

Bank of England PRA

Appendix 2 – Table of amendments to reporting templates and instructions

Consultation paper | CP22/25

December 2025



Table of amendments to reporting templates and instructions

A complete list of the templates and instructions included in this CP is set out in this Appendix. Amendments that are described in the CP are referenced below. The draft templates and instructions reflecting the amendments can be found in this publication. Templates where only the drop-down options for fund reporting are changing are not included in the ZIP file.

Template code	Template name	Amendments
IM.00	Internal model risk output – Content of the submission and Basic information	Template drop-down options and instructions
IM.03	Reserve Risk Outputs	Template and instructions
IR.01.01	Content of the submission	Template drop-down options and instructions – see CP Chapter 2 (paragraph 2.21)
IR.01.02	Basic information – general	Template and instructions - see CP Chapter 2 (paragraph 2.18)
IR.01.03	Basic information – RFF and matching adjustment portfolios	Template and instructions
IR.01.04	Basic information – branch legal entity	Template and instructions – see CP Chapter 2 (paragraphs 2.16 to 2.17)
IR.02.01	Balance sheet	Template drop-down options and instructions
IR.02.02	Assets and liabilities by currency	Instructions only
IR.05.02	Premiums, claims and expenses by country	Instructions only

IR.05.03	Life income and expenditure	Template drop-down options and instructions
IR.05.04	Non-life income, expenditure and business model analysis	Template and instructions - see CP Chapter 2 (paragraphs 2.2 to 2.9) and Chapter 3
IR.05.05	Life premiums and claims by country	Instructions only
IR.05.06	Non-life premiums and claims by country	Template and instructions – see CP Chapter 2 (paragraph 2.8)
IR.05.07	Business model analysis – financial guarantee insurers	Instructions only
IR.06.02	List of assets	Template and instructions - see CP Chapter 2 (paragraphs 2.13 to 2.15 and paragraph 2.21)
IR.06.03	Collective investment undertakings	Instructions only – see CP Chapter 2 (paragraph 2.21)
IR.08.01	Open derivatives	Template and Instructions – see CP Chapter 2 (paragraph 2.21)
IR.09.01	Information on income / gains and losses in the period	Instructions only
IR.11.01	Assets held as collateral	Template and instructions - see CP Chapter 2 (paragraphs 2.13 to 2.15 and 2.21)
IR.12.01	Life technical provisions	Template drop-down options and instructions – see CP Chapter 2 (paragraph 2.19)
IR.12.04	Best estimate assumptions for life insurance risks	Instructions only
IR.12.05	With-profits value of bonus	Instructions only
IR.12.06	With-profits liabilities and assets	Instructions only

IR.14.01	Life obligations analysis	Instructions only – see CP Chapter 2 (paragraph 2.21)
IR.16.01	Non-life annuities information	Template and instructions - see CP Chapter 2 (paragraphs 2.10 to 2.12)
IR.17.01	Non-life technical provisions	Template and instructions – see CP Chapter 2 (paragraph 2.19)
IR.18.01	Non-life projection of future cash flows	Template and instructions
IR.18.02	Non-life liability projection of future cash flows	Template and instructions
IR.19.01	Non-life insurance claims	Template and instructions – see CP Chapter 2 (paragraph 2.21)
IR.19.02	Non-life general liability claim development	Template and instructions – see CP Chapter 2 (paragraph 2.21)
IR.20.01	Development of the distribution of the claims incurred	Instructions only – see CP Chapter 2 (paragraph 2.21)
IR.21.02	Non-life underwriting risks	Instructions only
IR.21.04	Cyber underwriting risk – risk identification	Template and instructions – see CP Chapter 2 (paragraph 2.21)
IR.22.02	Matching adjustment portfolio projection of future cash flows	Deleted - see CP Chapter 4
IR.22.03	Matching adjustment calculation	Template and instructions – see CP Chapter 4
IR.22.07	Best estimate subject to volatility adjustment by currency	Instructions only
IR.23.01	Own funds	Template and instructions
IR.23.04	List of items on own funds	Instructions only

IR.25.04	Solvency capital Requirement	Template drop-down options and instructions
IR.25.05	Solvency Capital Requirement – Partial or full internal model components	Template drop-down options and instructions - see CP Chapter 2 (paragraph 2.20)
IR.25.06	Solvency Capital Requirement – loss-absorbing capacity of deferred taxes	Instructions only
IR.26.01	Solvency Capital Requirement – Market risk	Template drop-down options and instructions
IR.26.02	Solvency Capital Requirement – Counterparty default risk	Template drop-down options and instructions
IR.26.03	Solvency Capital Requirement – Life underwriting risk	Template drop-down options and instructions
IR.26.04	Solvency Capital Requirement – Health underwriting risk	Template drop-down options and instructions
IR.26.05	Solvency Capital Requirement – Non-Life underwriting risk	Template drop-down options and instructions
IR.26.06	Solvency Capital Requirement – Operational risk	Template drop-down options and instructions
IR.26.07	Solvency Capital Requirement – Simplifications	Template drop-down options and instructions
IR.27.01	Solvency Capital Requirement – Non-life and health catastrophe risk	Template and instructions
IR.28.01	Minimum Capital Requirement – Only life or non-life activity	Template and instructions
IR.28.02	Minimum Capital Requirement – Both life and non-life activity	Template and instructions

IR.30.03	Non-life outwards reinsurance contract information	Instructions only
IR.30.05	Reinsurer and collateral provider entity information	Instructions only – see CP Chapter 2 (paragraph 2.21)
IR.30.06	Life outwards reinsurance summary	Instructions only – see CP Chapter 2 (paragraph 2.21)
IR.30.07	Life outwards proportional reinsurance	Template and instructions – see CP Chapter 2 (paragraph 2.21)
IR.30.08	Life outwards non-proportional reinsurance	Template and instructions – see CP Chapter 2 (paragraph 2.21)
IR.31.01	Outwards reinsurance balance sheet exposures	Template and instructions
IR.32.01	Undertakings in the scope of the group	Instructions only
IR.33.01	Insurance and reinsurance individual requirements	Template and instructions
IR.35.01	Contribution to group technical provisions	Instructions only
IR.36.01	IGT – equity-type transactions, debt and asset transfer	Instructions only
IR.36.02	IGT – derivatives	Instructions only
IR.36.04	IGT – cost sharing, contingent liabilities, off BS and other items	Instructions only
MA.00.01	Basic information	See CP Chapter 4
MA.00.02	Matching adjustment portfolios	See CP Chapter 4
MA.01.01	Portfolio assets	See CP Chapter 4
MA.02.01	Portfolio cash flows	See CP Chapter 4
MA.03.01	Portfolio test results	See CP Chapter 4