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Chapter 10

Instructions regarding reporting templates

IR.02.02 — Assets and liabilities by currency

General comment

This section relates to annual submission of information for individual entities and groups.

This template is to be filled in accordance to the Balance sheet (IR.02.01). Valuation principles are laid down in the Valuation Part.

This template is not required to be submitted if one single currency represents more than 90 % of assets and also of liabilities.

If submitted, information on the reporting currency shall always be reported regardless of the amount of assets and liabilities. Information reported by currency shall at least represent 90 % of the total assets and of the total liabilities. The remaining 10 % shall be aggregated. If a specific currency has to be reported for either assets or liabilities to comply with the 90 % rule then that currency shall be reported for both assets and liabilities.

	ITEM	**INSTRUCTIONS**
C0010/R0010	Currencies	Identify the ISO 4217 alphabetic code of each currency to be reported.
C0020/R0020	Total value of all currencies — Investments (other than assets held for index–linked and unit–linked contracts)	Report the total value of the investments (other than assets held for index–linked and unit–linked contracts) for all currencies.
C0030/R0020	Value of the reporting currency — Investments (other than assets held for index–linked and unit–linked contracts)	Report the value of the investments (other than assets held for index–linked and unit–linked contracts) for the reporting currency.
C0040/R0020	Value of the remaining other currencies — Investments (other than assets held for index–linked and unit–linked contracts)	Report the total value of the investments (other than assets held for index–linked and unit–linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0020) and in the material currencies reported by currency (C0050/R0020).

C0050/R0020	Value of material currencies — Investments (other than assets held for index–linked and unit–linked contracts)	Report the value of the investments (other than assets held for index–linked and unit–linked contracts) for each of the currencies required to be reported separately.
C0020/R0030	Total value of all currencies — Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts)	Report the total value of other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) for all currencies.
C0030/R0030	Value of the reporting currency — Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts)	Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) for the reporting currency.
C0040/R0030	Value of remaining other currencies — Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans &	Report the total value the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0030) and in the currencies reported by currency (C0050/R0030).

	mortgages (other than index–linked and unit–linked contracts)	
C0050/R0030	Value of material currencies — Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts)	Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) for each of the currencies required to be reported separately.
C0020/R0040	Total value of all currencies — Assets held for index–linked and unit–linked contracts	Report the total value of the assets held for index–linked and unit–linked contracts for all currencies.
C0030/R0040	Value of the reporting currency — Assets held for index–linked and unit–linked contracts	Report the value of the assets held for index–linked and unit–linked contracts for the reporting currency.
C0040/R0040	Value of remaining other currencies — Assets held for index–linked and unit–linked contracts	Report the total value of the assets held for index–linked and unit–linked contracts for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0040) and in the currencies reported by currency (C0050/R0040).
C0050/R0040	Value of material currencies — Assets held for index–linked and unit–linked contracts	Report the value of the assets held for index–linked and unit–linked contracts for all currencies required to be reported separately.
C0020/R0050	Total value of all currencies — Reinsurance	Report the total value of the reinsurance recoverables for all currencies.

	recoverables	
C0030/R0050	Value of the reporting currency — Reinsurance recoverables	Report the value of the reinsurance recoverables for the reporting currency.
C0040/R0050	Value of remaining other currencies — Reinsurance recoverables	Report the total value of the reinsurance recoverables for remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0050) and in the currencies reported by currency (C0050/R0050).
C0050/R0050	Value of material currencies — Reinsurance recoverables	Report the value of the Reinsurance recoverables for each of the currencies required to be reported separately.
C0020/R0060	Total value of all currencies — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the total value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for all currencies.
C0030/R0060	Value of the reporting currency — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the reporting currency.
C0040/R0060	Value of remaining other currencies — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0060) and in the currencies reported by currency (C0050/R0060).
C0050/R0060	Value of material currencies — Deposits to cedants,	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for each of the currencies required to be reported separately.

	insurance and intermediaries receivables and reinsurance receivables	
C0020/R0070	Total value of all currencies — Any other assets	Report the total value of any other assets for all currencies.
C0030/R0070	Value of the reporting currency — Any other assets	Report the value of any other assets for the reporting currency.
C0040/R0070	Value of remaining other currencies — Any other assets	Report the total value of any other assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0070) and in the currencies reported by currency (C0050/R0070).
C0050/R0070	Value of material currencies — Any other assets	Report the value of any other assets for each of the currencies required to be reported separately.
C0020/R0100	Total value of all currencies — Total assets	Report the total value of the total assets for all currencies.
C0030/R0100	Value of the reporting currency — Total assets	Report the value of total assets for the reporting currency.
C0040/R0100	Value of remaining other currencies — Total assets	Report the value of total assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0100) and in the currencies reported by currency (C0050/R0100).
C0050/R0100	Value of material currencies — Total assets	Report the value of total assets for each of the currencies required to be reported separately.
C0020/R0110	Total value of all currencies — Technical provisions (excluding index–linked and unit–linked	Report the total value of the technical provisions (excl. index–linked and unit–linked contracts) for all currencies.

	contracts)	
C0030/R0110	Value of the reporting currency — Technical provisions (excluding index–linked and unit–linked contracts)	Report the value of the technical provisions (excl. index–linked and unit–linked contracts) for the reporting currency
C0040/R0110	Value of remaining other currencies — Technical provisions (excluding index–linked and unit–linked contracts)	Report the total value of the technical provisions (excl. index–linked and unit–linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0110) and in the currencies reported by currency (C0050/R0110).
C0050/R0110	Value of material currencies — Technical provisions (excluding index–linked and unit–linked contracts)	Report the value of the Technical provisions (excl. index–linked and unit–linked contracts) for each of the currencies required to be reported separately
C0020/R0120	Total value of all currencies — Technical provisions — index–linked and unit–linked contracts	Report the total value of the technical provisions — index–linked and unit–linked contracts for all currencies.
C0030/R0120	Value of the reporting currency — Technical provisions — index–linked and unit–linked contracts	Report the value of the technical provisions — index–linked and unit–linked contracts for the reporting currency.
C0040/R0120	Value of remaining other currencies — Technical provisions — index–linked and unit–linked contracts	Report the value of the technical provisions — index–linked and unit–linked contracts for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0120) and in the currencies reported by currency (C0050/R0120).
C0050/R0120	Value of material currencies — Technical provisions — index–linked and unit–linked contracts	Report the value of the technical provisions — index–linked and unit–linked contracts for each of the currencies required to be reported separately.

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C0020/R0130	Total value of all currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the total value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for all currencies.
C0030/R0130	Value of the reporting currency — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the reporting currency.
C0040/R0130	Value of remaining other currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0130) and in the currencies reported by currency (C0050/R0130).
C0050/R0130	Value of material currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for each of the currencies required to be reported separately.
C0020/R0140	Total value of all currencies — Derivatives	Report the total value of the derivatives for all currencies.
C0030/R0140	Value of the reporting currency — Derivatives	Report the value of the derivatives for the reporting currency.
C0040/R0140	Value of remaining other currencies — Derivatives	Report the total value of the derivatives for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0140) and in the currencies reported by currency (C0050/R0140).
C0050/R0140	Value of material currencies —	Report the value of the derivatives for each of the currency required to be reported separately.

	Derivatives	
C0020/R0150	Total value of all currencies — Financial liabilities	Report the total value of the financial liabilities for all currencies.
C0030/R0150	Value of the reporting currency — Financial liabilities	Report the value of the financial liabilities for the reporting currency.
C0040/R0150	Value of remaining other currencies — Financial liabilities	Report the total value of the financial liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0150) and in the currencies reported by currency (C0050/R0150).
C0050/R0150	Value of material currencies — Financial liabilities	Report the value of the financial liabilities for each of the currencies required to be reported separately.
C0020/R0160	Total value of all currencies — Contingent liabilities	Report the total value of the Contingent liabilities for all currencies.
C0030/R0160	Value of the reporting currency — Contingent liabilities	Report the value of the contingent liabilities for the reporting currency.
C0040/R0160	Value of remaining other currencies — Contingent liabilities	Report the total value of the contingent liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0160) and in the currencies reported by currency (C0050/R0160).
C0050/R0160	Value of material currencies — Contingent liabilities	Report the value of the contingent liabilities for each of the currencies required to be reported separately
C0020/R0170	Total value of all currencies — Any other liabilities	Report the total value of any other liabilities for all currencies.
C0030/R0170	Value of the reporting currency — Any other liabilities	Report the value of any other liabilities for the reporting currency.
C0040/R0170	Value of remaining	Report the total value of any other liabilities for

	other currencies — Any other liabilities	remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0170) and in the currencies reported by currency (C0050/R0170).
C0050/R0170	Value of material currencies — Any other liabilities	Report the value of any other liabilities for each of the currencies required to be reported separately.
C0020/R0200	Total value of all currencies — Total liabilities	Report the total value of the total liabilities for all currencies.
C0030/R0200	Value of the reporting currency — Total liabilities	Report the value of total liabilities for the reporting currency.
C0040/R0200	Value of remaining other currencies — Total liabilities	Report the total value of total liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0200) and in the currencies reported by currency (C0050/R0200).
C0050/R0200	Value of material currencies — Total liabilities	Report the value of total liabilities for each of the currency required to be reported separately.