

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

IRR.22.02 — Matching adjustment portfolio projection of future cash flows

General comments

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

This template shall be reported by each matching portfolio approved by the PRA.

| | ITEM | INSTRUCTIONS |
|----------------------|--|--|
| Z0010 | Matching portfolio | Indicate the number which is attributed by the undertaking, corresponding to the unique number assigned to each matching portfolio. This number shall be consistent over time and shall be used to identify the matching portfolio number in other templates. |
| C0020/R0010 to R0450 | Projection of future cash-flows at the end of the reporting period — Longevity, mortality and revision obligations cash outflows | Future cash out-flows related to the longevity, mortality and revision benefits of insurance and reinsurance obligations for each matching portfolio and split by year of due payment of the cash flow, counting the periods of 12 months from the date of reference of the reporting. |
| C0030/R0010 to R0450 | Projection of future cash-flows at the end of the reporting period — Expenses cash outflows | Future cash out-flows related to the expenses of insurance and reinsurance obligations for each matching portfolio and split by year of due payment of the cash flow, counting the periods of 12 months from the date of reference of the reporting. |
| C0040/R0010 to R0450 | Projection of future cash-flows at the end of the reporting period — De-risked Assets cash-flows | Cash flows (out-flows and in-flows) of assets linked to each matching portfolio and split by year of due payment or receipt of the cash flow. These flows shall be appropriately corrected to take into account the probability of default or the portion of the long term average of the spread over the risk-free interest rate as set out in Article 53 of Delegated Regulation (EU) 2015/35. |
| C0050/R0010 to R0450 | Mismatch during reporting period — Positive | If the frequency is lower than yearly then report the sum of the positive undiscounted mismatches (inflows > outflows) through the |

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| | undiscounted mismatch (inflows > outflows) | <p>year of each row.</p> <p>Positive mismatches for some periods shall not be netted off of negative mismatches.</p> |
| C0060/R0010 to R0450 | <p>Mismatch during reporting period —</p> <p>Negative undiscounted mismatch (inflows < outflows)</p> | <p>If the frequency is lower than yearly then report the sum of the deficit undiscounted mismatches (inflows < outflows) through the year of each row.</p> <p>Negative mismatches for some periods shall not be netted off of positive mismatches.</p> |

Effective from 31 December 2024