

SE.06.02 – List of assets (Variant of Solvency II template S.06.02. with ECB add-ons)

General comments:

NCBs may decide that it is not necessary to collect information on write-offs/-downs of loans if total loans (complementary identification code (CIC) Category 8) at the national level of resident insurance undertakings are deemed insignificant.

Information on positions held

COLUMN	ITEM	INSTRUCTIONS
EC0141	Write-offs/-downs on loans	<p>Reduction in the “par amount” (C0140) of a loan due to its impairment. This refers to the reduction which occurred since the last reporting period, i.e. the previous quarterly report (for quarterly reporting) and the previous annual report (for annual reporting). The reduction should be expressed as a positive value.</p> <p>A reverse write-off (write-up) should be expressed as a negative value. Write-offs should be reported net of reverse write-offs (write-ups).</p> <p>The loan should be reported in this template for the period in which the write-off occurs, even if the undertaking no longer records the loan as an asset.</p> <p>This item is applicable to CIC Category 8 and all instruments for which the value in column EC0291 – “Instrument classification according to ESA 2010” – is reported as 1 or 2.</p>

Information on assets

COLUMN	ITEM	INSTRUCTIONS
EC0231	Issuer sector according to ESA 2010	<p>Identify the economic sector of the reporting undertaking’s counterparty according to the classification set out in the European system of accounts set up by ESA 2010. One of the options from the following closed list shall be used:</p> <ul style="list-style-type: none">1 – central bank (ESA 2010 sector S.121);2 – deposit-taking corporations except the central bank (ESA sector S.122);3 – money market funds (ESA sector S.123);

		<p>4 – investment funds except money market funds (ESA sector S.124);</p> <p>5 – other financial intermediaries, except insurance corporations and pension funds (excluding financial vehicle corporations engaged in securitisation transactions) + financial auxiliaries + captive financial institutions and money lenders (ESA sector S.125 excluding FVCs + ESA sector S.126 + ESA sector S.127);</p> <p>6 – financial vehicle corporations engaged in securitisation transactions (a subdivision of ESA sector S.125);</p> <p>7 – insurance corporations (ESA sector S.128);</p> <p>8 – pension funds (ESA sector S.129);</p> <p>9 – non-financial corporations (ESA sector S.11);</p> <p>10 – general government (ESA sector S.13);</p> <p>11 – households and non-profit institutions serving households (ESA sector S.14 + ESA sector S.15).</p> <p>This item shall be reported for CIC Category 8 and for the Categories 1, 2, 3, 5 and 6 if the instrument does not have an international securities identification number (ISIN) (i.e. if the C0040 Asset ID Code does not start with “ISIN/” or “CAU/ISIN/”).</p> <p>The economic sector for the CIC category 8 – Mortgages and Loans shall relate to the borrower.</p>
EC0271	Country of residence for collective investment undertakings	<p>The country of residence of the collective investment undertaking, i.e. the country in which the collective investment undertaking is legally authorised/licensed.</p> <p>This item is only applicable to CIC Category 4 and only in cases where the instrument does not have an ISIN (i.e. if the C0040 Asset ID Code does not start with “ISIN/” or “CAU/ISIN/”).</p>
EC0291	Instrument classification according to ESA 2010	<p>Identification of instruments that are classified as debt securities or equity for supervisory reporting purposes but which may be classified differently for statistical reporting</p>

		<p>purposes. These consist of: (i) borrower's notes; (ii) non-negotiable debt securities; (iii) non-negotiable money market securities; (iv) registered bonds (in the sense of “<i>Namensschuldverschreibungen</i>” (“N-bonds”) or equivalent non-negotiable instruments); (v) registered participation certificates (in the sense of “<i>Namensgenussscheine</i>” or equivalent instruments) and; (vi) subscription rights.</p> <p>Items (i), (ii) and (iii) are classified as loans/deposits for statistical reporting purposes in line with Regulation ECB/2014/50¹ on statistical reporting requirements for insurance corporations.</p> <p>Negotiable bearer debt securities are treated as securities, even if they are registered. In these cases “Option 9 – any other instrument” from the closed list below shall be used.</p> <p>The classification for statistical purposes of item (iv) depends on the specific features of the instrument.</p> <p>Items (v) and (vi) are classified as equity for the purpose of Regulation ECB/2014/50. Their identification, as reported in this column, may be used for the purpose of Regulation ECB/2012/24,² as amended, concerning statistics on holdings of securities.</p> <p>One of the options from the following closed list shall be used:</p> <p>1 – instrument is (i), (ii) or (iii);</p> <p>2 – instrument is (iv);</p> <p>3 – instrument is (v) or (vi);</p> <p>9 – any other instrument.</p> <p>This field applies to CIC Categories 1, 2, 3, 5 and 6.</p>
EC0381	Issue date	<p>The date on which the instrument was issued.</p> <p>This item shall be reported for CIC Category 8 and for</p>

¹ Regulation (EU) No 1374/2014 of the European Central Bank of 28 November 2014 on statistical reporting requirements for insurance corporations (OJ L 366, 20.12.2014, p. 36-76).

² Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (OJ L 305, 1.11.2012, p. 6-24).

		<p>Categories 1, 2, 5 and 6 if the instruments do not have an ISIN (i.e. if the C0040 Asset ID Code does not start with "ISIN/" or "CAU/ISIN/").</p> <p>For loans and mortgages to individuals, included within CIC Category 8, the weighted issue date (based on the loan amount) is to be reported.</p>
EC0382	Issue price	<p>This field should be filled with the unit percentage of par amount issue price (price as issued in percentage of par amount) and should only be filled for percentage-quoted zero-coupon bonds without an ISIN.</p> <p>This item shall be reported for zero-coupon bonds in CIC categories 1, 2, 5 and 6 if the instruments do not have an ISIN (i.e. if the C0040 Asset ID Code does not start with "ISIN/" or "CAU/ISIN/").</p>
EC0391	Cancellation option	<p>The asset is repayable on demand at the request of the insurance corporation. This item shall be reported for CIC Categories 1, 2, 5, 6 and 8 if the instruments do not have an ISIN (i.e. if the C0040 Asset ID Code does not start with "ISIN/" or "CAU/ISIN/").</p> <p>One of the options from the following closed list shall be used:</p> <p>1 – yes; 2 – no.</p>

SE.17.01 – Non-Life Technical Provisions (Variant of Solvency II template S.17.01. with ECB additions)

ROW	ITEM	INSTRUCTIONS
ER0161	Gross discounted Best Estimate Claims Provisions for claim events occurred during the current financial year	Accumulated gross discounted best estimate claims provisions, gross of reinsurance relating to claims events occurred since the beginning of the financial year (year-to-date), independent of whether the claims arising from these events have been reported or not. It should refer to end of quarter gross discounted best estimate claims provisions, gross of reinsurance.

		The data should be reported in absolute amounts and discounted, net of salvage and subrogation and excluding any expenses as well as any future premiums.
ER0421	Gross claims paid in the current financial year relating to claims incurred before the current financial year	<p>Total gross claims paid year-to-date, net of salvage and subrogation, excluding expenses. This shows the gross claims payments made in the current financial year corresponding to claims incurred in previous financial years (N-1 or prior) (which is the delay between the accident/underwriting date and the payment date).</p> <p>E.g., Q1 and Q2 of financial year N would be reported as follows</p> <p>Q1: Claims paid in Q1 of the current financial year (N) relating to claims incurred before the current financial year (N-1 or prior)</p> <p>Q2: Claims paid in Q1 and Q2 of the current financial year (N) relating to claims incurred before the current financial year (N-1 or prior)</p>
ER0422	Gross claims paid in the current financial year relating to claims incurred in the current financial year	<p>Total gross claims paid year-to-date, net of salvage and subrogation, excluding expenses. This shows the gross claims payments made in the current reporting period corresponding to claims incurred in the current financial year N.</p> <p>E.g., Q1 and Q2 of financial year N would be reported as follows</p> <p>Q1: Claims paid in Q1 of the current financial year (N) relating to claims incurred in the current financial year (N)</p> <p>Q2: Claims paid in Q1 and Q2 of the current financial year (N) relating to claims incurred in the current financial year (N)</p>