

## ANNEX V

(Paragraphs 8.10.1 and 8.11.1 of Chapter 8)

### ***External audit of the Solvency II regulatory returns***

1. This Annex is divided into two parts. Part I and Part II of this Annex contain a list of selected templates of the SFCR, found in the Commission Implementing Regulation 2015/2452, which are to be submitted to the competent authority by authorised undertakings, individual or forming part of a group. The said templates shall be audited and accompanied by the report drawn up by the approved auditor pursuant to paragraph 8.10.2.
2. The requirements contained in Parts I and II of this Annex shall apply to the disclosure of the SFCR with respect to financial year ending on or after **30<sup>th</sup> June 2017**.

### ***Definitions***

3. For the purpose of this Annex the following definition applies:-

“*Commission Implementing Regulation 2015/2452*” means the Commission Implementing Regulation (EU) 2015/2452 of 2 December 2015 laying down implementing technical standards with regard to the procedures, formats and templates of the solvency and financial condition report in accordance with Directive 2009/138/EC of the European Parliament and of the Council.

### Part I

#### ***Templates for the solvency and financial condition report of individual undertakings***

4. Without prejudice to the requirements of the Commission Implementing Regulation 2015/2452, in particular Article 4 of the said Regulation, the following templates for the solvency and financial condition report of individual undertakings, shall be audited and accompanied by the report drawn up by the approved auditor referred to in paragraph 8.10.2:
  - (a) template S.02.01.02 of Annex I to the Commission Implementing Regulation 2015/2452, specifying **balance sheet information** using the valuation in accordance with Section 5.2 of Chapter 5 on Valuation of assets and liabilities, technical provisions, own funds, Solvency Capital Requirement, Minimum Capital Requirement and

investment rules, in Part B of these Insurance Rules, following the instructions set out in section S.02.01 of Annex II to the said Regulation;

(b) template S.12.01.02 of Annex I, specifying **information on the technical provisions relating to life insurance and health insurance** pursued on a similar technical basis to that of life insurance ('health SLT') for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;

(c) template S.17.01.02 of Annex I, specifying **information on non-life technical provisions**, following the instructions set out in section S.17.01 of Annex II to this Regulation for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35;

(d) template S.23.01.01 of Annex I to the Commission Implementing Regulation 2015/2452, specifying **information on own funds**, including basic own funds and ancillary own funds, following the instructions set out in section S.23.01 of Annex II to the said Regulation;

(e) template S.25.01.21 of Annex I to the Commission Implementing Regulation 2015/2452, specifying **information on the Solvency Capital Requirement calculated using the standard formula**, following the instructions set out in section S.25.01 of Annex II to the said Regulation;

(f) template S.25.02.21 of Annex I to the Commission Implementing Regulation 2015/2452, specifying **information on the Solvency Capital Requirement calculated using the standard formula and a partial internal model**, following the instructions set out in section S.25.02 of Annex II to the said Regulation;

(g) template S.28.01.01 of Annex I to the Commission Implementing Regulation 2015/2452, specifying **the Minimum Capital Requirement for insurance and reinsurance undertakings engaged in only long-term business or only general business of insurance or reinsurance business**, following the instructions set out in section S.28.01 of Annex II to the said Regulation;

(h) template S.28.02.01 of Annex I to the Commission Implementing Regulation 2015/2452, specifying **the Minimum Capital Requirement for insurance undertakings engaged in both long-term business and general business of insurance**, following the instructions set out in section S.28.02 of Annex II to the said Regulation.

## Part II

### *Templates for the solvency and financial condition report of groups*

5. Without prejudice to the requirements of the Commission Implementing Regulation 2015/2452, in particular Article 5 of the said Regulation, the following templates for the solvency and financial condition report of groups disclosed by a participating insurance and reinsurance undertaking, an insurance holding company and a mixed financial holding company as part of the group solvency and financial condition report, in terms of the Insurance Business (Supervision of Insurance and Reinsurance Undertakings in a Group) Regulations, 2016 (S.L. 403.17), (“the Group Regulations”), shall be audited and accompanied by the report drawn up by the approved auditor referred to in paragraph 8.10.2:

(a) where, for the calculation of the group solvency, the group uses method 1 as defined in regulation 22 of the Group Regulations, either exclusively or in combination with method 2 as defined in regulation 25 of the Group Regulations:

(i) template S.02.01.02 of Annex I to the Commission Implementing Regulation 2015/2452, **specifying balance sheet information**, using the valuation in accordance with Section 5.2 of Chapter 5 on Valuation of assets and liabilities, technical provisions, own funds, Solvency Capital Requirement, Minimum Capital Requirement and investment rules, in Part B of these Insurance Rules, following the instructions set out in section S.02.01 of Annex III to the said Regulation;

(ii) template S.25.01.22 of Annex I to the Commission Implementing Regulation 2015/2452, specifying information on the **Solvency Capital Requirement, calculated using the standard formula**, following the instructions set out in section S.25.01 of Annex III to the said Regulation; and

(iii) template S.25.02.22 of Annex I to the Commission Implementing Regulation 2015/2452, specifying **information on the Solvency Capital Requirement, calculated using the standard formula and a partial internal model**, following the instructions set out in section S.25.02 of Annex III to the said Regulation; and

(b) template S.23.01.22 of Annex I to the said Regulation, specifying **information on own funds, including basic own funds and ancillary own funds**, following the instructions set out in section S.23.01 of Annex III to the said Regulation.