

PRA RULEBOOK: SOLVENCY II FIRMS: REPORTING AMENDMENT INSTRUMENT [2026]

The baseline for the draft rules in this instrument is the PRA Rulebook as it would stand on 31 December 2026, on the basis of rules made to date and on the basis that the rules published in the draft PRA Rulebook: Solvency II Firms: Third Country Branches Instrument [2026] accompanying CP20/25 will also have been made.

Powers exercised

- A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
 - (1) section 137G (The PRA’s general rules);
 - (2) section 137T (General supplementary powers); and
 - (3) section 192J (Rules requiring provision of information by parent undertakings).
- B. The rule-making powers referred to above are specified for the purpose of section 138G(2) (Rule-making instruments) of the Act.

PRA Rulebook: Solvency II Firms: Reporting Amendment Instrument [2026]

- C. The PRA makes the rules in the Annex to this instrument.

Templates, Annexes and instruction documents

- D. The rules in this instrument include any template, Annex or instruction document referred to in the rules. Where indicated by “here”, the rules when published electronically will include a hyperlink to the appropriate document.

Commencement

- E. This instrument comes into force on [DATE].

Citation

- F. This instrument may be cited as the PRA Rulebook: Solvency II Firms: Reporting Amendment Instrument [2026].

By order of the Prudential Regulation Committee

[DATE]

Annex

Amendments to the Reporting Part

In this Annex new text is underlined and deleted text is struck through.

...

2 REPORTING TO THE PRA

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2.5A As part of the information referred to in 2.1, a *firm* is required to submit to the *PRA* on a regular basis:

...

(2) the following reports:

...

- (c) for *firms* using an *internal model*, the ~~qualitative information supporting narrative documentation for~~ template QMC.01 in accordance with Article 6(3) of Chapter 2A;
- (d) for *firms* using an *internal model*, the ~~qualitative analysis supporting narrative documentation for~~ template AoC.01 in accordance with Articles 19 and 35 of Chapter 2A; and
- (e) for *firms* with a *matching adjustment permission*, the ~~matching adjustment asset and liability information templates MALIR 1 – MALIR 7 supporting narrative documentation for templates MA.00.01, MA.00.02, MA.01.01, MA.02.01 and MA.03.01~~ in accordance with Articles 18A, 42A and 47A of Chapter 2A;

...

2.5B

...

(3) A *firm* must submit the quarterly quantitative reporting template QMC.01 ~~(including the supporting qualitative information)~~ and the supporting narrative documentation referred to in Article 6(3) of Chapter 2A no later than 55 *business days* after the end of each quarter of the *firm's* financial year.

...

(8) A *firm* must submit the annual quantitative reporting template AoC.01, ~~(including the supporting qualitative analysis)~~, and the supporting narrative documentation referred to in Article 19 of Chapter 2A no later than 70 *business days* after the *firm's* financial year end, commencing with the *firm's* first financial year end on or after 31 December 2025 or, if the *firm* first receives *internal model permission* which takes effect after 31 December 2025, commencing with the *firm's* first financial year end after the date that *internal model permission* took effect.

(9) A *firm* must submit the annual quantitative reporting template AoC.01 ~~(including the supporting qualitative analysis)~~, and the supporting narrative documentation referred to in Article 35 of Chapter 2A no later than 100 *business days* after the ~~group's~~ *group's* financial year end, commencing with the *group's* first financial year end on or after 31 December 2025, or, if the *group* first receives *internal model permission* which takes effect after 31 December 2025, commencing with the *group's* first financial year end after the date that *internal model permission* took effect.

...

- (11) A *firm* must submit the ~~matching adjustment asset and liability information~~ annual quantitative reporting templates MALIR 1—MALIR 7MA.00.01, MA.00.02, MA.01.01, MA.02.01 and MA.03.01 and the supporting narrative documentation referred to in Articles 18A, 42A and 47A of Chapter 2A no later than 130 *business days*, after the *firm's* financial year end commencing with (i) the *firm's* first financial year end on or after 31 December 2024; or (ii) if later, the *firm's* first financial year end after the date that the *firm's matching adjustment permission* took effect.

...

2A REPORTING TO THE PRA: REPORTS AND TEMPLATES

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Article 6: QUARTERLY TEMPLATES FOR INDIVIDUAL FIRMS

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3. *Firms* using an *internal model* must submit to the *PRA* quarterly template QMC.01 of Chapter 9, specifying information on model changes ~~and supporting qualitative information, and the supporting narrative documentation~~ in accordance with the instructions set out in section QMC.01 of Chapter 10.

...

Article 18: ANNUAL QUANTITATIVE TEMPLATES FOR INDIVIDUAL FIRMS - RING-FENCED FUNDS, MATCHING ADJUSTMENT PORTFOLIOS AND REMAINING PART INFORMATION

1. *Firms* must submit information in relation to each ring-fenced fund, each *matching adjustment portfolio* and the remaining part to the *PRA* annually using the following templates (as applicable):
- ...
- (e) ~~template IRR.22.02.01 of Chapter 9, specifying information on the projection of future cash flows for the best estimate calculation by each matching adjustment portfolio, following the instructions set out in section IR.22.02 of Chapter 10; [deleted]~~

...

Article 18A: ANNUAL TEMPLATES FOR INDIVIDUAL FIRMS – MATCHING ADJUSTMENT ASSET AND LIABILITY INFORMATION

Firms with a *matching adjustment permission* must submit to the *PRA* annually templates ~~MALIR 1—MALIR 7MA.00.01, MA.00.02, MA.01.01, MA.02.01 and MA.03.01~~ of Chapter 9, setting out portfolio metrics and detailed information on the assets and liabilities held in their *matching adjustment portfolios*, and the supporting narrative documentation in accordance with the instructions set out in section ~~MALIRMA.00, section MA.01, section MA.02 and section MA.03~~ of Chapter 10.

Article 19: ANNUAL QUANTITATIVE TEMPLATE AND SUPPORTING ANALYSIS FOR INDIVIDUAL FIRMS - INTERNAL MODEL ANALYSIS OF CHANGE

Firms using an *internal model* must submit to the *PRA* annually template AoC.01 ~~setting out in relation to the analysis of change referred to in Solvency Capital Requirement – Internal Models 13A, including both quantitative information and a supporting qualitative analysis, and the supporting narrative documentation~~ in accordance with the instructions set out in section AoC.01 of Chapter 10.

...

Article 26: ANNUAL QUANTITATIVE TEMPLATES FOR GROUPS - BALANCE SHEET AND OTHER GENERAL INFORMATION

1. *Firms* and, where applicable, *UK holding companies* must submit information to the *PRA* annually using the following templates (as applicable):

...

- (h) template IR.05.04.024 of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10.

...

Article 35: ANNUAL QUANTITATIVE TEMPLATE AND SUPPORTING ANALYSIS FOR GROUPS - INTERNAL MODEL ANALYSIS OF CHANGE

Firms and, where applicable, *UK holding companies* reporting information on a *group* which includes more than one *firm* using an *internal model* must submit to the *PRA* annually template AoC.01 ~~setting out in relation to~~ the analysis of change referred to in Solvency Capital Requirement – Internal Models 13A, ~~including both quantitative information and a supporting qualitative analysis, and the supporting narrative documentation~~ in accordance with the instructions set out in section AoC.01 of Chapter 10.

...

Article 39: ANNUAL QUANTITATIVE TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS - BALANCE SHEET AND OTHER GENERAL INFORMATION

1. *Third country branch undertakings* must, subject to Article 42B, submit information to the *PRA* annually using the following templates (as applicable) in respect of the operations of a *third country insurance branch*:

...

- (e) template IR.05.04.071 of Chapter 9, specifying information on non-life income, expenditure and business model analysis, following the instructions set out in section IR.05.04 of Chapter 10.

...

Article 42A: ANNUAL TEMPLATES FOR THIRD COUNTRY BRANCH UNDERTAKINGS - MATCHING ADJUSTMENT ASSET AND LIABILITY INFORMATION

Third country branch undertakings with a *matching adjustment permission* must submit to the *PRA* annually templates ~~MALIR 1 – MALIR 7~~ MA.00.01, MA.00.02, MA.01.01, MA.02.01 and MA.03.01 of Chapter 9, setting out, in respect of the operations of each *third country insurance branch*, portfolio metrics and detailed information on the assets and liabilities held in their *matching adjustment portfolios*, ~~and the supporting narrative documentation~~ in accordance with the instructions set out in section ~~MALIRMA.00, section MA.01, section MA.02 and section MA.03~~ of Chapter 10.

...

Article 44: ANNUAL QUANTITATIVE TEMPLATES IN RESPECT OF THIRD COUNTRY PURE REINSURANCE BRANCHES - BALANCE SHEET AND OTHER GENERAL INFORMATION

1. *Third country branch undertakings* must submit information to the *PRA* annually using the following templates (as applicable) in respect of the operations of a *third country pure reinsurance branch*:
 - ...
 - (d) template IR.05.04.07~~1~~ of Chapter 9, specifying information on non-life income, expenditure and business model analysis, following the instructions set out in section IR.05.04 of Chapter 10.

...

Article 47A: ANNUAL TEMPLATES IN RESPECT OF THIRD COUNTRY PURE REINSURANCE BRANCHES - MATCHING ADJUSTMENT ASSET AND LIABILITY INFORMATION

Third country branch undertakings with a *matching adjustment permission* must submit to the *PRA* annually templates ~~MALIR 1 – MALIR 7~~MA.00.01, MA.00.02, MA.01.01, MA.02.01 and MA.03.01 of Chapter 9, setting out, in respect of the operations of each *third country pure reinsurance branch*, portfolio metrics and detailed information on the assets and liabilities held in their *matching adjustment portfolios*, and the supporting narrative documentation in accordance with the instructions set out in section ~~MALIR~~MA.00, section MA.01, section MA.02 and section MA.03 of Chapter 10.

...

3A SOLVENCY AND FINANCIAL CONDITION REPORT: REPORT AND TEMPLATES

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Article 4: TEMPLATES FOR THE SOLVENCY AND FINANCIAL CONDITION REPORT OF INDIVIDUAL FIRMS

1. *Firms* required to report information to the *PRA* under Reporting 3 must publicly disclose as part of their *SFCR* the following templates:
 - ...
 - (d) template IR.05.04.02~~4~~ of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10;

...

Article 5: TEMPLATES FOR THE SOLVENCY AND FINANCIAL CONDITION REPORT OF GROUPS

1. *Firms* required to report information on a *group* to the *PRA* under Group Supervision 18 must publicly disclose as part of their *SFCR* at the level of the *group*, the following templates (as applicable):
 - ...
 - (e) template IR.05.04.02~~4~~ of Chapter 9, specifying information on non-life income and expenditure, following the instructions set out in section IR.05.04 of Chapter 10;

...

9 REPORTING AND DISCLOSURE TEMPLATES

...

9.2 The following IR.01.02 templates can be found ~~here~~here:

...

9.3 The following IR.01.03 templates can be found ~~here~~here:

...

9.4 The following IR.01.04 templates can be found ~~here~~here:

...

9.13 The following IR.05.04 templates can be found ~~here~~here:

...

(c) ~~template IR.05.04.07, specifying information on non-life income, expenditure and business model analysis. [deleted]~~

(d) template IR.05.04.04, specifying information on non-life income and expenditure.

...

9.15 The following IR.05.06 templates can be found ~~here~~here:

...

9.20 The following IR.06.02 templates can be found ~~here~~here:

...

9.22 The following IR.08.01 templates can be found ~~here~~here:

...

9.25 The following IR.11.01 templates can be found ~~here~~here:

...

9.32 The following IR.16.01 templates can be found ~~here~~here:

...

9.34 The following IR.17.01 templates can be found ~~here~~here:

...

9.36 The following IR.18.01 templates can be found ~~here~~here:

...

9.37 The following IR.18.02 templates can be found ~~here~~here:

...

9.38 The following IR.19.01 templates can be found ~~here~~here:

...

9.39 The following IR.19.02 templates can be found ~~here~~here:

...

9.42 The following IR.21.04 templates can be found ~~here~~here:

...

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- 9.44 ~~The following IR.22.02 templates can be found here:~~
- ~~(a) template IR.22.02.01, specifying information on the projection of future cash flows for the best estimate calculation by each matching adjustment portfolio. [Deleted]~~
- 9.45 The following IR.22.03 templates can be found ~~here~~here:
- ...
- 9.48 The following IR.23.01 templates can be found ~~here~~here:
- ...
- 9.64 The following IR.27.01 templates can be found ~~here~~here:
- ...
- 9.65 The following IR.28.01 templates can be found ~~here~~here:
- ...
- 9.66 The following IR.28.02 templates can be found ~~here~~here:
- ...
- 9.71 The following IR.30.07 templates can be found ~~here~~here:
- ...
- 9.72 The following IR.30.08 templates can be found ~~here~~here:
- ...
- 9.73 The following IR.31.01 templates can be found ~~here~~here:
- ...
- 9.75 The following IR.33.01 templates can be found ~~here~~here:
- ...
- 9.81 Template QMC.01, specifying information on model changes ~~and supporting qualitative information~~, can be found here.
- 9.82 Template AoC.01, ~~setting out in relation to~~ the analysis of change referred to in Solvency Capital Requirement - Internal Models 13A, ~~including both quantitative and qualitative information and a supporting qualitative analysis~~, can be found here.
- 9.83 ~~The following MALIR templates can be found here: [Deleted]~~
- ~~(a) template MALIR 1, specifying firm information; and~~
- ~~(b) template MALIR 2, specifying asset cash flows; and~~
- ~~(c) template MALIR 3, specifying liability cash flows; and~~
- ~~(d) template MALIR 4, specifying matching adjustment portfolio output; and~~
- ~~(e) template MALIR 5, specifying matching tests; and~~
- ~~(f) template MALIR 6, specifying further information on assets; and~~
- ~~(g) template MALIR 7, specifying the reconciliation with IR.06.02.~~
- ...
- 9.89 The following MA.00 templates can be found here:
- (a) template MA.00.01, specifying basic information on the firm; and

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(b) template MA.00.02, specifying information on the *matching adjustment portfolios*.

9.90 Template MA.01.01, specifying information on portfolio assets, can be found ~~here~~ here.

9.91 Template MA.02.01, specifying information on portfolio cash flows, can be found ~~here~~ here.

9.92 Template MA.03.01, specifying information on portfolio test results, can be found ~~here~~ here.

10 REPORTING AND DISCLOSURE TEMPLATES DATA ITEM INSTRUCTIONS

10.1 Section IR.01.01 instructions can be found ~~here~~ here.

10.2 Section IR.01.02 instructions can be found ~~here~~ here.

10.3 Section IR.01.03 instructions can be found ~~here~~ here.

10.4 Section IR.01.04 instructions can be found ~~here~~ here.

10.5 Section IR.02.01 instructions can be found ~~here~~ here.

10.6 Section IR.02.02 instructions can be found ~~here~~ here.

...

10.11 Section IR.05.02 instructions can be found ~~here~~ here.

10.12 Section IR.05.03 instructions can be found ~~here~~ here.

10.13 Section IR.05.04 instructions can be found ~~here~~ here.

10.14 Section IR.05.05 instructions can be found ~~here~~ here.

10.15 Section IR.05.06 instructions can be found ~~here~~ here.

10.16 Section IR.05.07 instructions can be found ~~here~~ here.

...

10.20 Section IR.06.02 instructions can be found ~~here~~ here.

10.21 Section IR.06.03 instructions can be found ~~here~~ here.

10.22 Section IR.08.01 instructions can be found ~~here~~ here.

10.23 Section IR.09.01 instructions can be found ~~here~~ here.

...

10.25 Section IR.11.01 instructions can be found ~~here~~ here.

10.26 Section IR.12.01 instructions can be found ~~here~~ here.

...

10.28 Section IR.12.04 instructions can be found ~~here~~ here.

10.29 Section IR.12.05 instructions can be found ~~here~~ here.

10.30 Section IR.12.06 instructions can be found ~~here~~ here.

10.31 Section IR.14.01 instructions can be found ~~here~~ here.

10.32 Section IR.16.01 instructions can be found ~~here~~ here.

...

10.34 Section IR.17.01 instructions can be found ~~here~~ here.

...

10.36 Section IR.18.01 instructions can be found ~~here~~ here.

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10.37 Section IR.18.02 instructions can be found ~~here~~[here](#).

10.38 Section IR.19.01 instructions can be found ~~here~~[here](#).

10.39 Section IR.19.02 instructions can be found ~~here~~[here](#).

10.40 Section IR.20.01 instructions can be found ~~here~~[here](#).

10.41 Section IR.21.02 instructions can be found ~~here~~[here](#).

10.42 Section IR.21.04 instructions can be found ~~here~~[here](#).

...

10.44 ~~Section IR.22.02 instructions can be found here.~~ [Deleted]

10.45 Section IR.22.03 instructions can be found ~~here~~[here](#).

...

10.47 Section IR.22.07 instructions can be found ~~here~~[here](#).

10.48 Section IR.23.01 instructions can be found ~~here~~[here](#).

...

10.51 Section IR.23.04 instructions can be found ~~here~~[here](#).

...

10.54 Section IR.25.04 instructions can be found ~~here~~[here](#).

10.55 Section IR.25.05 instructions can be found ~~here~~[here](#).

10.56 Section IR.25.06 instructions can be found ~~here~~[here](#).

10.57 Section IR.26.01 instructions can be found ~~here~~[here](#).

10.58 Section IR.26.02 instructions can be found ~~here~~[here](#).

10.59 Section IR.26.03 instructions can be found ~~here~~[here](#).

10.60 Section IR.26.04 instructions can be found ~~here~~[here](#).

10.61 Section IR.26.05 instructions can be found ~~here~~[here](#).

10.62 Section IR.26.06 instructions can be found ~~here~~[here](#).

10.63 Section IR.26.07 instructions can be found ~~here~~[here](#).

10.64 Section IR.27.01 instructions can be found ~~here~~[here](#).

10.65 Section IR.28.01 instructions can be found ~~here~~[here](#).

10.66 Section IR.28.02 instructions can be found ~~here~~[here](#).

10.67 Section IR.30.03 instructions can be found ~~here~~[here](#).

...

10.69 Section IR.30.05 instructions can be found ~~here~~[here](#).

10.70 Section IR.30.06 instructions can be found ~~here~~[here](#).

10.71 Section IR.30.07 instructions can be found ~~here~~[here](#).

10.72 Section IR.30.08 instructions can be found ~~here~~[here](#).

10.73 Section IR.31.01 instructions can be found ~~here~~[here](#).

10.74 Section IR.32.01 instructions can be found ~~here~~[here](#).

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10.75 Section IR.33.01 instructions can be found ~~here~~here.

...

10.77 Section IR.35.01 instructions can be found ~~here~~here.

10.78 Section IR.36.01 instructions can be found ~~here~~here.

10.78 Section IR.36.02 instructions can be found ~~here~~here.

10.80 Section IR.36.04 instructions can be found ~~here~~here.

...

10.83 ~~Section MALIR instructions can be found here.~~[Deleted]

...

10.88 [Note: Provision left blank]

10.89 Section MA.00 instructions can be found here.

10.90 Section MA.01 instructions can be found here.

10.91 Section MA.02 instructions can be found here.

10.92 Section MA.03 instructions can be found here.