



## Notes, Abbreviations and Contact Information

### Notes:

- Reporting requirements presented above are not exhaustive and are for illustrative purposes only.
- Deadlines are based on an individual undertaking with a 31 December financial year-end.
- Six additional weeks apply to individual EIOPA/ECB/NST deadlines for groups; 2 additional weeks apply for FS reporting by groups.
- For FS reporting, the same deadlines apply for quarterly and annual reporting.
- FS semi-annual reporting relates to reporting in respect of a quarter.
- NST (3-7) semi-annual reporting for non-life relates to reporting in respect of a half-year.
- Each undertaking is required by the CBI to submit its first RSR at the same time as its first set of annual QRTs and SFCR.
- “Front-ending” refers to reviews (e.g. of data, governance, assumptions and methodology) that can be completed before the valuation date.
- Peer review of TPs under the DAR is required every 2, 3 or 5 years for High, Medium-High and Medium-Low undertakings respectively.
- Timelines for Peer Review and HoAF reporting could potentially change due to CBI review of DAR.
- The current threshold for FS reporting is €12bn in Solvency II BS assets, but a proposed revision to the FS Guidelines—consulted from 10 July 2025 to 10 October 2025—suggests increasing this to €20bn, potentially effective from 2027.
- ORSA scenarios may include allowance for proposed updates to Solvency II following 2025 review (actual updates not expected to be implemented until 2027).

### Solvency II Reform

- On 9 October 2025, EIOPA launched a new set of consultations related to the Solvency II Review. The consultation deadline is 5 January 2026.
- For SII Reform Guidelines, the following consultations are taking place:
  - Revised Guidelines on the valuation of technical provisions
  - Revised Guidelines on ring-fenced funds
  - Guidelines on supervisory powers on liquidity vulnerabilities

### Abbreviations

|       |  |
|-------|--|
| AFR   | Actuarial Function Report                              |
| AOTP  | Actuarial Opinion on TP                                |
| ARTP  | Actuarial Report on TP                                 |
| BS    | Balance Sheet  |
| CBI   | Central Bank of Ireland                                |
| CSDD  | Corporate Sustainability Due Diligence Directive       |
| CSRD  | Corporate Sustainability Reporting Directive           |
| DAR   | Domestic Actuarial Regime                              |
| EC    | European Commission                                    |
| ECB   | European Central Bank                                  |
| EFRAG | European Financial Reporting Advisory Group.           |
| EIOPA | European Insurance and Occupational Pensions Authority |
| ESRS  | European Sustainability Reporting Standards.           |
| EU    | European Union   |
| FS    | Financial Stability                                    |
| HoAF  | Head of Actuarial Function                             |
| KPI   | Key Performance Indicator                              |
| NST   | National Specific Templates                            |
| ORSA  | Own Risk and Solvency Assessment                       |
| PIE   | Public Interest Entity                                 |
| PCF   | Pre-Approval Controlled Function                       |
| QRT   | Quantitative Reporting Template                        |
| RSR   | Regular Supervisory Report                             |
| RTS   | Regulatory Technical Standards                         |
| SF    | Standard Formula                                       |
| SFCR  | Solvency and Financial Conditional Report              |
| SME   | Small and Medium-Sized Enterprise                      |
| SEAR  | Senior Executive Accountability Regime                 |
| SII   | Solvency II  |
| TP    | Technical Provisions                                   |
| TS    | Technical Standards                                    |
| ITS   | Implementing Technical Standards                       |

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