

Bank of England

Prudential Regulation Authority

Chapter 11

Instructions regarding reporting templates for group undertakings

S.35.01 — Contribution to group Technical Provisions

General comments:

This section relates to annual submission of information for groups. This template should only be completed by groups that have insurance and reinsurance subsidiaries outside of the UK.

The information to be reported between C0050 to C0210 shall be after the volatility adjustment, the matching adjustment and interest rate transitional is applied. The transitional deduction to technical provisions is reported separately in C0220 and C0230.

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.

Related insurance and reinsurance undertakings which are not subsidiaries are excluded from the scope of this template since they are assessed through the adjusted equity method.

	ITEM	INSTRUCTIONS
C0010	Legal name of the undertaking	Legal name of each undertaking
C0020	Identification code of the undertaking	<p>Identification code by this order of priority:</p> <ul style="list-style-type: none"> • Legal Entity Identifier (LEI); • Specific code <p>Specific code:</p> <ul style="list-style-type: none"> • For <u>EEA-UK or Gibraltar</u> insurance and reinsurance undertakings and other <u>EEA-UK or Gibraltar</u> regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority <u>Prudential Regulation Authority</u>;

		<ul style="list-style-type: none"> For non-EEA <u>third country</u> undertakings and non-regulated undertakings within the scope of group supervision, 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	Method of group solvency calculation	<p>Identify the method of the group calculation. The following closed list of options shall be used:</p> <p>1 — Method 1</p> <p>2 — Method 2</p>
C0050	Total amount of TP — Amount of TP gross of IGT	<p>Total amount of technical provisions gross of IGT.</p> <p>This item equals the sum of items C0070, C0100, C0130, C0160, C0190 and C0220, except for (re)insurance undertakings situated in equivalent non-EEA <u>third</u> countries under method 2.</p> <p>For (re)insurance undertakings situated in equivalent non-EEA <u>third</u> countries under method 2 only item C0050 is mandatory.</p> <p>The cell shall be filled in with amounts gross of reinsurance and of IGT.</p> <p>When method 1 as defined under <u>Rule 11.1 to 11.3 of the Group Supervision Part of the PRA Rulebook</u> is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0050</p>

		<p>accounts for its contribution gross of reinsurance ceded within the scope of group supervision to the group technical provisions.</p> <p>When method 2 is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0050 cannot be reconciled with the amount of group technical provisions in the group balance sheet.</p>
C0060	Total amount of TP — Amount of TP net of IGT	<p>Total amount of technical provisions net of IGT.</p> <p>This item equals the sum of items C0080, C0110, C0140, C0170, C0200 and C0230, except for (re)insurance undertakings situated in equivalent non-EEA third countries under method 2.</p> <p>For (re)insurance undertakings situated in equivalent non-EEA <u>third</u> countries and allowed to use the local rules under method 2, only item C0060 is mandatory and this shall be filled on the basis of the local solvency regime.</p> <p>The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance (the risk margin should not be net of IGT).</p> <p>When method 1 as defined under <u>Rule 11.1 to 11.3 of the Group Supervision Part of the PRA Rulebook</u>, is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0060 accounts for its contribution net of reinsurance ceded within the scope of group supervision to the group technical provisions. The total amount of technical provisions in cell C0060 for all (re)insurance undertakings under method 1 can be reconciled with the amount of group technical provisions in the group balance sheet.</p> <p>When method 2 is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0060 cannot be reconciled with the amount of group technical provisions in the group balance sheet.</p>
C0070, C0100, C0130, C0160, C0190	Amount of TP gross of IGT	<p>Amount of technical provisions (TP calculated as a whole or the sum of the best estimate and the risk margin), split by respective main categories (Life excluding health and unit linked index-linked, Unit-linked and index linked, Health — SLT and non-SLT, Non-life</p>

		<p>excluding health) of the EEA <u>UK</u> or non-EEA third country undertaking calculated according to Solvency II rules.</p> <p>The cell shall be filled in with amounts gross of reinsurance and of IGT.</p> <p>The currency used shall be the group currency.</p> <p>This item is reported for the (re)insurance undertakings under method 1 and method 2, except for the (re)insurance undertakings under method 2 situated in equivalent non-EEA <u>third</u> countries.</p>
<p>C0080, C0110, C0140, C0170, C0200</p>	<p>Amount of TP net of IGT</p>	<p>Amount of technical provisions (TP calculated as a whole or the sum of the best estimate and the risk margin), split by respective main categories (Life excluding health and unit linked index-linked, Unit-linked and index linked, Health — SLT and non-SLT, Non-life excluding health) of the EEA <u>UK</u> or non-EEA third country undertaking calculated according to Solvency II rules.</p> <p>The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance.</p> <p>The currency used shall be the group currency.</p> <p>This item is reported for the (re)insurance undertakings under method 1 and method 2, except for the (re)insurance undertakings under method 2 situated in equivalent non-EEA <u>third</u> countries.</p>
<p>C0090, C0120, C0150, C0180, C0210</p>	<p>Net Contribution to Group TP (%)</p>	<p>The percentage share of TP (TP calculated as a whole or the sum of the best estimate and the risk margin) of the (re) insurance undertaking to the group TP under method 1 net of IGT but gross of reinsurance ceded outside the group, split by respective main categories (Life excluding health and unit linked index-linked, Unit-linked and index linked, Health — SLT and non-SLT, Non-life excluding health).</p> <p>This item is not reported for undertakings under method 2.</p>
<p>C0220</p>	<p>Transitional on TP — Amount of TP gross of IGT</p>	<p>Amount of the transitional deduction to technical provisions. This value is not included in the previous items.</p>

		<p>The cell shall be filled in with amounts gross of reinsurance and IGT.</p> <p>This value shall be reported as a negative value.</p>
C0230	<p>Transitional on TP — Amount of TP net of IGT</p>	<p>Amount of the transitional deduction to technical provisions. This value is not included in the previous items.</p> <p>The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra-group reinsurance.</p> <p>This value shall be reported as a negative value.</p>
C0240	<p>LTG measures — TP subject to Transitional on RFR — Amount of TP gross of IGT</p>	<p>Indicate the amount of Total amount of TP gross of IGT (C0050) subject to the transitional adjustment to the relevant risk-free interest rate term structure.</p> <p>The cell shall be filled in with amounts gross of reinsurance and IGT.</p>
C0250	<p>LTG measures — TP subject to VA — Amount of TP gross of IGT</p>	<p>Indicate the amount of Total amount of TP gross of IGT (C0050) subject to volatility adjustment. The Technical Provisions are reported after transitional and with Risk Margin.</p> <p>The cell shall be filled in with amounts gross of reinsurance and IGT, including intra-group reinsurance.</p>
C0260	<p>LTG measures — TP subject to MA — Amount of TP gross of IGT</p>	<p>Indicate the amount of Total amount of TP gross of IGT (C0050) subject to matching adjustment.</p> <p>The cell shall be filled in with amounts gross of reinsurance and IGT, including intra-group reinsurance.</p>