

S.04.03 — Basic Information – List of underwriting entities

General comments

This section relates to annual submission of information for individual insurance and reinsurance undertakings only.

The reporting instructions for template S.04.03 should be read in conjunction with the reporting instructions for S.04.04 and S.04.05. Across these three templates, entities shall report all business from two distinct perspectives: location of underwriting and location of risk.

The information in these templates shall include:

- all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements; and
- direct business and accepted reinsurance business.

This template shall be reported from an accounting perspective (i.e. Local GAAP, or IFRS if accepted as local GAAP); however, it shall be fulfilled using the lines of business as defined in Annex I to Delegated Regulation (EU) 2015/35. Undertakings shall use the recognition and valuation basis as for the published financial statements (i.e. no new recognition or re-valuation is required) except for the classification between investment contracts and insurance contracts when this is applicable in the financial statements.

The information in these templates shall be presented gross, without deduction of reinsurance ceded.

For the purposes of this template ‘country of establishment’ means:

- a) The country where the insurance undertaking is authorised (home country) when the contract was not sold through a branch; and
- b) The country where the branch is located (host country) when the contract was sold through a branch.

For the purposes of this template, an intermediary is not considered to be a separate underwriting entity. If an intermediary is used, or in any other situation, the country of establishment is either a) or b) depending on who sold the contract.

	ITEM	INSTRUCTIONS
<i>List of underwriting entities</i>		
C0010	Underwriting entity code	<p>The identification code of the underwriting entity shall be the LEI for the head office. Where a non-EEA branch has a LEI distinct from that of the head office, this LEI shall be used as the underwriting entity number.</p> <p>For EEA branches and non-EEA branches which do not have a distinct LEI, a specific code shall be attributed by the undertaking. Such code shall be unique for the specific underwriting entity and shall not overlap with any other code attributed by the undertaking or LEI code.</p>

C0011	Type of underwriting entity code	<p>Identification of the code used in item ‘Underwriting entity code’:</p> <p>1 — LEI</p> <p>2 — Specific code</p>
C0020	Type of entity	<p>Identification of the type of entity. The following closed list shall be used:</p> <p>1 – Head office</p> <p>2 – Branch</p>
C0030	Type of branch localisation	<p>Identification of the type of branch. The following closed list shall be used:</p> <p>1 – EEA branch</p> <p>2 – Non-EEA branch</p> <p>Where the “type of entity” has been identified as head office in C0020, this field shall be left blank.</p>
C0040	Country of establishment	<p>Identify the ISO 3166–1 alpha–2 code of the country of establishment of each branch.</p> <p>This field is not applicable (in this template) where “head office” is selected in C0020, as in this case the country code is defined as the “Country of authorisation” reported in template S.01.02</p>

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