Technical instructions regarding reporting templates for Pension Funds

Introduction

This technical document contains instructions to facilitate the use of the unified EIOPA and ECB templates in the Pension Funds XBRL Taxonomy. It is mainly based on the following EIOPA and ECB references:

- Decision of the Board of Supervisors on EIOPA's regular information requests towards NCAs regarding provision of occupational pensions information (EIOPA BoS/18 114 of 10 April 2018);
- Unofficial reporting templates including ECB add-ons (ECB add-ons)

Please note that this document does not replace, substitute or complement any of the referred documents. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the Pension Funds XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

The first column of the tables identifies the items to be reported by identifying the columns and rows as showed in the reporting templates.

Templates which shall be used in accordance with the instructions of the different sections of this document are referred to as "this template" throughout the text of the technical instruction.

Please note that the activities regulated under the IORP Directive are a subset of the pension funds within the scope of the ECB's reporting requirements, which may affect some Member States more than others. The consequential effects on the submissions have been taken into account and described within the Content template options and in the "Pension fund category" field of the Basic Information template. This has been done to allow for the potential need to report two files (for IORP and non-IORP activities) raised by the Article 1.4 of the EIOPA BoS decision.

NOTE: green font is used to identify the ECB Add-on requirements

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PF.01.01 – Content of the submission; PFE.01.01 – Content of the submission [Pension funds with ECB add-ons]

General comments:

This section relates to quarterly and annual submission of both individual and aggregated information.

It sets out the content of the submitted reporting package.

If a special justification is needed, such information should not be submitted as part of the reporting template itself. Instead, the justification should be discussed with the National Competent Authorities (including national central banks for templates with ECB add-ons) and EIOPA.

	ITEM	INSTRUCTIONS
C0010/R0010	PF.01.02 - Basic Information - General	This template shall always be reported. The only option possible is: 1 – Reported
C0010/R0020	PF.02.01 - Balance sheet	**Templates: PF.01.01.24; PF.01.01.25:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.26; PF.01.01.27; PF.01.01.28; PF.01.01.29:** Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/ER0020	PFE.02.01 - Balance sheet [Pension funds with ECB add-ons]	Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0030	PF.04.03 - Cross-border	**Templates: PF.01.01.24:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 26 - Not reported, as no cross-border business 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.26:** Please select one option from the following closed list. 1 - Reported 26 - Not reported, as no cross-border business 0 - Not reported (in this case special justification is needed)

C0010/R0040	PF.05.03 – Expenses	**Templates: PF.01.01.24:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.26:** Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0050	PF.06.02 - List of assets	**Templates: PF.01.01.24:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 24 - Not reported, exempted by EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019 25 - Not reported, exempted by EIOPA Article 1.14 of Decision EIOPA-BOS/18-114 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.25:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 24 - Not reported, exempted by EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.26; PF.01.01.27:** Please select one option from the following closed list. 1 - Reported 24 - Not reported, as exempted by EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019 0 - Not reported (in this case special justification is needed)

C0010/ER0050	PFE.06.02 - List of assets [Pension funds with ECB add-ons]	**Templates: PFE.01.01.30:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 33 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231and EIOPA Article 1.14 of Decision EIOPA-BoS/18-114 34 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231 and EIOPA Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019 0 - Not reported (in this case special justification is needed) **Templates: PFE.01.01.31:** Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0060	PF.06.03 - Collective investment undertakings - look-through approach	Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 24 - Not reported, as exempted under EIOPA derogation in Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019 27 - Not reported, as exempted by EIOPA Article 1.15 of Decision EIOPA-BOS/18-114 0 - Not reported (in this case special justification is needed)
C0010/R0070	PF.09.02 - Investment income	**Templates: PF.01.01.24:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.26:** Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0080	PF.29.05 - Changes in technical provisions	**Templates: PF.01.01.24:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed)

		Templates: PF.01.01.26: Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0090	PF.50.01 - Member data	**Templates: PF.01.01.24:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.26; PF.01.01.28; PF.01.01.29:** Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/ER0090	PFE.50.01 - Member data [Pension funds with ECB add-ons]	Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/R0100	PF.51.01 - Contributions, benefits paid and transfers	**Templates: PF.01.01.24:** Please select one option from the following closed list. 1 - Reported 20 - Not reported, as not mandatory for non-IORP 0 - Not reported (in this case special justification is needed) **Templates: PF.01.01.26; PF.01.01.28; PF.01.01.29:** Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)
C0010/ER1100	EP.02.01 - Pension fund reserves	**Templates: PFE.01.01.30:** Please select one option from the following closed list. 1 - Reported 31 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 0 - Not reported (in this case special justification is needed) **Templates: PFE.01.01.31:** Please select one option from the following closed list. 1 - Reported 0 - Not reported (in this case special justification is needed)

C0010/ER1200	EP.03.01 - Liabilities for statistical purposes	Please select one option from the following closed list. 1 - Reported 32 - Not reported, as exempted under ECB derogation in Article 7(1)(c) of Regulation (EU) 2018/231 31 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231 0 - Not reported (in this case special justification is needed)
C0010/ER1300	EP.04.01 - Liabilities - Pension entitlements - country split	Please select one option from the following closed list. 1 - Reported 32 - Not reported, as exempted under ECB derogation in Article 7(1)(c) of Regulation (EU) 2018/231 31 - Not reported, as exempted under ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231 0 - Not reported (in this case special justification is needed)

PF.01.02 – Basic information; PFE.01.02 – Basic Information [Pension funds with ECB add-ons]

General comments:

For the purposes of providing aggregate information at Member State level, NCAs shall submit the following template on an annual basis

	ITEM	INSTRUCTIONS
C0020	DB	Information reported for defined benefit schemes only.
C0030	DC	Information reported for defined contribution schemes only.
C0050	Mixed	Information reported for Mixed funds, i.e. defined benefit and defined contribution schemes are reported together
C0060	Total	Sum of information reported for (i) Defined benefit schemes, (ii) Defined contribution schemes and (iii) Mixed funds
C0100	Pension fund identification code and type of code	Identification code of the pension fund: – Legal Entity Identifier ("LEI") Only if the pension fund does not have a LEI code: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs And type of ID Code used: 1 – LEI 2 – Specific code

C0110	Pension fund name	Legal name
C0120	Pension fund category	Type 1 – IORP providing protection in line with Art. 15(1) of IORP Directive [select one of the cases below]
		Type 1.1 - IORP providing protection in line with Art. 15(1) of IORP Directive (all activities under the Directive)
		To be used when the IORP reporting entity is providing all the pension funds activities under the Directive [Art. 15(1)]. Here, only one XBRL file is been reported for the corresponding reporting period.
		Type 1.2 - IORP part of an IORP providing protection in line with Art. 15(1) of IORP Directive
		To be used when the IORP reporting entity is providing part of the pension fund's activities under the Directive [Art. 15(1)] and the other part of its activities relating to pensions outside the scope of the Directive. Selecting this option indicates that the current XBRL file correspond to the IORP activities for the corresponding reporting period. In addition, another XBRL file, the non-IORP activities SHALL or COULD be reported with the label '1.3' on the basis of the implementation by the National Competent Authority of the EIOPA BoS decision, Article 1.4.
		Type 1.3 - Non-IORP part of an IORP providing protection in line with Art. 15(1) of IORP Directive
		To be used when the IORP reporting entity is providing part of the pension funds activities under the Directive [Art. 15 (1)] and the other part of its activities relating to pensions outside the scope of the Directive. Selecting this option indicates that the current XBRL file correspond to the pension fund's Non-IORP regulated activities for the corresponding reporting period. Note that this also implies that other file is been reported with the label '1.2'.
		Type 2 – IORP not providing protection in line with Art. 15(1) of IORP Directive [select one of the cases below]
		Type 2.1 - IORP not providing protection in line with Art. 15(1) of IORP Directive (all activities under the Directive)
		To be used when the IORP reporting entity is providing all the activities under the Directive but not providing protection under Art. 15(1). Here, only one XBRL file is been reported for the corresponding reporting period.
		Type 2.2 - IORP part of an IORP not providing protection in line with Art. 15(1) of IORP Directive
		To be used when the IORP reporting entity is providing part of the pension funds activities under the Directive but not providing protection in line with the Art. 15(1) and the other part of its activities relating to pensions outside the scope of the Directive. Selecting this option indicates that the current XBRL file correspond to the IORP activities for the corresponding reporting period. And that in another XBRL file, the non-IORP activities SHALL or COULD be reported with the label '2.3' on the basis of the implementation by the National Competent Authority of the

		EIOPA BoS decision Article 1.4. Type 2.3 - Non-IORP part of an IORP not providing protection in line with Art. 15(1) of IORP Directive *To be used when the IORP reporting entity is providing part of the pension funds activities under the Directive in line with the Art. 15(1) and the other part of its activities relating to pensions outside the scope of the Directive. Selecting this option indicates that the current XBRL file correspond to the pension funds Non-IORP regulated activities for the corresponding reporting period. Note that this also implies that other file is been reported with the label '2.2'.* Type 3 - Occupational retirement business as referred to in Art 4. of IORP Directive Type 4 - Nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP')
C0130	Pension fund type	Pension fund type: 1 – Pension fund provides DB schemes only 2 – Pension fund provides DC schemes only 3 – mixed pension fund
C0140	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
C0150	Financial year end	Identify the ISO 8601 (yyyy–mm–dd) code of the financial year end of the undertaking, e.g. 2017-12-31

	ITEM	INSTRUCTIONS
R0010	Country of authorisation	ISO 3166 code of the country where authorisation was granted (home country)
R0020	Reporting submission date	ISO 8601 (yyyy-mm-dd) code of the date when the report to the supervisory authority was submitted
R0030	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
R0040	Financial year end	Identify the ISO 8601 (yyyy–mm–dd) code of the financial year end of the undertaking, e.g. 2017-12-31
R0050	Currency used for reporting	ISO 4217 alphabetic code of the currency of the monetary amounts used in each report

R0060	Initial submission or re-submission	Identify if it is an initial submission of information or a re–submission of information in relation to a reporting reference date already reported. The following closed list of options shall be used: 1 – Initial submission 2 – Re-submission
R0070	Pension fund name	Legal name
R0080	Pension fund identification code and type of code	Identification code of the pension fund: – Legal Entity Identifier ("LEI") Only if the pension fund does not have a LEI code: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs And type of ID Code used: 1 – LEI 2 – Specific code
R0090	Pension fund category	Type 1 – IORP providing protection in line with Art. 15(1) of IORP Directive [select one of the cases below] Type 1.1 - IORP providing protection in line with Art. 15(1) of IORP Directive (all activities under the Directive) Type 1.2 - IORP part of an IORP providing protection in line with Art. 15(1) of IORP Directive Type 1.3 - Non-IORP part of an IORP providing protection in line with Art. 15(1) of IORP Directive Type 2 – IORP not providing protection in line with Art. 15(1) of IORP Directive [select one of the cases below] Type 2.1 - IORP not providing protection in line with Art. 15(1) of IORP Directive (all activities under the Directive) Type 2.2 - IORP part of an IORP not providing protection in line with Art. 15(1) of IORP Directive Type 2.3 - Non-IORP part of an IORP not providing protection in line with Art. 15(1) of IORP Directive Type 3 - Occupational retirement business as referred to in Art 4. of IORP Directive Type 4 - Nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP')
R0100	Pension fund type	Pension fund type: 1 – Pension fund provides DB schemes only 2 – Pension fund provides DC schemes only 3 – mixed pension fund

R0110	Type of sponsor arrangement	Please select one option from the following closed list.
		1 – Single-employer
		2 – Multi-employer
R0120	Number of schemes	The number of pension schemes (code 11 61 0 according to Annex I of Regulation 250/2009).
R0130	Number of sponsoring undertakings	The number of sponsoring undertakings.
R0140	Increases in contributions- employer	Support received from the employer in the form of increased contributions:
		1 – Support from the employer in the form of increased contributions
		2 – No support from the employer in the form of increased contributions
R0150	Increases in contributions – employee	Support received from the employees in the form of increased contributions:
		1 – Support from the employees in the form of increased contributions
		2 – No support from the employees in the form of increased contributions
R0160	Subsidiary liability of the sponsor	Subsidiary liability of the sponsor:
		1 – Subsidiary liability of the sponsor
		2 – No subsidiary liability of the sponsor
R0170	Other claims on the sponsor	Support received in the form of other claims on the sponsor:
		1 – Support in the form of other claims on the sponsor
		2 – No support in the form of other claims on the sponsor
R0180	Other additional support	Any other additional support not elsewhere mentioned:
		1 – Other forms of support
		2 – No other forms of support
R0190	Benefit reduction due to sponsor default	Benefit reductions due to sponsor default were applied:
		1 – Benefit reductions due to sponsor default were applied
		2 – No benefit reductions due to sponsor default were applied
R0200	Ex-post benefit reduction	Ex-post benefit reductions were applied:
		1 – Ex-post benefit reductions were applied
		2 – No ex-post benefit reductions were applied
R0210	Ex-ante benefit reduction	Ex-ante benefit reductions were applied:
		1 – Ex-ante benefit reductions were applied
		2 – No ex-ante benefit reductions were applied

R0220	Other benefit reductions	Any other benefit reductions not mentioned elsewhere: 1 – Other benefit reductions were applied 2 – No other benefit reductions were applied
R0230	Pension protection scheme	Support from a pension protection scheme was used: 1 – Support from a pension protection scheme was used 2 – Support from a pension protection scheme was not used
R0240	Remaining obligation in sponsor's BS	The value of to the remaining pension obligation in the balance sheet of the sponsor.
R0250	Sponsor's right to reclaim funds	The value of assets that could be reclaimed by the sponsor.
ER0255	Exemptions from EIOPA BoS/18 114 applied to the reporting entity	Please select one option from the following closed list. 1 - No exemptions 2 - Exemption based on Section 1.14 of Decision EIOPA-BOS/18-114 3 - Exemption based on Article 1.15 of Decision EIOPA-BOS/18-114 4 - Exemption based on Article 1.7 of Decision EIOPA-BOS/18-114 until 31/12/2019
ER0256	Exemptions from ECB regulation (ECB/2018/2) applied to the reporting entity	Please select one option from the following closed list. 1 - No exemptions 5 - Exemption based on ECB derogation in Article 7(1)(c) of Regulation (EU) 2018/231 6 – Exemption based on ECB derogation in Article 7(1)(d) of Regulation (EU) 2018/231
R0300	Number of single-sponsor IORPs	The number of single-employer IORPs. A single-employer IORP is an IORP open to only one employer (can be from the same group).
R0310	Number of multi-sponsor IORPs	The number of multi-employer IORPs. A multi-employer IORP is an IORP open to two or more unrelated employers (not from the same group).
R0320	Total number of IORPs	The total number of IORPs in a certain Member State.
R0330	Total number of schemes	The total number of IORPs' schemes in a certain Member State.
R0340	Number of reported non-IORP pension funds	The total number of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').

/R0350	Total assets of reported non-IORP pension funds	The total value of assets of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
R0360	Total liabilities of reported non-IORP pension funds	The total value of liabilities of reported, nationally regulated occupational pension fund not regulated by IORP Directive ('non-IORP').
R0370	Number of IORPs providing protection in line with Art. 15(1) of IORP Directive	The number of IORPs providing protection in line with Art. 15 (1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
R0380	Total assets of IORPs providing protection in line with Art. 15(1) of IORP Directive	The total value of assets of IORPs providing protection in line with Art. 15 (2) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
R0390	Total liabilities of IORPs providing protection in line with Art. 15(1) of IORP Directive	The total value of liabilities of IORPs providing protection in line with Art. 15 (1) of the IORP Directive and therewith the IORP itself, and not the sponsoring undertaking, underwrites the liability to cover against biometric risk, or guarantees a given investment performance or a given level of benefits.
R0400	Number of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	The number of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive
R0410	Total assets of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	The total value of assets of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive
R0420	Total liabilities of funds relating to occupational retirement business as referred to in Art 4 of IORP Directive	The total value of liabilities relating to occupational retirement business as referred to in Art 4 of IORP Directive
R0430	CR3	Total assets held by the largest 3 pension funds as a % of total assets of the pension fund sector (in %)
R0440	CR5	Total assets held by the largest 5 pension funds as a % of total assets of the pension fund sector (in %)
R0450	CR10	Total assets held by the largest 10 pension funds as a % of total assets of the pension fund sector (in %)
R0460	less than 25 million	The number of IORPs with less than 25 million euro assets under management.

R0470	more than 25 million, less than 100 million	The number of IORPs with between 25 million euro and 100 million euro assets under management.
R0480	more than 100 million, less than 500 million	The number of IORPs with between 100 million euro and 500 million euro assets under management.
R0490	more than 500 million, less than 1000 million	The number of IORPs with between 500 million euro and 1000 million euro assets under management.
R0500	more than 1000 million	The number of IORPs with more than 1000 million euro assets under management.

PF.02.01 - Balance sheet; PFE.02.01 - Balance sheet [Pension funds with ECB add-ons]

General comments:

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on a quarterly and annual basis. Exemptions apply and the basis for the exemption (reference to EIOPA BoS decision) has to be provided.

	ITEM	INSTRUCTIONS
C0010	DB	Information reported for Defined benefit schemes
C0020	DC	Information reported for Defined contribution schemes
C0030	Total	Information reported for (i) Defined benefit schemes and (ii) Defined contribution schemes and mixed funds
EC0041	Reclassification adjustments	Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible,reclassification adjustments can be submitted instead. The "reclassification adjustments" column (EC0041) should include any change in value (compared with the previous period) as a result of reporting errors. If there are no reporting errors the cells will remain empty. Every reclassification adjustment must be recorded at least twice in PFE.02.01. There are two types of reclassification adjustment: (i) those where the financial instrument has been wrongly classified leaving total assets/liabilities unchanged; and (ii) those where the value of a certain balance sheet item changes. In the first case, a financial instrument has been wrongly allocated to a certain balance sheet item. Total assets/liabilities do not change, but reclassification adjustments are required either on the assets side or on the liabilities side. A negative value corrects an amount that was incorrectly attributed to a certain balance sheet item, while a positive value corrects the value of the balance sheet item to which the amount should actually have

been attributed.

Example, case 1: A listed share at a value of 100 is misclassified as a financial corporate bond which can be corrected by means of a reclassification. In this case, on the assets side a negative entry for "financial corporate bonds" (R0090/EC0041) (also to be reported in "corporate bonds" (R0080/EC0041) and "bonds" (R0060/EC0041)) and a positive entry for "equity-listed" (R0040/EC0041) (also to be reported in "equity" (R0030/EC0041)), with the same absolute amounts but with opposite signs, should be reported.

The following entries should therefore be reported in **PFE.02.01**.

		Reclassification
		EC0041
Equities	R0030	+100
Equities - listed	R0040	+100
Bonds	R0060	-100
Corporate Bonds	R0080	-100
Financial	R0090	-100

In the second case, stocks of total assets/liabilities change as a result of reclassification adjustments meaning that reclassification adjustments need to be reported for both assets and liabilities. This type of reclassification may be submitted, for instance, when the value of a financial instrument has been erroneously reported as being lower than it actually is, as a result of, for example, miscalculation or misreporting (e.g. the value has been reported as being 15 instead of 150).

Example, case 2: A change from 15 to 150 in listed equity may affect, for example, a defined contribution scheme pension entitlement on the sector "domestic household or non-profit institution serving households", which is part of "technical provisions" **PFE.02.01** (R0280). The category of the balance sheet item stays the same. This type of reclassification, which changes total assets and liabilities, would involve a positive entry of 135 for "equity-listed" (R0040/EC0041) (also to be reported in "equity" (R0030/EC0041) and "total assets" (R0270/EC0041)) and a positive entry of 135 on the liabilities side for "technical provisions" (R0280/EC0041) and "total liabilities" (R0320/EC0041). The higher market value in this example impacts on technical provisions, resulting in a positive reclassification also being reported for this item. Hence, a positive entry of 135 on the liabilities side for "technical provisions" (R0280/EC0041) and "total liabilities" (R0320/EC0041).

The following entries should therefore be reported in PFE.02.01.

		Reclassification
		EC0041
Equities	R0030	+135
Equities - listed	R0040	+135
Total assets	R0270	+135
Technical provisions	R0280	+135
Total liabilities	R0320	+135

In this case, reclassification adjustments are also required for template **EP.03.01**. Since technical provisions PFE.02.01 (R0280) are part of "technical reserves" EP.03.01 (ER0080) a reclassification should also be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment"). In this example, the change in the value in listed equity affects a defined contribution scheme pension entitlement in the sector "domestic household or non-profit institution serving households" (EP.03.01.30 ER0100/EC0120) (also to be reported in EP.03.01.30 (ER0080/EC0010, EC0020) and (ER0090, ER0100/EC010, EC020, EC0120)) by +135.

The following entries should also be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment").

		Total		
			Domestic	
				Households + nonprofit institutions serving households
		EC0010	EC0020	EC0120
13. Technical reserves (ESA 2010: F.6)	ER0080	+135	+135	✕
13.1 Pension entitlements (ESA 2010: F.63)	ER0090	+135	+135	+135
o/w defined contribution schemes	ER0100	+135	+135	+135

EP.03.01 will be explained in more detail in section "EP.03.01 – Liabilities for statistical purposes"

In the event that a reclassification adjustment is reported, additional information (such as the sectoral or maturity breakdown) may be requested by the national central bank (NCB.

	ITEM	INSTRUCTIONS
R0010	Investments	Total value of investments.
R0020	Property (other than for own use)	Non-financial assets (classification AN.1 and AN.2 of annex 7.1 of ESA 2010) owned by the pension fund (code 48 11 0 according to Annex I of Regulation 250/2009), held as investments.
R0030	Equities	Total value of equities (classification AF.51 of annex 7.1 of

		ESA 2010), (code 48 13 0 according to Annex I of Regulation 250/2009).
R0040	Equities - listed	Listed equity instruments (classification AF.511 of annex 7.1 of ESA 2010), (code 48 13 1 according to Annex I of Regulation 250/2009).
R0050	Equities - unlisted	Unlisted equity instruments (classification AF.512 of annex 7.1 of ESA 2010), (code 48 13 3 according to Annex I of Regulation 250/2009).
R0060	Bonds	Total value of debt securities (classification AF.3 of annex 7.1 of ESA 2010), (code 48 15 0 according to Annex I of Regulation 250/2009).
ER0061	o/w borrower's notes, non-negotiable debt securities and money market securities and registered bonds issued by MFIs	These consist of borrower's notes (Schuldscheindarlehen), non-negotiable debt securities and money market securities (nicht handelbare Schuldverschreibungen und Geldmarktpapiere) and registered bonds (Namensschuldverschreibungen) *"N-bonds", or equivalent instruments issued in Germany that are not negotiable*) issued by MFIs.
		MFIs are defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs (S.121), credit institutions as defined in Union law, MMFs (S.123), other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money (S.122).
ER0062	o/w borrower's notes, non-negotiable debt securities and money market securities and registered bonds issued by non-MFIs	These consist of borrower's notes (Schuldscheindarlehen), non-negotiable debt securities and money market securities (nicht handelbare Schuldverschreibungen und Geldmarktpapiere) and registered bonds (Namensschuldverschreibungen) *"N-bonds", or equivalent instruments issued in Germany that are not negotiable*) issued by non-MFIs.
		Non-MFIs include all issuers other than MFIs.
R0070	Government Bonds	Debt securities issued or guaranteed by central and local governments and public administrations (code 48 15 1 according to Annex I of Regulation 250/2009)
R0080	Corporate Bonds	Total value of bonds issued by corporations.
R0090	(Corporate Bonds) Financial	Bonds issued by financial corporations. Financial corporations are defined by NACE code sector 'K-Financial and insurance activities'.
R0100	(Corporate Bonds) Non-financial	Bonds issued by non-financial corporations.
R0110	Bonds other than Government Bonds and Corporate Bonds	Other debt securities, not included in the categories R0070-R0100.

R0120	Investment funds/shares	Total value of investment funds/shares in investment funds (classification AF.52 of annex 7.1 of ESA 2010).
R0130	Bonds	Collective investment undertakings investing in bonds
R0140	Equity	Collective investment undertakings investing in equity
R0150	Mixed	Collective investment undertakings investing in bonds and equity
R0160	Real Estate	Collective investment undertakings investing in real estate
R0170	Alternative funds	Collective investment undertakings whose investment strategies include such as hedging, event driven, fixed income directional and relative value, managed futures, commodities etc.
R0180	Other investment funds/shares	Collective investment undertakings investing in other categories than mentioned in R0130-R0170.
R0190	Derivatives	Financial derivatives (Classification AF.71 of annex 7.1 of ESA 2010), financial instruments or other contracts with all three of the following characteristics: (a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying'). (b) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors. (c) It is settled at a future date.
R0200	Other investments	All other investments which are not covered by R0020-R0190.
R0210	Loans and mortgages	Total value of loans and mortgages issued (classification AF.4 of annex 7.1 of ESA 2010), (code 48 17 0 according to Annex I of Regulation 250/2009).
R0220	Mortgages	Mortgages issued.
R0230	Loans	This variable shall comprise all kinds of loans of pension funds not guaranteed by mortgages.

R0240	Reinsurance recoverables	Claims on insurance or reinsurance undertakings in relation to technical provisions.
R0250	Cash and cash equivalents	Cash and highly liquid instruments (classification AF.2 of annex 7.1 of ESA 2010)
R0260	Any other assets, not elsewhere shown	All other asset not included in R0010-R0250.
ER0261	o/w claims of pension funds on pension managers	This category includes pension funds' claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78
R0270	Total assets	Total value of all assets.
R0280	Technical provisions	Total value of technical provisions. Technical provisions should be reported gross of reinsurance.
R0290	Margin for adverse deviation	The value of the margin for adverse deviation.
R0300	Reinsurance payables	Payments due to insurance or reinsurance undertakings in relation to technical provisions.
R0310	Any other liabilities, not elsewhere shown	Liabilities not elsewhere shown.
R0320	Total liabilities	Total value of the liabilities.
ER0321	Excess of assets over liabilities	This item is the total of the undertaking's excess of assets over liabilities. Value of the assets minus liabilities. Excess of assets over liabilities should include the following items reported in EP.03.01. - Equity (ESA 2010: F.5, F.519) (ER0070) - Net worth (ESA 2010: B90) (ER0160)
R0330	Regulatory own funds	Regulatory own funds as referred to in Art. 15 of IORP Directive.
R0340	Reserves	Total of Statutory and Free reserves

R0350	Statutory reserves	Statutory reserves as referred to in Art. 16(2) (b) of IORP Directive.
R0360	Free reserves	Statutory reserves as referred to in Art. 16(2) (b) of IORP Directive.
R0370	Profit reserves	Additional profit reserves.
R0380	Other assets (other than investments, not elsewhere shown)	All other asset not included in R0020, R0030, R0060 and R0120
ER0381	o/w other accounts receivable/payable	This is the residual item on the asset side of the balance sheet, defined as "assets not included elsewhere". NCBs may require the reporting of specific sub-positions included in this category, such as: – dividends receivable; – accrued interest receivable on deposits; – accrued interest receivable on loans; – accrued interest receivable on debt securities; – accrued rent receivable; – amounts receivable which do not relate to the pension funds's main business.

PF.04.03 - Cross-border

General comments:

For the purposes of providing individual and aggregate information at Member State level about cross-border activities, NCAs shall submit the following information on an annual basis.

	ITEM	INSTRUCTIONS
C0010	DB	Information reported for defined benefit schemes
C0020	DC	Information reported for defined contribution schemes
C0040	Total	Information reported for (i) Defined benefit schemes and (ii) Defined contribution schemes and (iii) mixed funds
C0100	Identification code and type of code of the cross Border IORP	Identification code of the cross-border pension fund: – Legal Entity Identifier ("LEI") Only if the pension fund does not have a LEI code: identification code used in the local market, attributed by supervisory authority. This code should be the code used to

| | | identify codes in EIOPA register on IORPs

And type of ID Code used:

1 – LEI

2 – Specific code |
|---|---|---|
| C0110 | Active host country | ISO 3166 code(s) of the country(ies) where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross border activity in that host country.

In case the IORP is active in more than one host country, please split between the ISO 3166 codes using ",". |
| C0120 | Pension fund type | Pension fund type:

1 – cross-border IORP provides DB schemes only

2 – cross-border provides DC schemes only

3 –mixed cross-border IORP |
C0200	DB	Information reported for defined benefit schemes
C0210	DC	Information reported for defined contribution schemes
C0220	Total	Information reported for (i) Defined benefit schemes and (ii) Defined contribution schemes and (iii) mixed funds
C0230	DB	In relation to Art. 15(1) IORPs, information reported for Defined benefit schemes
C0240	DC	In relation to Art. 15(1) IORPs, information reported for defined contribution schemes
C0250	Total	In relation to Art. 15(1) IORPs, information reported for (i) Defined benefit schemes and (ii) Defined contribution schemes and 9iii) mixed funds
C0260	DB	In relation to Article 4 ring-fenced funds, information reported for Defined benefit schemes
C0270	DC	In relation to Article 4 ring-fenced funds, information reported for Defined contribution schemes
C0280	Total	In relation to Article 4 ring-fenced funds, information reported for (i) Defined benefit schemes and (ii) defined contribution schemes and (iii) mixed funds.

	ITEM	INSTRUCTIONS

R0010	Active host countries	ISO 3166 code(s) of the country(ies) where the IORP is active outside its home country. Active means that the IORP is authorised, has finalised the notification procedure with that host country and holds assets and liabilities relating to this cross border activity in that host country. In case the IORP is active in more than one host country, please split between the ISO 3166 codes using ",".
R0015	Number of active XB IORPs	Number of active cross-border IORPs
R0020	Number of sponsoring undertakings	Sponsoring undertakings contributing to cross-border schemes.
R0030	Number of multiple-employer cross-border IORPs	The number of multiple employer cross-border IORPs. A multi-employer cross-border IORP is a cross-border IORP open to two or more unrelated employers (not from the same group).
R0040	Total assets	Total value of assets held in relation to cross-border activities.
R0050	Technical provisions	Total value of technical provisions relating to cross-border activities.
R0060	Active members	Active members (code 48 70 4 according to Annex I of Regulation 250/2009) relating to cross-border activities.
R0070	Deferred members	Deferred members (code 48 70 5 according to Annex I of Regulation 250/2009) relating to cross-border activities.
R0080	Beneficiaries	Beneficiaries relating to cross-border activities.

PF.05.03 - Expenses

General comments:

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis. Exemptions apply and the basis for the exemption (reference to EIOPA BoS decision) has to be provided.

	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Administrative expenses	Expenses related the administration of the pension scheme arrangement.
C0010-C0040/R0020	Investment expenses	Expenses related to the asset management of the pension scheme arrangement.
C0010-C0040/R0030	Tax expenses	Tax expenses incurred in relation to the pension scheme arrangement.
C0010-C0040/R0040	Other expenses	Other expenses incurred in relation to the pension scheme arrangement, not elsewhere shown.
C0010-C0040/R0050	Total expenses	Total value of expenses incurred during the reporting period.

PF.06.02 - List of assets; PFE.06.02 - List of assets [Pension funds with ECB add-ons]

General comments:

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on a quarterly and annual basis. Exemptions apply and the basis for the exemption (reference to EIOPA BoS decision) has to be provided.

Information on position held

	ITEM	INSTRUCTIONS
C0001	Line identification	Artificial column code assuring uniqueness of a row
C0002	Pension fund identification code	Identification code of the pension fund: – Legal Entity Identifier ("LEI") Only if the pension fund does not have a LEI code: identification code used in the local market, attributed by supervisory authority. This code should be the code used to identify codes in EIOPA register on IORPs And type of ID Code used: 1 – LEI 2 – Specific code
C0010	Asset ID Code and Type of code	This information combines data about Asset ID Code (columns C0010 and C0110 from BoS decision) and Asset ID Code Type (columns C0020 and C0120 from BoS decision) Asset ID code using: - ISO 6166 code of ISIN Only if ISIN code is not available: - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed, when other recognised codes are not available. This code must be unique and kept consistent over time. Type of ID Code used for the "Asset ID Code" item: 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code)

		8 – FIGI (Financial Instrument Global Identifier)
		9 - Other code by members of the Association of National Numbering Agencies
		99 - Code attributed
		When the same Asset ID Code needs to be reported for one asset that is issued in two or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: "code+EUR". In this case Asset ID Code Type shall refer to option 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "99/1".
C0030	Portfolio/ pension scheme type	Financial instrument is linked to a specific portfolio, which ID is to be reported here; - or if not attributable to a specific portfolio, it is linked to a scheme type: 1 – DB scheme 2 – DC scheme 3 –cannot be allocated to a scheme type or specific portfolio 4 - cannot be allocated to occupational or personal pension portfolio
C0040	Country of custody	ISO 3166-1 alpha-2 code of the country where assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one corresponding to the legal establishment where the custody service was contractually defined. In case the same type of asset is held in custody in more than one country, each asset shall be reported separately in as many lines as needed in order to properly identify all countries of custody. Regarding property, the issuer country is assessed by the address of the property.
C0050	Custodian	LEI code or, if LEI code is not available, name of the financial institution that is the custodian. In case the same type of asset is held in custody in more than one custodian, each asset shall be reported separately in as many lines as needed in order to properly identify all custodians.
C0060	Quantity	Number of assets, for relevant assets. This item shall not be reported if item Par amount (C0070) is reported.
C0070	Par amount	Principle amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for cash and cash equivalents. This item shall not be reported if item Quantity (C0060) is reported.
C0075	Valuation method	Financial instrument is valued by: 1 - market prices for that instrument

	ITEM	INSTRUCTION
		2 - marked-to-market
		3 - market-consistent valuation not applicable.
C0080	Acquisition value	Total acquisition value for assets held, clean value without accrued interest.
C0090	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities.
C0100	Market Asset Value	Market value of the assets

Information on assets

	ITEM	INSTRUCTION
C0130	Item Title	Name of the asset (or the address in case of property).
C0140	Issuer Name	Name of the issuer, defined as the entity that issues assets to investors.
		When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.
		Regarding Investment fund/shares Undertakings, the issuer name is the name of the fund manager.
EC0141	Write-offs/write-downs	NCBs may decide that the collection of information on write-offs/write-downs is not required if the total volume of loans (CIC 8#) of resident pension funds at the national level is deemed insignificant.
		Reduction in the "par amount" (C0070) of a loan due to its impairment. This refers to the reduction which has occurred since the last reporting took place (i.e. the previous quarterly report in the case of quarterly reporting and the previous annual report in the case of annual reporting). The reduction should be expressed as a positive value.
		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).
		The loan should be reported in this template for the period when the write-off occurs, even if the undertaking no longer records the loan as an asset.
		This item is applicable to CIC category 8 and all instruments for which the value in column EC0232 – Instrument classification according to ESA 2010 is reported as "1" or "2".
C0150	Issuer code and Type of issuer code	This information combines data about Issuer Code (column C0150 from BoS decision) and Type of issuer code (column C0160 from BoS decision).
		Issuer code is using the LEI. If LEI code is not available this item shall not be reported.

		Regarding Investment fund/share, the issuer code is the code of the fund manager.
		Identification of the type of code used for the "Issuer Code" item. One of the options in the following closed list shall be used:
		1 – LEI
		9 – None
		This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.
		This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.
C0170	Issuer Sector	Economic sector of issuer based on the latest version of NACE code (as published in annex 1 of Regulation (EC) No 1893/2006). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'A' or 'A0111' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411').
		Regarding investment funds, the issuer sector is the sector of the fund manager.
EC0172	Counterparty sector according to ESA 2010	Identify the economic sector of the reporting undertaking's counterparty according to the classification set out in the ESA 2010. One of the options in the following closed list should be used for CIC category 8, as well as for the following CIC categories if the instrument does not have an ISIN code (i.e. if Asset ID Code and Type of code C0010 does not start with either "ISIN/" or "CAU/ISIN/"): CIC category 1, CIC category 2, CIC category 3, CIC category 5 and CIC category 6:
		1 – central bank (ESA 2010 sector S.121)
		2 – deposit-taking corporations except the central bank (ESA 2010 sector S.122)
		3 – money market funds (ESA 2010 sector S.123)
		4 – investment funds other than money market funds (ESA 2010 sector S.124)
		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 2010 sector S.125 excluding FVCs + ESA 2010 sector S.126 + ESA 2010 sector S.127)
		6 – financial vehicle corporations engaged in securitisation transactions (a subdivision of ESA 2010 sector S.125)
		7 – insurance corporations (ESA 2010 sector S.128)
		8 – pension funds (ESA 2010 sector S.129)
		9 – non-financial corporations (ESA 2010 sector S.11)
		10 – general government (ESA 2010 sector S.13)
		11 – households and non-profit institutions serving households (ESA 2010 sector S.14 + ESA 2010 sector S.15)
		For CIC category 7, one of the options in the following closed

		list should be selected: 12 – central bank (ESA 2010 sector S.121), deposit-taking corporations except the central bank (ESA 2010 sector S.122) and money market funds (ESA 2010 sector S.123) 13 – non-MFIs, not included under 12
C0180	Issuer Group	Name of issuer's ultimate parent entity. For investment funds the group relation relates to the fund manager. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.
C0190	Issuer Group Code and Type of issuer group code	This information combines data about Issuer Group Code (column C0190 from BoS decision) and Type of issuer group code (column C0200 from BoS decision). Issuer group's identification using the Legal Entity Identifier (LEI). If LEI code is not available, this item shall not be reported. Regarding investment funds, the group relation relates to the fund manager. Code used for the "Issuer Group Code" item: 1 - LEI 9 – None

C0210	Issuer Country	ISO 3166-1 alpha-2 code of the country of localisation of the issuer.
		
		The localisation of the issuer is assessed by the address of the entity issuing the asset.
		
		Regarding investment funds, the group relation relates to the fund manager.
		
		  - ISO 3166-1 alpha-2 code
		  - XA: Supranational issuers
		  - EU: European Union Institutions

EC0211	Country of residence for collective investment undertakings	The country of residence of the collective investment undertaking, i.e. the country where the collective investment undertaking is legally authorised/licensed. This item is only applicable to CIC category 4 and only in cases where the instrument does not have an ISIN code (i.e. if Asset ID Code and Type of code C0010 does not start with either "ISIN/" or "CAU/ISIN/").
C0220	Currency	ISO 4217 alphabetic code of the currency of the issue.
C0230	CIC	Complementary Identification Code used to classify assets.
EC0232	Instrument classification according to ESA 2010	Identification of instruments which are classified as debt securities or equity for supervisory reporting purposes but which may be classified differently for statistical reporting purposes. These consist of: (i) borrower's notes *("Schuldscheindarlehen")*; (ii) non-negotiable debt securities;

		(iii) non-negotiable money market securities; (iv) registered bonds (i.e. "*Namensschuldverschreibungen*", "N-bonds", or equivalent instruments); (v) registered participation certificates (i.e. "*Namensgenussscheine*" or equivalent instruments *issued in Germany that are not negotiable*) and (vi) subscription rights. Items (i), (ii) and (iii) are classified as loans/deposits for statistical reporting purposes in line with Regulation (EU) 2018/231. The classification of item (iv) for statistical purposes depends on the specific features of the instrument. Items (v) and (vi) are classified as equity for the purpose of Regulation (EU) 2018/231. Their identification, as reported in this column, may be used for the purpose of Regulation (EU) No 1011/2012 (ECB/2012/24). Please select one option from the following closed list. 1 – instrument is (i), (ii) or (iii) 2 – instrument is (iv) 3 – instrument is (v) or (vi) 9 – any other instrument This field applies to CIC categories 1, 2, 3, 5 and 6.
C0240	Alternative investment	Alternative investment (Art. 4 (1) of Directive 2011/61/EU (AIFMD)): 1 - Alternative investment 2 - No alternative investment
C0250	External rating	Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).
C0260	Nominated ECAI	Credit assessment institution (ECAI) giving the external rating, by using the name of the ECAI as published on ESMA's website. This item shall be reported when External rating (C0250) is reported. Identify the credit assessment institution (ECAI) giving the external rating in C0250, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI". Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available. -Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27) -Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86) -BCRA-Credit Rating Agency AD (LEI code:

		747800Z0IC3P66HTQ142)
		-Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
		-Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
		-ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
		-GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
		-ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
		-ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
		-AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
		-DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
		-Fitch (to be used when the split below is not available)
		-Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
		-Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
		-Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
		-Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
		-Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
		-Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
		-Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
		-Moody's (to be used when the split below is not available)
		-Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
		-Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
		-Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
		-Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
		-Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
		-Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
		-Standard & Poor's (to be used when the split below is not available)
		-S&P Global Ratings France SAS (LEI code:

54930035REY2YCDSBH09)

-S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)

-Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)

-CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)

-Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)

-European Rating Agency, a.s. (LEI code: 097900BFME0000038276)

-Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)

-Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)

-Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)

-The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)

-Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)

-Spread Research (LEI code: 969500HB6BVM2UJDOC52)

-EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)

-HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)

-Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)

-Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)

-modeFinance S.r.l. (LEI code: 815600B85A94A0122614)

-INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)

-Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)

-Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)

-SPMW Rating Sp. z o.o. (LEI code: 259400PIF3W6YC660564)

-Other nominated ECAI

C0270	Duration	Asset duration, defined as the 'residual modified duration' (modified duration calculated based on the remaining time for maturity of the security, counted from the reporting reference date). For assets without fixed maturity the first call date shall be used. The duration shall be calculated based on economic value.

EC0271	Issue date	The date on which the instrument was issued.
		This item should be reported for CIC category 8, as well as for the following CIC categories if the instruments do not have an ISIN code (i.e. if Asset ID Code and Type of code C0010 does not start with either "ISIN/" or "CAU/ISIN/"): CIC category 1, CIC category 2, CIC category 5 and CIC category 6.
		For loans and mortgages to individuals, included within CIC category 8, the weighted issue date (based on the loan amount) is to be reported.
C0280	Maturity date	ISO 8601 (yyyy-mm-dd) code of the maturity date.
		For perpetual securities use "9999-12-31"
EC0290	Split date	The date on which the last stock split or reverse split took place. Stock splits are operations that split existing shares, thereby reducing the share price and increasing the number of shares available on the market in the same proportion.
		This field applies to CIC categories 3 and 4.
EC0300	Split factor	The split factor is calculated as the number of shares after the split divided by the number of shares before the split.
		This field applies to CIC categories 3 and 4.
C0370	Unit price	Market price per unit.
C0380	Unit percentage of par amount price	Percentage of the aggregated nominal amount.

PF.06.03 - Collective investment undertakings - look-through approach

General comments:

For the purposes of providing individual information, NCAs shall submit the following information on an annual basis.

The template 'investment funds - look through approach' (PF.06.03.24) shall be reported, if the total value of shares in investment funds (other than shares in Undertakings for Collective Investment in Transferable Securities (UCITs)) exceed 10% of the total value of investments and only to cover 90% of the value of the investment funds/shares, the remaining 10% (non-material residual values) shall be reported as 'CIC-4' and country 'AA'. For a transitional period, which shall be reviewed by EIOPA, the look through item-by item reporting only applies to investment funds/shares other than UCITs, if those are identifiable as UCITs and are reported item-by-item in 'list of assets' (PF.06.02.24).

	ITEM	INSTRUCTIONS
C0001	Line identification	Artificial column code assuring uniqueness of a row
C0010	Collective Investments Undertaking ID Code and Type of code	This information combines data about Collective Investments Undertaking ID Code (column C0010 from BoS decision) and Collective Investments Undertaking ID Code type (column C0020 from BoS decision). Asset ID code using: - ISO 6166 code of ISIN Only if ISIN code is not available: - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed, when other recognised codes are not available, and must be consistent over time Type of ID Code used for the "Asset ID Code" item: 1 - ISO/6166 for ISIN 2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 – FIGI (Financial Instrument Global Identifier) 9 – Other code by members of the Association of National Numbering Agencies 99 - Code attributed by Pension fund

C0030	Underlying asset category	Asset categories, receivables and derivatives within the investment fund:
		1 - Government bonds
		2 - Corporate bonds
		3L - Listed equity
		3X - Unlisted equity
		4 - Investment funds
		5 - Structured notes
		6 - Collateralised securities
		7 - Cash and deposits
		8 - Mortgages and loans
		9 - Properties
		0 - Other investments (including receivables)
		A – Futures
		B – Call Options
		C – Put Options
		D – Swaps
		E – Forwards
		F – Credit derivatives
		L - Liabilities
		When the look-through applies to a fund of funds, category "4 - Investment fund/share Units" shall be used only for non-material residual values.
C0040	Country of issue	Country of localisation of the issuer, assessed by the address of the entity issuing the asset.
		One of the options shall be used: - ISO 3166-1 alpha-2 code - XA: Supranational issuers - EU: European Union Institutions - AA: aggregated countries due to application of threshold
C0050	Currency	Currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies: 1 - Reporting currency 2 - Foreign currency
C0060	Total amount	Total amount invested by asset category, country and currency through investment funds.
		For liabilities (L) a positive amount shall be reported.
		For derivatives (A-F) the total amount can be positive (if an asset) or negative (if a liability).

PF.09.02 - Investment income

General comments:

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis. Exemptions apply and the basis for the exemption (reference to EIOPA BoS decision) has to be provided.

	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Dividends	Dividends received, including from assets that have been sold or matured.
C0010-C0040/R0020	Interest	Interest payments received, including from assets that have been sold or matured or when the coupon is received.
C0010-C0040/R0030	Rent	Rent payments received from renting out real estate or other property, plants or equipment.
C0010-C0040/R0040	Realised gains and losses	Realised capital gains and losses carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0050	Unrealised gains and losses	Unrealised capital gains and losses, not carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier) (code 48 01 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0060	Other investment income	Other investment income, not mentioned elsewhere.
C0010-C0040/R0070	Total investment income	Total value of investment income (code 48 01 0 according to Annex I of Regulation 250/2009).

PF.29.05 - Changes in technical provisions

General comments:

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis. Exemptions apply and the basis for the exemption (reference to EIOPA BoS decision) has to be provided.

	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Opening technical provision	Value of technical provisions in the opening balance sheet of the reporting period. Technical provisions should be reported gross of reinsurance.
C0010-C0040/R0020	Past service cost	Accrual of obligations during the reporting period.
C0010-C0040/R0030	Change in discount rate	Effect of unwinding of the discount rate and any change in the discount rate used.
C0010-C0040/R0040	Experience adjustments	Changes in assumptions based on experience.
C0010-C0040/R0050	Other changes	Other changes not mentioned elsewhere.
C0010-C0040/R0060	Closing technical provisions	Value of technical provisions at the end of the reporting period. Technical provisions should be reported gross of reinsurance.
C0010-C0020/R0070	Discount rate	Discount rate used for the valuation of technical provisions at the end of the reporting period.
C0010-C0020/R0080	Range of discount rates	If there is not one single discount rate used, range of discount rates used for the valuation of technical provisions at the end of the reporting period. In the case of spot rates, please add an 's' before defining the range, e.g. "s0.1%-5.0%".

PF.50.01 – Member data; PFE.50.01 - Member data [Pension funds with ECB add-ons]

General comments:

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis. Exemptions apply and the basis for the exemption (reference to EIOPA BoS decision) has to be provided.

	ITEM	INSTRUCTIONS
C0040/ ER0001	Members	The total number of members of pension schemes. This amount equals the sum of active members, deferred members and retired members.
C0010-C0040/R0010	Active members	Total number of active members (code 48 70 4 according to Annex I of Regulation 250/2009). If active members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010-C0040/R0020	Deferred members	Total number of deferred members (code 48 70 5 according to Annex I of Regulation 250/2009). If deferred members participate in both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010-C0040/R0030	Beneficiaries	Total number of beneficiaries. If beneficiaries benefit from both DB and DC schemes of the IORP, an appropriate split needs to be applied.
C0010-C0040/R0040	New members	Active members that have joined in the reporting period.
C0010-C0040/R0050	Deaths	Active or deferred members that have died in the reporting period.
C0010-C0040/R0060	Commutations	Active or deferred members that are giving up part or all of their claims in exchange for a one-off payment.
C0010-C0040/R0070	Other exits	Active or deferred members leaving for reasons other than mentioned elsewhere.
C0010-C0040/R0080	New beneficiaries	Total number of new beneficiaries in the reporting period.
C0010-C0040/R0090	Of which new retired members	Active and deferred members that have retired over the past year.
C0040/ER0031	Retired members	Number of retired members of the pension scheme. A retired member is a pension scheme member who no longer contributes to or accrues benefits from the scheme and has begun to receive retirement benefits from that scheme.

PF.51.01 – Contributions, benefits paid and transfers by scheme

General comments:

For the purposes of providing individual and aggregate information at Member State level, NCAs shall submit the following information on an annual basis. Exemptions apply and the basis for the exemption (reference to EIOPA BoS decision) has to be provided.

	ITEM	INSTRUCTIONS
C0010-C0040/R0010	Total gross contributions receivable	Total value of contributions receivable during the reporting period.
C0010-C0040/R0020	Contributions by members	Contributions receivable from members (code 48 00 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0030	Contributions by sponsors	Contributions receivable from sponsors (code 48 00 2 according to Annex I of Regulation 250/2009).
C0010-C0040/R0040	Reinsurance contributions ceded	Insurance premiums payable for risks ceded to insurance or reinsurance enterprises (code 48 05 0 according to Annex I of Regulation 250/2009).
C0010-C0040/R0050	Total net contributions receivable	Total value of contributions receivable during the reporting period less reinsurance contributions ceded.
C0010-C0040/R0060	Total gross benefits payable	Total value of benefits paid, gross of reinsurance payments received.
C0010-C0040/R0070	of which Gross benefits payable for retirement	Total value of benefits paid for retirement purposes.
C0010-C0040/R0080	of which Gross benefits payable - other benefit payments	Total value of benefits paid for other purposes than those mentioned elsewhere.
C0010-C0040/R0090	Reinsurance benefits receivable	Claims receivable from insurance or reinsurance enterprises related to risks ceded (code 48 02 1 according to Annex I of Regulation 250/2009).
C0010-C0040/R0100	Total net benefits payable	Total value of benefits paid, net of reinsurance payments received.
C0010-C0040/R0110	Transfer-in	Value of claims transferred in by new members (code 48 00 3 according to Annex I of Regulation 250/2009).
C0010-C0040/R0120	Transfer-out	Value of claims transferred out (code 48 03 3 according to Annex I of Regulation 250/2009).

EP.02.01 – Pension fund reserves (assets)

General comments:

"Stocks" are holdings of assets (and liabilities) at a point in time expressed in monetary terms and must be reported on a gross basis. Stocks should always be reported.

"Reclassification adjustments" should include any change in value (compared with the previous period) reported in "1 – Stocks" that arises from the correction of reporting errors. If there are no reporting errors, the cells will remain empty.

Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible, reclassification adjustments can be submitted instead.

There are three types of reclassification adjustment that should be reported under EZ0010 "5 – reclassification adjustment": (i) those where a classification in "pension fund reserves" needs to be corrected; (ii) those where the counterparty breakdown needs to be corrected; and (iii) those where the total outstanding amounts change as a result of reclassification adjustments of "pension fund reserves".

In the first case, a financial instrument (i.e. "pension fund reserves") has not been reported correctly. A negative sign corrects an amount that has been incorrectly attributed to "pension fund reserves", while a positive sign corrects an amount that has not been attributed to "pension fund reserves" even though it should have been. If a positive entry is recorded for "pension fund reserves", then a negative entry is required for one of the following positions: PFE.02.01 (R0010-R0261/EC0041 except for R0240 or ER0261). In addition, a positive entry is required in template PFE.02.01 for either "reinsurance recoverables" (R0240) or "claims of pension funds on pension managers" (ER0261).

Example, case 1a: Claims of pension funds on domestic pension managers that are MFIs (**EP.02.01** ER0260/EC0030) at a value of 100 are misclassified as a loan (cannot be seen in template EP.02.01 but only in **PFE.02.01** (R0210, R0230/EC0041). This can be corrected by means of a reclassification. In this case, +100 should be reported for claims of pension funds on domestic pension managers that are MFIs (EP.02.01 ER0260/EC0030) (also to be reported in (ER0250, ER0260/EC0010, EC0020)) and -100 should be reported for PFE.02.01 "loans" (R0230/EC0041) (and also for "loans and mortgages" PFE.02.01 R0210/EC0041). In addition, +100 should be reported for "Claims of pension funds on pension managers" PFE.02.01 (ER0261/EC0041) and also for "any other assets, not elsewhere shown" PFE.02.01 (R0260/EC0041).

The following entries should be reported in EP.02.01 (EZ0010 "5 – reclassification adjustment"):

		Total		
			Domestic	
				MFIs (S.121+122)
		EC0010	EC0020	EC0030
6. Pension fund reserves (ESA 2010: F. 6)	ER0250	+100	+100	✕
Claims of pension funds on pension managers (ESA 2010: F.64)	ER0260	+100	+100	+100

The following entries should also be reported in PFE.02.01.

		Reclassification
		EC0041
Loans and mortgages	R0210	-100
Loans	R0230	-100
Any other assets, not elsewhere shown	R0260	+100
of which claims of pension funds on pension managers	ER0261	+100

In the event of a shift between "claims of pension funds on pension managers" and "reinsurance recoverables", reclassifications are required in PFE.02.01 (R0240/EC0041 and ER0261/EC0041) (with opposite signs) and also in EP.02.01 (ER0260 and ER0270 and corresponding columns) (also with opposite signs).

Example, case 1b: Claims of pension funds on domestic pension managers that are MFIs (EP.02.01 ER0260/EC0030) at a value of 100 are misclassified as "reinsurance recoverables" (EP.02.01 ER0270/EC0010). In this case, +100 for claims of pension funds on domestic pension managers that are MFIs (EP.02.01 ER0260/EC0030) (also to be reported in (ER0260/EC0010, EC0020)) should be reported for EZ0010 "5 – reclassification adjustment", and -100 should be reported for "reinsurance recoverables" EP.02.01 (R0270/EC0010). In addition, in template **PFE.02.01**, +100 should be reported for "claims of pension funds on pension managers" PFE.02.01 (ER0261/EC0041) and -100 should be reported for "reinsurance recoverables" (R0240/EC0041) and "any other assets, not elsewhere shown" (R0260/EC0041) and -100 should be reported for "reinsurance recoverables"(R0240/EC0041)

The following entries should therefore be reported in EP.02.01 (EZ0010 "5 – reclassification adjustment").

		Total		
			Domestic	
				MFIs (S.121+122)
		EC0010	EC0020	EC0030
6. Pension fund reserves (ESA 2010: F. 6)	ER0250			✕
Claims of pension funds on pension managers (ESA 2010: F.64)	ER0260	+100	+100	+100
Reinsurance recoverables (ESA 2010: F.61)	ER0270	-100	✕	✕

The following entries should also be reported in PFE.02.01.

		Reclassification
		EC0041
Reinsurance recoverables	R0240	-100
Any other assets, not elsewhere shown	R0260	+100
Claims of pension funds on pension managers	ER0261	+100

In the second case, the counterparty breakdown needs to be corrected.

Example, case 2: A claim on pension managers at a value of 100 may need to be reclassified as on a domestic other financial intermediary and not on a euro area Member State other than domestic non-financial corporation. In this case, a negative entry would be recorded in **EP.02.01** (ER0260/EC0220) and a positive entry in EP.02.01 (ER0260/EC0080).

The following entries should therefore be reported in EP.02.01 (EZ0010 "5 – reclassification adjustment"):

| Total | Domestic | Euro area Member States other than domestic (total) |

		Other financial intermediaries (S.125), financial auxiliaries (S.126), captive financial institutions and money lenders (S.127)	Non-financial corporations (S.11)
		EC0010 EC0080	EC0220
Claims of pension funds on pension managers	ER0260	+100	-100

In the third case, stocks of total assets/liabilities change as a result of reclassification adjustments in "pension fund reserves". This type of reclassification may be submitted, for instance, when the value has been erroneously reported as being lower than it actually is, as a result of, for example, miscalculation or misreporting (e.g. the value has been reported as being 15 instead of 150). In addition, a positive entry for liabilities in PFE.02.01 (R0280-ER0321/EC0041) and a positive entry for EP.03.01 would be required.

Example, case 3: A change from 15 to 150 in "reinsurance recoverables" vis-à-vis a domestic reinsurer **EP.02.01** ER0270/EC0010 also involves a positive entry for "pension fund reserves" EP.02.01 (ER0250/EC0010, EC0020, EC0090) and **PFE.02.01** (R0240/EC0041). Hence, a positive entry of 135 on the liabilities side for "technical provisions" PFE.02.01 (R0280/EC0041). It also changes total assets and liabilities in PFE.02.01 (R0270, R0320/C0041). The higher value in this example impacts on technical provisions, resulting in a positive reclassification also being reported for this item.

The following entries should therefore be reported in EP.02.01 (EZ0010 "5 – reclassification adjustment"):

		Total		
			Domestic	
				Insurance (S.128)
		EC0010	EC0020	EC0090
6. Pension fund reserves (ESA 2010: F. 6)	ER0250	+135	+135	+135
Reinsurance recoverables (ESA 2010: F.61)	ER0270	+135		

And the following entries have to be reported in PFE.02.01:

		Reclassification
		EC0041
Reinsurance recoverables	R0240	+135
Total assets	R0270	+135
Technical provisions	R0280	+135
Total liabilities	R0320	+135

"Financial transactions" should be reported as set out in Paragraph 1 of Part 5 of Annex II of Regulation (EU) 2018/231.

"Revaluation adjustments" should be reported as set out in Paragraph 2 of Part 5 of Annex II of Regulation (EU) 2018/231.

	ITEM	INSTRUCTIONS
EZ0010	Stocks Reclassifications adjustments Revaluation adjustments (including exchange rate adjustments) or financial transactions, (Instead of revaluations financial transactions may be reported)	NCBs will advise if either revaluation adjustments or financial transactions should be reported. Please select one of the options from the following closed list. 1 – Stocks 5 – Reclassification adjustments 8 – Revaluation adjustments (including exchange rate adjustments) 4 – Financial transactions The reporting agent should report "1 – Stocks", "5 – Reclassification adjustments" and either "8 – Revaluation adjustments (including exchange rate adjustments)" or "4 – Financial transactions", depending on the relevant NCB's guidance on which of the two to report.

	ITEM	INSTRUCTIONS
ER0250	Pension fund reserves (ESA 2010: F.6)	This category includes: – Pension funds' claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78; – Financial claims of pension funds against reinsurance corporations connected with pension reserves. (reinsurance recoverables)
ER0260	Claims of pension funds on pension managers (ESA 2010: F.64)	Pension funds' claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78.
ER0270	Reinsurance recoverables (ESA 2010: F.61)	Financial claims of pension funds against reinsurance corporations connected with pension reserves

	ITEM	INSTRUCTIONS
EC0010	Total	Total value of pension fund reserves vis-à-vis all counterparty countries should be reported here.
EC0020	Domestic	Total value of pension fund reserves vis-à-vis the counterparty country in which the pension fund is resident should be reported here.
EC0130	Euro area Member States other than domestic (total)	Total value of pension fund reserves vis-à-vis counterparty countries in the euro area other than the counterparty country in which the pension fund is resident should be reported here.

EC0030, EC0140	MFIs (S.121+122+123)	MFIs as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs (S.121), credit institutions as defined in Union law, MMFs (S.123), other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money (S.122).
EC0050, EC0160	General government (S.13)	General government sector (S.13) consists of institutional units that are non-market producers whose output is intended for individual and collective consumption and that are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth (ESA 2010, paragraphs 2.111 to 2.113).
EC0070, EC0180	Non-MMF investment funds (S.124)	Investment funds as defined in Article 1 of Regulation (EU) No 1073/2013 (ECB/2013/38). This subsector consists of all collective investment undertakings, except MMFs, that invest in financial and/or non-financial assets, to the extent that the objective is investing capital raised from the public (S.124).
EC0080, EC0190	Other financial intermediaries (S.125), financial auxiliaries (S.126), captive financial institutions and money lenders (S.127)	Other financial intermediaries, except insurance corporations and pension funds subsector (S.125) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation by incurring liabilities in forms other than currency, deposits (or close substitutes for deposits), Investment fund shares/units, or in relation to insurance, pension and standardised guarantee schemes from institutional units. Financial vehicle corporations as defined in Regulation (EU) No 1075/2013 (ECB/2013/40) are included in this subsector (ESA 2010, paragraphs 2.86 to 2.94). The financial auxiliaries subsector (S.126) consists of all financial corporations and quasi- corporations which are principally engaged in activities closely related to financial intermediation but which are not financial intermediaries themselves. This subsector also includes head offices whose subsidiaries are all or mostly financial corporations (ESA 2010, paragraphs 2.95 to 2.97). The captive financial institutions and money lenders subsector (S.127) consists of all financial corporations and quasi-corporations which are neither engaged in financial intermediation nor in providing financial auxiliary services, and where most of either their assets or their liabilities are not transacted on open markets. This subsector includes holding companies that hold controlling levels of equity in a group of subsidiary corporations and whose principal activity is owning the group without providing any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units (ESA 2010, paragraphs 2.98 and 2.99).
EC0090, EC0200	Insurance corporations (S.128)	Insurance corporations (S.128) as defined in Article 1 of Regulation (EU) No 1374/2014 (ECB/2014/50).
EC0100, EC0210	Pension funds (S.129)	Pension funds as defined in Article 1 of Regulation (EU) 2018/231 (S.129).

| EC0110, EC0220 | Non-financial corporations (S.11) | Non-financial corporations sector (S.11) consists of institutional units that are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. This sector also includes non-financial quasi-corporations (ESA 2010, paragraphs 2.45 to 2.50). |
| EC0240 | Rest of the world (total) | Total value of pension fund reserves vis-à-vis counterparty countries outside the euro area should be reported here. |

EP.03.01 – Liabilities for statistical purposes

General comments:

"Stocks" are holdings of liabilities at a point in time expressed in monetary terms and must be reported on a gross basis. Stocks should always be reported.

"Reclassification adjustments" should include any change in value (compared with the previous period) reported in "1 – Stocks" that arises from the correction of reporting errors. If there are no reporting errors, the cells will remain empty.

Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible, reclassification adjustments can be submitted instead.

There are three types of reclassification adjustment that should be reported under EZ0010 "5 – reclassification adjustment": (i) those where a correction for the classification of the financial instrument takes place; (ii) those where a correction of a breakdown is needed; and (iii) those where the total outstanding amounts change as a result of reclassification adjustments.

In the first case the financial instrument has not been reported correctly. A negative sign corrects an amount that was incorrectly attributed to a financial instrument, while a positive sign corrects an amount that was not attributed to another financial instrument even though it should have been.

Example, case 1: "Debt securities issued" (**EP.03.01** (ER0060/EC0010)) at a value of 100 are misclassified as "other accounts receivable" (EP.03.01 (ER0150/EC0010)). In this case a reclassification (EZ0010 "5 – reclassification adjustment") of +100 should be recorded for "debt securities issued" (EP.03.01 (ER0060/EC0010)), and -100 is recorded for "other accounts receivable" (EP.03.01 (ER0150/EC0010)).

The following entries should therefore be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment").

		Total
		EC0010
11. Debt securities issued (ESA 2010: F.3)	ER0060	+100
15. Other accounts receivable/payable (ESA 2010: F.8)	ER0150	-100

In the second case the counterparty breakdown needs to be corrected.

Example, case 2: A "domestic loan with original maturity of up to one year received from an MFI" at a value of 100 is actually a "domestic loan with original maturity of over one year and up to five years received from an MFI". In this case -100 should be recorded in **EP.03.01** (ER0030/EC0010, EC0020, EC0030) and +100 in EP.03.01 (ER0040/EC0010, EC0020, EC0030).

The following entries should be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment"):

	Total
	Domestic
	MFIs (S.121+122)

		EC0010	EC0020	EC0030
10. Loans received (ESA 2010: F.4)	ER0020			
Up to 1 year	ER0030	-100	-100	-100
Over 1 and up to 5 years	ER0040	+100	+100	+100

In the third case, stocks of total assets/liabilities change as a result of reclassification adjustments. This type of reclassification may be submitted as a result of, for example, a miscalculation or misreporting (e.g. the value has been reported as being 10 instead of 100).

Example, case 3: The value of a "domestic loan with original maturity of up to one year received from an MFI" has been erroneously reported as being 90 below its actual value. In this example, this impacts on "any other assets, not elsewhere shown" of a defined benefit fund in PFE.02.01 (ER0260/ EC0041).
This case involves an entry at a value of +90 for "domestic loans with original maturity of up to one year received from an MFI" and related entries (**EP.03.01** (ER0020, ER0030/EC0010, EC0020, EC0030)) EZ0010 "5 – reclassification adjustment". In addition, a value of +90 for "any other liabilities, not elsewhere shown" (PFE.02.01 (R0310/EC0041) should be reported as loans as reported in EP.03.01 are part of this category. In this example this impacts on "any other assets, not elsewhere shown" by +90 in PFE.02.01 (ER0260/EC0041). Total assets and liabilities at a value of +90 in PFE.02.01 (R0270, R0320/ EC0041) also change.

The following entries should therefore be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment").

		Total		
			Domestic	
				MFIs (S.121+122)
		EC0010	EC0020	EC0030
10. Loans received (ESA 2010: F.4)	ER0020	+90	+90	+90
Up to 1 year	ER0030	+90	+90	+90

The following entries should also be reported in PFE.02.01.

		Reclassification
		EC0041
Any other assets, not elsewhere shown	R0260	+90
Total assets	R0270	+90
Any other liabilities, not elsewhere shown	R0310	+90
Total liabilities	R0320	+90

"Financial transactions" should be reported as set out in Paragraph 1 of Part 5 of Annex II of Regulation (EU) 2018/231.

"Revaluation adjustments" should be reported as set out in Paragraph 2 of Part 5 of Annex II of Regulation (EU) 2018/231.

	ITEM	INSTRUCTIONS
EZ0010	Stocks	NCBs will advise if either revaluation adjustments or financial transactions should be reported.
	Reclassifications	Please select an option from the following closed list:
		1 – Stocks

		adjustments
	Revaluation adjustments (including exchange rate adjustments) or financial transactions (Instead of revaluations financial transactions may be reported)	5 – Reclassification adjustments 8 – Revaluation adjustments (including exchange rate adjustments) 4 – Financial transactions The reporting agent should report "1 – Stocks", "5 – Reclassification adjustments" and either "8 – Revaluation adjustments (including exchange rate adjustments)" or "4 – Financial transactions", depending on the relevant NCB's guidance on which of the two to report.

	ITEM	INSTRUCTIONS
ER0010	Liabilities for statistical purposes	Liabilities for statistical purposes include "total liabilities" PFE.02.01 R0320 and "excess of assets over liabilities" PFE.02.01 ER0321.
ER0020-ER0050	Loans received (ESA 2010: F.4)	Amounts owed to creditors by the pension fund, other than those arising from the issue of negotiable securities. This category consists of the following. – Loans: loans granted to the pension funds which are either evidenced by non-negotiable documents or not evidenced by documents. – Repos and repo-type operations against cash collateral: counterpart of cash received in exchange for securities sold by the pension fund at a given price under a firm commitment to repurchase the same (or similar) securities at a fixed price on a specified future date. Amounts received by the pension fund in exchange for securities transferred to a third party (the "temporary acquirer") are to be classified here where there is a firm commitment to reverse the operation and not merely an option to do so. This implies that the pension fund retains all risks and rewards of the underlying securities during the operation, – Cash collateral received in exchange for securities lending: amounts received in exchange for securities temporarily transferred to a third party in the form of securities lending operations against cash collateral. – Cash collateral received in operations involving the temporary transfer of gold against collateral. Loans received should be included in "any other liabilities, not elsewhere shown" PFE.02.01 R0310.
ER0030	Up to 1 year	Loans received (ESA 2010: F.4) with original maturity up to 1 year
ER0040	Over 1 and up to 5 years	Loans received (ESA 2010: F.4) with original maturity over 1 and up to 5 years
ER0050	Over 5 years	Loans received (ESA 2010: F.4) with original maturity over 5 years
ER0060	Debt securities issued (ESA 2010: F.3)	Securities issued by the pension fund, other than equity, that are usually negotiable instruments and traded on secondary markets, or that can be offset on the market, and do not grant the holder any ownership rights in respect of the issuing institution. This item is included under "any other liabilities, not elsewhere shown"PFE.02.01 R0310.

ER0070	Equity (ESA 2010: F.5, F.519)	Financial assets that represent ownership rights in corporations or quasi-corporations. Such financial assets generally entitle the holders to a share in the profits of the corporations or quasi-corporations, and to a share in their net assets in the event of liquidation. Equity should be recorded under "excess of assets over liabilities" PFE.02.01.R0321.

ER0080	Technical reserves (ESA 2010: F.6)	Technical reserves, for pension schemes are divided into three subcategories:
		
		    – pension entitlements (F.63);
		    – claims of pension funds on pension managers (F.64);
		    – entitlements to non-pension benefits (F.65);
		Technical reserves should be reported gross of reinsurance.
		
		Technical reserves should include "technical provisions" PFE.02.01 R0280 and "margin for adverse deviation" PFE.02.01 R0290.

ER0090	o/w Pension entitlements (ESA 2010: F.63)	The amount of capital that the pension fund holds in order to meet the future claims of its pension schemes. It comprises financial claims that current employees and former employees hold against either
		    - their employers;
		    - a scheme designated by the employer to pay pensions as part of a compensation agreement between the employer and the employee; or
		    - an insurer.

ER0100	Pension entitlements, o/w defined contribution schemes	The amount of capital that the pension fund holds in order to meet the future pension claims of its defined contribution scheme policyholders. In a defined contribution scheme the benefits paid are dependent on the performance of the assets acquired by the pension scheme. The liability of a defined contribution scheme is the current market value of the fund's assets.
ER0110	Pension entitlements, o/w defined benefit schemes	The amount of capital that the pension fund holds in order to meet the future pension claims of its defined benefit scheme policyholders. In a defined benefit pension scheme the level of pension benefits promised to participating employees is determined by a formula agreed in advance. The liability of a defined benefit pension scheme is equal to the present value of the promised benefits. Notional defined contribution schemes and hybrid schemes are grouped as defined benefit schemes (ESA 2010, paragraph 17.59). A notional defined contribution scheme is similar to a defined contribution scheme but with a guaranteed minimum amount payable. Hybrid schemes are those schemes which have both a defined benefit and a defined contribution element. A scheme is classified as "hybrid" either because both defined benefit and defined contribution provisions are present or because it embodies a notional defined contribution scheme and, at the same time, a defined benefit or defined contribution provision.
ER0120	o/w Claims of pension funds on pension managers	Pension funds' claims on pension managers as defined in ESA 2010, paragraphs 5.186 and 17.78.

	(ESA 2010: F.64)	Thus the amount payable by the pension fund to the pension manager.
ER0130	o/w Entitlements to non-pension benefits (ESA 2010: F.65)	This is the excess of net contributions over benefits, which represents an increase in the liability of the insurance scheme towards the beneficiaries (defined in ESA 2010, paragraph 5.187).
ER0140	Financial derivatives (ESA 2010: F.71)	Financial derivatives are financial instruments linked to a specified financial instrument, indicator, or commodity, through which specific financial risks can be traded in financial markets in their own right. This category includes the following. – options – warrants – futures – forwards – swaps – credit derivatives Financial derivatives are recorded at market value on the balance sheet on a gross basis. Individual derivative contracts with positive market values are recorded on the assets side of the balance sheet and contracts with negative market values on the liabilities side of the balance sheet also with a positive value. Gross future commitments arising from derivative contracts should not be entered as on-balance-sheet items. Financial derivatives may be recorded on a net basis according to different valuation methods. In the event that only net positions are available or that positions are recorded other than at market value, these positions are reported instead. This category does not include financial derivatives that are not subject to on-balance-sheet recording in accordance with national rules. Financial derivatives should be included in "any other liabilities, not elsewhere shown" PFE.02.01 R0260
ER0150	Other accounts receivable/payable (ESA 2010: F.8)	This is the residual item on the liabilities side of the balance sheet, defined as "liabilities not included elsewhere". NCBs may require the reporting of specific sub-positions included in this category, such as: – amounts payable not related to the pension fund's main business, i.e. amounts due to suppliers, taxes due, wages, social contributions, etc.; – provisions representing liabilities against third parties, i.e. pensions, dividends, etc.; – net positions arising from securities lending without cash collateral; – net amounts payable in respect of future settlements of transactions in securities; – accrued interest payable on loans.
ER0160	Net worth (ESA 2010: B.90)	This is the balancing item of a balance sheet (B.90) (ESA 2010, paragraph 7.02). The stock of the assets and liabilities recorded in the balance sheet are valued at the appropriate prices, which are usually the market prices prevailing on the date to which the balance sheet relates. In a defined benefit pension scheme, however, the level of pension benefits promised to participating employees is determined by a formula agreed in advance. The liability of a defined benefit pension scheme is equal to the present value of the promised benefits, and therefore in a defined benefit pension scheme net worth can be different from zero. In a defined contribution scheme the benefits paid are

		dependent on the performance of the assets acquired by the pension scheme. The liability of a defined contribution scheme is the current market value of the fund's assets. The fund's net worth is always zero. Net worth is expected to be included in "excess of assets over liabilities" PFE.02.01 ER0321

	ITEM	INSTRUCTIONS
EC0010	Total	Total value of pension fund reserves vis-à-vis all counterparty countries should be reported here.
EC0020	Domestic	Total value of pension fund reserves vis-à-vis the counterparty country in which the pension fund is resident should be reported here.
EC0130	Euro area Member States other than domestic (total)	Total value of pension fund reserves vis-à-vis counterparty countries in the euro area other than the counterparty country in which the pension fund is resident should be reported here.
EC0030, EC0140	MFIs (S.121+122+123)	MFIs as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs (S.121), credit institutions as defined in Union law, MMFs (S.123), other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money (S.122).
EC0050, EC0160	General government (S.13)	General government sector (S.13) consists of institutional units that are non-market producers whose output is intended for individual and collective consumption and that are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth (ESA 2010, paragraphs 2.111 to 2.113).
EC0070, EC0180	Non-MMF investment funds (S.124)	Investment funds as defined in Article 1 of Regulation (EU) No 1073/2013 (ECB/2013/38). This subsector consists of all collective investment undertakings, except MMFs, that invest in financial and/or non-financial assets, to the extent that the objective is investing capital raised from the public (S.124).
EC0080, EC0190	Other financial intermediaries (S.125), financial auxiliaries (S.126), captive financial institutions and money lenders (S.127)	Other financial intermediaries, except insurance corporations and pension funds subsector (S.125) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation by incurring liabilities in forms other than currency, deposits (or close substitutes for deposits), investment fund shares/units, or in relation to insurance, pension and standardised guarantee schemes from institutional units. Financial vehicle corporations as defined in Regulation (EU) No 1075/2013 (ECB/2013/40) are included in this subsector (ESA 2010, paragraphs 2.86 to 2.94). The financial auxiliaries subsector (S.126) consists of all financial corporations and quasi- corporations which are principally

		engaged in activities closely related to financial intermediation but which are not financial intermediaries themselves. This subsector also includes head offices whose subsidiaries are all or mostly financial corporations (ESA 2010, paragraphs 2.95 to 2.97). The captive financial institutions and money lenders subsector (S.127) consists of all financial corporations and quasi-corporations which are neither engaged in financial intermediation nor in providing financial auxiliary services, and where most of either their assets or their liabilities are not transacted on open markets. This subsector includes holding companies that hold controlling levels of equity in a group of subsidiary corporations and whose principal activity is owning the group without providing any other service to the businesses in which the equity is held, that is, they do not administer or manage other units (ESA 2010, paragraphs 2.98 and 2.99).
EC0090, EC0200	Insurance corporations (S.128)	Insurance corporations (S.128) as defined in Article 1 of Regulation (EU) No 1374/2014 (ECB/2014/50).
EC0100, EC0210	Pension funds (S.129)	Pension funds as defined in Article 1 of Regulation (EU) 2018/231 (S.129).
EC0110, EC0220	Non-financial corporations (S.11)	Non-financial corporations sector (S.11) consists of institutional units that are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. This sector also includes non-financial quasi-corporations (ESA 2010, paragraphs 2.45 to 2.50).
EC0120, EC0230	Households + non-profit institutions serving households (S.14+S.15)	Households sector (S.14) consists of individuals or groups of individuals, as consumers and as entrepreneurs, producing market goods and non-financial and financial services (market producers), provided that the production of goods and services is not carried out by separate entities treated as quasi-corporations. It also includes individuals or groups of individuals that produce goods and non-financial services for exclusively own final use. The households sector includes sole proprietorships and partnerships that are not independent legal entities, other than those treated as quasi-corporations, and that are market producers (ESA 2010, paragraphs 2.118 to 2.128). The non-profit institutions serving households (NPISHs) sector (S.15) consists of non-profit institutions that are separate legal entities, serve households and are private non-market producers. Their principal resources are voluntary contributions in cash or in kind from households in their capacity as consumers, from payments made by general government and from property income (ESA 2010, paragraphs 2.129 and 2.130). For pension entitlements, only households (S.14) should be reported under this category.
EC0240	Rest of the world (total)	Total value of pension fund reserves vis-à-vis counterparty countries outside the euro area should be reported here.

EP.04.01 – Liabilities - Pension entitlements - country split

General comments:

"Stocks" are holdings of liabilities at a point in time expressed in monetary terms and must be reported on a gross basis. Stocks should always be reported.

"Reclassification adjustments" should include any change in value (compared to the previous period) reported in "1 – Stocks" that arises from the correction of reporting errors. If there are no reporting errors, the cells will remain empty.

Ideally, corrections of erroneous data (resubmissions) should be submitted; if this is not possible reclassification adjustments can be submitted instead.

There are three types of reclassification adjustment that should be reported under EZ0010 "5 – reclassification adjustment": (i) those where a correction of the classification of the financial instrument takes place; (ii) those where a correction of the counterparty area is needed; and those where the total outstanding amounts change as a result of reclassification adjustments.

In the first case, the financial instrument has not been reported correctly. A negative sign corrects an amount that was incorrectly attributed to a financial instrument, while a positive sign corrects an amount that was not attributed to another financial instrument even though it should have been. If a reclassification has been recorded in EP.03.01 (ER0090), template EP.04.01 specifies exactly in which country the change has taken place.

Example, case 1: If a defined benefit pension entitlement at a value of 100 to a Belgian household needs to be reclassified to other accounts receivable/payable, an entry of -100 in EP.04.01 (ER0300/EC0020) is required. In addition, in template **EP.03.01** -100 is recorded for "defined benefit entitlements to Euro area Member States other than domestic (total)" (ER0110/EC0010, EC0130, EC0230). In addition, -100 needs to be recorded in technical reserves and pension entitlements EP.03.01 (ER0080/EC0010, EC0130) and EP.03.01 (ER0090/EC0010, EC0130, EC0230) needs to be recorded. The counter entry of +100 is recorded in "other accounts receivable/payable" EP.03.01 (ER0150/EC0010). In addition, -100 is recorded in "technical provisions" **PFE.02.01** (R0280/EC0041), which includes pension entitlements and +100 is recorded in "any other liabilities, not elsewhere shown" PFE.02.01 (R0310/EC0041).

The following entries should therefore be reported in EP.04.01 (EZ0010 "5 – reclassification adjustment"):

		BE
		EC0020
Pension entitlements	ER0300	-100

The following entries should be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment"):

		Total		
			Euro area Member States other than domestic (total)	
			Total	Households + non-profit institutions serving households
		EC0010	EC0130	EC0230
Technical reserves	ER0080	-100	-100	✕
Pension entitlements	ER0090	-100	-100	-100
Defined benefit schemes	ER0110	-100	-100	-100

		Total
		EC0010
Other accounts receivable/ payable (ESA 2010: F8)	ER0150	+100

The following entries should also be reported in PFE.02.01.

	Reclassification

		EC0041
Technical provisions	R0280	-100
Any other liabilities, not elsewhere shown	R0310	+100

In the second case a correction of the counterparty country is necessary.

Example, case 2: If "defined benefit entitlements to a Belgian household" at a value of 100 are actually "defined benefit entitlements to a Canadian household", -100 would be recorded in **EP.04.01** (ER0300/EC0020) and +100 in EP.04.01 (ER0300/EC0330). If these are defined benefit entitlements to Euro area Member States other than domestic (total) -100 for ER0090, ER0110/EC0130, EC0230 and ER0080/EC0130 and +100 for Rest of the world (total) (ER0080,ER0090, ER0110/ EC0240) need to be recorded in template **EP.03.01**.

The following should therefore be reported in EP.04.01 (EZ0010 "5 – reclassification adjustment").

		BE	Canada
		EC0020	EC0330
Pension entitlements	ER0300	-100	+100

The following entries should be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment"):

		Total		
			Euro area Member States other than domestic (total)	
			Total	Households + non-profit institutions serving households
		EC0010	EC0130	EC0230
Technical reserves	ER0080	-100	-100	✕
Pension entitlements	ER0090	-100	-100	-100
Defined benefit schemes	ER0110	-100	-100	-100

		Rest of the world (total)
		EC0240
Technical reserves	ER0080	+100
Pension entitlements	ER0090	+100
Defined benefit schemes	ER0110	+100

In the third case, stocks of total assets/liabilities change as a result of reclassification adjustments. This type of reclassification may be submitted, for instance, as a result of miscalculation or misreporting (e.g. the value has been reported as being 10 instead of 100).

Example, case 3: An erroneous value has been reported for a listed equity (assets). Instead of being reported as 100, it is reported as 10. Through the correction of the value of the listed equity, the value of a "defined contribution pension entitlements to a Belgian household" changes from 10 to 100.

An entry of +90 for "pension entitlements to a Belgian household" **EP.04.01** (ER0300/EC0020) is needed to account for the value change. In addition, an entry of +90 is required in **EP.03.01** for "technical reserves" and "defined contribution schemes pension entitlements" vis-à-vis Euro area Member States other than domestic (total) (ER0080, ER0100/EC0010, EC0130), (ER0100/EC0230) and "Pension entitlements: vis-à-vis Euro area Member States other than domestic (total) (ER0090/EC0010, EC0130, EC0230). Listed equity is corrected in PFE.02.01 (R0040/EC0041) with an entry of +90 (but also in PFE.02.01 (R0030 /EC0041)). In addition, total assets and liabilities, technical provisions change by +90 in PFE.02.01 (R0270, R0320, R0280/EC0041).

The following entries should be reported in EP.04.01 (EZ0010 "5 – reclassification adjustment"):

			BE
			EC0020
Pension entitlements		ER0300	+90

The following entries should also be reported in EP.03.01 (EZ0010 "5 – reclassification adjustment"):

		Total		
		Euro area Member States other than domestic (total)		
			Total	Households + non-profit institutions serving households
		EC0010	EC0130	EC0230
Technical reserves	ER0080	+90	+90	✕
Pension entitlements	ER0090	+90	+90	+90
Defined contribution schemes	ER0100	+90	+90	+90

The following entries should also be reported in PFE.02.01:

		Reclassification
		EC0041
Equities	R0030	+90
Equities - listed	R0040	+90
Total assets	R0270	+90
Technical provisions	R0280	+90
Total liabilities	R0320	+90

"Financial transactions" should be reported as set out in Paragraph 1 of Part 5 of Annex II of Regulation (EU) 2018/231.

"Revaluation adjustments" should be reported as set out in Paragraph 2 of Part 5 of Annex II of Regulation (EU) 2018/231.

	ITEM	INSTRUCTIONS
EZ0010	Stocks Reclassifications adjustments Revaluation adjustments (including exchange rate adjustments) or financial transactions, (Instead of revaluations financial transactions may be reported)	NCBs will advise if either revaluation adjustments or financial transactions should be reported. Please select one of the options from the following closed list. 1 – Stocks 5 – Reclassification adjustments 8 – Revaluation adjustments (including exchange rate adjustments) 4 – Financial transactions The reporting agent should report "1 – Stocks", "5 – Reclassification adjustments" and either "8 – Revaluation adjustments (including exchange rate adjustments)" or "4 – Financial transactions", depending on the relevant NCB's guidance on which of the two to report.

	ITEM	INSTRUCTIONS
ER0300	Pension entitlements	The amount of capital that the pension fund holds in order to meet the future claims of its pension schemes.

Please note that the domestic counterparties field should remain empty. For example, if the country of authorisation is equal to "BE", EC0020 "BE" should not be reported.

	ITEM	INSTRUCTIONS
EC0020	BE	The amount of capital that the pension fund holds in order to meet future claims from Belgian counterparties.
EC0030	DE	The amount of capital that the pension fund holds in order to meet future claims from German counterparties.
EC0040	EE	The amount of capital that the pension fund holds in order to meet future claims from Estonian counterparties.
EC0050	IE	The amount of capital that the pension fund holds in order to meet future claims from Irish counterparties.
EC0060	GR	The amount of capital that the pension fund holds in order to meet future claims from Greek counterparties.
EC0070	ES	The amount of capital that the pension fund holds in order to meet future claims from Spanish counterparties.
EC0080	FR	The amount of capital that the pension fund holds in order to meet future claims from French counterparties.
EC0090	IT	The amount of capital that the pension fund holds in order to meet future claims from Italian counterparties.
EC0100	CY	The amount of capital that the pension fund holds in order to meet future claims from Cypriot counterparties.
EC0110	LV	The amount of capital that the pension fund holds in order to meet future claims from Latvian counterparties.
EC0120	LT	The amount of capital that the pension fund holds in order to meet future claims from Lithuanian counterparties.

EC0130	LU	The amount of capital that the pension fund holds in order to meet future claims from Luxembourg counterparties.
EC0140	MT	The amount of capital that the pension fund holds in order to meet future claims from Maltese counterparties.
EC0150	NL	The amount of capital that the pension fund holds in order to meet future claims from Dutch counterparties.
EC0160	AT	The amount of capital that the pension fund holds in order to meet future claims from Austrian counterparties.
EC0170	PT	The amount of capital that the pension fund holds in order to meet future claims from Portuguese counterparties.
EC0180	SI	The amount of capital that the pension fund holds in order to meet future claims from Slovenian counterparties.
EC0190	SK	The amount of capital that the pension fund holds in order to meet future claims from Slovakian counterparties.
EC0200	FI	The amount of capital that the pension fund holds in order to meet future claims from Finnish counterparties.
EC0220	BG	The amount of capital that the pension fund holds in order to meet future claims from Bulgarian counterparties.
EC0230	CZ	The amount of capital that the pension fund holds in order to meet future claims from Czech counterparties.
EC0240	DK	The amount of capital that the pension fund holds in order to meet future claims from Danish counterparties.
EC0250	HR	The amount of capital that the pension fund holds in order to meet future claims from Croatian counterparties.
EC0260	HU	The amount of capital that the pension fund holds in order to meet future claims from Hungarian counterparties.
EC0270	PL	The amount of capital that the pension fund holds in order to meet future claims from Polish counterparties.
EC0280	RO	The amount of capital that the pension fund holds in order to meet future claims from Romanian counterparties.
EC0290	SE	The amount of capital that the pension fund holds in order to meet future claims from Swedish counterparties.
EC0300	UK	The amount of capital that the pension fund holds in order to meet future claims from UK counterparties.
EC0320	Brazil	The amount of capital that the pension fund holds in order to meet future claims from Brazilian counterparties.
EC0330	Canada	The amount of capital that the pension fund holds in order to meet future claims from Canadian counterparties.
EC0340	China	The amount of capital that the pension fund holds in order to meet future claims from Chinese counterparties.
EC0350	Hong Kong	The amount of capital that the pension fund holds in order to meet future claims from Hong Kong counterparties.
EC0360	India	The amount of capital that the pension fund holds in order to meet future claims from Indian counterparties.
EC0370	Japan	The amount of capital that the pension fund holds in order to meet future claims from Japanese counterparties.

EC0380	Russia	The amount of capital that the pension fund holds in order to meet future claims from Russian counterparties.
EC0390	Switzerland	The amount of capital that the pension fund holds in order to meet future claims from Swiss counterparties.
EC0400	US	The amount of capital that the pension fund holds in order to meet future claims from United States counterparties.
EC0430	Offshore financial centres (as a group)	The amount of capital that the pension fund holds in order to meet future claims from offshore financial centres (as a group). Offshore centres include: Andorra, Antigua and Barbuda, Anguilla, Aruba, Barbados, Bahrain, Bermuda, Bahamas, Belize, Cook Islands, Curaçao, Dominica, Grenada, Guernsey, Gibraltar, Hong Kong (China), Isle of Man, Jersey, Saint Kitts and Nevis, Cayman Islands, Lebanon, Saint Lucia, Liechtenstein, Liberia, Marshall islands, Montserrat, Mauritius, Nauru, Niue, Panama, Philippines, Seychelles, Singapore, Sint Maarten (Dutch part), Turks and Caicos Islands, Saint Vincent and the Grenadines, British Virgin Islands , US Virgin Islands, Vanuatu and Samoa.

PT.99.01 – Technical table

General comments:

One of the issues which may prevent to report all requested data could be due to the DPM modelling describing two separate business concepts as a single data point. As a consequence there would be just a single container while filer would have to report two separate facts.

In order to provide a workaround (instead issuing a full taxonomy hotfix with more impact on systems) a technical container to be used for such a cases was defined: PT.99.01.24. Systems should be designed taking into account that this table may need to be used, however if the needs arrives a full description of how to use it to overcome the specific issue would be published by EIOPA. In order to prevent the unintentional use of this table PT.99, as normally is no to be used, the taxonomy will include a set of validations preventing reporting of data which will be deactivated only if the needs arrives. Please also note that in no case new business data is required, but this is only allowing to submit the required data that when is not possible to be done with the regular tables.

	ITEM	INSTRUCTIONS
C0010	Table	Table where the given fact originally should have been displayed.
C0020	X axis	Column where the given fact originally should have been displayed (e.g. 'C0030').
C0030	Y axis	Row where the given fact originally should have been displayed (e.g. 'R0020').
C0040	Z axis	Z axis where the given fact originally should have been displayed (e.g. 'Z0010').
C0050	Comment	Comment provided by the filer.
C0060	Monetary	Fact that should be reported under the original coordinates (if of 'monetary' data type).
C0070	String	Fact that should be reported under the original coordinates (if of 'string' data type).
C0080	Date	Fact that should be reported under the original coordinates (if of 'date' data type).
C0090	Integer	Fact that should be reported under the original coordinates (if of 'integer' data type).