. premiums to be earned after the period. In addition, allocation keys may be used to identify this part of the premiums affected to risks covered after the period.'
--------------	------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

e) the text in the third column ('Instructions') of row C0030/R0110 is replaced by the following:

'This variation of BE shall correspond to the sum of cells C0050/R0190 from template S.29.03 and C0060/R0190 from template S.29.03. if the analysis in S.29.03 is performed on a line of business basis.

The amount refers to changes in (part of) Premiums Provisions (i.e. in relation to all recognised obligations within the boundary of the contract at the valuation date where the claim has not yet occurred) as follows:

- Identify the part of premiums provisions at end of year (N) related to a coverage period starting after the closing year-end N
- Identify the part of premiums provisions at the end of year (N – 1) related to a coverage period starting after the closing year-end N (i.e. in case of premiums provisions in relation to obligations on more than one future reporting period)

In case Premiums Provisions at year end (N – 1) includes amount for which claims occurred during year N, this amount shall not be considered in Variation of BE on risks covered after the period, but, instead in Variation of BE on risks covered during the period, as this provision turned to Claims provisions.'

f) row C0030/R0130 is replaced by the following:

'C0030/R0130	Net variation for index-linked and unit-linked business	This cell is deemed not applicable for Non-Life See instructions on C0010/R0060.'
--------------	---------------------------------------------------------	--------------------------------------------------------------------------------------

g) row C0040/R0080 is replaced by the following:

'C0040/R0080	Written premiums	Corresponds to part of written premiums related to risks covered during the period, i.e. earned premiums under Solvency II principles. In addition, allocation keys may be used to identify this part of the premiums affected to risks covered after the period.'
--------------	------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

h) the text in the third column ('Instructions') of row C0040/R0110 is replaced by the following:

'Amount of the variation of best estimate for the risks covered during the period.

For risks covered during the period: this variation of BE shall correspond to the sum of cells C0050/R0200 from template S.29.03 and C0060/R0200 from template S.29.03. if the analysis in S.29.03 is performed on a line of business basis.

The amount refers to the following cases:

- a) Premiums Provisions at Year end N-1 which turned to Claims Provisions at year end N because claim has occurred during the period
- b) Claims provisions related to claims occurred during the period (for which there was no Premiums provisions at year end N - 1)

Calculation may be as follows:

- Identify the part of claims provisions at year-end (N) related to risks covered during the period.
- Identify the part of premiums provisions at year-end (N - 1) related to risks covered during the period.

Derive the variation from the two figures.;

i) row C0040/R0130 is replaced by the following:

'C0040/R0130	Net variation for index-linked and unit-linked business	This cell is deemed not applicable for Non-Life See instructions on C0010/R0060.'
--------------	---------------------------------------------------------	--------------------------------------------------------------------------------------

j) the following row is inserted before row C0050/R0090:

'C0050/R0080	Written premiums	Corresponds to part of written premiums related to risks covered prior to the period, i.e. earned premiums under Solvency II principles (when the premium is only due after the coverage period). In addition, allocation keys may be used to identify this part of the premiums.'
--------------	------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

k) the text in the third column ('Instructions') of row C0050/R0110 is replaced by the following:

'For risks covered prior to period corresponds to year N projected in and out technical flows for risks accepted prior to period. For risks covered prior to the period this variation of BE shall correspond to the sum of cells R0210/C0050-C0060 to R0250/C0050-C0060 from template S.29.03 if the analysis in S.29.03 is performed on a line of business basis.

The calculation may be as follows:

- Consider part of the Opening Best Estimate related to risks covered prior to period, i.e. Opening Best Estimate excluding Premiums provisions;
- Isolate the amount of cash flows (cash in minus cash out) that were projected within this opening Best Estimate for the period considered;
- This isolated amount of cash flow shall come in addition to Opening Best Estimate (for neutralisation effect).;

l) row C0050/R0130 is replaced by the following:

‘C0050/R0130	Net variation for index-linked and unit-linked business	This cell is deemed not applicable for Non-Life See instructions on C0010/R0060.’;
--------------	---------------------------------------------------------	---------------------------------------------------------------------------------------

23. in section S.30.01 — Facultative covers for non-life and life business basic data, under the heading ‘General comments’, the fifth paragraph is replaced by the following:

‘This template is prospective (to be in line with S.30.03) and as such shall reflect the reinsurance treaties effective and valid during the next reporting year for the selected 10 most important risks in terms of reinsured exposure for each line of business. Undertakings shall report the most important risks of the next reporting period which are covered by reinsurance treaties valid during the next reporting period. If reinsurance strategy changes materially after the validity date or if the renovation of the reinsurance contracts are performed later than the reporting date and before next 1 January, the information on this template shall be re-submitted when adequate.’;

24. section S.30.02 — Facultative covers for non-life and life business shares data is amended as follows:

a) under the heading ‘General comments’, the fifth paragraph is replaced by the following:

‘This template is prospective (to be in line with S.30.03) and as such shall reflect the reinsurance treaties effective and valid during the next reporting year for the selected 10 most important risks in terms of reinsured exposure for each line of business. Undertakings shall report the most important risks of the next reporting period which are covered by reinsurance treaties valid during the next reporting period. If reinsurance strategy changes materially after the validity date or if the renovation of the reinsurance contracts are performed later than the reporting date and before next 1 January, the information on this template shall be re-submitted when adequate.’;

b) in the third column (‘Instructions’) of row C0340 of the table, the closed list of the nominated ECAs is replaced by the following the closed list of the nominated ECAs is replaced by the following:

- ‘— Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)

- Fitch Polska S.A. (LEI code: 213800RYJJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
 - Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
 - Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
 - CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
 - Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
 - The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
 - Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
 - Spread Research (LEI code: 969500HB6BVM2UJDOC52)
 - EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
 - HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
 - Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
 - Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
 - modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
 - INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
 - Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
 - Other nominated ECAI;
25. in section S.30.04 — Outgoing Reinsurance Program shares data, in the third column ('Instructions') of row C0240 of the table, the closed list of the nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
 - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
 - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
 - Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
 - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
 - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
 - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
 - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQM6UA7D79)

- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
 - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
 - Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
 - Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
 - Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
 - CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
 - Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
 - The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
 - Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
 - Spread Research (LEI code: 969500HB6BVM2UJDOC52)
 - EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
 - HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
 - Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
 - Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
 - modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
 - INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
 - Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
 - Other nominated ECAI;
26. in section S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's), in the third column ('Instructions') of row C0220 of the table, the closed list of the nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)

- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJNMQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)

- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
 - Other nominated ECAI.
27. in section S.31.02 — Special Purpose Vehicles, in the third column ('Instructions') of row C0280 of the table, the closed list of the nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
 - BCRA-Credit Rating Agency AD (LEI code: 747800ZOIC3P66HTQ142)
 - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
 - Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
 - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
 - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72)
 - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
 - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
 - AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
 - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
 - Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
 - Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
 - Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
 - CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
 - Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
 - The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
 - Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)

- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
- Other nominated ECAI.

28. in section S.36.02 — IGT — Derivatives, the table is amended as follows:

a) the text in the third column ('Instructions') of row C0180 is replaced by the following:

'ID Code of the asset or liability underlying the derivative contract. This item is to be provided for derivatives that have a single underlying instrument or index in the undertaking's portfolio.

An index is considered a single instrument and shall be reported.

Identification code of the instrument underlying the derivative using the following priority:

- ISO 6166 code of ISIN when available;
- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC);
- Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument;
- 'Multiple assets/liabilities', if the underlying assets or liabilities are more than one.

If the underlying instrument is an index then the code of the index shall be reported.;

b) the text in the third column ('Instructions') of row C0190 is replaced by the following:

'Type of ID Code used for the 'ID Code of the instrument' item. One of the options in the following closed list shall be used:

- 1 – ISO 6166 for ISIN code
- 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)
- 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)
- 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)
- 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities)
- 6 – BBGID (The Bloomberg Global ID)
- 7 – Reuters RIC (Reuters instrument code)
- 8 – FIGI (Financial Instrument Global Identifier)
- 9 – Other code by members of the Association of National Numbering Agencies
- 99 – Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of 'Multiple assets/liabilities' and indexes'.

ANNEX III

Annex III to Implementing Regulation (EU) 2015/2450 is amended as follows:

1. in section S.01.02 — Basic information, in the table, the following row is added:

R0250	Exemption of reporting ECAI information	<p>One of the options in the following closed list shall be used:</p> <p>1 – Exempted for assets (based on article 35(6) and (7))</p> <p>2 – Exempted for assets (based on outsourcing)</p> <p>3 – Exempted for derivatives (based on article 35(6) and (7))</p> <p>4 – Exempted for derivatives (based on outsourcing)</p> <p>5 – Exempted for assets and derivatives (based on article 35(6) and (7))</p> <p>6 – Exempted for assets and derivatives (based on outsourcing)</p> <p>0 – Not exempted;</p>
-------	-----------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

2. section S.03.01 — Off-balance sheet items — General is corrected as follows:

- a) under the heading 'General comments', the six paragraph is replaced by the following:

'The guarantees listed in this template are not reported in S.03.02 and S.03.03. This means that only limited guarantees are to be reported in this template. Internal guarantees within the scope of group supervision are not reported in this template.;

- b) in the third column ('Instructions') of row C0010/R0010 of the table, the third paragraph is deleted;

- c) in the third column ('Instructions') of row C0010/R0030 of the table, the second paragraph is deleted;

3. in section S.03.02 — Off-balance-sheet items — list of unlimited guarantees received by the group, under the heading 'General comments', the third paragraph is replaced by the following:

'Unlimited guarantees refer to guarantees with unlimited amount, regardless of the date being limited or unlimited. Internal guarantees within the scope of group supervision are not reported in this template.;

4. section S.06.02 — List of assets is amended as follows:

- a) in the third column ('Instructions') of row C0110 of the table, the third paragraph is replaced by the following:

'This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 – Plant and equipment.;

- b) in the third column ('Instructions') of row C0120 of the table, the third paragraph is replaced by the following:

'This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC 9 — Property.;

- c) in the third column ('Instructions') of row C0130, the following paragraph is added:

'This item is not applicable for CIC category 71 and 9.;

- d) in the third column ('Instructions') of row C0320, the following paragraph is added:

'In case 'Multiple ECAI' is reported in C0330 report the most representative external rating.;

- e) in section S.06.02 — List of assets, in the third column ('Instructions') in row C0330 of the table, the closed list of the nominated ECAIs is replaced by the following:

— Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)

— Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)

— BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)

— Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)

— Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)

— ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)

- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
- Other nominated ECAI
- Multiple ECAIV;

5. section S.06.03 — Collective investment undertakings — look-through approach is amended as follows:

a) under the heading 'General comments', the third paragraph is replaced by the following:

'The template shall include information corresponding to 100 % of the value invested in collective investment undertakings. However for the identification of countries the look-through shall be implemented in order to identify the exposures of 90 % of the total value of the funds minus the amounts related to CIC 8 and 9, and for the identification of currencies the look-through shall be implemented in order to identify the exposures of 90 % of the total value of the funds. Groups shall ensure that the 10 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applied by groups starting from the major, considering the amount invested, to the lowest single fund and the approach shall be kept consistent over time.';

b) in the table, the third column ('Instructions') of row C0050 is replaced by the following:

'Identify whether the currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies. One of the options in the following closed list shall be used:

- 1 – Reporting currency
- 2 – Foreign currency
- 3 – Aggregated currencies due to application of threshold';

6. in section S.07.01 — Structured products, in the third column ('Instructions') of row C0100 of the table, the following point is added:

'6 — not applicable';

7. in section S.08.01 — Open derivatives, the table is amended as follows:

a) under the heading 'General comments', the ninth paragraph is replaced by the following:

'On the table Information on positions held, each derivative shall be reported separately in as many rows as needed in order to properly fill in all non-monetary variables, requested in that table. If for the same derivative two values can be attributed to one variable, then this derivative needs to be reported in more than one line.';

b) the text in the third column ('Instructions') of row C0090 is replaced by the following:

'ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the undertakings' portfolio. An index is considered a single instrument and shall be reported.

Identification code of the instrument underlying the derivative using the following priority:

- ISO 6166 code of ISIN when available
- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)
- Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument;
- 'Multiple assets/liabilities', if the underlying assets or liabilities are more than one.

If the underlying instrument is an index then the code of the index shall be reported.';

c) the text in the third column ('Instructions') of row C0100 is replaced by the following:

'Type of ID Code used for the 'Instrument underlying the derivative' item. One of the options in the following closed list shall be used:

- 1 – ISO/6166 for ISIN
- 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)
- 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)
- 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)
- 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities)
- 6 – BBGID (The Bloomberg Global ID)
- 7 – Reuters RIC (Reuters instrument code)

- 8 – FIGI (Financial Instrument Global Identifier)
- 9 – Other code by members of the Association of National Numbering Agencies
- 99 – Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of ‘Multiple assets/liabilities’ and indexes.’;
- d) in the third column (‘Instructions’) of row C0290, the following paragraph is added:
‘In case ‘Multiple ECAI’ is reported in C0300 report the most representative external rating.’;
- e) in the third column (‘Instructions’) of row C0300 of the table, the second paragraph is deleted;
- f) in the third column (‘Instructions’) of row C0300, the closed list of the nominated ECAIs is replaced by the following:
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
 - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
 - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
 - Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
 - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
 - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
 - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
 - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
 - AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
 - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
 - Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
 - Moody’s (to be used where the split below is not available)
 - Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody’s Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody’s Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
 - Standard & Poor’s (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code:5493008B2TU3S6QE1E12)
 - Standard & Poor’s Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
 - CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)

- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
- Other nominated ECAI
- Multiple ECAI;

8. in section S.08.02 — Derivatives Transactions, the table is amended as follows:

a) under the heading 'General comments', the first sentence of the tenth paragraph is replaced by the following:

'On the table Information on positions held, each derivative shall be reported separately in as many rows as needed in order to properly fill in all non-monetary variables requested in that table.';

b) the text in the third column ('Instructions') of row C0090 is replaced by the following:

'ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the undertakings' portfolio. An index is considered a single instrument and shall be reported.

Identification code of the instrument underlying the derivative using the following priority:

- ISO 6166 code of ISIN when available
- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)
- Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument;
- 'Multiple assets/liabilities', if the underlying assets or liabilities are more than one.

If the underlying instrument is an index then the code of the index shall be reported.';

c) the text in the third column ('Instructions') of row C0100 is replaced by the following:

'Type of ID Code used for the 'Instrument underlying the derivative' item. One of the options in the following closed list shall be used:

- 1 – ISO/6166 for ISIN
- 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)
- 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)
- 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)
- 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities)
- 6 – BBGID (The Bloomberg Global ID)
- 7 – Reuters RIC (Reuters instrument code)
- 8 – FIGI (Financial Instrument Global Identifier)
- 9 – Other code by members of the Association of National Numbering Agencies
- 99 – Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of 'Multiple assets/liabilities' and indexes';

9. section S.11.01 — Assets held as collateral is amended as follows:

a) under the heading 'General comments', in the sixth paragraph, the following sentence is added:

'Real estate held as collateral of the mortgages related to individuals shall be reported in one single line.');

b) in the third column ('Instructions') of row C0080 of the table, the third paragraph is replaced by the following:

'This item is not applicable for collateral with CIC category 8 – Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 – Plant and equipment.');

10. in section S.15.01 — Description of the guarantees of variable annuities, the text in the third column ('Instructions') of row C0100 of the table is replaced by the following:

'Indicate the level of the guaranteed benefit.');

11. in section S.15.02 – Hedging of guarantees of variable annuities, the text in the third column ('Instructions') of row C0140 of the table is replaced by the following:

'The 'economic result' that the guarantee of the policies has generated during the reporting year considering the result of the hedging strategy. Where hedging is performed for a portfolio of products, for instance in cases where hedge instruments may not be allocated to specific products, the undertaking shall allocate the effect of hedging to the different products using the weight of each product in the 'Economic result without hedging' (C0110). This is not to be reported in case the undertaking has no hedging program itself, but only reinsures the guarantee part.');

12. section S.23.04 — List of items on own funds is amended as follows:

a) the text in the third column ('Instructions') of row C0370 of the table is replaced by the following:

'This is the first future call date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy-mm-dd).');

b) the text in the third column ('Instructions') of row C0710/R0020 is replaced by the following:

'This is the deduction for each ring-fenced fund/matching adjustment portfolio in accordance with Article 81 of Delegated Regulation (EU) 2015/35.');

13. In section S.26.01 — Solvency Capital Requirement — Market risk the table is amended as follows:

a) the rows R0290/C0020 to R0290/C0080 are deleted;

b) the following rows are inserted between rows R0260–R0280/C0040 and R0300/C0020:

R0291/C0020	Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for qualifying infrastructure corporate equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for qualifying infrastructure corporate equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the assets sensitive to equity risk charge for qualifying infrastructure corporate equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of liabilities sensitive to equity risk (for qualifying infrastructure corporate equities), after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.

R0291/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the net capital charge for equity risk (for qualifying infrastructure corporate equities) after adjustment for the loss absorbing capacity of technical provisions.
R0291/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for qualifying infrastructure corporate equities), after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the gross capital charge for equity risk for qualifying infrastructure corporate equities, i.e. before the loss absorbing capacity of technical provisions.'

c) the following rows are inserted between rows R0291/C0080 and R0300/C0020:

R0292/C0020	Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure equities	This is the initial absolute value of the assets sensitive to the equity risk for qualifying infrastructure equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities	This is the initial absolute value of liabilities sensitive to the equity risk for qualifying infrastructure equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities	This is the absolute value of the assets sensitive to equity risk charge for qualifying infrastructure equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities	This is the absolute value of liabilities sensitive to equity risk (for qualifying infrastructure equities), after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure equities	This is the net capital charge for equity risk (for qualifying infrastructure equities) after adjustment for the loss absorbing capacity of technical provisions.

R0292/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities	This is the absolute value of the liabilities sensitive to equity risk (for qualifying infrastructure equities), after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities	This is the gross capital charge for equity risk for qualifying infrastructure equities, i.e. before the loss absorbing capacity of technical provisions.'

d) rows R0411/C0020 to R0411/C0080 are deleted;

e) the following rows are inserted between rows R0410/C0080 and R0412/C0020:

R0413/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0413/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0413/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0413/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.

R0413/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.
R0413/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0413/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure investment)	This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.'

f) rows R0412/C0020 to R0412/C0080 of the table are replaced by the following:

R0412/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0412/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.

R0412/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0412/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0412/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the net capital charge for spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.
R0412/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0412/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the gross capital charge for spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.'

g) the following rows are inserted between rows R0412/C0080 and R0420/C0060:

R0414/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0414/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0414/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0414/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure corporate investment, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0414/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.

R0414/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0414/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R0010/C0010 = 1, this item shall not be reported.;

14. section S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's) is amended as follow:

a) in the third column ('Instructions') of row C0210, the following paragraph is added:

'In case 'Multiple ECAI' is reported in C0220 report the most representative external rating.;

b) in the third column ('Instructions') of row C0220 of the table, the closed list of the nominated ECAIs is replaced by the following:

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)

- Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
 - Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code:5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
 - CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
 - Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
 - Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
 - The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
 - Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
 - Spread Research (LEI code: 969500HB6BVM2UJDOC52)
 - EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
 - HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
 - Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
 - Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
 - modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
 - INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
 - Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
 - Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
 - SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
 - Other nominated ECAI
 - Multiple ECAI;
15. Section S.31.02 — Special Purpose Vehicles is amended as follows:
- a) in the third column ('Instructions') of row C0270, the following paragraph is added:
'In case 'Multiple ECAI' is reported in C0280 report the most representative external rating.';
 - b) in the third column ('Instructions') of row C0280 of the table, the closed list of the nominated ECAIs is replaced by the following:
 - Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
 - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
 - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
 - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
 - Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
 - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
 - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
 - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)

- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code:5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE880JP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
- Other nominated ECAI
- Multiple ECAI;

16. in section S.35.01 — Contribution to group Technical Provisions, the text in the third column ('Instructions') of row C0250 of the table is replaced by the following:

'Indicate the amount of Total amount of TP gross of IGT (C0050) subject to volatility adjustment. The Technical Provisions are reported after transitional and with Risk Margin.

The cell shall be filled in with amounts gross of reinsurance and IGT, including intra-group reinsurance.;

17. in section S.36.02 — IGT — Derivatives, the table is amended as follows:

- a) the text in the third column ('Instructions') of row C0180 is replaced by the following:

'ID Code of the asset or liability underlying the derivative contract. This item is to be provided for derivatives that have a single underlying instrument or index in the undertaking's portfolio.

An index is considered a single instrument and shall be reported.

Identification code of the instrument underlying the derivative using the following priority:

- ISO 6166 code of ISIN when available
- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)
- Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument;
- 'Multiple assets/liabilities' if the underlying assets or liabilities are more than one.

If the underlying instrument is an index then the code of the index shall be reported.;

- b) the text in the third column ('Instructions') of row C0190 is replaced by the following:

'Type of ID Code used for the 'ID Code of the instrument' item. One of the options in the following closed list shall be used:

- 1 – ISO 6166 for ISIN code
- 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)
- 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)
- 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)
- 5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities)
- 6 – BBGID (The Bloomberg Global ID)
- 7 – Reuters RIC (Reuters instrument code)
- 8 – FIGI (Financial Instrument Global Identifier)
- 9 – Other code by members of the Association of National Numbering Agencies
- 99 – Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of 'Multiple assets/liabilities' and indexes;

18. section S.37.01 — Risk concentration, the table is amended as follows:

- a) in the third column ('Instructions') of row C0090 of the table, the second sentence is replaced by the following:

'In case of ratings provided by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies).;

- b) in the third column ('Instructions') of row C0090, the closed list of the nominated ECAIs is replaced by the following:

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)

- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A.) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used where the split below is not available)
 - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
 - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
 - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
 - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
 - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
 - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
 - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used where the split below is not available)
 - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
 - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
 - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59IILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used where the split below is not available)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018) (LEI code: 5493008B2TU3S6QE1E12)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)

- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)
- Other nominated ECAI;

c) the following row is inserted between rows C0090 and C0100:

'C0091	Internal rating	Internal rating of the exposure for undertakings using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.'
--------	-----------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

ANNEX IV

Annex VI to Implementing Regulation (EU) 2015/2450 is amended as follows:

1. the definition for CIC code 12, Supranational bonds is replaced by the following:

'Bonds issued by public institutions established by a commitment between national states, e.g. issued by the multilateral development bank referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or issued by the international organisation referred to in Article 118 of Regulation (EU) No 575/2013.;

2. the definition for CIC code 24, Money market instruments is replaced by the following:

'Very short term debt securities (usually with maturities ranging from 1 day up to 1 year), consisting mainly of negotiable certificates of deposit (CDs), bankers acceptances and other highly liquid instruments. Commercial Paper is excluded from this category.'

ANNEX V

In Annex I to Implementing Regulation (EU) 2015/2450, in template S.23.01.04, row R0410 is replaced by the following:

Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies – total	R0410'					
-----------------------------------------------------------------------------------------------------------------------------------------	--------	--	--	--	--	--

ANNEX VI

Annex II to Implementing Regulation (EU) 2015/2450 is corrected as follows:

1. in section S.05.01 — Premiums, claims and expenses by line of business, under the heading 'General comments', the third paragraph is replaced by the following:

'For quarterly reporting administrative expenses, investment management expenses, acquisition expenses, claims management expenses, overhead expenses shall be presented aggregated.'

2. in section S.12.01 — Life and Health SLT Technical Provisions, in the first column of the table, the items 'C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200/R0010' are replaced by the following:

'C0020, C0030, C0060, C0090, C0100, C0110, C0120, C0130, C0140, C0160, C0190, C0200/R0010'.

ANNEX VII

Annex III to Implementing Regulation (EU) 2015/2450 is corrected as follows:

- in section S.05.01 — Premiums, claims and expenses by line of business, under the heading ‘General comments’, the fifth paragraph is replaced by the following:

‘For quarterly reporting administrative expenses, investment management expenses, acquisition expenses, claims management expenses, overhead expenses shall be presented aggregated.’.
