
Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

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 (Text with EEA relevance)

CHAPTER I

GENERAL PROVISIONS AND SUPERVISORY REPORTING REQUIREMENTS

- Article 1 Subject matter
- Article 2 Supervisory reporting formats
- Article 3 Currency
- Article 4 Re-submission of data

CHAPTER II

QUANTITATIVE REPORTING TEMPLATES FOR INDIVIDUAL UNDERTAKINGS

- Article 5 Quantitative templates for the opening information for individual undertakings
- Article 6 Quarterly quantitative templates for individual undertakings
- Article 7 Simplifications allowed on quarterly reporting for individual undertakings
- Article 8 Annual quantitative templates for individual undertakings —
Basic information and content of submission
- Article 9 Annual quantitative templates for individual undertakings —
Balance sheet and other general information
- Article 10 Annual quantitative templates for individual undertakings —
Investments information
- Article 11 Annual quantitative templates for individual undertakings —
Technical provisions information
- Article 12 Annual quantitative templates for individual undertakings —
Long-term guarantees information
- Article 13 Annual quantitative templates for individual undertakings —
Own funds and participations information
- Article 14 Annual quantitative templates for individual undertakings —
Solvency Capital Requirement information
- Article 15 Annual quantitative templates for individual undertakings —
Minimum capital requirement information
- Article 16 Annual quantitative templates for individual undertakings —
Variation analysis information
- Article 17 Annual quantitative templates for individual undertakings —
Reinsurance and special purpose vehicles information
- Article 18 Annual quantitative templates for individual undertakings —
ring-fenced funds, material matching adjustment portfolios and
remaining part information

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

Article 19	Annual quantitative templates for individual undertakings — internal model users
Article 20	Annual quantitative templates for individual undertakings — intra-group-transactions information
Article 21	Quantitative templates for individual undertakings — intra-group transactions information

CHAPTER III

QUANTITATIVE REPORTING TEMPLATES FOR GROUPS

Article 22	Quantitative templates for the opening information for groups
Article 23	Quarterly quantitative templates for groups
Article 24	Simplifications allowed on quarterly reporting for groups
Article 25	Annual quantitative templates for groups — Basic information and content of submission
Article 26	Annual quantitative templates for groups — Balance sheet and other general information
Article 27	Annual quantitative templates for groups — Investments information
Article 28	Annual quantitative templates for groups — Variable annuities information
Article 29	Annual quantitative templates for groups — Long term guarantees information
Article 30	Annual quantitative templates for groups — Own funds information
Article 31	Annual quantitative templates for groups — Solvency Capital Requirement information
Article 32	Annual quantitative templates for groups — Reinsurers and special purpose vehicles information
Article 33	Annual quantitative templates for groups — Group specific information
Article 34	Annual quantitative templates for groups — ring-fenced funds, material matching adjustment portfolios and remaining part information
Article 35	Annual quantitative templates for groups — internal model users
Article 36	Quantitative templates for groups — intra-group transactions and risk concentrations

CHAPTER IV

FINAL PROVISION

Article 37	Entry into force Signature
------------	-------------------------------

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

ANNEX I

ANNEX II

Instructions regarding reporting templates for individual undertakings

This Annex contains additional instructions in relation to the templates...

Templates which shall be filled in in accordance with the...

- S.01.01 — Content of the submission
- S.01.02 — Basic information
- S.01.03 — Basic Information — RFF and matching adjustment portfolios...
- S.02.01 — Balance sheet
- S.02.02 — Assets and liabilities by currency
- S.03.01 — Off-balance sheet items — General
- S.03.02 — Off Balance-sheet items — list of unlimited guarantees...
- S.03.03 — Off Balance-sheet items — List of unlimited guarantees...
- S.04.01 — Activity by country
- S.04.02 — Information on class 10 in Part A of...
- S.05.01 — Premiums, claims and expenses by line of business...
- S.05.02 — Premiums, claims and expenses by country
- S.06.01 — Summary of assets
- S.06.02 — List of assets
- S.06.03 — Collective investment undertakings — look-through approach
- S.07.01 — Structured products
- S.08.01 — Open derivatives
- S.08.02 — Derivatives Transactions
- S.09.01 — Information on gains/income and losses in the period...
- S.10.01 — Securities lending and repos

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

S.11.01 — Assets held as collateral

S.12.01 — Life and Health SLT Technical Provisions

S.12.02 — Life and Health SLT Technical Provisions — by...

S.13.01 — Projection of future gross cash flows (Best Estimate...

S.14.01 — Life obligations analysis

S.15.01 — Description of the guarantees of variable annuities

S.15.02 — Hedging of guarantees of variable annuities

S.16.01. — Information on annuities stemming from Non–Life Insurance obligations...

S.17.01 — Non–life Technical Provisions

S.17.02 — Non-Life Technical Provisions — By country

S.18.01 — Projection of future cash flows (Best Estimate —...

S.19.01 — Non–life insurance claims

S.20.01 — Development of the distribution of the claims incurred...

S.21.01 — Loss distribution risk profile

S.21.02 — Underwriting risks non–life

S.21.03 — Non–life distribution of underwriting underwriting risks — by...

S.22.01 — Impact of long term guarantees measures and transitionals...

S.22.02 — Projection of future cash flows (Best Estimate —...

S.22.03 –Information on the matching adjustment calculation

S.22.04 — Information on the transitional on interest rates calculation...

S.22.05 — Overall calculation of the transitional on technical provisions...

S.22.06 — Best estimate subject to volatility adjustment by country...

S.23.01 — Own Funds

S.23.02 — Detailed information by tiers on own funds

S.23.03 — Annual movements on own funds

S.23.04 — List of items on own funds

S.24.01 — Participations held

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

S.25.01 — Solvency Capital Requirement — for undertakings on Standard...

S.25.02 — Solvency Capital Requirement — for undertakings using the...

S.25.03 — Solvency Capital Requirement — for undertakings using full...

S.26.01 — Solvency Capital Requirement — Market risk

S.26.02 — Solvency Capital Requirement — Counterparty default risk

S.26.03 — Solvency Capital Requirements — Life underwriting risk

S.26.04 — Solvency Capital Requirement — Health underwriting risk

S.26.05 — Solvency Capital Requirement — Non-Life underwriting risk

S.26.06 — Solvency Capital Requirements — Operational risk

S.26.07 — Solvency Capital Requirement — Simplifications

S.27.01 — Solvency Capital Requirement — Non-life and health catastrophe...

S.28.01 — Minimum Capital Requirement — Only life or only...

S.28.02 — Minimum Capital Requirement — Both life and non-life...

S.29.01 — Excess of Assets over Liabilities

S.29.02 — Excess of Assets over Liabilities — explained by...

S.29.03 — Excess of Assets over Liabilities — explained by...

S.29.04 — Detailed analysis per period — Technical flows versus...

S.30.01 — Facultative covers for non-life and life business basic...

S.30.02 — Facultative covers for non-life and life business shares...

S.30.03 — Outgoing Reinsurance Program basic data

S.30.04 — Outgoing Reinsurance Program shares data

S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's)...

S.31.02 — Special Purpose Vehicles

S.36.01 — IGT — Equity-type transactions, debt and asset transfer...

S.36.02 — IGT — Derivatives

S.36.03 — IGT — Internal reinsurance

S.36.04 — IGT — Cost Sharing, contingent liabilities, off balance...

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

ANNEX III

Instructions regarding reporting templates for groups

This Annex contains additional instructions in relation to the templates...

Templates which shall be filled in in accordance with the...

S.01.01 — Content of the submission

S.01.02 — Basic information

S.01.03 — Basic information — RFF and matching adjustment portfolios...

S.02.01 — Balance sheet

S.02.02 — Assets and liabilities by currency

S.03.01 — Off-balance sheet items — General

S.03.02 — Off-balance-sheet items — list of unlimited guarantees received...

S.03.03 — Off-balance-sheet items — List of unlimited guarantees provided...

S.05.01 — Premiums, claims and expenses by line of business...

S.05.02 — Premiums, claims and expenses by country

S.06.01 — Summary of assets

S.06.02 — List of assets

S.06.03 — Collective investment undertakings — look-through approach

S.07.01 — Structured products

S.08.01 — Open derivatives

S.08.02 — Derivatives Transactions

S.09.01 — Information on gains / income and losses in...

S.10.01 — Securities lending and repos

S.11.01 — Assets held as collateral

S.15.01 — Description of the guarantees of variable annuities

S.15.02 — Hedging of guarantees of variable annuities

S.22.01 — Impact of long term guarantees measures and transitionals...

S.23.01 — Own Funds

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

S.23.02 — Detailed information by tiers on own funds

S.23.03 — Annual movements on own funds

S.23.04 — List of items on own funds

S.25.01 — Solvency Capital Requirement — for groups on Standard...

S.25.02 — Solvency Capital Requirement — for groups using the...

S.25.03 — Solvency Capital Requirement — for groups using full...

S.26.01 — Solvency Capital Requirement — Market risk

S.26.02 — Solvency Capital Requirement — Counterparty default risk

S.26.03 — Solvency Capital Requirements — Life underwriting risk

S.26.04 — Solvency Capital Requirement — Health underwriting risk

S.26.05 — Solvency Capital Requirement — Non-Life underwriting risk

S.26.06 — Solvency Capital Requirements — Operational risk

S.26.07 — Solvency Capital Requirement — Simplifications

S.27.01 — Solvency Capital Requirement — Non-life and health catastrophe...

S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's)...

S.31.02 — Special Purpose Vehicles

S.32.01 — Undertakings in the scope of the group

S.33.01 — Insurance and reinsurance individual requirements

S.34.01 — Other regulated and non-regulated financial undertakings including insurance...

S.35.01 — Contribution to group Technical Provisions

S.36.01 — IGT — Equity-type transactions, debt and asset transfer...

S.36.02 — IGT — Derivatives

S.36.03 — IGT — Internal reinsurance

S.36.04 — IGT — Cost Sharing, contingent liabilities, off BS...

S.37.01 — Risk concentration

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

ANNEX IV

ANNEX V

ANNEX VI

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

- (1) [OJ L 335, 17.12.2009, p. 1.](#)
- (2) Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) ([OJ L 12, 17.1.2015, p. 1](#)).
- (3) 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](#)).

Changes to legislation:

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2450. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

EUR 2015 No. 2450 may be subject to amendment by EU Exit Instruments made by the [Prudential Regulation Authority](#) under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 ([S.I. 2018/1115](#)), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on [legislation.gov.uk](#). Details of relevant amending instruments can be found on their website/s.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulation power to amend conferred by [S.I. 2018/1115 Sch. Pt. 2 para. 99](#)
- Regulation power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 3](#)
- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)