

Bank of England

Prudential Regulation Authority

Chapter 11

Instructions regarding reporting templates for group undertakings

S.32.01 — Undertakings in the scope of the group

General comments:

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

This template is relevant under method 1 as defined in Rule 11.1 to 11.3 of the Group Supervision Part of the PRA Rulebook, method 2 as defined in Rule 12.1 to 13.2 of the Group Supervision Part of the PRA Rulebook and a combination of methods. It is a list of all undertakings in the scope of the group in the meaning in the Glossary Part of the PRA Rulebook, including the participating insurance and reinsurance undertakings, insurance holding companies, mixed financial holding companies or mixed activity insurance holding company.

- Cells C0010 to C0080 are related to the identification of the undertaking;
- Cells C0081 to C082 are related to the identification of the immediate parent of the undertaking
- Cells C0090 to C0170 are related to ranking criteria (in the group reporting currency);
- Cells C0180 to C0230 are related to criteria of influence;
- Cells C0240 and C0250 are related to the inclusion in the scope of group supervision;
- Cell C0260 is related to group solvency calculation.

	ITEM	INSTRUCTIONS
C0010	Country	Identify the ISO 3166–1 alpha–2 code of the country in which the registered head office of each undertaking within the scope of the group, in <u>the Glossary Part of the PRA Rulebook</u> , is located
C0020	Identification code and type of code of the undertaking	Identification code by this order of priority:

		<ul style="list-style-type: none"> • Legal Entity Identifier (LEI); • Specific code <p>Specific code:</p> <ul style="list-style-type: none"> • For EEA <u>UK or Gibraltar</u> insurance and reinsurance undertakings and other EEA <u>UK or Gibraltar</u> regulated undertakings within the scope of the group, <u>in the Glossary Part of the PRA Rulebook</u>, identification code used in the local market, attributed by the undertaking's competent supervisory authority Prudential Regulation Authority; • For non-EEA <u>third country</u> undertakings and non-regulated undertakings within the scope of the group, <u>in the Glossary Part of the PRA Rulebook</u>, identification code will be provided by the group. When allocating an identification code to each non-EEA <u>third country</u> 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
C0030	Type of code of the ID of the undertaking	<p>Identification of the code used in item 'Identification code of the undertaking':</p> <p>1 — LEI</p> <p>2 — Specific code</p>
C0040	Legal name of the undertaking	Legal name of the undertaking
C0050	Type of undertaking	<p>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:</p> <p>1 — Life insurance undertaking</p> <p>2 — Non life insurance undertaking</p>

		<p>3 — Reinsurance undertaking</p> <p>4 — Composite undertaking</p> <p>5 — Insurance holding company as defined in Article 212(1) (f) of Directive 2009/138/EC</p> <p>6 — Mixed-activity insurance holding company as defined in Article 212(1) (g) of Directive 2009/138/EC</p> <p>7 —Mixed financial holding company as defined in Article 212 (1)(h) of Directive 2009/138/EC</p> <p>8 — Credit institution, investment firm and financial institution</p> <p>9 — Institution for occupational retirement provision</p> <p>10 — Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35</p> <p>11 — Non-regulated undertaking carrying out financial activities as defined in Article 1 (52) of Delegated Regulation (EU) 2015/35</p> <p>12 — Special purpose vehicle authorised in accordance with Article 211 of Directive 2009/138/EC</p> <p>13 — Special purpose vehicle other than special purpose vehicle authorised in accordance with article 211 of Directive 2009/138/EC</p> <p>14 — UCITS management companies as defined in Article 1 (54) of Delegated Regulation (EU) 2015/35</p> <p>15 — Alternative investment funds managers as defined in Article 1 (55) of Delegated Regulation (EU) 2015/35</p> <p>99 — Other</p>
C0060	Legal form	<p>Identify the form of the undertaking.</p> <p>For categories 1 to 4 in cell 'Type of undertaking', the legal form shall be consistent with Annex III of Directive 2009/138/EC.</p>

Bank of England

C0070	Category (mutual/non mutual)	<p>Indicate high level information on the legal form, i.e. whether the undertaking is a mutual or not.</p> <p>The following closed list shall be used:</p> <p>1 — Mutual</p> <p>2 — Non-mutual</p>
C0080	Supervisory Authority	<p>Name of the Supervisory Authority responsible for the supervision of the individual undertaking which category falls under categories 1 to 4, 8, 9 and 12 in the cell 'Type of undertaking', where applicable.</p> <p>Please use the full name of the authority.</p>
C0081	<p><u>Identification code and type of code of the immediate parent of the undertaking</u></p>	<p><u>Identification code by this order of priority:</u></p> <ul style="list-style-type: none"> • <u>Legal Entity Identifier (LEI):</u> • <u>Specific code</u> <p><u>Specific code:</u></p> <ul style="list-style-type: none"> • <u>For EEA UK or Gibraltar insurance and reinsurance undertakings and other EEA UK or Gibraltar regulated undertakings within the scope of the group, in the Glossary Part of the PRA Rulebook, : identification code used in the local market, attributed by the undertaking's competent supervisory authority-Prudential Regulatory Authority;</u> • <u>For non-EEA third country undertakings and non-regulated undertakings within the scope of the group, in the PRA Rulebook, identification code will be provided by the group. When allocating an identification code to each non-EEA- third country or non-regulated undertaking, the group should comply with the following format in a consistent manner:</u> <p><u>identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</u></p>

Bank of England

C0082	<u>Legal name of the immediate parent of the undertaking</u>	<u>Legal name of the undertaking</u>
Ranking criteria (in the group reporting currency)		
C0090	Total Balance Sheet (for (re)insurance undertakings)	<p>For EEA UK or Gibraltar (re)insurance undertakings, total amount of Solvency II balance sheet as reported in item C0010/R0500 in S.02.01.</p> <p>For non-EEA <u>third country</u> (re)insurance undertakings, total amount of balance-sheet according to the relevant sectoral rules.</p> <p>The currency used shall be the group reporting currency.</p>
C0100	Total Balance Sheet (for other regulated undertakings)	For other regulated undertakings, total amount of balance sheet according to the relevant sectoral rules. The currency used shall be the group reporting currency.
C0110	Total Balance Sheet (non-regulated undertakings)	For non-regulated undertakings, total amount of balance sheet used for IFRS or local GAAP. The currency used shall be the group reporting currency.
C0120	Written premiums net of reinsurance ceded under IFRS or local GAAP for (re)insurance undertakings	For insurance and reinsurance undertakings written premiums net of reinsurance ceded under IFRS or local GAAP. The currency used shall be the group currency.
C0130	Turn over defined as the gross revenue under IFRS or local GAAP for other types of undertakings or insurance holding companies	<p>For other types of undertakings turn over defined as the gross revenue under IFRS or local GAAP.</p> <p>For insurance holding companies or mixed financial holding companies where appropriate turnover defined as the gross revenue under IFRS or local GAAP will be used as a ranking criteria.</p> <p>The currency used shall be the group reporting currency.</p>
C0140	Underwriting performance	(Re)insurance undertakings shall report their underwriting performance in accordance with their financial statements. A monetary amount shall be reported. The currency used shall be the group reporting currency.
C0150	Investment performance	<p>(Re)insurance undertakings shall report their investment performance in accordance with their financial statements. A monetary amount shall be reported. The currency used shall be the group reporting currency.</p> <p>This value shall not include any value already reported in C0140.</p>

Bank of England

C0160	Total performance	All the related undertakings within the scope of group supervision, in the Glossary Part of the PRA Rulebook, shall report their total performance in accordance with their financial statements. A monetary amount shall be reported. The currency used shall be the group reporting currency.
C0170	Accounting standard	<p>Identification of the accounting standard used for reporting items in cells C0100 to C0160. All items shall be reported consistently on the same accounting standard. The following closed list of options shall be used:</p> <p>1 — IFRS</p> <p>2 — Local GAAP</p>
Criteria of influence		
C0180	% capital share	<p>Proportion of the subscribed capital that is held, directly or indirectly, by the participating undertaking in the undertaking (as referred to in Rule 8.1 to 8.3(2) of the Group Supervision Part of the PRA Rulebook).</p> <p>This cell is not applicable for the ultimate parent undertaking.</p>
C0190	% used for establishment of consolidated accounts	<p>Percentage as defined by IFRS or local GAAP for the integration of consolidated undertakings into the consolidation which may differ from item C0180. For full integration, minority interests shall also be reported in this item.</p> <p>This cell is not applicable for the ultimate parent undertaking.</p>
C0200	% voting rights	<p>Proportion of voting rights that is held, directly or indirectly, by the participating undertaking in the undertaking</p> <p>This cell is not applicable for the ultimate parent undertaking.</p>
C0210	Other criteria	<p>Other criteria useful to assess the level of influence exercised by the participating undertaking, e.g centralised risk management.</p> <p>This cell is not applicable for the ultimate parent undertaking.</p>

C0220	Level of influence	<p>Influence can be either dominant or significant, depending on former criteria mentioned; the group is responsible for assessing the level of influence exercised by the participating undertaking over any undertaking but as stated in <u>Part undertaking” part of the Glossary Part of the PRA Rulebook</u> the group supervisor <u>Prudential Regulatory Authority</u> may have a differing view from the group's assessment and if so the group shall take into account any decision made by the group supervisor <u>Prudential Regulatory Authority</u>.</p> <p>This cell is not applicable for the ultimate parent undertaking.</p> <p>The following closed list shall be used:</p> <p>1 — Dominant</p> <p>2 — Significant</p>
C0230	Proportional share used for the group solvency calculation	<p>Proportional share is the proportion that will be used to calculate the group solvency.</p> <p>This cell is not applicable for the ultimate parent undertaking.</p>
Inclusion in the scope of Group supervision		
C0240	Inclusion in the scope of group supervision — Yes/No	<p>Indicate if the undertaking is included or not in the scope of group supervision as referred in Article 214 of Directive 2009/138/EC []; if an undertaking is not included in the scope of group supervision as provided for in Article 214, then it shall be indicated which paragraph from Article 214(2) is the reason.</p> <p>The following closed list shall be used:</p> <p>1 — Included in the scope</p> <p>2 — Not included in the scope (article 214 (a))</p> <p>3 — Not included in the scope (article 214 (b))</p> <p>4 — Not included in the scope (article 214 (c))</p>

C0250	Inclusion in the scope of group supervision — Date of decision if art.214 is applied	Identify the ISO 8601 (yyyy–mm–dd) code of the date where the decision of exclusion has been taken.
Group solvency calculation		
C0260	Method used and under method 1, treatment of the undertaking	<p>The item gathers information on the method used for group solvency calculation and the treatment of each undertaking.</p> <p>The following closed list shall be used:</p> <ol style="list-style-type: none"> 1 — Method 1: Full consolidation 2 — Method 1: Proportional consolidation 3 — Method 1: Adjusted equity method 4 — Method 1: Sectoral rules 5 — Method 2: Solvency II 6 — Method 2: Other sectoral Rules 7 — Method 2: Local rules 8 — Deduction of the participation in relation to Article 229 of Directive 2009/138/EC 9 — No inclusion in the scope of group supervision as defined in article 214 Directive 2009/138/EC 10 — Other method