**S.02.02 – Assets and liabilities by currency**

General comment:

This section relates to annual submission of information for individual entities.

This template is to be filled in accordance to the Balance sheet (S.02.01). Valuation principles are laid down in Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency II Technical Standards and Guidelines.

This template is not required to be submitted if one single currency represents more than 90% of assets and also of liabilities.

If submitted, information on the reporting currency shall always be reported regardless of the amount of assets and liabilities. Information reported by currency shall at least represent 90% of the total assets and of the total liabilities. The remaining 10% shall be aggregated. If a specific currency has to be reported for either assets or liabilities to comply with the 90% rule then that currency shall be reported for both assets and liabilities.

| | ITEM | INSTRUCTIONS |
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| C0010/R0010 | Currencies | Identify the ISO 4217 alphabetic code of each currency to be reported. |
| C0020/R0020 | Total value of all currencies – Investments (other than assets held for index–linked and unit–linked contracts) | Report the total value of the investments (other than assets held for index–linked and unit–linked contracts) for all currencies. |
| C0030/R0020 | Value of the reporting currency – Investments (other than assets held for index–linked and unit–linked contracts) | Report the value of the investments (other than assets held for index–linked and unit–linked contracts) for the reporting currency. |
| C0040/R0020 | Value of the remaining other currencies – Investments (other than assets held for index–linked and unit–linked contracts) | Report the total value of the investments (other than assets held for index–linked and unit–linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0020) and in the material currencies reported by currency (C0050/R0020). |
| C0050/R0020 | Value of material currencies – Investments (other than assets held for index–linked and unit–linked contracts) | Report the value of the investments (other than assets held for index–linked and unit–linked contracts) for each of the currencies required to be reported separately. |
| C0020/R0030 | Total value of all currencies – Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages | Report the total value of other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and |

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| | to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) | Other loans & mortgages (other than index–linked and unit–linked contracts) for all currencies. |
| C0030/R0030 | Value of the reporting currency – Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) | Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) for the reporting currency. |
| C0040/R0030 | Value of remaining other currencies – Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) | Report the total value the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) for the remaining currencies that are not reported by currency. <br><br> This means that this cell excludes the amount reported in the reporting currency (C0030/R0030) and in the currencies reported by currency (C0050/R0030). |
| C0050/R0030 | Value of material currencies – Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) | Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index–linked and unit–linked contracts) for each of the currencies required to be reported separately. |
| C0020/R0040 | Total value of all currencies – Assets held for index–linked and unit–linked contracts | Report the total value of the assets held for index–linked and unit–linked contracts for all currencies. |
| C0030/R0040 | Value of the reporting currency – Assets held for index–linked and unit–linked contracts | Report the value of the assets held for index–linked and unit–linked contracts for the reporting currency. |
| C0040/R0040 | Value of remaining other currencies – Assets held for index–linked and unit–linked contracts | Report the total value of the assets held for index–linked and unit–linked contracts for the remaining currencies that are not reported by currency. |

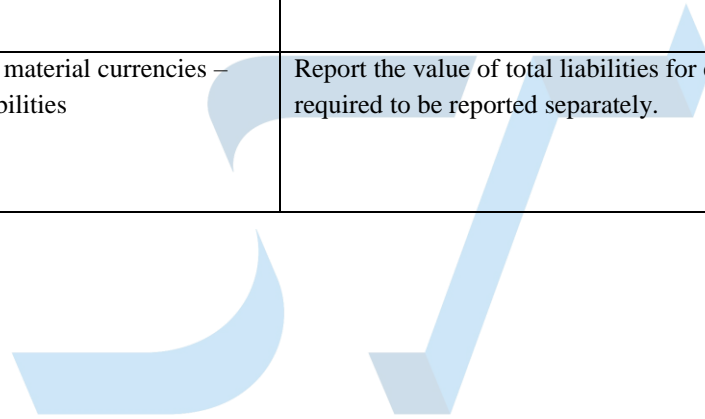| | | This means that this cell excludes the amount reported in the reporting currency (C0030/R0040) and in the currencies reported by currency (C0050/R0040). |
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| C0050/R0040 | Value of material currencies – Assets held for index–linked and unit–linked contracts | Report the value of the assets held for index–linked and unit–linked contracts for all currencies required to be reported separately. |
| C0020/R0050 | Total value of all currencies – Reinsurance recoverables | Report the total value of the reinsurance recoverables for all currencies. |
| C0030/R0050 | Value of the reporting currency – Reinsurance recoverables | Report the value of the reinsurance recoverables for the reporting currency. |
| C0040/R0050 | Value of remaining other currencies – Reinsurance recoverables | Report the total value of the reinsurance recoverables for remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0050) and in the currencies reported by currency (C0050/R0050). |
| C0050/R0050 | Value of material currencies – Reinsurance recoverables | Report the value of the Reinsurance recoverables for each of the currencies required to be reported separately. |
| C0020/R0060 | Total value of all currencies – Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables | Report the total value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for all currencies. |
| C0030/R0060 | Value of the reporting currency – Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables | Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the reporting currency. |
| C0040/R0060 | Value of remaining other currencies – Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables | Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the remaining currencies that are not reported by currency. |

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| | | This means that this cell excludes the amount reported in the reporting currency (C0030/R0060) and in the currencies reported by currency (C0050/R0060). |
| C0050/R0060 | Value of material currencies – Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables | Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for each of the currencies required to be reported separately. |
| C0020/R0070 | Total value of all currencies – Any other assets | Report the total value of any other assets for all currencies. |
| C0030/R0070 | Value of the reporting currency – Any other assets | Report the value of any other assets for the reporting currency. |
| C0040/R0070 | Value of remaining other currencies – Any other assets | Report the total value of any other assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0070) and in the currencies reported by currency (C0050/R0070). |
| C0050/R0070 | Value of material currencies – Any other assets | Report the value of any other assets for each of the currencies required to be reported separately. |
| C0020/R0100 | Total value of all currencies – Total assets | Report the total value of the total assets for all currencies. |
| C0030/R0100 | Value of the reporting currency – Total assets | Report the value of total assets for the reporting currency. |
| C0040/R0100 | Value of remaining other currencies – Total assets | Report the value of total assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0100) and in the currencies reported by currency (C0050/R0100). |
| C0050/R0100 | Value of material currencies – Total assets | Report the value of total assets for each of the currencies required to be reported separately. |
| C0020/R0110 | Total value of all currencies – Technical provisions (excluding | Report the total value of the technical provisions (excl. index–linked and unit–linked contracts) for all currencies. |

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| | index–linked and unit–linked contracts) | |
| C0030/R0110 | Value of the reporting currency – Technical provisions (excluding index–linked and unit–linked contracts) | Report the value of the technical provisions (excl. index–linked and unit–linked contracts) for the reporting currency |
| C0040/R0110 | Value of remaining other currencies – Technical provisions (excluding index–linked and unit–linked contracts) | Report the total value of the technical provisions (excl. index–linked and unit–linked contracts) for the remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0110) and in the currencies reported by currency (C0050/R0110). |
| C0050/R0110 | Value of material currencies – Technical provisions (excluding index–linked and unit–linked contracts) | Report the value of the Technical provisions (excl. index–linked and unit–linked contracts) for each of the currencies required to be reported separately |
| C0020/R0120 | Total value of all currencies – Technical provisions – index–linked and unit–linked contracts | Report the total value of the technical provisions – index–linked and unit–linked contracts for all currencies. |
| C0030/R0120 | Value of the reporting currency – Technical provisions – index–linked and unit–linked contracts | Report the value of the technical provisions – index–linked and unit–linked contracts for the reporting currency. |
| C0040/R0120 | Value of remaining other currencies – Technical provisions – index–linked and unit–linked contracts | Report the value of the technical provisions – index–linked and unit–linked contracts for the remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0120) and in the currencies reported by currency (C0050/R0120). |
| C0050/R0120 | Value of material currencies – Technical provisions – index–linked and unit–linked contracts | Report the value of the technical provisions – index–linked and unit–linked contracts for each of the currencies required to be reported separately. |
| C0020/R0130 | Total value of all currencies – Deposits from reinsurers and | Report the total value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for all currencies. |

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| | insurance, intermediaries and reinsurance payables | |
| C0030/R0130 | Value of the reporting currency – Deposits from reinsurers and insurance, intermediaries and reinsurance payables | Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the reporting currency. |
| C0040/R0130 | Value of remaining other currencies – Deposits from reinsurers and insurance, intermediaries and reinsurance payables | Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0130) and in the currencies reported by currency (C0050/R0130). |
| C0050/R0130 | Value of material currencies – Deposits from reinsurers and insurance, intermediaries and reinsurance payables | Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for each of the currencies required to be reported separately. |
| C0020/R0140 | Total value of all currencies – Derivatives | Report the total value of the derivatives for all currencies. |
| C0030/R0140 | Value of the reporting currency – Derivatives | Report the value of the derivatives for the reporting currency. |
| C0040/R0140 | Value of remaining other currencies – Derivatives | Report the total value of the derivatives for the remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0140) and in the currencies reported by currency (C0050/R0140). |
| C0050/R0140 | Value of material currencies – Derivatives | Report the value of the derivatives for each of the currency required to be reported separately. |
| C0020/R0150 | Total value of all currencies – Financial liabilities | Report the total value of the financial liabilities for all currencies. |
| C0030/R0150 | Value of the reporting currency – Financial liabilities | Report the value of the financial liabilities for the reporting currency. |
| C0040/R0150 | Value of remaining other currencies – Financial liabilities | Report the total value of the financial liabilities for the remaining currencies that are not reported by currency. |

| | | This means that this cell excludes the amount reported in the reporting currency (C0030/R0150) and in the currencies reported by currency (C0050/R0150). |
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| C0050/R0150 | Value of material currencies – Financial liabilities | Report the value of the financial liabilities for each of the currencies required to be reported separately. |
| C0020/R0160 | Total value of all currencies – Contingent liabilities | Report the total value of the Contingent liabilities for all currencies. |
| C0030/R0160 | Value of the reporting currency – Contingent liabilities | Report the value of the contingent liabilities for the reporting currency. |
| C0040/R0160 | Value of remaining other currencies – Contingent liabilities | Report the total value of the contingent liabilities for the remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0160) and in the currencies reported by currency (C0050/R0160). |
| C0050/R0160 | Value of material currencies – Contingent liabilities | Report the value of the contingent liabilities for each of the currencies required to be reported separately |
| C0020/R0170 | Total value of all currencies – Any other liabilities | Report the total value of any other liabilities for all currencies. |
| C0030/R0170 | Value of the reporting currency – Any other liabilities | Report the value of any other liabilities for the reporting currency. |
| C0040/R0170 | Value of remaining other currencies – Any other liabilities | Report the total value of any other liabilities for remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0170) and in the currencies reported by currency (C0050/R0170). |
| C0050/R0170 | Value of material currencies – Any other liabilities | Report the value of any other liabilities for each of the currencies required to be reported separately. |

| C0020/R0200 | Total value of all currencies – Total liabilities | Report the total value of the total liabilities for all currencies. |
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| C0030/R0200 | Value of the reporting currency – Total liabilities | Report the value of total liabilities for the reporting currency. |
| C0040/R0200 | Value of remaining other currencies – Total liabilities | Report the total value of total liabilities for the remaining currencies that are not reported by currency.<br><br>This means that this cell excludes the amount reported in the reporting currency (C0030/R0200) and in the currencies reported by currency (C0050/R0200). |
| C0050/R0200 | Value of material currencies – Total liabilities | Report the value of total liabilities for each of the currency required to be reported separately. |