### Solvency II reporting timelines and deadlines - Q4 2015 to Q3 2017

<table>
<thead>
<tr>
<th>Period</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
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<tr>
<td><strong>Q4</strong></td>
<td>Oct Nov Dec</td>
<td>Jan Feb Mar</td>
<td>Apr May Jun</td>
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<td><strong>Q2</strong></td>
<td>Feb Mar</td>
<td>Apr May Jun</td>
<td>Jul Aug Sep</td>
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<td><strong>Q1</strong></td>
<td>Mar Apr</td>
<td>May Jun</td>
<td>Aug Sep Dec</td>
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<td><strong>Q3</strong></td>
<td>Apr May</td>
<td>May Jun</td>
<td>Aug Sep Dec</td>
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**REPORTING REQUIREMENTS**

**Solvency I**

**Year-end reporting**
- Peer review (H/MH/ML PRISM rated: non-life and reinsurance undertakings)
- Submit all required documents by the end of the year.

**Pillar 1**

**Royal Function Report (AFR)**
- Submit to CBI by the end of the year.

**Pillar 2**

**Assess SF appropriateness (SF undertakings) - only H, ML PRISM firms in 2015**
- Submit to CBI by the end of the year.

**Pillar 3**

**EIOPA – Pillar 1 reporting**
- Submit to EIOPA by the end of the year.

**Financial Stability - QRTs - Quarterly**
- Submit to EIOPA by the end of the quarter.
- Submit to ECN by the end of the quarter.

**Financial Stability - QRTs - Annual**
- Submit to EIOPA by the end of the year.
- Submit to ECN by the end of the year.

**NSTs - VA**
- Submit to CBI by the end of the quarter.
- Submit to CBI by the end of the year.

**NSTs - L, NL**
- Submit to CBI by the end of the quarter.
- Submit to CBI by the end of the year.

**Governance Good Practice**

- **Reserving committee to meet quarterly**
- **Balance sheet assurance**
- **Assurance over day 1 reporting**

**Solvency II – CBI consultation CP992**

- **Board of Actuarial Function (BoAF) approval**
- **Submit opinion and report on FY (Q4 2019)**
- **Same reporting deadlines as EIOPA**
- **Review report (at least every 2½ years for H/MH/ML PRISM rated)**
- **Observing policy (all undertakings) and reserving committee (H/MH/ML PRISM rated)**

**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.**
- **All additional weeks apply to individual EIOPA/ECB/SII deadlines for groups.**
- **EIOPA/SII/ECB quarterly reporting deadlines reduced from 6 weeks to 4 weeks, by 1 week each year, to 4 weeks from 2019 onwards.**
- **For FS reporting, the same deadlines apply for quarterly and annual reporting.**
- **FS semi-annual reporting relates to reporting in respect of a quarter.**
- **ORSA supervisory report submission to Board**
- **CBI no later than 7 months after YE**

**Abbreviations**

- **DA** SII Delegated Acts
- **BS** Balance Sheet
- **AO TP** Actuarial Opinion on TP
- **PRISM** CBI Probability Risk and Impact Supervisory Method
- **MA** Matching Adjustment
- **SFCR** Solvency and Financial Capital Requirements
- **SAO** Statement of Actuarial Opinion
- **ORSA** Own Risk and Solvency Assessment
- **QRT** Quantitative Reporting
- **PCF** Pre-approved Controlled Functions
- **PRISM** CBI Probability Risk and Impact Assessment
- **SII** Solvency II
- **FS** Financial Stability
- **SII BS assets > 12bn**
- **DA SII process**

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**Website**

www.pwc.ie