
Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2452. 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. 2452 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) 2015/2452 of 2 December 2015 laying down implementing technical standards with regard to the procedures, formats and templates of the solvency and financial condition report in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)

Article 1	Subject matter
Article 2	Public disclosure formats
Article 3	Currency
Article 4	Templates for the solvency and financial condition report of individual undertakings
Article 5	Templates for the solvency and financial condition report of groups
Article 6	References to other documents in the solvency and financial condition report
Article 7	Consistency of information
Article 8	Means of disclosure of the group and single solvency and financial condition report
Article 9	Involvement of the subsidiaries in the single solvency and financial condition report
Article 10	Entry into force Signature

ANNEX I

ANNEX II

Instructions regarding the templates for the solvency and condition report of individual undertakings

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

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

- S.02.01. — Balance sheet
- S.05.01. — Premiums, claims and expenses by line of business...
- S.05.02 — Premiums, claims and expenses by country
- S.12.01 — Life and Health SLT Technical Provisions
- S.17.01 — Non-life Technical Provisions
- S.19.01. — Non-life insurance claims

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

S.23.01. Own Funds

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

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

ANNEX III

Instructions regarding the templates for the solvency and condition report of groups

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

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

S.02.01. — Balance sheet

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

S.05.02 — Premiums, claims and expenses by country

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

S.23.01. 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.32.01 — Undertakings in the scope of the group

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- (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](#)).

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Changes and effects yet to be applied to :

- Regulation power to amend conferred by [S.I. 2018/1115 Sch. Pt. 2 para. 101](#)
- 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](#)