

Annex II

S.02.03. - Additional branch Balance Sheet information

General comments:

This Annex contains additional instructions in relation to the templates included in Annex III of this Guideline. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex III.

This annex relates to annual submission of information for third countries branches.

	ITEM	INSTRUCTIONS
List of encumbered assets		
C0010	Total assets as per balance sheet - Net value of encumbered assets	This is the total amount of the asset reported as available for the branch.
C0020	Code of encumbered assets	Asset ID code using the following priority: - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available. This code must be consistent over time.
C0030	Type of code of encumbered assets	Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used: 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 – FIGI (Financial Instrument Global Identifier) 9 - Other code by members of the Association of National Numbering Agencies 99 - Code attributed by the undertaking
C0040	Description of asset of encumbered assets	This should be a description of the asset. This cell should be completed for each encumbered asset.
C0050	Gross value as per balance-sheet	This is the gross value of the asset that can be attributed to the branch. This cell should be completed for each encumbered asset.
C0060	Amount subject to prior security interests	This is the value of the asset that is subject to prior security interests. This cell should be completed for each encumbered

		asset.
C0070	Net value of encumbered assets	This is the net amount of the asset reported as available for the branch. This cell should be completed for each encumbered asset.
C0080	Description of encumbrances	This is the description of the encumbrances

List of preferential claims to be paid out of branch available assets

C0090	Balance sheet liability	Description of the balance sheet liability
C0100	Gross value	This is the gross value of the liability. This cell should list each liability included in 'other creditors' in the balance, whether there is a preferential claim or not. In the case where there is no preferential claim the gross value will equal the net value.
C0110	Preferential claim	This is the amount of the preferential claim related to the liability. This cell should list each liability included in 'other creditors' in the balance sheet, whether there is a preferential claim or not. Where there is no preferential claim the value will be 0. Preferential claims should only be included where they are payable from branch available assets in priority to insurance claims.
C0120	Net amount	This is the net value of the liability when preferential claims are taken into account. This cell should list each liability included in 'other creditors' in the balance sheet, whether there is a preferential claim or not. Where there is no preferential claim the net value will equal the gross value.