

CY- NST.04 – Life Business - Summarised balance sheet for internal linked fund

General comments:

This document contains additional instructions in relation to the National Specific Template for Cyprus, CY-NST.04. The first column of the table below identifies the items to be reported by specifying the row and column references shown in the template.

This document relates to annual submission of information.

This template sets out a summarised balance sheet for each of the undertaking's internal unit-linked funds and shall be completed on a Solvency II basis, using the recognition and valuation principles set out in the Law on Insurance and Reinsurance Business and Other Related Matters of 2016, the Commission Delegated Regulation (EU) 2015/35, Solvency II Technical Standards and Guidelines.

This template shall be completed separately for each internal unit-linked fund, including any group pension fund managed by the undertaking that falls under Life Class VII of Annex II of the Law.

This template shall also be completed for the aggregate of all the undertaking's internal unit-linked funds, including any group pension funds managed under Life Class VII. Unless the instructions state otherwise, the amount reported in each cell of the aggregate template shall equal the total of the corresponding amounts reported in the templates for each of the internal unit-linked funds, including managed pension funds.

	ITEM	INSTRUCTIONS
R0010/C0010	Name of internal linked fund/Total	This identifies whether the form relates to a specific internal linked fund or to the aggregate of all the undertaking's internal linked funds, using one of the following options: <ul style="list-style-type: none">• The name of the relevant internal linked fund – this shall be the same as the name given in template S.06.02 and CY-NST.05.• Total
R0020/C0010	Internal linked fund reference number	If R0010/C0010 is "Total" then this cell shall be blank. Otherwise, this shall be a unique reference number provided by the undertaking for the relevant fund – this shall be the same as in template S.06.02 and CY-NST.05.
R0110/C0100	Value of assets held directly by the fund that are not reported in templates S.06.02 or S.08.01	The total value of any assets held directly by the fund that are not reported in templates S.06.02 or S.08.01. Details of any assets included here shall be provided in the notes area of the template.
R0120/C0100	Value of units in other internal linked funds held by this fund	The total value of any units in other internal linked funds that are held by the internal linked fund identified in R0010.

		Details of any such units held in other internal linked funds shall be provided in the notes area of the template.
R0150/C0100	Other liabilities	Any liabilities of the fund other than provisions for tax. Details of any liabilities included here shall be provided in the notes area of the template.
R0160/C0100	Net asset value	This shall be equal to the amount reported in R0320/C0100 for the corresponding internal fund/total of template CY-NST.05.
R0170/C0100	Valuation price per unit	If R0010/C0010 is "Total" then this cell shall be blank.
R0180/C0100	Number of units in force	If R0010/C0010 is "Total" then this cell shall be blank.
R0190/C0100	Value of units in force	If R0010/C0010 is "Total" then this cell shall be the total of the corresponding amounts reported in the templates for each of the internal linked funds. Otherwise, this cell shall be equal to R0170 * R0180. This shall also be equal to the amount reported in R0160/R0100.
R0200/C0100	Value of units in this fund held by other internal linked funds	The total value of any units in the internal linked fund identified in R0010 that are held by other internal linked funds.