INSTRUCTIONS ON REPORTING TEMPLATES

This document contains instructions to facilitate the use of the EIOPA templates.

Please note that this document does not replace, substitute or complement the Insurance recovery and resolution directive (EU) 2025/1 of 27 November 2024. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the Insurance Recovery and Resolution XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

The first column of the tables identifies the items to be reported by identifying the columns and rows as showed in the reporting templates.

Templates which shall be used in accordance with the instructions of the different sections of this document are referred to as "this template" throughout the text of the technical instruction.

LAST UPDATE ON: 10/06/2025

Contents

IR.01.01 - Content of the submission

General comments:

This section relates submission of information for individual entities.

This template provides for each other template within the reporting listed as rows whether it was submitted, and if not, for what reason. When a special justification is needed, the explanation is not to be submitted within this reporting template but shall be part of the dialogue between undertakings and national competent authorities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	IR.01.02 - Basic information	This template shall always be reported. The only possible option is: 1 - Reported
C0010/R0020	IR.02.01 - Legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0030	IR.02.02.39 - Ownership structure	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0040	IR.03.01.39 - Liability structure - Non-insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0050	IR.03.02.39 - Liability structure - Insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0070	IR.05.01.39 - Major liability counterparties	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0080	IR.05.02.39 - Major off-balance sheet counterparties	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

C0010/R0090	IR.06.01.39 - Insurance guarantee schemes - per line of business	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0100	IR.07.01.39 - Critical functions - Insurance (Life and Non-life)	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0110	IR.07.02.39 - Critical functions - Non-Insurance functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0120	IR.07.03.39 - Critical functions - Insurance or reinsurance related functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0150	IR.07.06.39 - Critical functions - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0160	IR.08.01.39 - Relevant services	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0170	IR.08.02.39 - Relevant services - Mapping to critical functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0180	IR.08.03.39 - Relevant services - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification

		is needed)
C0010/R0190	IR.09.01.39 - FMI - Providers and users	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0200	IR.09.02.39 - FMI - Mapping to critical functions and core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

IR.01.01 - Content of the submission

General comments:

This section relates submission of information for group entities.

This template provides for each other template within the reporting listed as rows whether it was submitted, and if not, for what reason. When a special justification is needed, the explanation is not to be submitted within this reporting template but shall be part of the dialogue between undertakings and national competent authorities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	IR.01.02 - Basic information	This template shall always be reported. The only possible option is: 1 - Reported
C0010/R0020	IR.02.01 - Legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0030	IR.02.02.39 - Ownership structure	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0040	IR.03.01.39 - Liability structure - Non-insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

C0010/R0050	IR.03.02.39 - Liability structure - Insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0060	IR.04.01.40 - Intragroup financial interconnections	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0130	IR.07.04.40 - Critical functions - Mapping to legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0140	IR.07.05.40 - Core business lines - Mapping to legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0150	IR.07.06.39 - Critical functions - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0160	IR.08.01.39 - Relevant services	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0170	IR.08.02.39 - Relevant services - Mapping to critical functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0180	IR.08.03.39 - Relevant services - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification

		is needed)
C0010/R0190	IR.09.01.39 - FMI - Providers and users	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0200	IR.09.02.39 - FMI - Mapping to critical functions and core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

IR.01.02 - Basic information

General comments:

This template provides meta data concerning the report and the reporting entity, the undertaking or ultimate parent undertaking, providing the data. A single template shall be submitted for the whole reporting.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	Undertaking name	Legal name of the undertaking reporting.
C0010/R0020	Undertaking identification code	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI, please provide a unique specific code, in accordance with Solvency II. Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non- EEA undertakings and non- regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, identification code shall be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits.
C0010/R0025	Type of code of the undertaking identification code	Identification of the code used in item 'Undertaking identification code': 1 - LEI, 2 - Specific code.
C0010/R0030	Country of incorporation	Identify the ISO 3166–1 alpha–2 code of the country where the reporting entity was incorporated (Home–country).
C0010/R0040	Language of reporting	Identify the 2-letter code of ISO 639-1 code of the language used in the submission of information.
C0010/R0050	Reporting submission date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the reporting to the supervisory authority is made.
C0010/R0060	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period.
C0010/R0070	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31.
C0010/R0080	Regular/Ad hoc submission	Identify if the submission of information relates to regular submission of information or ad-hoc. The following closed list of options shall be used: 1 - Regular reporting, 2 - Ad-hoc reporting.
C0010/R0090	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used for the reporting.
C0010/R0100	Initial submission or re-submission	Identify if it is an initial submission of information or a re-submission of information in relation to a reporting reference

| | | date already reported. The following closed list of options shall be used:

 1 - Initial submission,

 2 - Re-submission. |

IR.02.01 - Legal entities

General comments:

This template provides information legal entity of the undertaking or the group's legal entities. For groups, the reporting shall list all entities from the consolidated financial statement of the group that fall under Article 1 IRRD (Scope), including those which provide relevant services.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Country	The ISO 3166-1-alpha-2 code of the country of incorporation of the entity.
C0020	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Solvency II. Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non- EEA undertakings and non- regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, identification code shall be provided by the group. When allocating an identification code to each non-EEA or non- regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166- 1 alpha- 2 code of the country of the undertaking + 5 digits.
C0025	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
C0040	Legal name of the undertaking	Legal name of the undertaking.
C0050	Type of undertaking	Identify the type of undertaking giving information on the type of activity of the undertaking. This is applicable to both EEA and third-country undertakings. The following closed list of options shall be used, in accordance with Solvency II: 1 - Life insurance undertaking, 2 – Non-life insurance undertaking, 3 - Reinsurance undertaking,

		4 - Composite undertaking,
		5 - Insurance holding company as defined in Article 212(1)(f) of Directive 2009/138/EC,
		6 - Mixed- activity insurance holding company as defined in Article 212(1)(g) of Directive 2009/138/EC,
		7 - Mixed financial holding company as defined in Article 212(1)(h) of Directive 2009/138/EC,
		8 - Credit institution, investment firm and financial institution,
		9 - Institution for occupational retirement provision,
		10 - Ancillary services undertaking as defined in Article 1(53) of Delegated Regulation (EU) 2015/35,
		11 - Non- regulated undertaking carrying out financial activities as defined in Article 1(52) of Delegated Regulation (EU) 2015/35 12 - Special purpose vehicle authorised in accordance with Article 211 of Directive 2009/138/EC,
		13 - Special purpose vehicle other than special purpose vehicle authorised in accordance with Article 211 of Directive 2009/138/EC,
		14 - UCIT management company as defined in Article 1(54) of Delegated Regulation (EU) 2015/35,
		15 - Alternative investment fund manager as defined in Article 1(55) of Delegated Regulation (EU) 2015/35,
		99 - Other.
C0060	Supervisory Authority	Name of the Supervisory Authority responsible for the supervision of the entity where applicable.
C0070	Total balance sheet	For EEA (re)insurance undertakings, total amount of Solvency II balance sheet as reported in item C0010/R0500 in S.02.01. For non-EEA (re)insurance undertakings, total amount of balance-sheet according to the relevant sectoral rules. The currency used shall be the group reporting currency. For other regulated undertakings, total amount of balance sheet according to the relevant sectoral rules. The currency used shall be the group reporting currency. For non- regulated undertakings, total amount of balance sheet used for IFRS or local GAAP. The currency used shall be the group reporting currency.
C0080	Total performance	Total performance in accordance with the financial statements of the entity. A monetary amount shall be reported. The currency used shall be the group reporting currency.
C0090	Accounting standard	Identification of the accounting standard used for reporting in columns C0070 and C0080. All items shall be reported consistently on the same accounting standard. The following closed list of options shall be used:
		1 - IFRS,
		2 - Local GAAP.
C0100	Resolution Authority	Name of the Resolution Authority as defined in Article 2(12) IRRD or in Article 2(18) BRRD responsible for the resolution of the entity where applicable.
C0110	Type of Article 1(1) IRRD entity	Identify the type of entity based on the list set out in Article 1(1) IRRD. The following closed list of options shall be used:

		1 - insurance and reinsurance undertakings that are established in the Union and fall within the scope of Article 2 of Directive 2009/138/EC,
		2 - parent insurance and reinsurance undertakings established in the Union,
		3 - insurance holding companies and mixed financial holding companies that are established in the Union,
		4 - parent insurance holding companies in a Member State and parent mixed financial holding companies in a Member State,
		5 - Union parent insurance holding companies and Union parent mixed financial holding companies,
		6 - Other. Branches of insurance and reinsurance undertakings that are established in a third country and that fulfil the conditions laid down in Articles 75 to 80 referred to in Article (1)(1)(f) IRRD are not to be reported.
Provider of Relevant Services		
C0120	Services supporting critical functions	Indicate if the entity provides one or more services, including reinsurance services, necessary for the continuity of a critical function where (i) their disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the critical function and (ii) they cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used: 1 - Yes, 2 - No.
C0130	Services supporting core business lines	Indicate if the entity provides one or more services, including reinsurance services, necessary for the continuity of a core business line where (i) their disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the core business line and (ii) they cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used: 1 - Yes, 2 - No.
C0140	Other relevant services	Indicate if the entity provides one or more services not already covered in the columns 0120 or 0130 which are needed to ensure undisturbed functioning of the insurance or reinsurance undertaking or group during and after resolution, including those provided by essential service providers. The following closed list shall be used: 1 - Yes, 2 - No.

IR.02.02 - Ownership structure

General comments:

This template provides an overview of the undertaking's or the group's ownership structure. A single template shall be submitted in relation to all group entities as listed in Article 1(1) IRRD as well as those which provide relevant services.

This template shall list, by naming investor, investee and corresponding ownership, all the shareholders (or equivalent) of the undertaking or the group's entities with more than 2% of share capital (or equivalent) or voting rights, and all the shareholdings (or equivalent) held by the undertaking or the entities of the group.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Investor		
C0010	Name	The full name or designation of the investor. Where the investor is an entity reported in the template "Legal Entities", this should correspond to the column C0040 of that template.
C0020	Identification code	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Solvency II; see description C0020 in the template "Legal Entities". Where the investor is an entity reported in the template "Legal Entities" this should correspond to the column C0020 there.
C0025	Type of code of the ID	Identification of the code used in item 'Identification code': 1 - LEI, 2 - Specific code. Where the investor is an entity reported in the template "Legal Entities" this shall correspond to the column C0025 there.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Investee		
C0040	Name	The full name or designation of the investee. Where the investee is an entity reported in the template "Legal Entities" this should correspond to the column C0040 there.
C0050	Identification code	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0060), please provide a unique specific code, in accordance with Solvency II; see description of column C0020 in the template "Legal Entities". Where the investee is an entity reported in the template "Legal Entities" this should correspond to the column C0020 there.
C0055	Type of code of the ID	Identification of the code used in item 'Identification code': 1 - LEI, 2 - Specific code. Where the investee is an entity reported in the template "Legal Entities" this shall correspond to the column C0025 there.
C0060	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Ownership		
C0070	% capital share	Proportion of the subscribed capital that is held by the investor in the investee.

| C0080 | % voting rights | Proportion of voting rights that is held by the investor in the investee. This information is only required if one share is not equal to one vote (hence voting rights are not equal to subscribed capital). In the latter case the field should be left empty. |

IR.03.01 - Liability structure - Non-insurance

General comments:

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Total value	Total value.
C0020	of which: intra-group	Value of the liabilities referred to in column "Total Value" towards entities included in the consolidated financial statements of the ultimate parent entity, determined in accordance with Solvency II.
C0030	of which: related to critical functions	Value of the liabilities referred to in column "Total Value" related to critical functions of the undertaking.
C0040	of which: related to core business lines	Value of the liabilities referred to in column "Total Value" related to core business lines of the undertaking.
Non-insurance liabilities excluded from write-down or conversion		
C0010, C0030, C0040/R0010	Secured liabilities - collateralised part	Value of the liabilities where the right of the creditor to payment of other form of performance is secured by a charge, pledge or lien, or collateral arrangements including liabilities arising from repurchase transactions and other title transfer collateral arrangements - up to the value of assets, pledge, lien or collateral against which it is secured, as referred to in Articles 35(5)(a) and 35(7) IRRD, determined in accordance with Solvency II.
C0010, C0030, C0040/R0020	Institution liabilities < 7 days (original maturity)	Value of liabilities to credit institutions, investment firms, insurance or reinsurance undertakings, except for entities that are part of the same group. With an original maturity of less than 7 days, as referred to in Article 35(5)(b) IRRD, determined in accordance with Solvency II.
C0010, C0030, C0040/R0030	System (operator) liabilities < 7 days (remaining maturity)	Value of liabilities to systems or operators of systems (securities settlement systems) with remaining maturity of less than 7 days, as referred to in Article 35(5)(c) IRRD, determined in accordance with Solvency II.
C0010, C0030, C0040/R0040	Employee liabilities (fixed remuneration)	Liabilities to an employee in relation to accrued salary, pension benefits or other fixed remuneration, except for the variable components not regulated by the collective bargaining agreement, as referred to in Article 35(5)(d)(i) IRRD, determined in accordance with Solvency II.
C0010, C0030, C0040/R0050	Liabilities critical to operational daily functioning and to the	Value of liabilities to a commercial or trade creditor relating to goods or services, which are needed to maintain daily functioning or to ensure the continuity of insurance coverage,

	continuity of insurance coverage	as referred to in Article 35(5)(d)(ii) IRRD, determined in accordance with Solvency II.
C0010, C0030, C0040/R0060	Tax and social security authorities liabilities, if preferred	Value of liabilities to tax and social security authorities, provided that those liabilities are preferred under the applicable law, as referred to in Article 35(5)(d)(iii) IRRD, determined in accordance with Solvency II.
C0010, C0030, C0040/R0070	IGS liabilities	Value of liabilities to insurance guarantee schemes arising from contributions due, as referred to in Article 35(5)(d)(iv) IRRD, determined in accordance with Solvency II.
C0010, C0030, C0040/R0080	Total non-insurance liabilities excluded from write-down or conversion	Total value of liabilities excluded from write-down or conversion. The sum of rows R0010 to R0070.
Non-insurance liabilities not excluded from write-down and conversion		
C0010-C0040/R0090	Balance sheet liabilities arising from derivatives:	Value of liabilities arising from derivatives, as referred to in Article 40(3) IRRD. The sum of rows R0100 to R0130.
C0010-C0040/R0100	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, prior to collateral offset	The sum of all net market values of derivative liabilities per contractual netting set. Only where the net market value of a netting set is a liability, the netting set shall be reported. Derivatives which are not subject to netting arrangements shall be treated as a single contract, i.e. as if it were a netting set with only one derivative.
C0010-C0040/R0110	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset	The valuation in row above is subject to an adjustment for collateral posted to secure this exposure, which results in the sum of these net market values after offsetting collateral at its market value.
C0010-C0040/R0120	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset, incorporating estimated close-out amounts	An additional close-out amount covering the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts. The estimations required to determine a close-out amount can prove quite difficult on an individual basis. Therefore, proxy values, which may be based on available data, such as the prudential requirements for market risk, can be used instead. If it proves impossible to calculate the close-out amount for the derivative liabilities, the amount reported shall be equal to the amount reported in row above.
C0010-C0040/R0130	Sum of net liability positions taking into account prudential netting rules	The net liability positions for derivatives taking into account the prudential netting rules.
C0010-C0040/R0140	Uncollateralised secured liabilities	Value of the part of a secured liabilities for which collateral has been pledged that exceeds the value of the assets, pledge, lien or collateral against which it is secured. This shall capture the 'undercollateralised' part of any collateralised liability, as referred to in Article 35(7) IRRD, determined in accordance with Solvency II.

C0010-C0040/R0150	Non-financial liabilities	The value of non-financial liabilities determined in accordance with Solvency II, including, inter alia, provisions relating to litigation to which the entity is subject to, or reserves for penalties, e.g. by supervisory authorities.
C0010-C0040/R0160	Senior, unsecured liabilities not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollaterised secured liabilities and non-financial liabilities (not covered in rows R0090 and R0140 to R0150)	Value of senior liabilities not excluded from write-down or conversion, not included in rows R0090 and R0140 to R0150, determined in accordance with Solvency II. According to Article 38(d) IRRD senior liabilities should only be converted or written down where the subordinate debt has been converted or written down entirely.
C0010-C0040/R0170	Subordinated, unsecured liabilities not included in Basic Own Funds and not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollaterised secured liabilities and non-financial liabilities (not covered in rows R0090 and R0140 to R0150)	Value of unsecured, subordinated liabilities not included in Basic Own Funds, not excluded from write-down or conversion, not covered in rows R0090 and R0140 to R0150. According to Article 38(d) IRRD subordinated liabilities should be written down or converted prior to senior liabilities.
C0010-C0040/R0180	Residual liabilities not excluded from write-down and conversion (any liabilities not reported in rows R0090 and R0140 to R0170)	Value of any liabilities not excluded from write-down or conversion, not reported in rows R0090 and R0140 to R0170.
C0010-C0040/R0190	Total non-insurance liabilities not excluded from write-down or conversion	Value of liabilities not excluded from write-down or conversion. The sum of the rows R0090 and R0140 to R0180.
C0010-C0040/R0200	of which: residual maturity <=1 year	Value of liabilities not excluded from write-down or conversion with a maturity up to and including one year.
C0010-C0040/R0210	of which: residual maturity >2 years	Total value of liabilities not excluded from write-down or conversion with a maturity above two years.

IR.03.02 - Liability structure - Insurance

General comments:

TABLE ORDINATE	ITEM	INSTRUCTIONS

C0010	Total value	Total value.
C0020	of which: intra-group	Value of the liabilities referred to in row "Total Value" towards entities included in the consolidated financial statements of the ultimate parent entity, determined in accordance with Solvency II.
C0030	of which: related to critical functions	Value of the liabilities referred to in column "Total Value" related to critical functions of the undertaking.
C0040	of which: related to core business lines	Value of the liabilities referred to in column "Total Value" related to core business lines of the undertaking.
C0050	Reinsurance part	Reinsurance part of the value of the liabilities referred to in the column "Total Value"
C0060	Total value net of reinsurance	Total Value net of reinsurance.
C0070	of which: intra-group	Value of the liabilities referred to in column "Total Value net of reinsurance" towards entities included in the consolidated financial statements of the ultimate parent entity, determined in accordance with Solvency II.
C0080	of which: related to critical functions	Value of the liabilities referred to in column "Total Value net of reinsurance" related to critical functions of the undertaking.
C0090	of which: related to core business lines	Value of the liabilities referred to in column "Total Value net of reinsurance" related to core business lines of the undertaking.
Insurance liabilities excluded from write-down or conversion (based on articles 35(5) and 35(7) IRRD)		
C0010, C0030-C0060, C0080, C0090/R0010	Secured liabilities - collateralized part	Value of the part of a secured liability or of a liability for which collateral has been pledged, resulting from insurance or reinsurance contracts, which does not exceed the value of the assets, pledge, lien or collateral against which it is secured as referred to in Articles 35(5)(a) and 35(7) IRRD, determined in accordance with Solvency II.
C0010, C0030-C0060, C0080, C0090/R0020	Motor insurance liabilities (compulsory insurance)	Value of liabilities arising from compulsory insurance against civil liability in respect of the use of motor vehicles in accordance with Directive 2009/103/EC as referred to in Article 35(5)(e) IRRD, determined in accordance with Solvency II.
C0010, C0030-C0060, C0080, C0090/R0030	Total Insurance Liabilities excluded from write-down or conversion (based on Articles 35(5) and 35(7) IRRD)	Total value of liabilities as referred to in Articles 35(5)(a) and 35(7) IRRD resulting from insurance or reinsurance contracts, and liabilities referred to in Article 35(5)(e) IRRD, determined in accordance with Solvency II. The total value may be smaller than the sum of the rows R0010 and R0020.
Insurance Liabilities with Member State option to exclude them from write-down or conversion (based on article 35 (6) IRRD)		
C0010-C0090/R0040	Part of liabilities under private health or long-term care insurance contracts, which replaces the mandatory component of the statutory social security system	Value of liabilities referred to in Article 35(6)(b) IRRD determined in accordance with Solvency II where the Member States has provided that resolution authorities are not to apply the write-down or conversion tool in relation to them.

C0010-C0090/R0050	Liabilities arising from insurance claims covered by assets	Value of liabilities referred to in Article 35(6)(a) IRRD, determined in accordance with Solvency II, where the Member State has provided that resolution authorities are not to apply the write-down or conversion tool in relation to them.
C0010-C0090/R0060	Total Insurance liabilities with the Member State option to exclude them from write-down or conversion (based on article 35 (6) IRRD)	Total value of the liabilities referred to in Articles 35(6)(a) and 35(6)(b) IRRD, determined in accordance with Solvency II, where the Member State has provided that resolution authorities are not to apply the write-down or conversion tool in relation to them. The total value may be smaller than sum of the rows R0040 and R0050.
Insurance liabilities excluded from write-down or conversion (based on articles 35(5), 35(6) and 35(7) IRRD)		
C0010-C0090/R0070	Total insurance liabilities excluded from write-down or conversion (based on articles 35(5), 35(6) and 35(7) IRRD)	Total value of the liabilities referred to in Articles 35(5), 35(6), and 35(7) IRRD, resulting from insurance or reinsurance contracts, determined in accordance with Solvency II.
Insurance liabilities not excluded from write-down or conversion		
C0010-C0090/R0080	Uncollateralised secured liabilities	Value of the part of a secured liability or of a liability for which collateral has been pledged, resulting from insurance or reinsurance contracts, which exceeds the value of the assets, pledge, lien or collateral against which it is secured as referred to in Articles 35(5)(a) and 35(7) IRRD, determined in accordance with Solvency II.
C0010-C0090/R0090	Liabilities arising from insurance claims not covered by assets	Value of the part of the liabilities that exceeds the value of the assets entered into the special register referred to in Article 276(1) of Directive 2009/138/EC, determined in accordance with Solvency II, where the Member State has provided that resolution authorities are not to apply the write-down or conversion tool in relation to liabilities referred to in Article 35(6)(a) IRRD.
C0010-C0090/R0100	Reinsurance payables and Deposits from reinsurers	Reinsurance payables as referred to in R0830/C0010 of template S.02.01.01 "Balance sheet" and Deposits from reinsurers as referred to in R0770/C0010 of template S.02.01.01 "Balance sheet".
C0010-C0090/R0110	Insurance liabilities not excluded from write-down and conversion, other than uncollateralised secured liabilities, liabilities arising from insurance claims not covered by assets, reinsurance payables and deposits from reinsurance (covered in rows R0080 to R0100)	Value of liabilities resulting from insurance or reinsurance contracts, other than uncollateralized secured liabilities, liabilities arising from insurance claims not covered by assets, reinsurance payables and deposits from reinsurance (covered in rows R0080 to R0100), not referred to in Articles 35(5) or 35(6) IRRD, determined in accordance with Solvency II.

C0010-C0090/R0120	Total of insurance liabilities not excluded from write-down and conversion	Value of liabilities resulting from insurance or reinsurance contracts, not referred to in Articles 35(5) or 35(6) IRRD, determined in accordance with Solvency II.
C0010-C0050/R0130	of which: insurance liabilities preferred to any other insurance liabilities not excluded from write-down or conversion	Value of insurance or reinsurance liabilities, not referred to in Articles 35(5) or 35(6) IRRD, that rank senior to other insurance or reinsurance liabilities not referred to in Articles 35(5) and 35(6) IRRD, determined in accordance with Solvency II.
C0010/R0140	Value of the assets entered into the special register in accordance with article 276(1) of Directive 2009/138/EC	Value of the assets entered into the special register in accordance with Article 276(1) of Directive 2009/138/EC, determined in accordance with Solvency II.

IR.04.01 - Intragroup financial interconnections

General comments:

This section relates submission of information for group reporting.

This template requires information on intragroup liabilities, capital instruments and guarantees.

All financial interconnections between legal entities of which at least one is an entity as listed in Article 1(1) IRRD shall be reported. Reported amounts shall be aggregated where they pertain to the same counterparties, the same type of liabilities, capital instruments or guarantees, currency, maturity and insolvency ranking.

The combination of values reported in columns C0020, C0050, C0070, C0120, C0140, and C0150 of this template should therefore be unique for each row of the template.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Investor, lender or beneficiary		
C0010	Legal name of the undertaking	Legal name of the entity that is buying the equity or lending to a related undertaking - i.e. the entity that recognises the transaction as an asset on its balance sheet (debit - balance sheet) or is benefiting from the off-balance-sheet guarantee.
C0020	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Solvency II; see description of C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities", this should correspond to the column C0020 there.
C0025	Type of code of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template "Legal Entities" this should correspond to the column C0025 there.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.

Issuer, borrower or provider			
C0040	Legal name of the undertaking	Legal name of the entity that is issuing the equity/capital item or borrowing money (issuing debt) - i.e. the entity that recognises the transaction as a liability or capital on its balance sheet (credit - balance sheet) or is providing the off-balance-sheet guarantee to a related undertaking.
C0050	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0060), please provide a unique specific code, in accordance with Solvency II; see description of C0020 in the template "Legal Entities" for reference. If the entity is reported in the template "Legal Entities", this should correspond to the C0020 there.
C0055	Type of code of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template "Legal Entities" this should correspond to column C0025 there.
C0060	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Financial interconnection			
C0070	Type of financial interconnection	The liability type shall be one of the liability types listed in templates IR.03.01 (LIAB 1) or IR.03.02 (LIAB 2), namely: Non-insurance intragroup liabilities L.0. Non-insurance liabilities excluded from write-down or conversion Same definition as IR.03.01 (LIAB 1), rows R0010 - R0080 L.1. Balance sheet liabilities arising from derivatives Same definition as IR.03.01 (LIAB 1), rows R0090 - R0130 L.4. Uncollateralised secured liabilities Same definition as IR.03.01 (LIAB 1), row R0140 L.5. Non-financial liabilities Same definition as IR.03.01 (LIAB 1), row R0150 L.6. Senior unsecured liabilities not excluded in rows R0090, R0140 and R0150 Same definition as IR.03.01 (LIAB 1), row R0160 L.7. Subordinated liabilities not included in Basic Own Fund Same definition as IR.03.01 (LIAB 1), row R0170 L.8. Residual liabilities not excluded (any liabilities not excluded not reported in rows R0090 and R0140 to R0170) Same definition as IR.03.01 (LIAB 1), row R0180 Insurance intragroup liabilities I.0. Secured liabilities - collateralized part Same definition as IR.03.02 (LIAB 2), row R0010 I.1. Motor insurance liabilities (compulsory insurance) Same definition as IR.03.02 (LIAB 2), row R0020 I.2. Part of liabilities under private health or long-term care insurance contracts, which replaces the mandatory component of the statutory social security system Same definition as IR.03.02 (LIAB 2), row R0040 I.3. Liabilities arising from insurance claims covered by assets

		Same definition as IR.03.02 (LIAB 2), row R0050 I.4. Uncollateralized secured liabilities Same definition as IR.03.02 (LIAB 2), row R0080 I.5. Liabilities arising from insurance claims not covered by assets Same definition as IR.03.02 (LIAB 2), row R0090 I.6. Reinsurance payables and Deposits from reinsurers not covered in row R0100 Same definition as IR.03.02 (LIAB 2), row R0100 I.7. Insurance liabilities not covered in rows R0100 - R0130 Same definition as IR.03.02 (LIAB 2), row R0110 I.8. Value of the assets entered into the special register in accordance with Article 276(1) of Directive 2009/138/EC Same definition as IR.03.02 (LIAB 2), row R0140 Intragroup Guarantees G.1. Guarantees G.2. Other off balance sheet item If the liabilities or off-balance sheet items towards a major counterparty consist of more than one of the types mentioned above, each liability type or item shall be reported in a separate row.
C0080	Specific contract / instrument	Please provide a short description of the aggregated liabilities such as the names of the contracts/instruments (e.g. Restricted Tier 1, longevity swap).
C0090	Outstanding amount	For liabilities the outstanding amount of the intragroup liabilities. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument. The outstanding amount due is equal to the value of the claim which the creditor files under insolvency proceedings, without considering insolvency set-off provisions, and does not include any premiums or discounts on liability instruments. Where the transaction is reported in the template S.36.01 the value from the column NC0170 "Amount at reporting date" should be reported; For liabilities arising from derivatives, the close-out amounts. It covers the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts; For guarantees, the maximum potential amount of future payments under the guarantee. Where the transaction is reported in the template S.36.03 the value from the column C0170 "Maximum possible value of contingent liabilities" should be reported. For insurance and reinsurance liabilities, the maximum cover by transaction. For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. EUR 10million). In case of unlimited cover '-1' shall be filled in here. This item has to be reported in the currency of the transaction.
C0100	of which: governed by 3rd country law	The share, in monetary amount, of the outstanding amount in column C0090 that is governed by the law of a third country (i.e. a non-EEA country).
C0110	Collateral pledged	Where a liability is secured by collateral, the gross value of the latter shall be provided. Otherwise, for unsecured liabilities this category shall be reported as nil. This amount will determine the collateralised and eventually the uncollateralised part of any

		secured liability. For collateral pools securing multiple items, the overall coverage ratio should be determined and applied pro rata to all items covered by this pool.
C0120	Currency	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. If the currency of transaction differs across aggregated intragroup liabilities, the intragroup liabilities shall be reported in separate rows.
C0130	Governing law	The ISO 3166-1 alpha-2 code of the country whose law governs the contract/instrument/agreement. If there are several countries to be named, because intragroup liabilities were aggregated, please separate country codes with a comma.
C0140	Maturity	The maturity date shall be reported referring to residual maturity buckets: less than or equal to 1 year (<= 1 year) or more than 2 years (> 2 years). If the intragroup liabilities were aggregated and belong to both buckets of maturity, the liability types shall be aggregated in two separate rows.
C0150	Insolvency ranking	The insolvency rank shall be one of the ranks included in the insolvency rankings published by the resolution authority of that jurisdiction. If the intragroup liabilities were aggregated and do not have the same insolvency ranking, liabilities with a different ranking shall be reported in separate rows.

IR.05.01 - Major liability counterparties

General comments:

This section relates submission of information for individual entities.

This template contains information on the major counterparty in relation to which the liability arises.

Major counterparties shall be identified by summing up the outstanding amounts of all liabilities of the entity for which the template is reported, to each counterparty or group of connected clients, excluding liabilities to entities included in the consolidated financial statements.

Reported amounts shall be aggregated where they belong to the same counterparty, the same type of liabilities and the same insolvency ranking.

The counterparties and groups of connected counterparties are then ranked by aggregate outstanding amount in order to identify the top 10 major counterparties, on which information shall be provided in this template.

For the purpose of this template, only counterparties that are not included in the consolidated financial statements shall be reported.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Counterparty		
C0010	Legal name of the counterparty	Legal name of the counterparty.
C0020	Identification code of the counterparty	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Solvency II; see description of column C0020 in the template "Legal Entities".
C0025	Type of code of the ID of the counterparty	Identification of the code used in item 'Identification code of the counterparty': 1 - LEI,

		2 - Specific code.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
C0040	Group or individual	One of the options in the following closed list shall be used: 1 - individual counterparties, 2 - groups of connected clients. Group of connected clients means any of the following: (a) two or more natural or legal persons who, unless it is shown otherwise, constitute a single risk because one of them, directly or indirectly, has control over the other or others; (b) two or more natural or legal persons between whom there is no relationship of control as described in point (a) but who are to be regarded as constituting a single risk because they are so interconnected that, if one of them were to experience financial problems, in particular funding or repayment difficulties, the other or all of the others would also be likely to encounter funding or repayment difficulties.
C0050	Country	The ISO 3166-1-alpha-2 code of the country of incorporation of the counterparty. For groups of connected clients, the country of incorporation of the parent company.
C0060	Sector	Identify the economic sector of the counterparty based on the latest version of NACE code (as published in an EC Regulation). Two-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 2 digits code for the division shall be reported (e.g. 'K.64').
C0070	Type of financial interconnection	The liability type shall be one of the liability types listed in templates IR.03.01 (LIAB 1) or IR.03.02 (LIAB 2), namely: Non-insurance intragroup liabilities L.0. Non-insurance liabilities excluded from write-down or conversion Same definition as IR.03.01 (LIAB 1), rows R0010 - R0080 L.1. Balance sheet liabilities arising from derivatives Same definition as IR.03.01 (LIAB 1), rows R0090 - R0130 L.4. Uncollateralised secured liabilities Same definition as IR.03.01 (LIAB 1), row R0140 L.5. Non-financial liabilities Same definition as IR.03.01 (LIAB 1), row R0150 L.6. Senior unsecured liabilities not excluded in rows R0090. R0140 and R0150 Same definition as IR.03.01 (LIAB 1), row R0160 L.7. Subordinated liabilities not included in Basic Own Fund Same definition as IR.03.01 (LIAB 1), row R0170 L.8. Residual liabilities not excluded (any liabilities not excluded not reported in rows R0090 and R0140 to R0170) Same definition as IR.03.01 (LIAB 1), row R0180

		Insurance intragroup liabilities
		I.0. Secured liabilities - collateralized part
		Same definition as IR.03.02 (LIAB 2), row R0010
		I.1. Motor insurance liabilities (compulsory insurance)
		Same definition as IR.03.02 (LIAB 2), row R0020
		I.2. Part of liabilities under private health or long-term care insurance contracts, which replaces the mandatory component of the statutory social security system
		Same definition as IR.03.02 (LIAB 2), row R0040
		I.3. Liabilities arising from insurance claims covered by assets
		Same definition as IR.03.02 (LIAB 2), row R0050
		I.4. Uncollateralized secured liabilities
		Same definition as IR.03.02 (LIAB 2), row R0080
		I.5. Liabilities arising from insurance claims not covered by assets
		Same definition as IR.03.02 (LIAB 2), row R0090
		I.6. Reinsurance payables and Deposits from reinsurers not covered in row R0100
		Same definition as IR.03.02 (LIAB 2), row R0100
		I.7. Insurance liabilities not covered in rows R0100 - R0130
		Same definition as IR.03.02 (LIAB 2), row R0110
		I.8. Value of the assets entered into the special register in accordance with Article 276(1) of Directive 2009/138/EC
		Same definition as IR.03.02 (LIAB 2), row R0140
		Intragroup Guarantees
		G.1. Guarantees
		G.2. Other off balance sheet item
		If the liabilities or off-balance sheet items towards a major counterparty consist of more than one of the types mentioned above, each liability type or item shall be reported in a separate row.
C0080	Specific contract / instrument	Please provide a short description of the aggregated liabilities such as the names of the contracts/instruments (e.g. Restricted Tier 1, longevity swap).
C0090	Amount	For liabilities, the outstanding amount of the intragroup liabilities. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument. The outstanding amount due is equal to the value of the claim which the creditor files under insolvency proceedings, without considering insolvency set-off provisions, and does not include any premiums or discounts on liability instruments. Where the transaction is reported in the template S.36.01 the value from the column NC0170 "Amount at reporting date" should be reported; For liabilities arising from derivatives, the close-out amounts. It covers the amount of losses or costs incurred by derivative counterparties, or gains realised by them,

		in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts;
		For guarantees, the maximum potential amount of future payments under the guarante. Where the transaction is reported in the template S.36.03 the value from the column C0170 "Maximum possible value of contingent liabilities" should be reported.
		For insurance and reinsurance liabilities the maximum cover by transaction. For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. EUR 10million). In case of unlimited cover '-1' shall be filled in here.
		This item has to be reported in the currency of the transaction.
C0100	Insolvency ranking	The insolvency rank shall be one of the ranks included in the insolvency rankings published by the resolution authority of that jurisdiction. If the off-balance sheet items received from a major counterparty do not have the same insolvency ranking, items with a different ranking shall be reported in separate rows.

IR.05.02 - Major off-balance sheet counterparties

General comments:

This section relates submission of information for individual entities.

This template contains information on the major off-balance sheet counterparties.

Major off-balance sheet counterparties shall be identified by summing up the total nominal amount of commitments and financial guarantees received by the entity for which the template is reported from counterparties. Major off-balance sheet counterparties shall exclude entities included in the consolidated financial statements of the group.

Reported amounts shall be aggregated where they belong to the same counterparty, the same type of off-balance sheet items and the same insolvency ranking.

The counterparties are then ranked by aggregate amount in order to identify the top 10 major off-balance sheet counterparties, on which information shall be provided in this template.

For the purpose of this template, only counterparties that are not included in the consolidated financial statements shall be reported.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Counterparty		
C0010	Legal name of the counterparty	Legal name of the counterparty.
C0020	Identification code of the counterparty	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Solvency II; see description for column C0020 in the template "Legal Entities".
C0025	Type of code of the ID of the counterparty	Identification of the code used in item 'Identification code of the counterparty': 1 - LEI, 2 - Specific code.

C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
C0040	Group or individual	One of the options in the following closed list shall be used:1 - individual counterparties, 2 - groups of connected clients Group of connected clients means any of the following: (a) two or more natural or legal persons who, unless it is shown otherwise, constitute a single risk because one of them, directly or indirectly, has control over the other or others; (b) two or more natural or legal persons between whom there is no relationship of control as described in point (a) but who are to be regarded as constituting a single risk because they are so interconnected that, if one of them were to experience financial problems, in particular funding or repayment difficulties, the other or all of the others would also be likely to encounter funding or repayment difficulties.
C0050	Country	The ISO 3166-1-alpha-2 code of the country of incorporation of the counterparty. For groups of connected clients, the country of incorporation of the parent company.
C0060	Sector	Identify the economic sector of the counterparty based on the latest version of NACE code (as published in an EC Regulation). Two-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 2 digits code for the division shall be reported (e.g. 'K.64').
C0070	Type of financial interconnection	One of the options in the following closed list shall be used:1 - Guarantees, 2 - Commitment, 3 - Letter of credit, 4 - Undrawn credit facilities, 5 - Assets purchased under outright forward purchase agreements (currency or other), 6 - Asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC, 7 - Contingent liabilities, 8 - Other. If the off-balance sheet items received from a major counterparty consist of more than one of the types mentioned above, each type of off-balance sheet item shall be reported in a separate row. Derivatives do not have to be reported in this template.
C0080	Specific contract / instrument	Please provide a short description of the aggregated off-balance sheet items such as the names of the contracts/instruments.
C0090	Amount	The maximum potential amount of future payments under the specific contract must be reported.
C0100	Insolvency ranking	The insolvency rank shall be one of the ranks included in the insolvency rankings published by the resolution authority of that jurisdiction. If the off-balance sheet items received from a major counterparty do not have the same insolvency ranking, items with a different ranking shall be reported in separate rows.

IR.06.01 - Insurance guarantee schemes - per line of business

General comments:

This section relates submission of information for individual entities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Z0010	IGS Name	The name of Insurance Guarantee Scheme.
C0010	Name	The Lines of Business provided here should correspond with the SII Lines of business (LoBs) as requested in templates S.05.01.01.01 Non-Life and S.05.01.01.02 Life of Solvency II (SII); see the list in the table. One of the options in the following closed list shall be used: - 1 - Medical expense insurance - 2 - Income protection insurance - 3 - Workers' compensation insurance - 4 - Motor vehicle liability insurance - 5 - Other motor insurance - 6 - Marine, aviation and transport insurance - 7 - Fire and other damage to property insurance - 8 - General liability insurance - 9 - Credit and suretyship insurance - 10 - Legal expenses insurance - 11 - Assistance - 12 - Miscellaneous financial loss - 13 - Health - 14 - Insurance with profit participation - 15 - Index–linked and unit–linked insurance - 16 - Other life insurance - 17 - Annuities stemming from non–life insurance contracts and relating to health insurance obligations - 18 - Annuities stemming from non–life insurance contracts and relating to insurance obligations other than health insurance obligations - 19 - Other
C0020	Description of Line of Business	Where the LoB does not fully correspond to a specific LoB as reported in SII, or refers to more than one LoB, see C0010, an extra row can be added by the NRA or insurance or reinsurance undertaking. In that case, where the economic function is of the type "Other", the name of the function should be provided here. Where applicable, the LoBs in this template may correspond with the economic functions provided in IR.07.01.
C0030	Technical provisions	Part of the total amount of technical provisions, as referred to in Article 76 of the SII Directive, regarding the liabilities in the respective Line of Business, for which an Insurance Guarantee Scheme is in place. This amount should be identified for each

		Insurance Guarantee Scheme in the jurisdiction. For the purpose of this computation, the effect of a limited coverage level (such as a ceiling, a percentage cap or a minimum threshold), does not need to be taken into account.

IR.07.01 - Critical functions - Insurance or reinsurance functions (Life and Non-life)

General comments:

This section relates submission of information for individual entities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
Z0010	Country	The country in which the critical economic function is provided.
C0010	Economic function ID	Identification code of the critical economic function, as defined in IR.07.04.
C0020	Name	The economic functions in this template should correspond with category a) Insurance or reinsurance functions of point 1.13 in the "Guidelines on the criteria for the identification of critical functions". Where applicable, the name of the economic functions should also correspond with the Lines of business (LoBs) as requested in templates S05.01.01.01 Non-Life and S05.01.01.02 Life of Solvency II (SII), some of which are depicted by way of example. Where the function does not fully correspond to a specific LoB as reported in SII, or refers to more than one LoB, the field may be populated by the insurance or reinsurance undertaking with their own name, using the value "Other". In this case, a description of the function should be provided in C0030.
C0030	Description of economic function	Where the economic function does not fully correspond to a specific LoB as reported in SII and "Other" is selected, a description of the function should be provided.
C0040	Significant cross-border activity	In this column, it shall be reported whether the economic function includes significant cross-border activities (as defined in Article 152aa(1) of Directive 2009/138/EC).
Quantitative data		
C0050	Technical provisions	Technical provisions as referred to in Article 76 of the SII Directive for the insurance and reinsurance obligations which result from the provision of the function.
C0060	Gross written premium	Gross written premium of the function.
C0070	Market share	Estimate of the market share of the insurance or reinsurance undertaking for the economic function in the country for which the template is provided. As a percentage of the total market in terms of technical provisions in column C0050 for life business and in terms of gross written premium in column C0060 for non-life business. Where the function does not fully correspond to a specific LoB as reported in SII, or refers to more than one LoB, the amount of

		technical provisions/ gross written premiums of the total market shall be adapted accordingly.
		This estimation shall be expressed quantitatively in buckets of 10 percent steps up to 50%, which indicates a critical threshold, using the following list:
		0 - up to 10%
		1 - above 10% and up to and including 20%
		2 - above 20% and up to and including 30%
		3 - above 30% and up to and including 40%
		4 - above 40% and up to and including 50%
		5 - above 50%.
C0080	Number of policyholders	An estimation of the number of policyholders, beneficiaries and claimants to which the function is provided.
Impact and substitutability analyses		
C0090	Impact on financial system	Explain and express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the financial system in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0080: the amount of technical provisions, the amount of gross written premiums, the market share, and the number of policyholders.
		This assessment shall be expressed qualitatively using one of the following options:
		- 'High (H)',
		- 'Medium-High (MH)',
		- 'Medium-Low (ML)',
		- 'Low (L)'.
		'H' shall be selected if the inability to provide the function is likely to have a major impact on the financial system; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.
C0100	Impact on real economy	Explain and express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the real economy in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0080: the amount of technical provisions, the amount of gross written premiums, the market share, and the number of policyholders.
		This assessment shall be expressed qualitatively using one of the following options:
		- 'High (H)',
		- 'Medium-High (MH)',
		- 'Medium-Low (ML)',
		- 'Low (L)'.

		'H' shall be selected if the inability to provide the function is likely to have a major impact on the real economy; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.
C0110	Substitutability	Explain and express qualitatively an overall assessment of the expected degree of substitutability for the function. A function is considered substitutable where it can be substituted within a reasonable time and at a reasonable cost. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0080: the amount of technical provisions, the amount of gross written premiums, the market share, and the number of policyholders.
		This assessment shall be expressed qualitatively using one of the following options:
		- 'High (H)',
		- 'Medium-High (MH)',
		- 'Medium-Low (ML)',
		- 'Low (L)'.
		'H' shall be selected if substitution at a reasonable cost and within a reasonable time is easy; 'L' if substitution at a reasonable cost and within a reasonable time is difficult; 'MH' and 'ML' for intermediate cases taking into account the different dimensions.
C0120	Critical function - explanation	In this column, it shall be explained whether, taking into account the impact and substitutability analysis performed by the institution, the economic function is considered to be critical in the market for the relevant country.
		Report whether the entity provides a critical function as defined in Article 2(25) IRRD. The assessment shall take into account the results of the analysis on impact and substitutability performed by the entity.

IR.07.02 - Critical functions - Non-insurance functions

General comments:

This section relates submission of information for individual entities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
Z0010	Country	The country in which the critical economic function is provided.
C0010	Economic function ID	Identification code of the critical economic function, as defined in IR.07.04.
C0020	Name	Where applicable, the economic functions in this template should correspond with category b) Non-insurance functions of point 1.13 in the "Guidelines on the criteria for the identification of critical functions", which contains some examples. Where the function does not fully correspond to the examples given in the Guidelines, the field may be populated by the insurance or

		reinsurance undertaking with their own name. In any case, a description of the function should be provided in C0030.
C0030	Description of economic function	Where the economic function does not fully correspond to a specific LoB as reported in SII and "Other" is selected, a description of the function should be provided.
C0040	Significant cross-border activity	In this column, it shall be reported whether the economic function includes significant cross-border activities (as defined in Article 152a(1) of Directive 2009/138/EC).
Quantitative data (optional fields)		
C0050	Value outstanding	The content of this column depends on the function provided. Please report amount in accordance with Solvency II, for example "Notional Amount" as in S.08.01 (on Derivatives).
C0060	Market share	Estimate of the market share of the insurance or reinsurance undertaking for the economic function in the country for which the template is provided. As a percentage of the total market in terms of value outstanding in column C0050. Where the function does not fully correspond to a specific LoB as reported in SII, or refers to more than one LoB, the amount of technical provisions/ gross written premiums of the total market shall be adapted accordingly. This estimation shall be expressed quantitatively in buckets of 10 percent steps up to 50%, which indicates a critical threshold, using the following list 0 - up to 10% 1 - above 10% and up to and including 20% 2 - above 20% and up to and including 30% 3 - above 30% and up to and including 40% 4 - above 40% and up to and including 50% 5 - above 50%.
C0070	Number of counterparties	Total number of counterparties which were provided with the value reported in column C0050 "Value outstanding". If a counterparty is engaged with multiple non-insurance functions, the counterparty shall be counted only once.
Impact and substitutability analyses		
C0080	Impact on financial system	Explain and express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the financial system in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties. This assessment shall be expressed qualitatively using one of the following options: - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)',

		- 'Low (L)'.
		'H' shall be selected if the inability to provide the function is likely to have a major impact on the financial system; 'MH' if the impact is significant; 'ML' if the impact is material but limited; and 'L' if the impact is low.
C0090	Impact on real economy	Explain and express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the real economy in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties.
		This assessment shall be expressed qualitatively using one of the following options:
		- 'High (H)',
		- 'Medium-High (MH)',
		- 'Medium-Low (ML)',
		- 'Low (L)'.
		'H' shall be selected if the inability to provide the function is likely to have a major impact on the real economy; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.
C0100	Substitutability	Explain and express qualitatively an overall assessment of the expected degree of substitutability for the function. A function is considered substitutable where it can be substituted within a reasonable time and at a reasonable cost. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties.
		This assessment shall be expressed qualitatively using one of the following options:
		- 'High (H)',
		- 'Medium-High (MH)',
		- 'Medium-Low (ML)',
		- 'Low (L)'.
		'H' shall be selected if substitution at a reasonable cost and within a reasonable time is easy; 'L' if substitution at a reasonable cost and within a reasonable time is difficult; 'MH' and 'ML' for intermediate cases taking into account the different dimensions.
C0110	Critical function - explanation	In this column, it shall be explained whether, taking into account the impact and substitutability analysis performed by the institution, the economic function is considered to be critical in the market for the relevant country.
		Report whether the entity provides a critical function as defined in Article 2(25) IRRD. The assessment shall take into account the results of the analysis on impact and substitutability performed by the entity.

IR.07.03 - Critical functions - Insurance or reinsurance related functions

General comments:

This section relates submission of information for individual entities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
Z0010	Country	The country in which the critical economic function is provided.
C0010	Economic function ID	Identification code of the critical economic function, as defined in IR.07.04.
C0020	Name	The economic functions in this template should correspond with category c) Insurance or reinsurance related functions of point 1.13 in the "Guidelines on the criteria for the identification of critical functions", which contains some examples. Where the function does not fully correspond to the examples given in the Guidelines, the field may be populated by the insurance or reinsurance undertaking with their own name. In any case, a description of the function should be provided in C0030.
C0030	Description of economic function	Where the economic function does not fully correspond to a specific LoB as reported in SII and "Other" is selected, a description of the function should be provided.
C0040	Significant cross-border activity	In this column, it shall be reported whether the economic function includes significant cross-border activities (as defined in Article 152aa(1) of Directive 2009/138/EC).
Quantitative data (optional fields)		
C0050	Value outstanding	The content of this column depends on the function provided. Please report amount in accordance with Solvency II.
C0060	Market share	Estimate of the market share of the insurance or reinsurance undertaking for the economic function in the country for which the template is provided. As a percentage of the total market in terms of value outstanding in column C0050.
		Where the function does not fully correspond to a specific LoB as reported in SII, or refers to more than one LoB, the amount of technical provisions/ gross written premiums of the total market shall be adapted accordingly.
		This estimation shall be expressed quantitatively in buckets of 10 percent steps up to 50%, which indicates a critical threshold, using the following list
		0 - up to 10%
		1 - above 10% and up to and including 20%
		2 - above 20% and up to and including 30%
		3 - above 30% and up to and including 40%
		4 - above 40% and up to and including 50%
		5 - above 50%.
C0070	Number of counterparties	Total number of counterparties which were provided with the value reported in column C0050 "Value outstanding". If a counterparty has more than one account and/or is engaged with

		more than one transaction concerning the functions considered, the counterparty shall be counted only once.
Impact and substitutability analyses		
C0080	Impact on financial system	Explain and express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the financial system in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties. This assessment shall be expressed qualitatively using one of the following options: - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. 'H' shall be selected if the inability to provide the function is likely to have a major impact on the financial system; 'MH' if the impact is significant; 'ML' if the impact is material but limited; and 'L' if the impact is low.
C0090	Impact on real economy	Explain and express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the real economy in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties. This assessment shall be expressed qualitatively using one of the following options: - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. 'H' shall be selected if the inability to provide the function is likely to have a major impact on the real economy; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.
C0100	Substitutability	Explain and express qualitatively an overall assessment of the expected degree of substitutability for the function. A function is considered substitutable where it can be substituted within a reasonable time and at a reasonable cost. The assessment shall take into account the EIOPA Guidelines on criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties. This assessment shall be expressed qualitatively using one of the following options: - 'High (H)',

		- 'Medium-High (MH)',
		- 'Medium-Low (ML)',
		- 'Low (L)'.
		'H' shall be selected if substitution at a reasonable cost and within a reasonable time is easy; 'L' if substitution at a reasonable cost and within a reasonable time is difficult; 'MH' and 'ML' for intermediate cases taking into account the different dimensions.
C0110	Critical function - explanation	In this column, it shall be explained whether, taking into account the impact and substitutability analysis performed by the institution, the economic function is considered to be critical in the market for the relevant country. Report whether the entity provides a critical function as defined in Article 2(25) IRRD. The assessment shall take into account the results of the analysis on impact and substitutability performed by the entity.

IR.07.04 - Critical functions - Mapping to legal entities

General comments:

This section relates submission of information for group reporting.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
C0010	Country	Country in which the critical function is provided, as reported in the economic functions templates IR.07.01 to IR.07.03.
C0020	Economic function ID	ID (as used in column C0010 of the economic functions templates IR.07.01 to IR.07.03) of the critical function. This ID defined here should be unique and used consistently over time and templates.
Legal entity		
C0030	Identification code of the undertaking	Provide identifier as used in column C0020 in the template "Legal Entities".
C0035	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code.
C0040	EUID	European Unique Identifier, if provided in the template "Legal Entities".
Monetary importance		
C0050	Monetary amount	Contribution, in monetary amount, of the legal entity to the monetary amounts as described in the economic functions templates: - Insurance and reinsurance functions - Technical Provisions, - Non-Insurance functions - Value Outstanding, - Insurance or reinsurance related functions - Value Outstanding.

IR.07.05 - Core business lines - Mapping to legal entities

General comments:

This section relates submission of information for group reporting.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Core business line		
C0010	Core business line	Name of the core business line as defined in Article 2(26) IRRD as assigned by the insurance or reinsurance undertaking.
C0020	Core business line ID	Unique ID of the core business line assigned by the insurance or reinsurance undertaking. This ID defined here should be unique and used consistently over time and templates.
C0030	Description	Description of the core business line.
Legal entity		
C0040	Identification code of the undertaking	Provide identifier as used in column C0020 in the template "Legal Entities".
C0045	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking': - 1 - LEI, - 2 - Specific code.
C0050	EUID	European Unique Identifier, if provided in the template "Legal Entities".

IR.07.06 - Critical functions - Mapping to core business lines

General comments:

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Country	Country in which the critical function is provided, as reported in the economic functions templates IR.07.01 to IR.07.03.
C0020	Economic function ID	Identification code of the critical economic function, as defined in IR.07.04.
C0030	Core business line	Name of the core business line as defined in Article 2(26) IRRD as assigned by the insurance or reinsurance undertaking.
C0040	Core business line ID	Unique ID of the core business line assigned by the insurance or reinsurance undertaking in column C0020 of IR.07.05.

IR.08.01 - Relevant services

General comments:

The services of which the recipient is an entity as listed in Article 1(1) IRRD shall be reported.

TABLE ORDINATE	ITEM	INSTRUCTIONS

C0010	Service Identifier	This service identifier refers to the service reported under C0030 and is also used in column C0010 of templates IR.08.02 and IR.08.03. This ID defined here should be unique and used consistently over time and templates.
C0020	Service type	The service type shall pertain to one of the service types listed below. Where possible, a sub-category shall be assigned, using a first decimal number (e.g. 8.1. Facultative Reinsurance). Where no sub-category exists or no sub-category properly describes the service provided by the institution, only the main category (one digit identification) or an own name using the category "Other" shall be reported.
		1. Human resources support
		2. Information technology
		3. Real estate and facility provision or management and associated facilities
		4. Sales and Marketing
		5. Trading/asset management
		6. Risk management and valuation
		7. Accounting
		8. Reinsurance
		8.1. Facultative Reinsurance
		8.2 Treaty Reinsurance
		9. Underwriting
		10. Reserving
		11. Claims settlement
		12. Investment management
		13. Other
		Note for 8. Reinsurance: Listed here shall be all service contracts by which the insurance undertaking or group reporting obtains reinsurance coverage from a reinsurer, within the group or outside the group. If the insurance undertaking or group reporting provides reinsurance for third parties itself, it should not be reported here. Instead it could potentially be reported as a critical economic function in template IR.07.01, if the criteria for critical functions are met.
C0030	Unique service title as per insurer designation	Name/short description of service assigned by the insurance or reinsurance undertaking. The service shall be described at a more granular level than in column C0020, so that each particular service is defined in a precise and targeted way.
Service recipient		
C0040	Legal name of the undertaking	Legal name of the undertaking.
C0050	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (column C0060), please provide a unique specific code, in accordance with Solvency II; see description of column C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities" this should correspond to the column C0020 there.

C0055	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking':
		1 - LEI,
		2 - Specific code.
		If the entity is reported in the template reported in the template "Legal Entities" this shall correspond to the column C0025 there.
C0060	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID') of the service recipient, if existing.
Service provider		
C0070	Legal name of the undertaking	Legal name of the undertaking.
C0080	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (column C0090), please provide a unique specific code, in accordance with Solvency II; see description of column C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities" this should correspond to the column C0020 there.
C0085	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking':
		1 – LEI,
		2 – Specific code.
		If the entity is reported in the template reported in the template "Legal Entities" this shall correspond to the column 0025 there.
C0090	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID') of the service provider, if existing.
C0100	Legal name of the parent company	Legal name of the parent undertaking, if existing.
C0110	Identification code of the parent company	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (cell C0075), please provide a unique specific code, in accordance with Solvency II; see description cell C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities" this should correspond to the cell C0020 there.
C0115	Type of code of the ID of the parent company	Identification of the code used in item 'Identification code of the undertaking':
		1 - LEI,
		2 - Specific code.
		If the entity is reported in the template reported in the template "Legal Entities" this shall correspond to the cell C0025 there.
C0120	EUID of the parent company	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID') of the service provider, if existing.
C0130	Service delivery	One of the options in the following closed list shall be used:
		'Intra-entity' if the service is provided by one business unit to another business unit of the same legal entity.

		'Intra-group - regulated' if the service is provided by an entity of the group which is subject to prudential regulation regarding capital/liquidity on an individual basis, including where prudential requirements are waived.
		'Intra-group - unregulated' if the service is provided by an entity of the group which is an operating entity not subject to prudential regulation regarding capital/liquidity on an individual basis, including where prudential requirements are waived.
		'External' if the service is provided by an external provider which is outside of the group.
C0140	Service supporting critical function(s) - Yes/No	The service is necessary for the continuity of one or more critical functions and (i) its disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide one or more critical functions and (ii) it cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used: 1 - Yes, 2 - No.
C0150	Service supporting core business line(s) - Yes/No	The service is necessary for the continuity of one or more core business lines and (i) its disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide one or more core business lines and (ii) it cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used: 1 – Yes, 2 - No.
C0160	Service needed for undisturbed functioning during and after resolution - Yes/No	The service is needed to ensure the undisturbed functioning of the insurance or reinsurance undertaking or group during and after resolution. This includes such services that are provided by essential service providers as defined in Article 2(86) IRRD. The following closed list shall be used: 1 - Yes, 2 - No.
C0170	Explanation service needed for undisturbed functioning	If the answer in column C0160 is "Yes": Explain why the service is needed to ensure the undisturbed functioning of the insurance or reinsurance undertaking or group during and after resolution.
C0180	Contract ID used in Solvency II	Unique identifier of the agreement governing the provision of the service assigned by the insurance or reinsurance undertaking or group, in exact accordance with ID provided under Solvency II (SII), to use this as a key to link the information of the two reportings (SII and IRRD); if available. For example, for 8. Reinsurance, the "Facultative reinsurance Placement identification code" or "Treaty identification code" as provided in S.30 of SII shall be listed here.
C0190	Governing law	The ISO 3166-1 alpha-2 code of the country whose law governs the agreement with the service provider
C0200	Necessary features to ensure continuity in resolution - Yes/No	Indicate if the agreement governing the provision of the service has the necessary features to ensure the continuity of the service during the implementation of the resolution strategy. The

		assessment should be performed in accordance with paragraph 1.24 of "Guideline 5 - Assessment of feasibility: operational continuity" of the EIOPA Guideline on the proposal for Guidelines to further specify the matters and criteria for the assessment of the resolvability of undertakings or groups. The following closed list shall be used: 1 - Yes, 2 - No.
C0210	Explanation necessary features to ensure continuity	If the answer in C0200 is "No": Explain which features are missing.

IR.08.02 - Relevant services - Mapping to critical functions

General comments:

This template provides further granularity on the relevant services on top of what is already provided in IR.08.01. IR.08.01 gives an exhaustive list of relevant services and flags if the service is related to critical functions or to core business lines. IR.08.02 provides a breakdown of what specific critical function the service is providing as well as an assessment from the firm on how relevant the service is (i.e. low to high).

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Service Identifier	Corresponds to column C0010 in template IR.08.01.
C0020	Service type	Corresponds to column C0020 in template IR.08.01.
C0030	Unique service title as per insurer designation	Corresponds to column C0030 in template IR.08.01.
Critical function		
C0040	Country	Country in which the critical function is provided, as reported in the economic functions template.
C0050	Critical function ID	Economic function ID (as used in column C0010 of the economic functions template) of the critical function(s) provided by the insurance or reinsurance undertaking for which the service is necessary for the continuity of the critical function and where (i) its disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the critical function and (ii) it cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost.
C0060	Relevance for the critical function	The relevance of the service to the critical function. Select one of the four available options: - 'High', - 'Medium High', - 'Medium Low', - 'Low'. Considering High (H) if the critical function is seriously hindered or completely prevented by a disruption of the service and Low (L) if there are only minor or inexistent impacts on the critical function.

IR.08.03 - Relevant services - Mapping to core business lines

General comments:

This template provides further granularity on the relevant services on top of what is already provided in IR.08.01. IR.08.01 gives an exhaustive list of relevant services and flags if the service is related to critical functions or to core business lines. IR.08.03 provides a breakdown of what specific core business line the service is providing as well as an assessment from the firm on how relevant the service is (i.e. low to high).

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Service Identifier	Corresponds to column C0010 in template IR.08.01.
C0020	Service type	Corresponds to column C0020 in template IR.08.01.
C0030	Unique service title as per insurer designation	Corresponds to column C0030 in template IR.08.01.
Core business line		
C0040	Core business line	Corresponds to column C0010 of IR.07.05.
C0050	Core business line ID	Corresponds to column C0020 of IR.07.05.
C0060	Relevance for core business line	'The relevance of the service to the core business line. Select one of the four available options: - 'High', - 'Medium High', - 'Medium Low', - 'Low'. Considering High (H) if the core business line is seriously hindered or completely prevented by a disruption of the service and Low (L) if there are only minor or inexistent impacts on the core business line.

IR.09.01 - FMI - Providers and users

General comments:

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	ID representing combination of user, FMI, system type and intermediary	Use a single identifier per row, which corresponds to a unique combination of user, FMI, system type and intermediary. The same ID, corresponding to the same combination, must be used across templates.
User		
C0020	Legal name of the undertaking	Legal name of the undertaking
C0030	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0040), please provide a unique specific code, in accordance with Solvency II; see description of column C0020 in the template "Legal Entities".

		If the entity is reported in the template "Legal Entities" this should correspond to the cell C0020 there.
C0035	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template "Legal Entities" this should correspond to the column C0025 there.
C0040	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Provider		
FMI		
C0050	System type (FMIST)	One of the options in the following closed list shall be used: 'PS' - Payment systems '(I)CSD' - CSDs and ICSDs, 'SSS' - Security Settlement System, 'CCP-Securities' - Central counterparties for securities clearing, 'CCP-Derivatives' - Central counterparties for derivatives clearing, 'TR'- Registered trade repositories, 'Trading venue' - Regulated markets, MTFs and OTFs, 'Card Scheme' - Card schemes used for retail payments, 'Other' - For other payment, clearing, settlement or custody services provided by an entity that does not belong to any of the categories above, e.g. correspondent banks and/or custodian banks for which the institution cannot identify the ultimate FMIs. In this case, report the service provided in column C0140.
C0060	FMI name	Commercial name of the Financial Market Infrastructure; free-text column. When 'Other' is reported in column C0040, this column shall be left empty.
C0070	FMI Code	FMI code; meant is the 20-digit, alphanumeric LEI code of the FMI. Where the FMI has no LEI, use the LEI code of the Operator. If the LEI code is absent for both FMI and operator, please provide a unique specific code, in accordance with Solvency II; see description of column C0020 in the template "Legal Entities". When 'Other (FMI system type)' is reported in column C0050, or when the FMI does not have a code, this column shall be empty.
C0080	Operator of the FMI	Name of the operator of the FMI.
C0090	Participation mode	One of the options in the following closed list shall be used: - 'Direct' in case of Direct participation in/membership of FMI, - 'Indirect' in case of indirect participation in/ membership of FMI,

			- 'Other (Mode of participation in FMI)' when 'Other (FMI system type)' is reported in column C0050.
Intermediary			
C0100	Intermediary name		Commercial name of the intermediary with which the User has a contractual relationship, and which providers access to the FMI. To be reported when 'Indirect' or 'Other' mode of participation in FMI is reported in cell C0090 'Participation mode'. In case the intermediary is offering indirect access to several FMIs, fill one line per FMI for which the intermediary is offering indirect access. When 'Direct' is reported in column C0090, this column shall be left empty.
C0110	Intermediary code		Intermediary code; meant is the 20-digit, alpha-numeric LEI code of the intermediary. If the LEI code is absent, please provide a unique specific code, in accordance with Solvency II; see description of column C0020 in the template "Legal Entities". When 'Direct' is reported in column C0090, this column shall be left empty.
Contracts and services			
C0120	Contract ID		User's internal identifier of the contract which governs the relationship with the FMI/intermediary which provides the service.
C0130	Governing law		ISO 3166-1 alpha-2 identification of the country whose law governs the contractual relationship with the FMI. For direct accesses, governing law of the contract between the FMI and the User. For indirect accesses, governing law of the contract between the intermediary and the User.
C0140	Services provided by FMI / intermediary		Services that the FMI/intermediary provides to the reporting entity; to be reported if C0040 is 'Other'.
C0150	Necessary features to ensure continuity in resolution - Yes/No		Indicate if the agreement governing the provision of the service has the necessary features to ensure the continuity of the service during the implementation of the resolution strategy. The assessment should be performed in accordance with paragraph 1.24 of "Guideline 5 - Assessment of feasibility: operational continuity" of the EIOPA Guideline on the proposal for Guidelines to further specify the matters and criteria for the assessment of the resolvability of undertakings or groups. The following closed list shall be used: 1 - Yes, 2 - No.
C0160	Explanation of necessary features to ensure continuity		If the answer in C0150 is "No", please explain which features are missing.
Communication service providers			
C0170	FMI proprietary		Providers of communication services used by the institution to access the FMI. Indicate if it is proprietary. Under 'Other communication service providers': provide the commercial name

		of the provider, if it is not proprietary. Columns C0170-C0190 are not mutually exclusive.
C0180	SWIFT	Indicator if SWIFT is used. Options True or False to be reported.
C0190	Name of the other communication service providers	Provide the commercial name of the provider.
Other service providers enabling access to FMI		
C0200	Name of additional service providers	Commercial name of providers other than the intermediary, which are strictly necessary to the user, if applicable: e.g. settlement bank, cash correspondent/nostro agent, liquidity provider.
C0210	Additional services	Description of services by providers reported in cell C0200.
Communication		
C0220	Point of contact at FMI / intermediary	Point of contact at the FMI in case of resolution of the reporting entity. The following information should be reported: - Name, - Job title, - E-mail address.

IR.09.02 - FMI - Mapping to critical functions and core business lines

General comments:

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	ID representing combination of user, FMI, system type and intermediary	Corresponds to column C0010 reported in template IR.09.01.
FMI supporting critical function(s)		
C0020	Y/N	One of the options in the following closed list shall be used: - 'Y', if there is at least one Critical function ID provided for this FMI in column C0040, - 'N', otherwise. Columns C0020 and C0050 are not mutually exclusive.
C0030	Country	Country in which the critical function is provided, as reported in the economic functions template
C0040	Economic Function ID	'Economic Function ID (as used in column C0020 of IR 07.04) of the critical function(s) provided by the insurance or reinsurance undertaking, for which the disruption of the FMI service as described by column C0010, has a material impact on the insurance and reinsurance undertaking's or group's ability to

		continue to provide the critical function. If there is no such function, then this field should be left empty.
FMI supporting core business lines		
C0050	Y/N	One of the options in the following closed list shall be used: - 'Y', if there is at least one Critical function ID provided for this FMI in column C0060 - 'N', otherwise. Columns C0020 and C0050 are not mutually exclusive.
C0060	Core business line ID	Core Business Line ID (as used in column C0020 of IR 07.05) of the core business line(s) provided by the insurance or reinsurance undertaking, for which the disruption of the FMI service as described by column C0010 has a material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the core business line. If there is no such function, then the filed should be left empty.