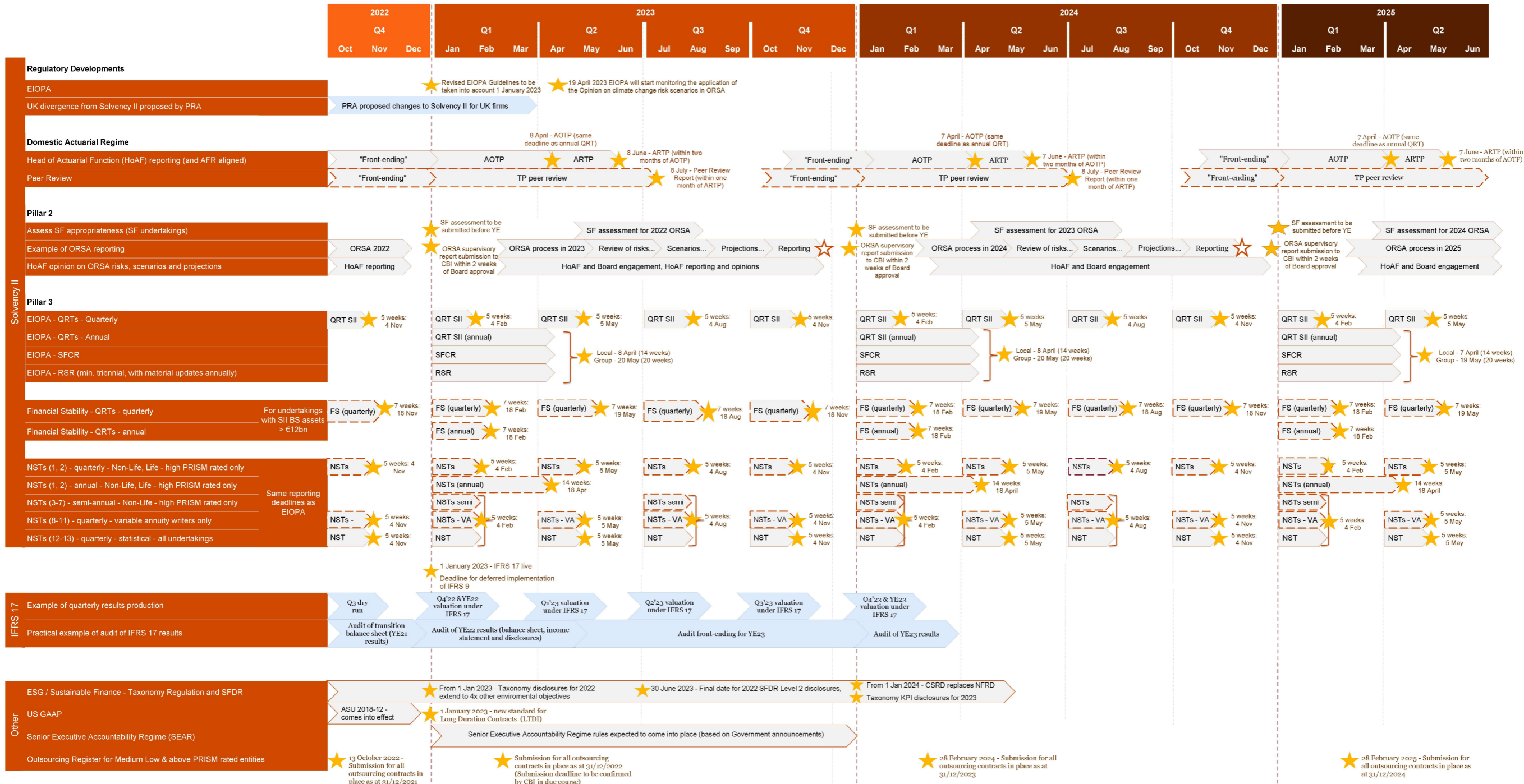


Solvency II, IFRS 17 and other reporting timelines - Q4 2022 to Q2 2025



- Abbreviations**
- AFR Actuarial Function Report
 - AOTP Actuarial Opinion on TP
 - ARC Accounting Regulatory Committee
 - ARTP Actuarial Report on TP
 - ASU Accounting Standards Update
 - ATAD Anti-Tax Avoidance Directive
 - BEPS Base Erosion and Profit Shifting
 - BMR EU Benchmarks Regulation
 - CBI Central Bank of Ireland
 - CoA Chart of Accounts
 - DA SII Delegated Acts
 - DAR Domestic Actuarial Regime
 - EC European Commission
 - ECB European Central Bank
 - EFRAG European Financial Reporting Advisory Group
 - EIONA Euro OverNight Index Average
 - EIOPA European Insurance and Occupational Pensions Authority
 - FS Financial Stability
 - GL General Ledger
 - HoAF Head of Actuarial Function
 - IASB International Accounting Standards Board
 - ICS Insurance Capital Standard
 - IDD Insurance Distribution Directive
 - ITS Implementing Technical Standards
 - KID Key Information Document
 - LDTI Long Duration Targeted Improvements
 - LTG Long Term Guarantees
 - MIFID Markets in Financial Instruments Directive
 - NST National Specific Templates
 - ORSA Own Risk and Solvency Assessment
 - PEPP PanEuropean Pension Product
 - PRIIPS Packaged Retail and Insurance-based Investment Products
 - PRISM CBI Probability Risk and Impact System
 - QRT Quantitative Reporting Template
 - RSR Regular Supervisory Report
 - RTS Regulatory Technical Standards
 - SCR Solvency Capital Requirement
 - SEAR Senior Executive Accountability Regime
 - SF Standard Formula
 - SFCR Solvency and Financial Condition Report
 - SII Solvency II
 - TP Technical Provisions
- IFRS17 Abbreviations**
- BBA Building Block Approach
 - CSM Contractual Service Margin
 - FCF Fulfilment Cash Flows
 - FV Fair Value
 - GMM General Measurement Model
 - RA Risk Adjustment
 - VFA Variable Fee Approach
- ESG Abbreviations**
- CSRD Corporate Sustainability Reporting Directive
 - NFRD Non-Financial Reporting Directive
 - SFDR Sustainable Finance Disclosure Requirement

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- 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.
 - 6 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 review (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.
 - The reporting timelines presented above for ESG are not exhaustive and there is potential for changes to deadlines.
 - ORSA scenarios may include allowance for proposed updates to Solvency II following 2020 review (actual updates not expected to be implemented until 2025).
 - Submission deadline for outsourcing contracts has been changed from 07 October in Guidance Notes Outsourcing Register Template LSI.

- Legend**
- ★ External deadline
 - ☆ Example company set deadline for delivery
 - ▭ Start-date driven by period end
 - ▭ Start-date not prescribed
 - Reporting requirements not applicable to all undertakings (e.g. vary by PRISM rating)