

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) (Text with EEA relevance)

TITLE I

[^{X1}VALUATION AND RISK-BASED CAPITAL REQUIREMENTS
(PILLAR I), ENHANCED GOVERNANCE (PILLAR II)
AND INCREASED TRANSPARENCY (PILLAR III)]

CHAPTER XIII

REGULAR SUPERVISORY REPORTING

SECTION I

Elements and contents

Article 304

Elements of the regular supervisory reporting

1 The information which supervisory authorities require insurance and reinsurance undertakings to submit at predefined periods ^{F1}... shall comprise the following:

- a the solvency and financial condition report disclosed by the insurance or reinsurance undertaking in accordance with Article 300 of this Regulation, together with any equivalent information disclosed publicly under other legal or regulatory requirements to which the solvency and financial condition report refers to as well as any updated version of that report disclosed in accordance with Article 302 of this Regulation;
- b the regular supervisory report comprising the information referred to in Articles 307 to 311 of this Regulation. It shall also present any information referred to in Articles 293 to 297 of this Regulation which supervisory authorities have permitted insurance and reinsurance undertakings not to disclose in their solvency and financial condition report ^{F2}.... The regular supervisory report shall follow the same structure as the one set out in Annex XX for the solvency and financial condition report;
- c the own-risk and solvency assessment supervisory report ('ORSA supervisory report') comprising the results of each regular own risk and solvency assessment performed by the insurance and reinsurance undertakings in accordance with Article 45(6) of Directive 2009/138/EC, whenever an own-risk and solvency assessment is performed in accordance with Article 45(5) of that Directive;
- d annual and quarterly quantitative templates specifying in greater detail and supplementing the information presented in the solvency and financial condition report and in the regular supervisory report, taking into account possible limitations and exemptions in accordance with [^{F3}a direction by the PRA under section 138A of the Financial Services and Markets Act 2000]. To the extent that undertakings are exempted from quarterly reporting obligations in accordance with [^{F3}a direction by the PRA under

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section 138A of the Financial Services and Markets Act 2000] they shall submit annual quantitative templates only. Annual reporting obligations shall not include reporting on an item-by-item basis where undertakings are exempted from it according to [F3a direction by the PRA under section 138A of the Financial Services and Markets Act 2000].

2 The regular supervisory report shall include a summary which shall in particular highlight any material changes that have occurred in the undertaking's business and performance, system of governance, risk profile, valuation for solvency purposes and capital management over the reporting period, and provide a concise explanation of the causes and effects of such changes. The summary shall include information on the own risk and solvency assessment for the purposes of Article 45(6) of Directive 2009/138/EC.

3 The scope of the quarterly quantitative templates shall be narrower than that of the annual quantitative templates.

4 Paragraph 1 shall be without prejudice to the power of supervisory authorities to require insurance and reinsurance undertakings to communicate on a regular basis any other information prepared under the responsibility of — or at the request of — the administrative, management or supervisory body of those undertakings.

Textual Amendments

- F1** Words in [Art. 304\(1\)](#) omitted (31.12.2020) by virtue of [The Solvency 2 and Insurance \(Amendment, etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/407\)](#), regs. 1(2), **11(56)(a)** (as amended by [S.I. 2020/1385](#), regs. 1(2), 54(2) and with savings in [S.I. 2019/680](#), reg. 11)
- F2** Words in [Art. 304\(1\)\(b\)](#) omitted (31.12.2020) by virtue of [The Solvency 2 and Insurance \(Amendment, etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/407\)](#), regs. 1(2), **11(56)(b)** (as amended by [S.I. 2020/1385](#), regs. 1(2), 54(2) and with savings in [S.I. 2019/680](#), reg. 11)
- F3** Words in [Art. 304\(1\)\(d\)](#) substituted (31.12.2020) by [The Solvency 2 and Insurance \(Amendment, etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/407\)](#), regs. 1(2), **11(56)(c)** (as amended by [S.I. 2020/1385](#), regs. 1(2), 54(2) and with savings in [S.I. 2019/680](#), reg. 11)

Article 305

Materiality

For the purposes of this Chapter, the information submitted to supervisors shall be considered as material where its omission or misstatement could influence the decision-making or judgement of the supervisory authorities.

Article 306

Own-risk and solvency assessment supervisory report

The ORSA supervisory report shall present all of the following:

- (a) the qualitative and quantitative results of the own risk and solvency assessment and the conclusions drawn by the insurance or reinsurance undertaking from those results;
- (b) the methods and main assumptions used in the own risk and solvency assessment;

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- (c) information on the undertaking's overall solvency needs and a comparison between those solvency needs, the regulatory capital requirements and the undertaking's own funds;
- (d) qualitative information on, and where significant deviations have been identified a quantification of the extent to which quantifiable risks of the undertakings are not reflected in the calculation of the Solvency Capital Requirement;

Article 307

Business and performance

1 The regular supervisory report shall include all of the following information regarding the business of the insurance or reinsurance undertaking:

- a the main trends and factors that contribute to the development, performance and position of the undertaking over its business planning time period including the undertaking's competitive position and any significant legal or regulatory issues;
- b a description of the business objectives of the undertaking, including the relevant strategies and time frames.

2 The regular supervisory report shall include all of the following qualitative and quantitative information regarding the underwriting performance of the insurance or reinsurance undertaking, as shown in the undertaking's financial statements:

- a information on the undertaking's underwriting income and expenses by material line of business and material geographical areas where it writes business during the reporting period, a comparison of the information with that reported on the previous reporting period and the reasons for any material changes;
- b an analysis of the undertaking's overall underwriting performance during the reporting period;
- c information on the undertaking's underwriting performance by line of business during the reporting period against projections, and significant factors affecting deviations from these projections;
- d projections of the undertaking's underwriting performance, with information on significant factors that might affect such underwriting performance, over its business planning time period;
- e information on any material risk mitigation techniques purchased or entered into during the reporting period.

3 The regular supervisory report shall include all of the following qualitative and quantitative information regarding the performance of the investments of the insurance or reinsurance undertaking, as shown in the undertaking's financial statements:

- a information on income and expenses with respect to investment activities during the last reporting period, a comparison of the information with that reported on the previous reporting period and reasons for any material changes;
- b an analysis of the undertaking's overall investment performance during the reporting period and also by relevant asset class;
- c projections of the undertaking's expected investment performance, with information on significant factors that might affect such investment performance, over its business planning time period;

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- d the key assumptions which the undertaking makes in its investment decisions with respect to the movement of interest rates, exchange rates, and other relevant market parameters, over its business planning time period;
 - e information about any investments in securitisation, and the undertaking's risk management procedures in respect of such securities or instruments.
- 4 The regular supervisory report shall include information of any material income and expenses, other than underwriting or investment income and expenses, over the undertaking's business planning time period.
- 5 The regular supervisory report shall include any other material information regarding their business and performance.

Article 308

System of governance

- 1 The regular supervisory report shall include all of the following information regarding the insurance or reinsurance undertaking's system of governance:
- a information allowing the supervisory authorities to gain a good understanding of the system of governance within the undertaking, and to assess its appropriateness to the undertaking's business strategy and operations;
 - b information relating to the undertaking's delegation of responsibilities, reporting lines and allocation of functions;
 - c the remuneration entitlements of the members of the administrative, management or supervisory body, over the reporting period and a comparison of the information with that reported on the previous reporting period and the reasons for any material changes.
- 2 The regular supervisory report shall include all of the following information regarding the compliance of the insurance or reinsurance undertaking with fit and proper requirements:
- a in accordance with the requirements set out in Article 42 of Directive 2009/138/EC, a list of the persons in the undertaking that are responsible for key functions;
 - b information on the policies and processes established by the undertaking to ensure that those persons are fit and proper.
- 3 The regular supervisory report shall include all of the following information regarding the risk management system of the insurance or reinsurance undertaking:
- a information on the undertaking's risk management strategies, objectives, processes and reporting procedures for each category of risk;
 - b information on significant risks that the undertaking is exposed to over the life-time of its insurance and reinsurance obligations, and how these have been captured in its overall solvency needs;
 - c information on any material risks that the undertaking has identified and that are not fully included in the calculation of the Solvency Capital Requirement as set out in Article 101(4) of Directive 2009/138/EC;
 - d information on how the undertaking fulfils its obligation to invest all its assets in accordance with the 'prudent person principle' set out in Article 132 of Directive 2009/138/EC;
 - e information on how the undertaking verifies the appropriateness of credit assessments from external credit assessments institutions including how and the extent to which credit assessments from external credit assessments institutions are used;

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- f results of the assessments regarding the extrapolation of the risk-free rate, the matching adjustment and the volatility adjustment, as referred to in Article 44(2a) of Directive 2009/138/EC.
- 4 The regular supervisory report shall include all of the following information regarding the own risk and solvency assessments which were performed over the reporting period by the insurance or reinsurance undertaking:
- a a description of how the own risk and solvency assessment is performed, internally documented and reviewed;
 - b a description of how the own risk and solvency assessment is integrated into the management process and into the decision-making process of the undertaking.
- 5 The regular supervisory report shall include all of the following information regarding the internal control system of the insurance or reinsurance undertaking:
- a information on the key procedures that the internal control system includes;
 - b information on the activities performed in accordance with Article 46(2) of Directive 2009/138/EC during the reporting period;
 - c information on the undertaking's compliance policy prepared pursuant to Article 270 of this Regulation, the process for reviewing that policy, the frequency of review and any significant changes to that policy during the reporting period.
- 6 The regular supervisory report shall include all of the following information regarding the internal audit function of the insurance or reinsurance undertaking:
- a a description of internal audits performed during the reporting period, with a summary of the material findings and recommendations reported to the undertaking's administrative, management or supervisory body, and any action taken with respect to these findings and recommendations;
 - b a description of the undertaking's internal audit policy, the process for reviewing that policy, the frequency of review and any significant changes to that policy during the reporting period;
 - c a description of the undertaking's audit plan, including future internal audits and the rationale for these future audits;
 - d where the persons carrying out the internal audit function assume other key functions in accordance with Article 271(2), an assessment, in qualitative and quantitative terms, of the criteria set out in points (a) and (b) of Article 271(2).
- 7 With regard to the actuarial function the regular supervisory report shall include an overview of the activities undertaken by the actuarial function in each of its areas of responsibility during the reporting period, describing how the actuarial function contributes to the effective implementation of the undertaking's risk management system.
- 8 The regular supervisory report shall include all of the following information regarding outsourcing:
- a where the undertaking outsources any critical or important operational functions or activities, the rationale for the outsourcing and evidence that appropriate oversight and safeguards are in place;
 - b information on the service providers to whom any critical or important operational functions or activities have been outsourced and on how the undertaking ensures that the service providers comply with Article 274(3)(a).
 - c a list of the persons responsible for the outsourced key functions in the service provider.
- 9 The regular supervisory report shall include any other material information regarding the system of governance of the insurance or reinsurance undertaking.

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Article 309

Risk profile

1 The regular supervisory report shall include qualitative and quantitative information regarding the risk profile of the insurance and reinsurance undertaking, in accordance with paragraphs 2 to 9, separately for all of the following categories of risk:

- a underwriting risk;
- b market risk;
- c credit risk;
- d liquidity risk;
- e operational risk;
- f other material risks.

2 The regular supervisory report shall include all of the following information regarding the risk exposure of the insurance or reinsurance undertaking, including the exposure arising from off-balance sheet positions and the transfer of risk to special purpose vehicles:

- a an overview of any material risk exposures anticipated over the business planning time period given the undertaking's business strategy, and how these risk exposures will be managed;
- b where the undertaking sells or re-pledges collateral, within the meaning of Article 214 of this Regulation, the amount of that collateral, valued in accordance with Article 75 of Directive 2009/138/EC;
- c where the undertaking has provided collateral, within the meaning of Article 214, the nature of the collateral, the nature and value of assets provided as collateral and the corresponding actual and contingent liabilities created by that collateral arrangement;
- d information on the material terms and conditions associated with the collateral arrangement;
- e a complete list of assets and how those assets have been invested in accordance with the 'prudent person principle' set out in Article 132 of Directive 2009/138/EC;
- f where the undertaking has entered into securities lending or borrowing transactions, repurchase or reverse repurchase agreements as referred to in Article 4(1)(82) of Regulation (EU) No 575/2013, including liquidity swaps, information on their characteristics and volume;
- g where the undertaking sells variable annuities, information on guarantee riders and hedging of the guarantees.

3 The regular supervisory report shall include information regarding the volume and nature of the loan portfolio of the insurance or reinsurance undertaking.

4 With respect to risk concentration the regular supervisory report shall include information on the material risk concentrations to which the undertaking is exposed to and an overview of any future risk concentrations anticipated over the business planning time period given that undertaking's business strategy, and how these risk concentrations will be managed.

5 The regular supervisory report shall include all the following information regarding the risk-mitigation techniques of the insurance or reinsurance undertaking:

- a information on the techniques currently used to mitigate risks, and a description of any material risk-mitigation techniques that the undertaking is considering purchasing or

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- entering into over the business planning time period given the undertaking's business strategy, and the rationale for and effect of such risk mitigation techniques;
- b where the insurance or reinsurance undertaking holds collateral, within the meaning of Article 214 of this Regulation:
- (i) the value of the collateral in accordance with Article 75 of Directive 2009/138/EC;
 - (ii) information on the material terms and conditions associated with the collateral arrangement.

6 With respect to the liquidity risk, the regular supervisory report shall include in particular information of the insurance or reinsurance undertaking regarding the expected profit included in future premiums as calculated in accordance with Article 260(2) of this Regulation for each line of business, the result of the qualitative assessment referred to in Article 260(1)(d)(ii) and a description of the methods and main assumptions used to calculate the expected profit included in future premiums;

7 The regular supervisory report shall include all of the following information regarding the risk sensitivity of the insurance or reinsurance undertaking:

- a a description of the relevant stress tests and scenario analysis referred to in Article 259(3), carried out by the undertaking including their outcome;
- b a description of the methods used and the main assumptions underlying those stress tests and scenario analysis.

8 The regular supervisory report shall include information regarding quantitative data which is necessary for determining dependencies between the risks covered by the risk modules or sub-modules and of the Basic Solvency Capital Requirement.

9 The regular supervisory report shall include any other material information regarding their risk profile of the insurance or reinsurance undertaking.

Article 310

Valuation for solvency purposes

1 The regular supervisory report shall include any important information, other than that already disclosed in the solvency and financial condition report of the insurance or reinsurance undertaking, regarding the valuation of its assets, technical provisions and other liabilities for solvency purposes.

2 The regular supervisory report shall include a description of:

- a the relevant assumptions about future management actions;
- b the relevant assumptions about policyholder behaviour.

3 The regular supervisory report shall include information on the areas set out in Article 263 of this Regulation in complying with the reporting requirements of the insurance or reinsurance undertaking in relation to valuation for solvency purposes.

4 Where insurance or reinsurance undertakings value assets or liabilities based on the valuation methods they use to prepare their financial statements in accordance with Article 9(4) of this Regulation, they shall report an assessment, in qualitative and quantitative terms, of the criterion set out in Article 9(4)(d).

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Article 311

Capital management

1 The regular supervisory report shall include all of the following information regarding the own funds of the insurance or reinsurance undertaking:

- a information on the material terms and conditions of the main items of own funds held by the undertaking;
- b the expected developments of the undertaking's own funds over its business planning time period given the undertaking's business strategy, and appropriately stressed capital plans and whether there is any intention to repay or redeem any own-fund item or plans to raise additional own funds;
- c the undertaking's plans on how to replace basic own-fund items that are subject to the transitional arrangements referred to in Article 308b(9) and (10) of Directive 2009/138/EC over the timeframe referred to in that Article^[F4;]
- ^[F5]d information regarding deferred taxes that shall contain as a minimum all of the following:
 - (i) a description of the calculated amount of deferred tax assets without assessing their probable utilisation, and the extent to which those deferred tax assets have been recognised;
 - (ii) for the deferred tax assets which have been recognised, a description of the amounts being recognised as likely to be utilised by reference to probable future taxable profit and by reference to the reversion of deferred tax liabilities relating to income taxes levied by the same taxation authority;
 - (iii) a detailed description of the underlying assumptions used for the projection of probable future taxable profit for the purposes of Article 15;
 - (iv) an analysis of the sensitivity of the net deferred tax assets to changes in the underlying assumptions referred to in point (iii).]

2 The regular supervisory report shall include all of the following information regarding the Solvency Capital Requirement and the Minimum Capital Requirement of the insurance or reinsurance undertaking:

- a quantitative information on the undertaking's Solvency Capital Requirement split by risk modules where the undertaking applies the standard formula, and by risk categories where the undertaking applies an internal model;
- b the expected developments of the undertaking's anticipated Solvency Capital Requirement and Minimum Capital Requirement over its business planning time period given the undertaking's business strategy;
- c an estimate of the undertaking's Solvency Capital Requirement determined in accordance with the standard formula, where the supervisory authority requires the undertaking to provide that estimate pursuant to Article 112(7) of Directive 2009/138/EC^[F4;]
- ^[F5]d for the future profit projected for the purpose of the loss-absorbing capacity of deferred taxes in accordance with Article 207:
 - (i) a description, and the relevant amount of each of the components used to demonstrate a positive value of the increase in deferred tax assets;

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- (ii) a detailed description of the underlying assumptions used for the projection of probable future taxable profit for the purposes of Article 207;
- (iii) an analysis of the sensitivity of the value of the adjustment to changes in the underlying assumptions referred to in point (ii).]

3 Where an internal model is used to calculate the Solvency Capital Requirement, the regular supervisory report shall also include all of the following information:

- a the results of the review of the causes and sources of profits and losses, required by Article 123 of Directive 2009/138/EC, for each major business unit and how the categorisation of risk chosen in the internal model explains those causes and sources of profits and losses;
- b information on whether, and if so to what extent, the risk profile of the undertaking deviates from the assumptions underlying the undertaking's internal model;
- c information about future management actions used in the calculation of the Solvency Capital Requirement.

4 Where undertaking-specific parameters are used to calculate the Solvency Capital Requirement, or a matching adjustment is applied to the relevant risk-free interest term structure, the regular supervisory report shall include information regarding whether there have been changes to the information included in the application for approval of the undertaking-specific parameters or matching adjustment that are relevant for the supervisory assessment of the application.

5 The regular supervisory report shall include information on any reasonably foreseeable risk of non-compliance with the undertaking's Minimum Capital Requirement or Solvency Capital Requirement, and the undertaking's plans for ensuring that compliance with each is maintained.

6 The regular supervisory report shall include any other material information regarding the capital management of the insurance or reinsurance undertaking.

Textual Amendments

- F4** Substituted by [Commission Delegated Regulation \(EU\) 2019/981 of 8 March 2019 amending Delegated Regulation \(EU\) 2015/35 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance \(Solvency II\) \(Text with EEA relevance\)](#).
- F5** Inserted by [Commission Delegated Regulation \(EU\) 2019/981 of 8 March 2019 amending Delegated Regulation \(EU\) 2015/35 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance \(Solvency II\) \(Text with EEA relevance\)](#).

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SECTION 2

Deadlines and means of communication

Article 312

Deadlines

- 1 Insurance and reinsurance undertakings shall submit to the supervisory authorities:
 - a the regular supervisory report referred to in Article 304(1)(b) of this Regulation at least every 3 years within the deadlines set out in Article 308b(5) of Directive 2009/138/EC and, after the end of the transitional period set out in that Article, no later than 14 weeks after the undertaking's financial year in question ends;
 - b the ORSA supervisory report referred to in Article 304(1)(c) within 2 weeks after concluding the assessment.
 - c the annual quantitative templates referred to in Article 304(1)(d) of this Regulation within the deadlines set out in article 308b(5) of Directive 2009/138/EC and, after the end of the transitional period set out in that Article, no later than 14 weeks after the undertaking's financial year end.
 - d the quarterly quantitative templates referred to in Article 304(1)(d) of this Regulation within the deadlines set out in article 308b(7) of Directive 2009/138/EC and, after the end of the transitional period set out in that Article, no later than five weeks related to any quarter ending.
- 2 Supervisory authorities may require an insurance or reinsurance undertaking to submit its regular supervisory report at the end of any financial year of the undertaking, subject to the deadlines set out in paragraph 1(a).
- 3 Where there is no requirement for a regular supervisory report to be submitted in relation to a given financial year, insurance and reinsurance undertakings shall nevertheless submit to their supervisory authority a report which sets out any material changes that have occurred in the undertaking's business and performance, system of governance, risk profile, valuation for solvency purposes and capital management over the given financial year, and provide a concise explanation about the causes and effects of such changes. That report shall be submitted within the deadlines set out in paragraph 1(a).

Article 313

Means of communication

Insurance and reinsurance undertakings shall submit the information referred to in Article 312(1) in electronic form.

^{F6} *Article 314*

Transitional information requirements

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Textual Amendments

- F6** Arts. 314-317 omitted (31.12.2020) by virtue of [The Solvency 2 and Insurance \(Amendment, etc.\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/407), regs. 1(2), **11(57)** (as amended by [S.I. 2020/1385](#), regs. 1(2), 54(2) and with savings in [S.I. 2019/680](#), reg. 11)

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)
- Recital 53 Sentence 1 replacement by [EUR 2016/2283 Regulation](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 177(2)(b) words omitted by [S.I. 2019/407 reg. 11\(25\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)
- Art. 177(2)(h)(i) words omitted by [S.I. 2019/407 reg. 11\(25\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)
- Art. 177(2)(h)(i) words substituted by [S.I. 2019/407 reg. 11\(25\)\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)
- Art. 177(2)(r) words substituted by [S.I. 2019/407 reg. 11\(25\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)
- Art. 177(2)(s) words substituted by [S.I. 2019/407 reg. 11\(25\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)
- Art. 177(2)(t) words substituted by [S.I. 2019/407 reg. 11\(25\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)
- Art. 177(5)(a) words substituted by [S.I. 2019/407 reg. 11\(25\)\(f\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)
- Art. 177(5)(c) words substituted by [S.I. 2019/407 reg. 11\(25\)\(f\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(25)(39) omitted immediately before IP completion day by virtue of S.I. 2019/710, regs. 1(2), 22)