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COVER NOTE

From: Mr Gabriel BERNARDINO, Chairman of the European Insurance and Occupational Pensions Authority (EIOPA)

date of receipt: 18 August 2020

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union

Subject: Pan-European Personal Pension Regulation: submission of draft regulatory and implementing technical standards, as well as technical advice on delegated acts

EIOPA-20-501

14/08/2020



Brussels, XXX
[...] (2012) XXX draft

COMMISSION IMPLEMENTING REGULATION (EU) No .../..

of XXX

[...]

COMMISSION IMPLEMENTING REGULATION (EU) .../...

of xx

laying down implementing technical standards for the application of Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to the format of supervisory reporting to the competent authorities and the cooperation and exchange of information between competent authorities and the European Insurance and Occupational Pensions Authority

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European personal Pension Product (PEPP)¹, and in particular the second subparagraph of Article 40(9), and the first subparagraph of Article 66(5) thereof,

Whereas:

- (1) For the purposes of facilitating the effective supervision of compliance with Regulation (EU) 2019/1238, the templates for the submission of quantitative information by the pan-European Personal Pension Product (PEPP) providers to the competent authorities should be established.
- (2) An appropriate level of detail of the information is crucial for the implementation of a risk-based supervisory review process and product level supervision. The templates provided in this Regulation are a visual representation of the information to be reported and specify the level of detail of that information.
- (3) In order to promote supervisory convergence it is essential that the information to be reported to competent authorities in accordance with Regulation (EU) 2019/1238 is submitted as specified in the templates and following the instructions provided for by this Regulation.
- (4) In practice, the information will be reported in electronic form as set out in [Article xx of Commission Delegated Regulation (EU) 2020/xx²].
- (5) To facilitate effective cooperation and exchange of information between competent authorities and the European Insurance and Occupational Pensions Authority ('EIOPA'), the details of this cooperation and exchange of information together with the requirements needed to present the information in a standardised format allowing for comparison should be specified.

¹ OJ L 198, 25.7.2019, p. 1.

² Commission Delegated Regulation (EU) 2020/xx supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European personal Pension Product (PEPP) specifying additional information regarding supervisory reporting (OJ).

- (6) The framework for cooperation and for exchange of information between competent authorities of the home and of the host Member States, with EIOPA, should facilitate the efficiency of the performance of their respective tasks and duties, and ensure consistent and efficient supervision by specifying the methods, means, language and other details of exchange of information, including the scope and treatment of information to be exchanged.
- (7) To facilitate communication and exchange of information, competent authorities should inform other competent authorities of their single contact points and also indicate the languages in which they can be contacted by other competent authorities.
- (8) Effective and efficient supervision requires that the exchange of information and the cooperation between competent authorities take into account the nature, scale and complexity of the product, the availability and type of information and the most recent and relevant data. In order to ensure efficient and timely cooperation and exchange of information, standardised procedures and forms should be established.
- (9) The competent authorities and EIOPA should use the standardised procedures and forms to also transmit information on a voluntary basis when they consider the information in their possession may be of use to another competent authority or EIOPA, the European Securities and Markets Authority and the European Banking Authority.
- (10) In order for competent authorities to be able to effectively monitor PEPP providers and distributors, it is important for them to regularly exchange information on the marketed PEPPs, such as the corresponding key information documents, information on the cross-border activities, information on sanctions and relevant conduct specificities.
- (11) In order to ensure the smooth and timely application of the notification requirements in case of administrative sanctions and other measures, competent authorities should notify each other and EIOPA of any infringement or a suspected infringement.
- (12) This Regulation should encourage the exchange of further information and the extended collaboration between the competent authorities.
- (13) The provisions in this Regulation regarding supervisory reporting and cooperation between competent authorities and EIOPA are closely linked to each other, since the submission and sharing of relevant information for the supervision of PEPP cannot be unbundled. To ensure coherence between those provisions, which should enter into force at the same time, it is desirable to include all the implementing technical standards required by Article 40(9) and Article 66(5) of Regulation (EU) 2019/1238 in a single Regulation.
- (14) This Regulation is based on the draft implementing technical standards submitted to the Commission by EIOPA.
- (15) EIOPA has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits with regard to the chapters on supervisory reporting to the competent authorities, and requested the opinion of the Insurance and Reinsurance Stakeholder Group and Occupational Pension Stakeholder Group established in accordance with Article 73 of

Regulation (EU) No 1094/2010 of the European Parliament and of the Council³. With regard to the chapters on cooperation and exchange of information, EIOPA did not analyse the potential costs and benefits, as this would have been disproportionate in relation to the scope and impact of those standards, taking into account that their addressees are only competent authorities and EIOPA and not financial market participants.

- (16) In order to ensure that supervisory reporting and cooperation and exchange of information between competent authorities and EIOPA is effectively applied in a uniform manner from the date on which the reporting obligations apply, the provisions set out standardised templates,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SUBJECT MATTER

Article 1

Subject matter

1. This Regulation establishes the format of supervisory reporting for the submission of regular information to the competent authorities referred to in Article 40(1) to (5) of Regulation (EU) 2019/1238.
2. This Regulation establishes the scope and procedures for cooperation and exchange of information:
 - (a) between the competent authorities of the home and host Member States;
 - (b) between the competent authorities and EIOPA;
3. This Regulation establishes the means and details of the provision of information to EIOPA by the competent authorities, including the frequency and the means of transmission of such information, in accordance with Article 66(3) and (4) of Regulation (EU) 2019/1238.

CHAPTER II

SUPERVISORY REPORTING REQUIREMENTS

Article 2

Supervisory reporting formats

³ Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48).

PEPP providers shall submit the information referred to in this Regulation in the formats and representations determined by the competent authorities and in accordance with the following specifications:

- (a) data points with the data type 'monetary' shall be expressed in units with no decimals with the exception of templates PP.06.02 and PP.08.03 which shall be expressed in units with two decimals;
- (b) data points with the data type 'percentage' shall be expressed as per unit with four decimals;
- (c) data points with the data type 'integer' shall be expressed in units with no decimals;
- (d) data points shall be expressed as positive values except in the following cases:
 - (i) they are of an opposite nature from the natural amount of the item;
 - (ii) the nature of the data point allows for positive and negative values to be reported;
 - (iii) a different reporting format is required by the respective instructions set out in the Annexes V to XIV.

Article 3

Currency

1. For the purposes of this Regulation 'reporting currency', shall be the currency used for the preparation of the PEPP provider's financial statements, unless otherwise required by the competent authority.
2. Data points and figures with the type 'monetary' shall be reported in the reporting currency, which requires the conversion of any other currency into the reporting currency, unless otherwise stated in this Regulation.
3. When expressing the value of any asset or liability denominated in a currency other than the reporting currency, the value shall be converted into the reporting currency as if the conversion had taken place at the closing rate on the last day for which the appropriate rate is available in the reporting period to which the asset or liability relates.
4. When expressing the value of any income or expense, the value shall be converted into the reporting currency applying the basis of conversion used for accounting purposes.
5. The conversion into the reporting currency shall be calculated by applying the exchange rate from the same source used for the PEPP provider's financial statements, unless otherwise required by the competent authority.

Article 4

Re-submission of data

Where the information originally reported has materially changed in relation to the same reporting period after the last submission, PEPP providers shall re-submit that information to the competent authorities as soon as practicable by means of the corresponding templates referred to in this Regulation. PEPP providers shall only re-submit the information that has changed.

CHAPTER III
QUANTITATIVE REPORTING TEMPLATES

Article 5

Annual quantitative templates

PEPP providers shall submit annually the information referred to in Article xx of Commission Delegated Regulation (EU) 2020/xx using the following templates:

- (a) template PP.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section PP.01.01 of Annex II;
- (b) template PP.01.02. of Annex I, specifying basic information on the PEPP and of the reporting, following the instructions set out in section PP.01.02 of Annex II;
- (c) template PP.52.01. of Annex I, specifying PEPP and PEPP saver information, following the instructions set out in section PP.52.01 of Annex II;
- (d) template PP.06.02. of Annex I, specifying an item-by-item list of assets following the instructions set out in section PP.06.02 of Annex II and using the CIC code as set out in Annex III and defined in Annex IV;
- (e) template PP.06.03. of Annex I, providing information on the look-through of all collective investments held by the PEPP providers following the instructions set out in section PP.06.03 of Annex II;
- (f) template PP.08.03. of Annex I, providing aggregate information on open positions of derivatives, following the instructions set out in section PP.08.03 of Annex II and using the CIC code asset out in Annex III and defined in Annex IV.

CHAPTER IV

GENERAL PROVISIONS ON COOPERATION AND EXCHANGE OF INFORMATION

Article 6

General principles

1. EIOPA shall facilitate the regular exchange of information between the competent authorities of home and host Member States and, if the information is relevant for and related to EIOPA's duties, be kept informed of any bilateral exchange of information.
2. In case of infringements of Regulation (EU) 2019/1238 and other emergency situations, the competent authorities and EIOPA shall make every reasonable effort to remedy the situation and minimise the negative impact on PEPP savers. Competent authorities shall pay attention to identify and mitigate detriment to PEPP savers by the PEPP manufacturers and distributors.
3. In case of divergent views with regard to the application of Regulation (EU) 2019/1238 and this Regulation, the competent authorities concerned shall strive for a mutually agreed solution. Where no such solution can be reached, EIOPA may be approached for mediation.

Article 7

Single contact point

The competent authorities shall provide the details of the single contact points to EIOPA and provide updated information as necessary. EIOPA shall maintain an up-to-date list of the single contact points and shall make the list available to the competent authorities.

Article 8

Means of exchange of information

The competent authorities and EIOPA shall transmit information and documentation relating to the cooperation and exchange of information referred to in this Regulation in a secure manner by electronic means, followed by an electronic confirmation of receipt.

Article 9

Currency

The competent authorities and EIOPA shall express amounts that are part of exchange of information in Euro, unless otherwise agreed by the competent authorities in a bilateral exchange of information.

Article 10

Language

The competent authorities shall use a language customary in the field of finance, or any Union language accepted by the competent authorities and EIOPA. In the exchange of information between competent authorities and EIOPA, EIOPA's working language shall be used.

CHAPTER V

COOPERATION AND EXCHANGE OF INFORMATION IN THE REGISTRATION AND DEREGISTRATION PROCESS

Article 12

Registration of a PEPP

1. The competent authorities shall communicate to EIOPA the information referred to in Article 6(5) of Regulation (EU) 2019/1238 by means of the template set out in Annex V.

2. The competent authorities shall communicate to EIOPA any modifications to the information and documents provided in the application by compiling only those parts of the template set out in Annex V that are affected by the modifications.

3. EIOPA shall promptly inform the competent authorities if the modifications affect the activities in the respective Member States, by means of the templates set out in Annex VI or Annex VIII respectively.

4. After the product has been registered in the central public register, EIOPA shall notify the relevant competent authorities thereof by means of the template set out in Annex VI.

Article 13

Opening a new subaccount

1. In case of opening a new sub-account, the competent authority of the home Member State shall notify the competent authority of the host Member State and EIOPA by means of the template set out in Annex IX. The competent authority of the host Member State shall acknowledge the receipt of the information and documents by means of the template set out in Annex X.

2. The competent authority of the home Member State shall communicate any modifications of the sub-account to the competent authority of the host Member State and EIOPA by compiling only those parts of the template set out in Annex IX that are affected by the modifications.

Article 14

Information on national provisions

The competent authorities shall provide EIOPA with a link to the text of the national laws, regulations and administrative provisions governing the conditions related to the accumulation phase referred to in Article 47 and the conditions related to the decumulation phase referred to in Article 57 of Regulation (EU) 2019/1238, including, where applicable, information about additional procedures for applying for advantages and incentives set at national level, by means of the template set out in Annex XIV.

Article 15

Deregistration of a PEPP

1. The competent authority shall notify EIOPA of its decision for deregistration of a PEPP by means of the template set out in Annex VII.

2. EIOPA shall deregister the PEPP from its central public register and shall notify the relevant competent authorities accordingly by means of the template set out in Annex VIII.

CHAPTER VI
SCOPE OF ONGOING COOPERATION AND REGULAR EXCHANGE OF
INFORMATION

Article 16

Cooperation between competent authorities and EIOPA

1. The cooperation between the competent authorities and EIOPA shall cover at least the following areas:
 - (a) supervision;
 - (b) inspections and investigations;
 - (c) identification and remediation of infringements of Regulation (EU) 2019/1238;
 - (d) information on complaints;
 - (e) planned supervisory actions against the PEPP provider or distributor where relevant for the PEPP product;
 - (f) planned supervisory actions to mitigate PEPP savers' detriment including the intended exercise of product intervention powers referred to in Article 63 of Regulation (EU) 2019/1238.
2. To facilitate the exercise of the relevant supervisory tasks, EIOPA shall, on an annual basis, provide the competent authority of the host Member States with the supervisory information related to the PEPP provided in the corresponding Member State, as set out in Article 17 of this Regulation. EIOPA shall also share with the competent authorities the corresponding parts of the supervisory report of the PEPP that relate to that host Member State.
3. Upon request made pursuant to Article 18 of this Regulation, competent authorities and EIOPA shall exchange, to the extent available to them, any information related to the PEPP, which is relevant for carrying out their duties and not included in Article 17 of this Regulation.
4. Where appropriate, the competent authority of the home Member State shall promptly inform the competent authority of the host Member State about any findings from its supervisory review processes, which relate to risks arising from or affecting the cross-border sales or sub-accounts of the PEPP. The competent authority of the home Member State shall provide information in cases where the competent authority of the host Member State has already raised concerns.
5. The competent authority of the host Member State shall promptly inform the competent authority of the home Member State if it has reasons to consider that the activities of a PEPP provider might affect its financial soundness or the protection of consumers in other Member States.
6. The competent authority of the home Member State shall cooperate with the competent authority of the host Member State to understand whether PEPP providers have a clear understanding of the target market and the risks the products face or may face in the host territories, and which specific related risk management tools and internal controls are in place,

having regard to the proportionality principle and the risk-based approach. Cooperation shall particularly focus on the following risk areas:

- (a) profile of the PEPP savers;
- (b) local PEPP partnerships and distribution partners;
- (c) complaints handling;
- (d) compliance;
- (e) consumer protection and any other aspects relating to the conduct of the PEPP provider and the PEPP distributor, including product oversight and governance requirements.

Article 17

Regular exchange of information

1. The following information about each PEPP provided in a host Member State shall be extracted and derived by EIOPA and made available for each PEPP to each concerned host competent authority on an annual basis:

- (a) number of the PEPP savers in the concerned Member State;
- (b) Member States for which the PEPP provider offers subaccounts;
- (c) number of requests for switching and actual transfers if a specific sub-account is not offered in the concerned Member State;
- (d) information regarding each PEPP provided in the concerned Member State, subject to availability, as reported in:
 - (i) template PP.01.02. of Annex I, specifying basic information on the PEPP and of the reporting, following the instructions set out in section PP.01.02 of Annex II;
 - (ii) template PP.52.01. of Annex I, specifying PEPP and PEPP saver information, following the instructions set out in section PP.52.01 of Annex II;
 - (iii) template PP.06.02. of Annex I, specifying an item-by-item list of assets following the instructions set out in section PP.06.02 of Annex II and using the CIC code as set out in Annex III and defined in Annex IV;
 - (iv) template PP.06.03. of Annex I, providing information on the look-through of all collective investments held by the PEPP providers following the instructions set out in section PP.06.03 of Annex II;
 - (v) template PP.08.03. of Annex I, providing aggregate information on open positions of derivatives, following the instructions set out in section PP.08.03 of Annex II and using the CIC code as set out in Annex III and defined in Annex IV.

2. Paragraph 1 shall not preclude competent authorities from exchanging more granular data on a more regular basis or upon request.

CHAPTER VII
PROCEDURES FOR AD-HOC COOPERATION AND EXCHANGE OF INFORMATION

Article 18

Submission of a request for cooperation or exchange of information

1. A competent authority shall submit the request to the requested competent authority by means of the template set out in Annex XI. The requesting competent authority may attach to the request any supporting material deemed relevant. In case the information request is relevant and related to EIOPA's duties, the requesting competent authority shall forward the request also to EIOPA.
2. The requesting competent authority shall specify the urgency of the request. Where the request for cooperation involves a request for information, the requesting competent authority shall:
 - (a) specify, to the extent possible, the details of the information sought, including the reasons why that information is considered relevant for carrying out its duties under Regulation (EU) 2019/1238;
 - (b) identify, where appropriate, any issue relating to the confidentiality of the information sought, including any special precaution for the collection of that information.
3. Where the requesting competent authority has justified reasons for categorising its request as urgent, it may make the request by means other than those envisaged in paragraph 1, provided that the request is subsequently transmitted by electronic means in accordance with paragraph 1, unless the competent authorities involved agree otherwise.

Article 19

Reply to a request for cooperation and exchange of information

1. The requested competent authority shall provide its reply to the requesting competent authority by means of the template set out in Annex XII. If the reply is relevant or related to EIOPA's duties, the requested competent authority shall forward the response also to EIOPA. In its reply, the requested competent authority shall:
 - (a) request further clarification in any form as soon as possible where it has doubts in relation to the request;
 - (b) take reasonable steps within the scope of its powers to cooperate or provide the requested information;
 - (c) execute the request in a way that facilitates any necessary regulatory action to be undertaken in a timely manner, taking into account the complexity of the request and the necessity to involve another competent authority;
 - (d) provide any additional essential information on its own initiative.

2. Where because of the complexity of the request or the amount of information requested the requested competent authority is unable to meet set time limits, it shall:

- (a) promptly inform the requesting competent authority of the reasons that justify such delay and provide an estimated date of response;
- (b) provide already available information by means of the template set out in Annex XII;
- (c) provide any missing information as soon as it becomes available in a manner, including verbally, that ensures that any necessary action can be taken expediently.

Article 20

Cooperation and exchange of information in case of infringements

1. Upon becoming aware of any infringement or suspected infringement by a PEPP provider or PEPP distributor or such infringement occurring in the exercise of the freedom to provide services or freedom of establishment, the competent authority and EIOPA, as applicable, shall promptly notify the concerned competent authority by means of the template in Annex XIII. The notifying competent authority may attach to the notification any supporting material deemed necessary. If the infringement is relevant for or related to EIOPA's duties, EIOPA shall also be promptly notified.

2. The notifying competent authority and EIOPA, as applicable, shall provide the notified competent authority with all the information necessary to assess the matter, including:

- (a) the type, nature, materiality and duration of the infringement or suspected infringement;
- (b) suggested actions and potential publication, if any, planned to be undertaken by the notifying competent authority;
- (c) the evidence upon which they have based their decision. Where immediate action is required the notification and the measure may happen simultaneously.

The notified competent authority and EIOPA, as applicable, may request from the notifying competent authority any other information they consider necessary for their assessment and action.

3. If the notifying competent authority considers the information should be sent urgently, it may initially notify the notified competent authority and EIOPA, as applicable, verbally, provided that the information is subsequently transmitted by electronic means in accordance with paragraph 1, unless the competent authorities involved agree otherwise.

Article 21

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission
The President
On behalf of the President
[Position]

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ANNEX I: Reporting Templates

PP.01.01.01

Content of the submission

Template Code - Template name		C0010
PP.01.02.01 - Basic Information - General	R0010	<input checked="" type="checkbox"/>
PP.52.01.01 – PEPP and PEPP saver information	R0020	<input type="checkbox"/>
PP.06.02.01 - List of assets	R0030	<input type="checkbox"/>
PP.06.03.01 - Collective investment undertakings - look-through approach	R0040	<input type="checkbox"/>
PP.08.03.01 – Aggregate information on open derivatives	R0050	<input type="checkbox"/>

PP.01.02.01

Basic Information – General

		C0010
PEPP name	R0010	<input type="checkbox"/>
PEPP registration number	R0020	<input type="checkbox"/>
Language of reporting	R0030	<input type="checkbox"/>
Reporting submission date	R0040	<input type="checkbox"/>
Financial year end	R0050	<input type="checkbox"/>
Reporting reference date	R0060	<input type="checkbox"/>
Regular/Ad-hoc submission	R0070	<input type="checkbox"/>
Currency used for reporting	R0090	<input type="checkbox"/>
Product still commercialized?	R0260	<input type="checkbox"/>
Type of entity	R0270	<input type="checkbox"/>
Use of common pool of assets for all investments options	R0280	<input type="checkbox"/>

PP.52.01.01

PEPP and PEPP saver information (1)

		Costs				
		Administration costs	Distribution costs		Investment costs	Costs of capital guarantees, if any
				Costs of advice		
		C0020	C0040	C0050	C0060	C0100
Basic PEPP	R0010					
Alternative investment options	R0040					

PEPP and PEPP saver information (2)

Country	
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		Number of PEPP savers	Financial and saver flows		...
			Total gross contributions received	Total gross investment returns	
			C0150	C0160	
Basic PEPP	R0010				
Commercialised in the country	R0020				
In run-off	R0030				
Alternative investment options	R0040				
Commercialised in the country	R0050				
In run-off	R0060				

Financial and saver flows							Number of notifications in accordance with Article 20(1) received from PEPP savers that have changed their residence to another Member State	...
Total benefit payments	Benefit payments related to retirement	Benefit payments related to retirement paid through annuities	Benefit payments related to retirement paid through lump sum	Benefit payments related to retirement paid through cash withdrawal	Benefit payments not related to retirement	C0250		
C0190	C0200	C0210	C0220	C0230	C0240	C0250		

Financial and saver flows						Assets	Obligations
Number of requests for opening a sub-account in accordance with Article 20(2)	Number of sub-accounts opened in accordance with Article 20(2)	Number of requests from PEPP savers for switching in accordance with point (a) of Article 20(5)	Actual transfers made in accordance with point (a) of Article 20(5)	Number of requests from PEPP savers for switching made in accordance with Article 52(3)	Actual transfers made in accordance with Article 52(3)		
C0260	C0270	C0280	C0290	C0300	C0310	C0320	C0330

Number of complaints
C0340

PP.06.02.01

List of assets

Information on positions held

Asset ID Code and Type of code	Basic PEPP/ alternative investment options	Country of custody	Custodian	Quantity	...
C0011	C0010	C0040	C0050	C0060	

Par amount	Valuation method	Acquisition value	Accrued interest	Market Asset Value
C0070	C0075	C0080	C0090	C0100

Information on assets

Asset ID Code and Type of code	Item Title	Issuer Name	Issuer code and Type of issuer code	Issuer Sector	...
C0011	C0130	C0140	C0150	C0170	

Issuer Group	Issuer Group Code and Type of issuer group code	Issuer Country	Currency	CIC	...
C0180	C0190	C0210	C0220	C0230	

Alternative investment	External rating	Nominated ECAI	Unit price	Unit percentage of par amount price	Duration	Maturity date
C0240	C0250	C0260	C0370	C0380	C0270	C0280

PP.06.03.01

Collective investment undertakings - look-through approach

Collective Investments Undertaking ID Code and Type of code	Underlying asset category	Country of issue	Currency	Total amount
C0010	C0030	C0040	C0050	C0060

PP.08.03.01

Information on positions held - Notional amount

		Notional amount		
		Basic PEPP	Alternative investment	PEPP Assets
		C0010	C0030	C0050
Interest rate swaps (D1)	R0010			
Forward exchange rate agreement (F2)	R0020			
Other derivatives	R0030			

Information on positions held – Value

		Value		
		Basic PEPP	Alternative investment options	PEPP Assets
		C0020	C0040	C0060
Interest rate swaps (D1)	R0010			
Forward exchange rate agreement (F2)	R0020			
Other derivatives	R0030			

ANNEX II: Instructions on reporting templates

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation.

Templates which shall be filled in accordance with the instructions of the different sections of this Annex are referred to as "this template" throughout the text of the Annex.

PP.01.01.01- Content of the submission

General comments:

This section relates to annual submission of information for the pan-European Personal Pension Products (PEPP).

When a special justification is needed, the explanation shall not be submitted within the reporting template but shall be part of the dialogue between the undertaking providing the PEPP and competent authorities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	PP.01.02.01 - Basic Information - General	This template shall always be reported. The only possible option is: 1 - Reported
C0010/R0020	PP.52.01.01 - PEPP and PEPP saver information	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed)
C0010/R0030	PP.06.02.01 - List of assets	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed)
C0010/R0040	PP.06.03.01 - Collective investment undertakings - look-through approach	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no Collective investment undertakings 0 - Not reported (in this case special justification is needed)
C0010/R0050	PP.08.03.01- Aggregate information on open derivatives	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no derivative transactions 0 - Not reported other reason (in this case special justification is needed)

PP.01.02 - Basic information - General

General comments:

This section relates to annual submission of basic information about the PEPP.

TABLE ORDINATE	ITEM	INSTRUCTIONS
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C0010/R0010	PEPP name	Commercial name of PEPP (undertaking-specific).
C0010/R0020	PEPP registration number	Registration number for the PEPP, which is attributed by the EIOPA.
C0010/R0030	Language of reporting	Identify the 2-letter code of ISO 639-1 code of the language used in the submission of information.
C0010/R0040	Reporting submission date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the reporting to the supervisory authority is made.
C0010/R0050	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31.
C0010/R0060	Reporting reference date	Identify the ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period.
C0010/R0070	Regular/Ad-hoc submission	Identify if the submission of information relates to regular submission of information or ad-hoc. The following closed list of options shall be used: 1 - Regular reporting 2 - Ad-hoc reporting
C0010/R0090	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used in each report.
C0010/R0260	PEPP still commercialised?	Specify if product is still for sale or if it is just in runoff. The following closed list shall be used: 1 - Still commercialized 2 - In run-off
C0010/R0270	Type of entity	Specify the type of entity to which PEPP Provider submitting the data for its PEPP is falling into. The following closed list shall be used: 1 - Credit institution (according to Directive 2013/36/EU) 2 - Insurance undertaking (according to Directive 2009/138/EC) 3 - Institution for occupational retirement provision (according to Directive 2016/2341/EU) 4 - Investment firm (according to Directive 2014/65/EU) 5 - Investment company or management company (according to Directive 2009/65/EC) 6 - EU alternative investment fund manager (according to Directive 2011/61/EU)

C0010/R0280	Use of common pool of assets for all investments options	Specify if the common pool of assets for all investment options is used. The following closed list shall be used: 1 - Yes 2 - No
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PP.52.01 – PEPP and PEPP saver

information General comments:

This section relates to annual submission of detailed information about a particular PEPP. In addition, some information for a particular PEPP investment option, i.e. Basic PEPP or alternative investment options, shall be further described, by country in which this product is commercialized and by sub-accounts opened. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

All values shall be provided as if it would be reported in accordance with the prudential framework under which remit the entity falls.

Information regarding all alternative investment options shall be aggregated.

PEPP and PEPP saver information (1)

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0020/R0010	Administration costs of Basic PEPP	Total amount of administrative costs related to the administration of the PEPP, charged to the PEPP saver during the reporting period. The amount relates to one-off and recurring costs of Basic PEPP.
C0040/R0010	Distribution costs of Basic PEPP	Total amount of costs related to the distribution of the PEPP. The amount relates to one-off and recurring costs of Basic PEPP.
C0050/R0010	Costs of advice of Basic PEPP	Total amount of costs related to the costs of advice of the PEPP, charged during the reporting period. The amount relates to one-off and recurring costs of Basic PEPP.
C0060/R0010	Investment costs of Basic PEPP	Total amount of investment costs related to the PEPP, charged during the reporting period. These costs cover the charges related to safekeeping of assets, activities stemming from performing transaction operations and other costs related to the investment activities but not attributable to two categories mentioned above. The amount relates to one-off and recurring costs of Basic PEPP.
C0100/R0010	Costs of the capital guarantees, if any, of Basic PEPP	Total amount of premia for financial guarantees of the PEPP, charged during the reporting period. The amount relates to one-off and recurring costs of Basic PEPP.

C0020/R0040	Administration costs of Alternative investment options	Total amount of administrative costs related to the administration of the PEPP, charged to the PEPP saver during the reporting period. The amount relates to one-off and recurring costs of Alternative investment options.
C0040/R0040	Distribution costs of Alternative investment options	Total amount of costs related to the distribution of the PEPP. The amount relates to one-off and recurring costs of Alternative investment options.
C0050/R0040	Costs of advice of Alternative investment options	Total amount of costs related to the costs of advice of the PEPP, charged during the reporting period. The amount relates to one-off and recurring costs of Alternative investment options.
C0060/R0040	Investment costs of Alternative investment options	Total amount of investment costs related to the PEPP, charged during the reporting period. These costs cover the charges related to safekeeping of assets, activities stemming from performing transaction operations and other costs related to the investment activities but not attributable to two categories mentioned above. The amount relates to one-off and recurring costs of Alternative investment options.

PEPP and PEPP saver information (2)

TABLE ORDINATE	ITEM	INSTRUCTIONS
Z0010	Country	ISO 3166 1 alpha 2 code of the home or host Member States of the PEPP. This item shall be filled for each country where a sub-account is available or where the PEPP is provided.
C0150/R0020	Number of PEPP savers in Basic PEPP commercialised in the country	Number of PEPP savers in Basic PEPP commercialised in the country
C0160/R0020	Total gross contributions received for Basic PEPP commercialised in the country	Total amount of contributions over the reporting period paid by PEPP savers of Basic PEPP commercialised in the country.
C0170/R0020	Total gross investment returns for Basic PEPP commercialised in the country	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Basic PEPP commercialised in the country.
C0190/R0020	Total benefit payments for Basic PEPP commercialised in the country	Total amount of benefit payments over the reporting period to PEPP savers for the Basic PEPP commercialised in the country. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0020	Benefit payments related to retirement for Basic PEPP commercialised in the country	Amount of benefit payment over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement.
C0210/R0020	Benefit payments related to retirement paid through annuities for Basic PEPP	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through annuities.

	commercialised in the country	
C0220/R0020	Benefit payments related to retirement paid through lump sum for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0020	Benefit payments related to retirement paid through cash withdrawal for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to retirement paid through cash withdrawals.
C0240/R0020	Benefit payments not related to retirement for Basic PEPP commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP commercialised in the country. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0020	Number of notifications in accordance with Article 20(1) received from PEPP savers that have changed their residence to another Member State for Basic PEPP commercialised in the country	Number of notifications received from PEPP savers of Basic PEPP commercialised in the country related to PEPP saver's change of residence to another Member State.
C0260/R0020	Number of requests for opening a sub-account in accordance with Article 20(2) for Basic PEPP commercialised in the country	Number of requests to open a new sub-account of the Basic PEPP commercialised in the country, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0020	Number of sub-accounts opened in accordance with Article 20(2) for Basic PEPP commercialised in the country	Number of actual sub-accounts opened of the Basic PEPP commercialised in the country related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0020	Number of requests from PEPP savers for switching in accordance with point (a) of Article 20(5) for Basic PEPP commercialised in the country	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP commercialised in the country changing the residence to another Member State.
C0290/R0020	Actual transfers made in accordance with point (a) of Article 20(5) for Basic PEPP commercialised in the country	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP commercialised in the country changing the residence to another Member State.
C0300/R0020	Number of requests from PEPP savers for switching in accordance with Article 52(3) for Basic PEPP	Number of requests to switch to another PEPP provider upon request from PEPP savers of Basic PEPP commercialised in the country provided in accordance with Article 52(3)

	commercialised in the country	
C0310/R0020	Actual transfers made in accordance with Article 52(3) for Basic PEPP commercialised in the country	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Basic PEPP commercialised in the country provided in accordance with Article 52(3)
C0320/R0020	Assets of Basic PEPP commercialised in the country	Total amount of assets related to Basic PEPP commercialised in the country.
C0330/R0020	Obligations of Basic PEPP commercialised in the country	Total amount of technical provisions and other liabilities, where relevant, related to Basic PEPP commercialised in the country.
C0340/R0020	Number of complaints for Basic PEPP commercialised in the country	The total number of complaints received for the Basic PEPP commercialised in the country over the reporting period.
C0150/R0030	Number of PEPP savers in Basic PEPP in run-off	Number of PEPP savers in Basic PEPP in run-off
C0160/R0030	Total gross contributions received for Basic PEPP in run-off	Total amount of contributions over the reporting period paid by PEPP savers of Basic PEPP in run-off.
C0170/R0030	Total gross investment returns for Basic PEPP in run-off	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Basic PEPP in run-off.
C0190/R0030	Total benefit payments for Basic PEPP in run-off	Total amount of benefit payments over the reporting period to PEPP savers for the Basic PEPP in run-off. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0030	Benefit payments related to retirement for Basic PEPP in run-off	Amount of benefit payment over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement.
C0210/R0030	Benefit payments related to retirement paid through annuities for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through annuities.
C0220/R0030	Benefit payments related to retirement paid through lump sum for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0030	Benefit payments related to retirement paid through cash withdrawal for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to retirement paid through cash withdrawals.
C0240/R0030	Benefit payments not related to retirement for Basic PEPP in run-off	Amount of benefit payments over the reporting period to PEPP savers of Basic PEPP in run-off. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0030	Number of notifications in accordance with Article 20(1) received from PEPP savers that have changed their residence to another Member State for Basic PEPP in run-off	Number of notifications received from PEPP savers of Basic PEPP in run-off related to PEPP saver's change of residence to another Member State.

C0260/R0030	Number of requests for opening a sub-account in accordance with Article 20(2) for Basic PEPP in run-off	Number of requests to open a new sub-account of the Basic PEPP in run-off, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0030	Number of sub-accounts opened in accordance with Article 20(2) for Basic PEPP in run-off	Number of actual sub-accounts opened of the Basic PEPP in run-off related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0030	Number of requests from PEPP savers for switching in accordance with point (a) of Article 20(5) for Basic PEPP in run-off	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP in run-off changing the residence to another Member State.
C0290/R0030	Actual transfers made in accordance with point (a) of Article 20(5) for Basic PEPP in run-off	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Basic PEPP in run-off changing the residence to another Member State.
C0300/R0030	Number of requests from PEPP savers for switching in accordance with Article 52(3) for Basic PEPP in run-off	Number of requests to switch to another PEPP provider upon request from PEPP savers of Basic PEPP in run-off provided in accordance with Article 52(3)
C0310/R0030	Actual transfers made in accordance with Article 52(3) for Basic PEPP in run-off	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Basic PEPP in run-off provided in accordance with Article 52(3)
C0320/R0030	Assets of Basic PEPP in run-off	Total amount of assets related to Basic PEPP in run-off.
C0330/R0030	Obligations of Basic PEPP in run-off	Total amount of technical provisions and other liabilities, where relevant, related to Basic PEPP in run-off.
C0340/R0030	Number of complaints for Basic PEPP in run-off	The total number of complaints received for the Basic PEPP in run-off over the reporting period.
C0150/R0050	Number of PEPP savers in Alternative investment options commercialised in the country	Number of PEPP savers in Alternative investment options commercialised in the country
C0160/R0050	Total gross contributions received for Alternative investment options commercialised in the country	Total amount of contributions over the reporting period paid by PEPP savers of Alternative investment options commercialised in the country.
C0170/R0050	Total gross investment returns for Alternative investment options commercialised in the country	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Alternative investment options commercialised in the country.
C0190/R0050	Total benefit payments for Alternative investment options commercialised in the country	Total amount of benefit payments over the reporting period to PEPP savers for the Alternative investment options commercialised in the country. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.

C0200/R0050	Benefit payments related to retirement for Alternative investment options commercialised in the country	Amount of benefit payment over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to retirement.
C0210/R0050	Benefit payments related to retirement paid through annuities for Alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through annuities.
C0220/R0050	Benefit payments related to retirement paid through lump sum for Alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0050	Benefit payments related to retirement paid through cash withdrawal for Alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to retirement paid through cash withdrawals.
C0240/R0050	Benefit payments not related to retirement for Alternative investment options commercialised in the country	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options commercialised in the country. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0050	Number of notifications in accordance with Article 20(1) received from PEPP savers that have changed their residence to another Member State for Alternative investment options commercialised in the country	Number of notifications received from PEPP savers of Alternative investment options commercialised in the country related to PEPP saver's change of residence to another Member State.
C0260/R0050	Number of requests for opening a sub-account in accordance with Article 20(2) for Alternative investment options commercialised in the country	Number of requests to open a new sub-account of the Alternative investment options commercialised in the country, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0050	Number of sub-accounts opened in accordance with Article 20(2) for Alternative investment options commercialised in the country	Number of actual sub-accounts opened of the Alternative investment options commercialised in the country related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0050	Number of requests from PEPP savers for switching in accordance with point (a) of Article 20(5) for Alternative investment options commercialised in the country	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options commercialised in the country changing the residence to another Member State.

C0290/R0050	Actual transfers made in accordance with point (a) of Article 20(5) for Alternative investment options commercialised in the country	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options commercialised in the country changing the residence to another Member State.
C0300/R0050	Number of requests from PEPP savers for switching in accordance with Article 52(3) for Alternative investment options commercialised in the country	Number of requests to switch to another PEPP provider upon request from PEPP savers of Alternative investment options commercialised in the country provided in accordance with Article 52(3)
C0310/R0050	Actual transfers made in accordance with Article 52(3) for Alternative investment options commercialised in the country	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Alternative investment options commercialised in the country provided in accordance with Article 52(3)
C0320/R0050	Assets of Alternative investment options commercialised in the country	Total amount of assets related to Alternative investment options commercialised in the country.
C0330/R0050	Obligations of Alternative investment options commercialised in the country	Total amount of technical provisions and other liabilities, where relevant, related to Alternative investment options commercialised in the country.
C0340/R0050	Number of complaints for Alternative investment options commercialised in the country	The total number of complaints received for the Alternative investment options commercialised in the country over the reporting period.
C0149/R0060	Number of alternative investment options offered for PEPP product in run-off	Number of alternative investment options offered for PEPP product in run-off
C0150/R0060	Number of PEPP savers in Alternative investment options in run-off	Number of PEPP savers in Alternative investment options in run-off
C0160/R0060	Total gross contributions received for Alternative investment options in run-off	Total amount of contributions over the reporting period paid by PEPP savers of Alternative investment options in run-off.
C0170/R0060	Total gross investment returns for Alternative investment options in run-off	Total amount of gross investment returns allocated to PEPP savers. The value is gross of investment costs of Alternative investment options in run-off.
C0190/R0060	Total benefit payments for Alternative investment options in run-off	Total amount of benefit payments over the reporting period to PEPP savers for the Alternative investment options in run-off. This amount includes all benefits paid out, i.e. including biometric risks and other possible options included in particular product.
C0200/R0060	Benefit payments related to retirement for Alternative investment options in run-off	Amount of benefit payment over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to retirement.

C0210/R0060	Benefit payments related to retirement paid through annuities for Alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to retirement paid through annuities.
C0220/R0060	Benefit payments related to retirement paid through lump sum for Alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to retirement paid through a lump sum.
C0230/R0060	Benefit payments related to retirement paid through cash withdrawal for Alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to retirement paid through cash withdrawals.
C0240/R0060	Benefit payments not related to retirement for Alternative investment options in run-off	Amount of benefit payments over the reporting period to PEPP savers of Alternative investment options in run-off. This amount includes only benefits related to non-retirement covers, i.e. biometric risks and other possible options.
C0250/R0060	Number of notifications in accordance with Article 20(1) received from PEPP savers that have changed their residence to another Member State for Alternative investment options in run-off	Number of notifications received from PEPP savers of Alternative investment options in run-off related to PEPP saver's change of residence to another Member State.
C0260/R0060	Number of requests for opening a sub-account in accordance with Article 20(2) for Alternative investment options in run-off	Number of requests to open a new sub-account of the Alternative investment options in run-off, received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0270/R0060	Number of sub-accounts opened in accordance with Article 20(2) for Alternative investment options in run-off	Number of actual sub-accounts opened of the Alternative investment options in run-off related to requests received from PEPP savers which informed the PEPP provider about their intention to change the residence to another Member State.
C0280/R0060	Number of requests from PEPP savers for switching in accordance with point (a) of Article 20(5) for Alternative investment options in run-off	Number of requests to switch to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options in run-off changing the residence to another Member State.
C0290/R0060	Actual transfers made in accordance with point (a) of Article 20(5) for Alternative investment options in run-off	Amount of actual transfers to another PEPP provider, due to the current PEPP provider not being able to create a sub-account related to PEPP savers of Alternative investment options in run-off changing the residence to another Member State.
C0300/R0060	Number of requests from PEPP savers for switching in accordance with Article 52(3) for	Number of requests to switch to another PEPP provider upon request from PEPP savers of Alternative investment options in run-off provided in accordance with Article 52(3)

	Alternative investment options in run-off	
C0310/R0060	Actual transfers made in accordance with Article 52(3) for Alternative investment options in run-off	Amount of actual transfers to another PEPP provider upon request from PEPP savers of Alternative investment options in run-off provided in accordance with Article 52(3)
C0320/R0060	Assets of Alternative investment options in run-off	Total amount of assets related to Alternative investment options in run-off.
C0330/R0060	Obligations of Alternative investment options in run-off	Total amount of technical provisions and other liabilities, where relevant, related to Alternative investment options in run-off.
C0340/R0060	Number of complaints for Alternative investment options in run-off	The total number of complaints received for the Alternative investment options in run-off over the reporting period.

PP.06.02- List of assets - General comments:

This section relates to annual submission of information for PEPPs with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

The asset categories referred to in this template are the ones defined in Annex IV - Definitions of the CIC Table and references to Complementary Identification Code ("CIC") refer to Annex III - CIC table of this Regulation.

This template contains an item-by-item list of assets related to the PEPP (i.e. not on a look-through basis), classifiable as asset categories 0 to 9, with the following exceptions:

- a) Cash shall be reported in one row per currency, for each combination of items C0060, C0070, C0080 and C0090;
- b) Transferable deposits (cash equivalents) and other deposits with maturity of less than one year shall be reported in one row per pair of bank and currency, for each combination of items C0060, C0070, C0080, C0090 and C0290;
- c) Deposits to cedants shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090;

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset shall be reported separately in as many lines as needed in order to properly fill in all non-monetary variables with the exception of item "Quantity", requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line.

On the table Information on assets, each asset shall be reported separately, with one row for each asset, filling in all applicable variables requested in that table. The assets shall be earmarked by PEPP investment option (Basic PEPP and alternative investment options), unless all PEPP investment options share in the same pool of assets, where the assets shall be earmarked as 'PEPP common assets'. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

All values shall be reported in accordance with the prudential framework under which remit the entity falls. If a PEPP Provider is exempted from reporting an External Rating and External Credit Rating Institutions (“ECAI”) in their sectoral legislation the information regarding field (C0250) and field (C0260) may be limited (not reported). Otherwise this information shall be reported.

Information on positions held

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0011	Asset ID Code and Type of code	<p>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:</p> <ul style="list-style-type: none"> - ISO 6166 code of ISIN <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> - 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. <p>Type of ID Code used for the “Asset ID Code” item:</p> <ul style="list-style-type: none"> 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)
		<ul style="list-style-type: none"> 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 - FICI (Financial Instrument Global Identifier) 9 - Other code by members of the Association of National Numbering Agencies 99 - Code attributed <p>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/I”.</p>
C0010	Basic PEPP/alternative investment options	<p>Type of PEPP investment option. The differentiation used in this field, is between the basic PEPP and an alternative investment options. Option 3, PEPP assets shall be used in case all PEPP investment options share in the same pool of assets.</p> <p>The following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - Basic PEPP 2 - Alternative investment options 3 - PEPP common assets

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 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

TABLE ORDINATE	ITEM	INSTRUCTION
C0011	Asset ID Code and Type of code	<p>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:</p> <ul style="list-style-type: none"> - ISO 6166 code of ISIN <p>Only if ISIN code is not available:</p> <ul style="list-style-type: none"> - 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. <p>Type of ID Code used for the "Asset ID Code" item: 1</p> <ul style="list-style-type: none"> - 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 <p>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/I".</p>
C0130	Item Title	Name of the asset (or the address in case of property).
C0140	Issuer Name	<p>Name of the issuer, defined as the entity that issues assets to investors.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>Regarding Investment fund/shares Undertakings, the issuer name is the name of the fund manager.</p>

C0150	Issuer code and Type of issuer code	<p>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.</p> <p>Regarding Investment fund/share, the issuer code is the code of the fund manager.</p> <p>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</p> <p>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.</p>
C0170	Issuer Sector	<p>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').</p> <p>Regarding investment funds, the issuer sector is the sector of the fund manager.</p>
C0180	Issuer Group	<p>Name of issuer's ultimate parent entity. For investment funds the group relation relates to the fund manager.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p>
C0190	Issuer Group Code and Type of issuer group code	<p>This information combines data about Issuer Group Code (column C0190 from BoS decision) and Type of issuer group code (column C0200 from BoS decision).</p> <p>Issuer group's identification using the Legal Entity Identifier (LEI). If LEI code is not available, this item shall not be reported.</p> <p>Regarding investment funds, the group relation relates to the fund manager.</p> <p>Code used for the "Issuer Group Code" item: 1 - LEI 9 - None</p>
C0210	Issuer Country	<p>ISO 3166-1 alpha-2 code of the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>Regarding investment funds, the group relation relates to the fund manager.</p> <ul style="list-style-type: none"> - ISO 3166-1 alpha-2 code - XA: Supranational issuers - EU: European Union Institutions
C0220	Currency	ISO 4217 alphabetic code of the currency of the issue.
C0230	CIC	Complementary Identification Code used to classify assets.

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).
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.
C0280	Maturity date	ISO 8601 (yyyy-mm-dd) code of the maturity date. For perpetual securities use "9999-12-31"
C0370	Unit price	Market price per unit.
C0380	Unit percentage of par amount price	Percentage of the aggregated nominal amount.

PP.06.03 – Collective investment undertakings - look-through approach

General comments:

This section relates to annual submission of information for PEPPs with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

This template contains information on the look through of collective investment undertakings or investments packaged as funds, including when they are participations, by underlying asset category, country of issue and currency. Considering proportionality and specific instructions of the template, the look through shall be performed until the asset categories, countries and currencies are identified. In case of funds of funds, the look-through shall follow the same approach.

The template shall include information corresponding to 100% of the value invested in collective investment undertakings. However, for the identification of countries the look-through shall be implemented in order to identify the exposures of 80% of the total value of the funds minus the amounts relating to CIC 8 and 9, and for the identification of currencies the look-through shall be implemented in order to identify the exposures of 80% of the total value of the funds. PEPP providers shall ensure that the 20% not identified by country is diversified across geographical areas, for example that not more than 5% is in one single country. The look-through shall be applied by PEPP providers starting from the major, considering the amount invested, to the lowest single fund and the approach shall be kept consistent over time.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

All values shall be reported in accordance with the prudential framework under which remit the entity falls.

The asset categories referred to in this template are the ones defined in Annex IV - Definitions of the CIC Table and references to CIC codes refer to Annex III - CIC table of this Regulation.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Collective Investments Undertaking ID Code	Asset ID code using the following priority: - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available, and must be consistent over time
C0020	Collective Investments Undertaking ID Code type	Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used: 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 the undertaking
C0030	Underlying asset category	Identify the assets categories, receivables and derivatives within the collective investment undertaking. One of the options from the following closed list shall be used: 1 - Government bonds 2 - Corporate bonds 3L - Listed equity 3X - Unlisted equity 4 - Collective Investment Undertakings 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 Category "4 - Collective Investment Undertakings" shall be used only for non-material residual values for both 'funds of funds' and any other fund.

C0040	Country of issue	Breakdown of each asset category identified in C0030 by issuer country. Identify the country of localisation of the issuer. The localisation of the issuer is 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 This item is not applicable to Categories 8 and 9 as reported in C0030.
C0050	Currency	Identify whether the 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. One of the options in the following closed list shall be used: 1 - Reporting currency 2 - Foreign currency 3 - Aggregated currencies due to application of threshold
C0060	Total amount	Total amount invested by asset category, country and currency through collective investment undertakings. For liabilities a positive amount shall be reported, unless the item is a derivative liability. For derivatives the Total amount can be positive (if an asset) or negative (if a liability).

PP.08.03. Aggregate information on open derivatives

General comments:

This section relates to annual submission of information for PEPP with further division by Basic PEPP and alternative investment options. In case the alternative investment options become, individually or on aggregate, significant in relation to the savings in the Basic PEPP, the information shall be reported at a more granular level or at the level of each investment option.

The derivatives categories referred to in this template are the ones defined in Annex IV - Definitions of the CIC Table and references to CIC codes refer to Annex III - CIC table of this Regulation.

Derivatives are considered assets if their value is positive or zero. They are considered liabilities if their value is negative. Both derivatives considered as assets or considered as liabilities shall be included.

Information shall include all derivatives contracts that existed during the reporting period and were not closed prior to the reporting reference date.

If there are frequent trades on the same derivative, resulting in multiple open positions, the derivative can be reported on an aggregated or net basis, as long as all the relevant characteristics are common and following the specific instruction for each relevant item.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

A derivative is a financial instrument or other contract having all 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.

All values shall be reported in accordance with the prudential framework under which remit the entity falls.

Information on positions held

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	Interest rate swaps (D1) for notional amount of Basic PEPP	The amount covered or exposed to the Interest rate swap (D1) for the Basic PEPP. For swaps it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0020/R0010	Interest rate swaps (D1) for Market value of Basic PEPP	Monetary value of the Interest rate swap (D1) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.
C0030/R0010	Interest rate swaps (D1) for notional amount of alternative investment options	The amount covered or exposed to the Interest rate swap (D1) for any alternative investment option. For swaps it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0040/R0010	Interest rate swaps (D1) for market value of alternative investment options	Monetary value of the Interest rate swap (D1) as of the reporting date for the alternative investment option. It can be positive, negative or zero.
C0050/R0010	Interest rate swaps (D1) for notional amount of PEPP common assets	The amount covered or exposed to the Interest rate swap (D1) for all PEPP investment options that share the same pool of assets. For swaps it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.

C0060/R0010	Interest rate swaps (D1) for market value of PEPP common assets	Monetary value of the Interest rate swap (D1) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.
C0010/R0020	Forward exchange rate agreement (F2) for notional amount of Basic PEPP	The amount covered or exposed to the Forward exchange rate agreement (F2) for the Basic PEPP. For forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0020/R0020	Forward exchange rate agreement (F2) for Market value of Basic PEPP	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.
C0030/R0020	Forward exchange rate agreement (F2) for notional amount of alternative investment options	The amount covered or exposed to the Forward exchange rate agreement (F2) for any alternative investment option. For forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.
C0040/R0020	Forward exchange rate agreement (F2) for market value of alternative investment options	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for the alternative investment option. It can be positive, negative or zero.
C0050/R0020	Forward exchange rate agreement (F2) for notional amount of PEPP common assets	The amount covered or exposed to the Forward exchange rate agreement (F2) for all PEPP investment options that share the same pool of assets. For forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used. The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.

C0060/R0020	Forward exchange rate agreement (F2) for market value of PEPP common assets	Monetary value of the Forward exchange rate agreement (F2) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.
C0010/R0030	Other derivatives for notional amount of Basic PEPP	<p>The amount covered or exposed to derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) and for the Basic PEPP.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0020/R0030	Other derivatives for Market value of Basic PEPP	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for the Basic PEPP. It can be positive, negative or zero.
C0030/R0030	Other derivatives for notional amount of alternative investment options	<p>The amount covered or exposed to the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) for the alternative investment options.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0040/R0030	Other derivatives for market value of alternative investment options	Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for alternative investment options. It can be positive, negative or zero.

C0050/R0030	Other derivatives for notional amount of PEPP common assets	<p>The amount covered or exposed to derivatives other than Interest rate swaps (D1) and Forward exchange rate agreements (F2) all PEPP investment options that share the same pool of assets.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0060/R0030	Other derivatives for market value of PEPP common assets	<p>Monetary value of the derivatives other than Interest rate swaps (D1) Forward exchange rate agreements (F2) as of the reporting date for all PEPP investment options that share the same pool of assets. It can be positive, negative or zero.</p>

ANNEX III: CIC table

First position		Second position		ISO 3166-1-alpha-2 country code or XL (for not listed) or XT (for not exchange tradable)															
Third position	Category	1	2	3	4	5	6	7	8	9	0	A	B	C	D	E	F		
		Government bonds	Corporate bonds	Equity	Investment funds Collective Investment Undertakings	Structured notes	Collateralised securities	Cash and deposits	Mortgages and loans	Property	Other investments	Futures	Call Options	Put Options	Swaps	Forwards	Credit derivatives		
Fourth position	Sub-category or main risk	1	1	1	1	1	1	1	1	1		1	1	1	1	1	1		
		Central Government bonds	Corporate bonds	Common equity	Equity funds	Equity risk	Equity risk	Cash	Uncollateralized loans made	Property (office and commercial)			Equity and index futures	Equity and index options	Equity and index options	Interest rate swaps	Forward interest rate agreement	Credit default swap	
		2	2	2	2	2	2	2	2	2			2	2	2	2	2	2	
		Supranational bonds	Convertible bonds	Equity of real estate related corporation	Debt funds	Interest rate risk	Interest rate risk	Transferable deposits (cash equivalents)	Loans made collateralized with securities	Property (residential)			Interest rate futures	Bond options	Bond options	Currency swaps	Forward exchange rate agreement	Credit spread option	
		3	3	3	3	3	3	3	3	3			3	3	3	3	3	3	
		Regional government bonds	Commercial paper	Equity rights	Money market funds	Currency risk	Currency risk	Other deposits that term (less than or equal to one year)		Property (for own use)			Currency futures	Currency options	Currency options	Interest rate and currency swaps		Credit spread swap	
		4	4	4	4	4	4	4	4	4				4	4			4	
		Municipal government bonds	Money market instruments	Preferred equity	Asset allocation funds	Credit risk	Credit risk	Other deposits with term longer than one year	Mortgages	Property (under construction)				Warrants	Warrants				Total return swap
		5	5		5	5	5	5	5	5			5	5	5	5	5		
		Treasury bonds	Hybrid bonds		Real estate funds	Real estate risk	Real estate risk	Deposits to cedants	Other collateralized loans made	Fleet and equipment (for own use)			Commodity futures	Commodity options	Commodity options	Security swaps			
		6	6		6	6	6	6	6	6				6	6				
		Covered bond	Common covered bonds		Alternative funds	Commodity risk	Commodity risk		Loans on policies					Swaptions	Swaptions				
		7	7		7	7	7	7	7	7			7	7	7	7	7	7	
		National Central banks	Covered bonds subject to specific law		Private equity funds	Catastrophe and Weather risk	Catastrophe and Weather risk						Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	
		8	8		8	8	8	8	8	8			8	8	8	8	8	8	
			Subordinated bonds		Infrastructure funds	Mortality risk	Mortality risk						Mortality risk	Mortality risk	Mortality risk	Mortality risk	Mortality risk	Mortality risk	
9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9		
Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other		