TEMPLATE D FOR THE DISCLOSURE OF QUALITATIVE AGGREGATE STATISTICAL DATA ON THE SUPERVISORY AUTHORITY

B1a– The structure of the supervisory authority

Organisational chart as per 31.12.2025

Organisational chart as per 01.04.2025

Organisational chart as per 31.12.2023

Organisational chart as per 31.12.2022

B8a– The criteria used for the application of capital add-ons

Supervisory tool “capital add-on” should ensure that the solvency capital requirement properly reflects the overall risk profile of the insurance or reinsurance undertaking.

According to Article 277 2016 Insurance Supervision Act the FMA may set a capital add-on in the following cases only:

1. where the risk profile of the insurance or reinsurance undertaking deviates significantly from the assumptions underlying the Solvency Capital Requirement, as calculated using the standard formula; and

a) the order to use an internal model pursuant to Article 181 para. 2 is inappropriate or has been ineffective, or

b) an internal model is being developed in accordance with an order pursuant to Article 181 para. 2;

2. where the risk profile of the insurance or reinsurance undertaking deviates significantly from the assumptions underlying the Solvency Capital Requirement, as calculated using an internal model because:

a) certain quantifiable risks are captured only insufficiently, and

b) the adaptation of the model within an appropriate timeframe to better reflect the given risk profile has failed;

3. where the system of governance of an insurance or reinsurance undertaking deviates significantly from the requirements laid down in Articles 107 to 113, Articles 117 to 122 and:

a) those deviations prevent the undertaking from being able to properly identify, measure, monitor, manage and report the risks that it is or could be exposed to, and

b) the application of other measures is in itself unlikely to improve the deficiencies sufficiently within an appropriate timeframe; or

4. where an insurance or reinsurance undertaking applies the matching adjustment, the volatility adjustment or the transitional measures referred to in Articles 336 and 337 and the risk profile of that undertaking deviates significantly from the assumptions underlying those adjustments and transitional measures.

Details on the circumstances for imposing a capital add-on are also referred to in Chapter X, Section 1 Commission Delegated Regulation (EU) 2015/35.

B8b– The criteria used for the calculation of capital add-ons

Referring to B8a, bullet points 1 and 2, the calculation shall be made by the FMA in such a way as to ensure that the Solvency Capital Requirement calibration referred to in Article 175 para. 3 2016 Insurance Supervision Act is complied with. The amount of the capital add-on is calculated as the difference between a modified solvency capital requirement, reflecting the actual risk profile, and the solvency capital requirement of the insurance or reinsurance undertaking.

The amount of the capital add-on referred to in B8a, bullet point 3, shall be in line with the material risks arising from the deficiencies which led to the FMA's imposition of the add-on. Especially in such cases, consistent and common approaches for similar circumstances shall be ensured.

In the case set out in B8a, bullet point 4, the capital add-on shall be proportionate to the material risks arising from the deviation.

B8c– The criteria used for the removal of capital add-ons

The capital add-on shall be reviewed at least once a year by the FMA and be removed as soon as the undertaking proves that it has remedied the deficiencies which led to its imposition.

B16b– The main features of the approved items of ancillary own funds

No respective approvals in 2025.

No respective approvals in 2024.

No respective approvals in 2023.

No respective approvals in 2022.

B17b– The main features of the approved items of own-fund items, which are not covered by the relevant lists of the Articles 69, 72, 74, 76 and 78 of Delegated Regulation (EU) 2015/35

No respective approvals in 2025, 2024, 2023 and 2022.

B17c– The method used to assess and classify the approved items of own-fund items, which are not covered by the relevant lists of the Articles 69, 72, 74, 76 and 78 of Delegated Regulation (EU) 2015/35

Features determining classification are listed in Commission Delegated Regulation (EU) 2015/35.

Insurance and reinsurance undertakings shall classify the basic own-fund items that are specified in the list of own-fund items of Commission Delegated Regulation (EU) 2015/35 in Tier 1, Tier 2 or Tier 3, according to the criteria specified in Commission Delegated Regulation (EU) 2015/35. Where a basic own-fund item is not covered by that list, the insurance or reinsurance undertaking shall assess and classify that basic own-fund item according to the criteria specified in Commission Delegated Regulation (EU) 2015/35. Such classification shall require approval by the FMA.

Regarding ancillary own-fund items an analogous approach is used. Insurance and reinsurance undertakings shall classify the ancillary own-fund items that are specified in the list of own-fund items of Commission Delegated Regulation (EU) 2015/35 in Tier 2 or Tier 3, according to the criteria specified in Commission Delegated Regulation (EU) 2015/35. Where an ancillary own-fund item is not covered by that list, the insurance or reinsurance undertaking shall assess and classify that ancillary own-fund item according to the criteria specified in Commission Delegated Regulation (EU) 2015/35. Such classification shall require approval by the FMA.

B18b– The scope of peer review analyses organised and conducted by EIOPA in accordance with Article 30 of Regulation (EU) No 1094/2010, in which the supervisory authority participated

Peer Reviews, conducted in 2025

In 2025, one peer review was concluded, and another was initiated. In addition, follow-up activities were carried out in relation to two earlier peer reviews.

Regarding the **2024 Peer Review on Stochastic Valuation of Best Estimate**, the final report was published in March 2025. A workshop for an in-depth discussion of the findings, particularly the identified best practices, was held in Frankfurt in September 2025.

Such workshops are regularly organised by EIOPA following the conclusion of peer reviews and involve experts from the national competent authorities. Their purpose is to deepen the exchange of information on supervisory practices and thereby further promote supervisory convergence, alongside the formal assessment of the implementation of the recommended actions.

A peer review on the topic of the **Supervision of the Use of Reinsurance by (Re)Insurance Undertakings** was launched in the third quarter of the year and is currently in the fieldwork phase.

Formal follow-up assessments were also conducted in relation to two peer reviews that had been concluded in 2022 and 2023 respectively — the **Peer Review on Outsourcing under the Solvency II Framework** and the **Peer Review on Requirements on Product Oversight and Governance (POG)**. All recommended actions addressed to the FMA were assessed as having been fulfilled.

The FMA has been, or is, involved in all these projects through the completion of self-assessments and the provision of further information to the reviewers as part of the fieldwork. In some projects, the FMA also provided a reviewer.

Peer Reviews, conducted in 2024:

In 2024, 2 Peer Reviews as well as 3 Follow-Up Activities to earlier Peer Reviews were finished, conducted or started.

The Peer Review on supervisory practices relating to some aspects of the Prudent Person Principle in Insurance, started in March 2023, was concluded in May 2024 by publishing a final report.

The final report on the Peer Review on Stochastic Valuation of Best Estimate, which was conducted in 2024, was published in March 2025.

Furthermore, a report evaluating the progress on collaboration between insurance supervisors was published by EIOPA in August of 2024. This was based on a Peer Review dating to 2020 which was about the implementation of an EIOPA decision on the collaboration between insurance supervisors.

An implementation review on the Peer Review on Requirements on Product Oversight and Governance (POG), which was finalised in Juli 2023, was conducted. The formal follow-up will start in autumn of 2025.

A follow-up on the Peer Review on Outsourcing, finalised in July 2022, was also initiated. The audit on the implementation is expected to be finished shortly.

EIOPA regularly conducts workshops with experts after finalisation of a Peer Review, in order to facilitate the exchange of information and enhance the convergence on supervisory practices in addition to the formal audit of the follow-up action items.

On all projects the FMA has been (or is) participating through ‘Self Assessments’ and direct sharing of information with the reviewers. In some of the projects, the FMA is also contributing a reviewer.

Peer Reviews, conducted in 2023:

In 2023, 3 Peer Reviews as well as 3 Follow-Up Activities to earlier Peer Reviews were finished, conducted or started.

The Peer Review on Requirements on Product Oversight and Governance, started in Q4 2021, was finalised and the report published in July 2023. This Peer Review was the first one dealing with business conduct. It evaluated the framework for POG put in place by national authorities to supervise the implementation of POG-requirements by insurers.

In March 2023 a Peer Review on supervisory practices relating to some aspects of the Prudent Person Principle in Insurance was started. As of April 2024, the final report is expected to be published soon.

Before year end 2023, a follow-up report on the 2019 Peer Review on the Implementation of the Prudent Person Principle in the area of Occupational Retirement Provision was published. Therein, EIOPA evaluates the progress in the supervision of compliance regarding the Prudent Person Rule by Institutions for Occupational Retirement Provision.

Also in 2023, a follow-uo on the Peer review on EIOPA's Decision on the collaboration of the insurance supervisory authorities, as well as a new Peer Review on Stochastic Valuation of Best Estimate were initiated.

On all projects the FMA has been (or is) participating through 'Self Assessments' and direct sharing of information with the reviewers. On the last project mentioned, the FMA is also contributing a reviewer.

Peer Reviews, conducted in 2022:

In 2022, 3 Peer Reviews as well as 2 Follow-up-Activities to earlier reviews were conducted or kicked off.

The Peer Review on Outsourcing, initiated in 2021, was finished in mid-2022 and the report has been published.

The Peer Review on Requirements on Product Oversight and Governance, started in Q4 2021 is still ongoing. The recommendations of the review team have been bilaterally communicated to the NSAs, however the final report has not been shared yet.

The Follow-up on the Peer Review on Propriety of administrative, management or supervisory body members (AMSB) and qualifying stakeholders, conducted in 2022, concluded that the recommendations by the reviewers have been fulfilled by the FMA. The final report was published in October 2022.

The same month, a Peer Review on supervisory practices relating to some aspects of the Prudent Person Principle in Insurance was kicked off. A Peer Review on the Prudent Person Rule, which already had been concluded in 2019, is in the Follow-up phase since year end 2022.

On all projects the FMA has been (or is) participating through 'Self Assessments' and direct sharing of information with the reviewers.

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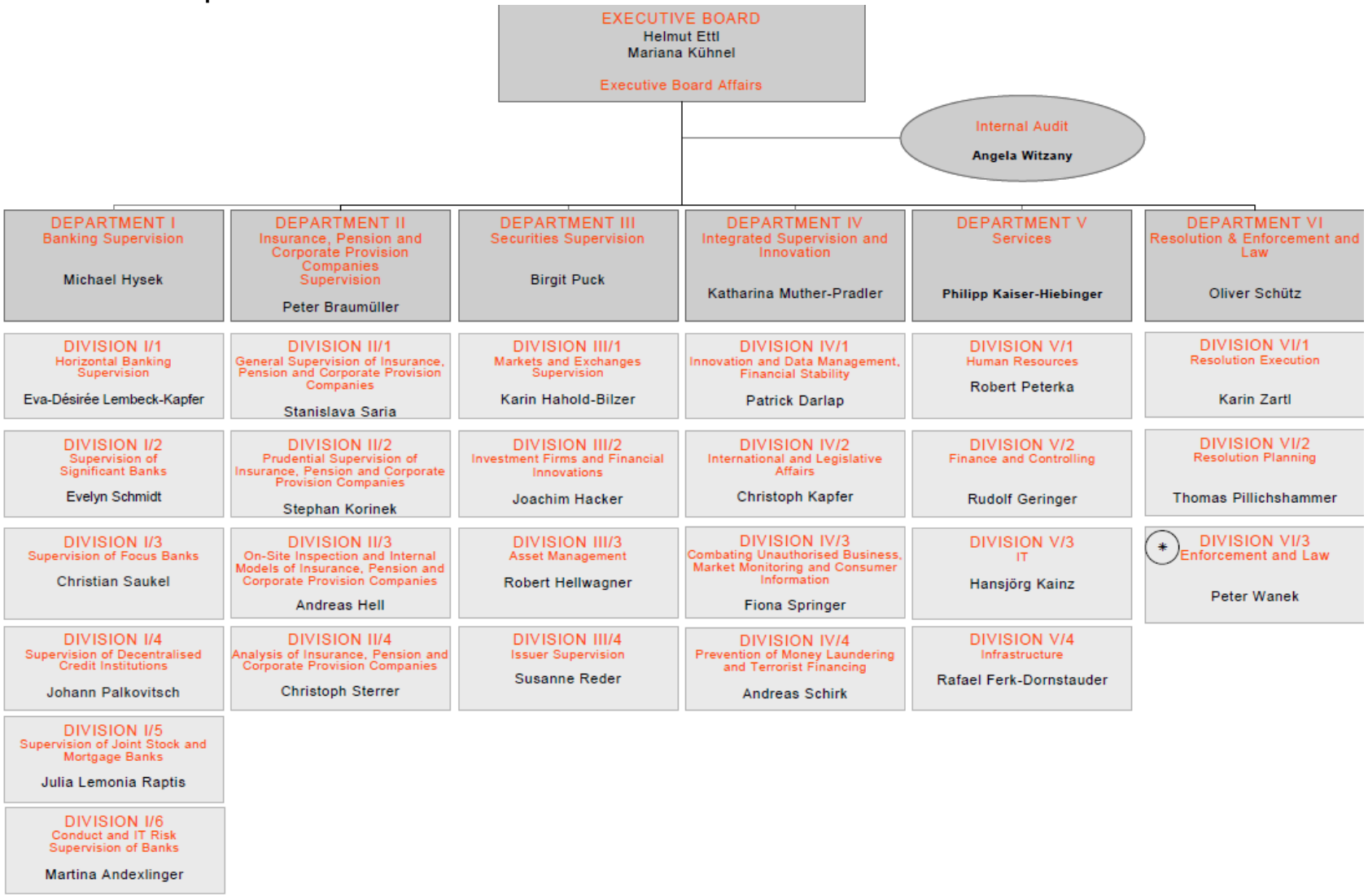
Organisational chart as per 31.12.2025



(*) **Corporate Compliance Officer reports directly to the Executive Board**

01.01.2026

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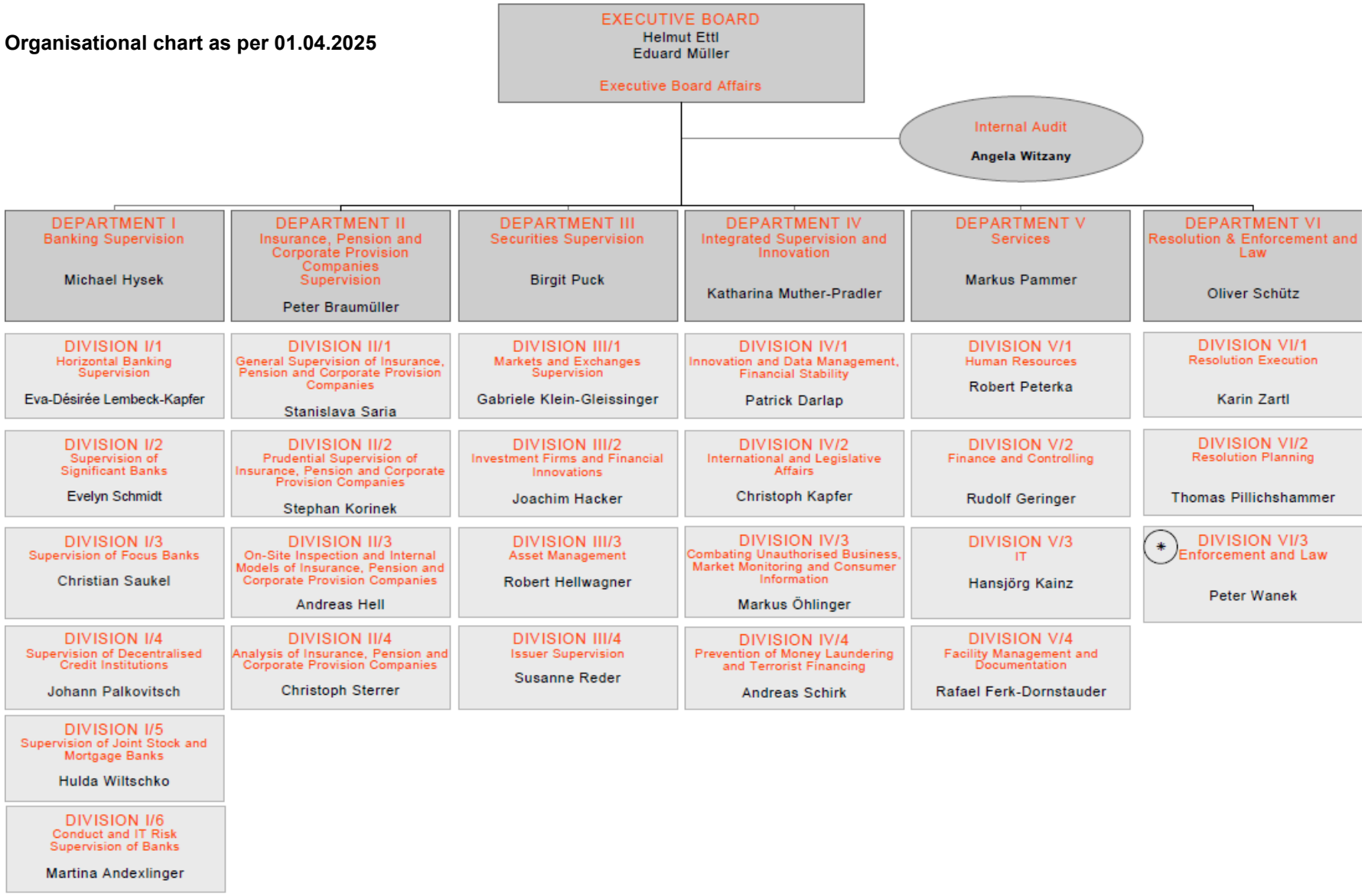
Organisational chart as per 01.04.2025



(*) Corporate Compliance Officer reports directly to the Executive Board

01.04.2025

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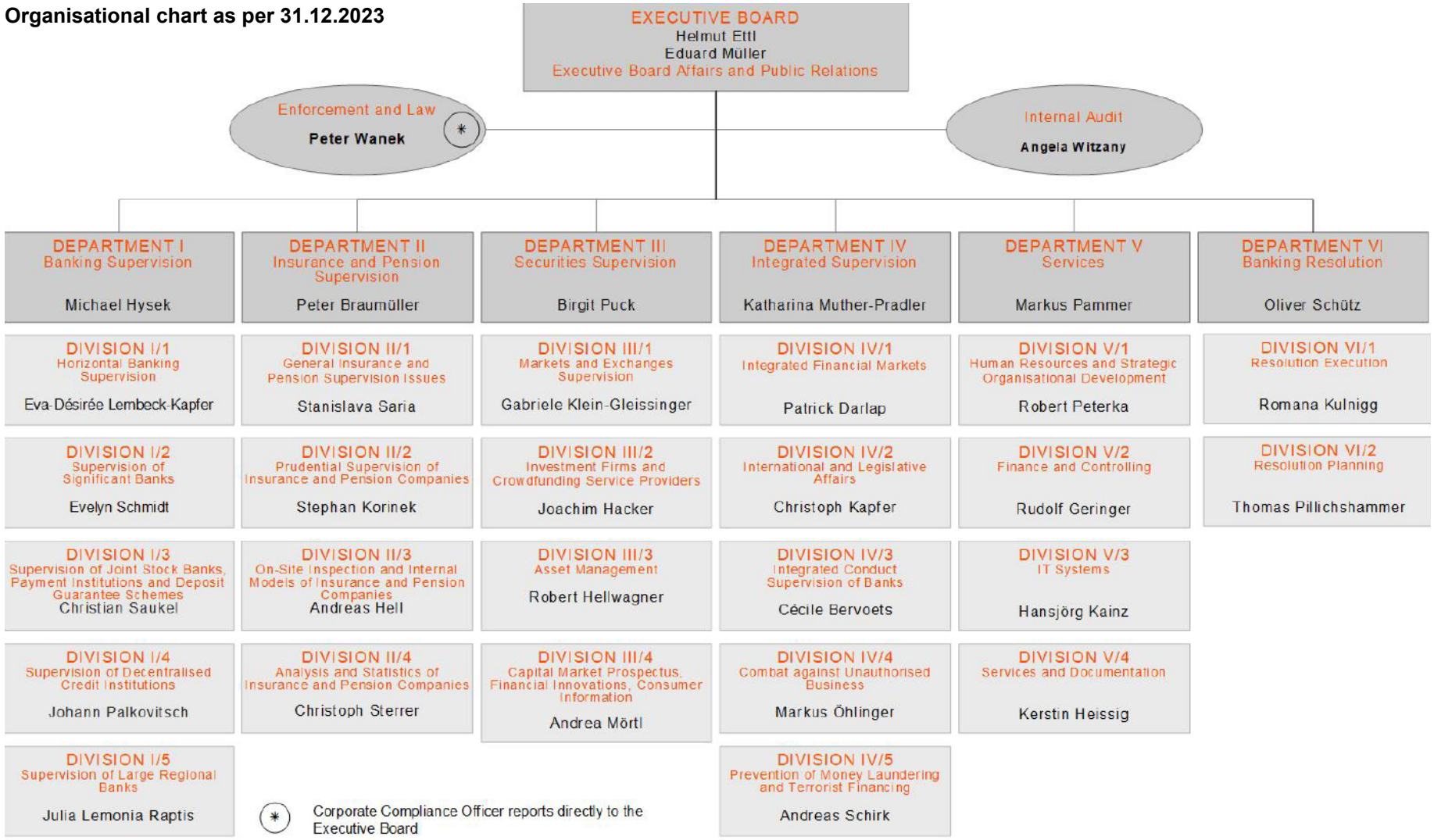
Organisational chart as per 31.12.2023



01.03.2024

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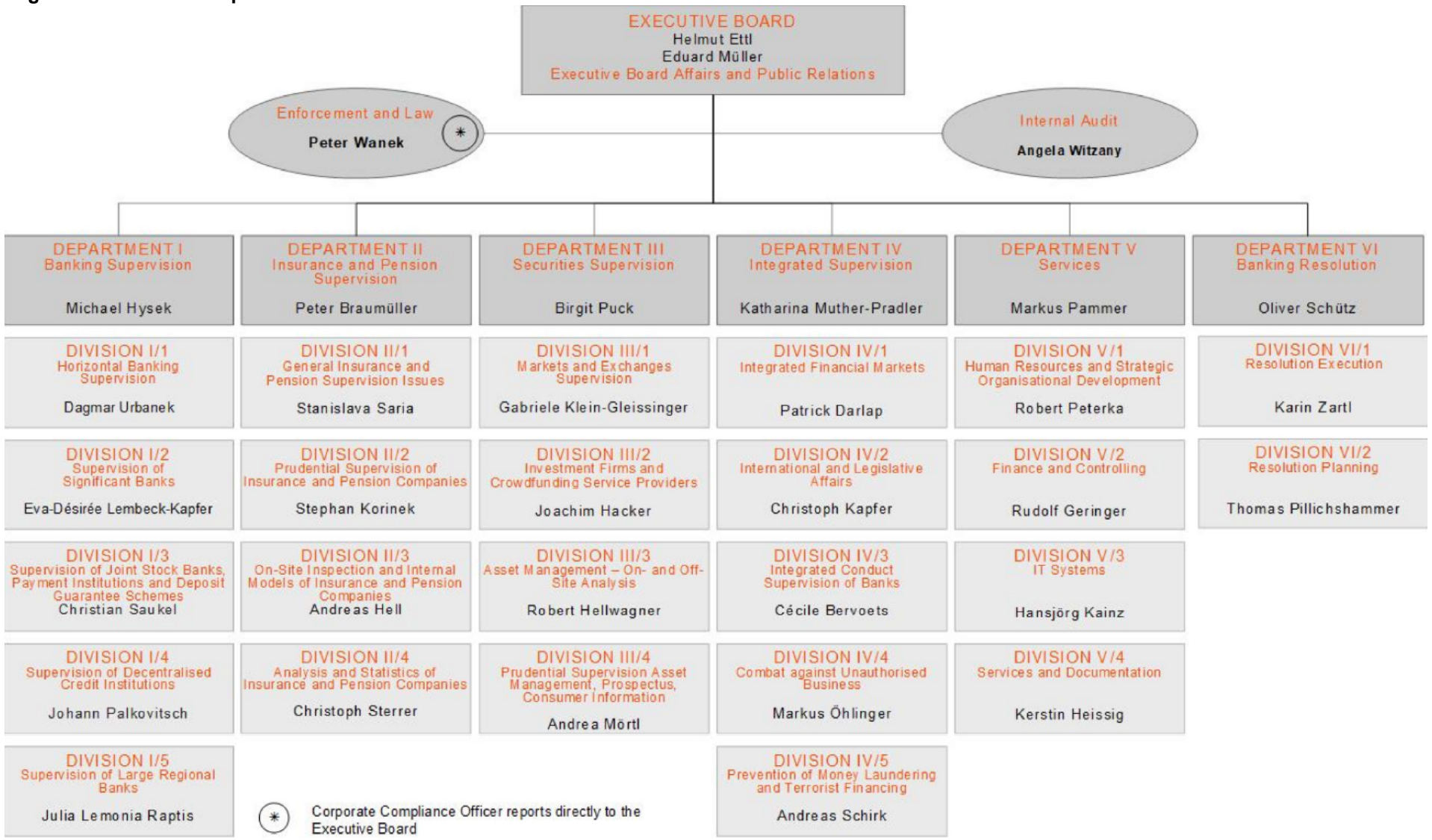
Organisational chart as per 31.12.2022