

## ANNEX IV

<i>Asset categories</i>		
Category		Definition
1	Government bonds	Bonds issued by public authorities, whether by central governments supra-national government institutions, regional governments or local authorities and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks <del>denominated and funded in the domestic currency of that central government and the central bank</del> , multilateral development banks referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, <u>regional governments and local authorities listed in Article 1 of Implementing Regulation (EU) 2015/2011</u> , where the guarantee meets the requirements set out in Article 215 of Delegated Regulation 2015/35.
2	Corporate bonds	Bonds issued by corporations
3	Equity	Shares and other securities equivalent to shares representing corporations' capital, i.e., representing ownership in a corporation
4	Collective Investment Undertakings	Collective investment undertaking' means an undertaking for collective investment in transferable securities (UCITS) as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU of the European Parliament and of the Council.
5	Structured notes	Hybrid securities, combining a fixed income (return in the form of fixed payments) instrument with a series of derivative components. Excluded from this category are fixed income securities that are issued by sovereign governments. Concerns securities that have embedded one or a combination of categories of derivatives, including Credit Default Swaps (CDS), Constant Maturity Swaps (CMS), Credit Default Options (CDOp). Assets under this category are not subject to unbundling
6	Collateralised securities	Securities whose value and payments are derived from a portfolio of underlying assets. Includes Asset Backed Securities (ABS), Mortgage Backed securities (MBS), Commercial Mortgage Backed securities (CMBS), Collateralised Debt Obligations (CDO), Collateralised Loan Obligations (CLO), Collateralised Mortgage Obligations (CMO). Assets under this category are not subject to unbundling

7	Cash and deposits	Money in the physical form, cash-equivalents, bank deposits and other money deposits
8	Mortgages and loans	Financial assets created when creditors lend funds to debtors, with collateral or not, including cash pools.
9	Property	Buildings, land, other constructions that are immovable and equipment
0	Other investments	Other assets reported in 'Other investments'
A	Futures	Standardised contract between two parties to buy or sell a specified asset of standardised quantity and quality at a specified future date at a price agreed today
B	Call Options	Contract between two parties concerning the buying of an asset at a reference price during a specified time frame, where the buyer of the call option gains the right, but not the obligation, to buy the underlying asset
C	Put Options	Contract between two parties concerning the selling of an asset at a reference price during a specified time frame, where the buyer of the put option gains the right, but not the obligation, to sell the underlying asset
D	Swaps	Contract in which counterparties exchange certain benefits of one party's financial instrument for those of the other party's financial instrument, and the benefits in question depend on the type of financial instruments involved
E	Forwards	Non-standardised contract between two parties to buy or sell an asset at a specified future time at a price agreed today
F	Credit derivatives	Derivative whose value is derived from the credit risk on an underlying bond, loan or any other financial asset

## ANNEX V

### Complementary Identification Code (CIC) Table

[illegible]

		Regional government bonds	Commercial paper	Equity rights	Money market funds	Currency risk	Currency risk	Other deposits short term (less than or equal to one year)		Property (for own use)	
		4	4	4	4	4	4	4	4	4	
		Local authorities bonds	Money market instruments	Preferred equity	Asset allocation funds	Credit risk	Credit risk	Other deposits with term longer than one year	Mortgages <u>and loans</u>	Property (under construction for investment)	
		5	5		5	5	5	5	5	5	
		Treasury bonds	Hybrid bonds		Real estate funds	Real estate risk	Real estate risk	Deposits to cedants	Other collateralized loans made	Plant and equipment (for own use)	
		6	6		6	6	6		6	6	
		Covered bonds	Common covered bonds		Alternative funds	Commodity risk	Commodity risk		Loans on policies	Property (under construction for own use)	
		7	7		7	7	7		<u>7</u>		

		National Central Banks <u>bonds</u>	Covered bonds subject to specific law		Private equity funds	Catastrophe and Weather risk	Catastrophe and Weather risk		<u>Loans to AMS Members</u>		
		<u>8</u>	8		8	8	8		<u>8</u>		
		<u>Governments not denominated in the domestic currency</u>	Subordinated bonds		Infrastructure funds	Mortality risk	Mortality risk		<u>Loans to other natural persons</u>		
		9	9	9	9	9	9	9	9	9	9
		Other	Other	Other	Other	Other	Other	Other	Other	Other	Other

<i>Third position</i>	Category	A	B	C	D	E	F
		Futures	Call Options	Put Options	Swaps	Forwards	Credit derivatives
<i>Fourth position</i>	Sub-category or main risk	1	1	1	1	1	1
		Equity and index futures	Equity and index options	Equity and index options	Interest rate swaps	Forward interest rate agreement	Credit default swap
		2	2	2	2	2	2

		Interest rate futures	Bond options	Bond options	Currency swaps	Forward exchange rate agreement	Credit spread option
		3	3	3	3		3
		Currency futures	Currency options	Currency options	Interest rate and currency swaps		Credit spread swap
			4	4	4		4
			Warrants	Warrants	Total return swap		Total return swap
		5	5	5	5		
		Commodity futures	Commodity options	Commodity options	Security swaps		
			6	6			
			Swaptions	Swaptions			
		7	7	7	7	7	
		Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	Catastrophe and Weather risk	
		8	8	8	8	8	
		Mortality risk	Mortality risk	Mortality risk	Mortality risk	Mortality risk	
		9	9	9	9	9	9
		Other	Other	Other	Other	Other	Other

## ANNEX VI

<i>Definitions of the CIC Table</i>		
First 2 positions — Assets listed in		Definition
<i>Third and fourth position — Category</i>		<i>Definition</i>
Country	ISO 3166-1-alpha-2 country code	Identify the ISO 3166-1-alpha-2 country code where the asset is listed in. An asset is considered as being listed if it is negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2014/65/EU. If the asset is listed in more than one country or the undertaking uses for valuation purposes a price provider which is one of the regulated markets or multilateral trading facility where the asset is listed in, the country shall be the one of that regulated market or multilateral trading facility used as the reference for valuation purposes.
XV	Assets listed in one or more than one country	Identify assets that are listed in one or more countries but when the undertaking uses for valuation purposes a price provider which is not one of the regulated markets or multilateral trading facility where the asset is listed in.
XL	Assets that are not listed in a stock exchange	Identify assets that are not negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2014/65/EU.
XT	Assets that are not exchange tradable	Identify assets that by their nature are not subject to negotiation on a regulated market or on a multilateral trading facility, as defined by Directive 2014/65/EU.
1	<i>Government bonds</i>	<i>Bonds issued by public authorities, whether by central governments supra-national government institutions, regional governments or local authorities local authorities and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks <del>denominated and funded in the domestic currency of that central government and the central bank</del>, multilateral development banks referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, <u>regional governments and local authorities listed in Article 1 of Implementing Regulation (EU) 2015/2011</u>, where the guarantee meets the requirements set out in Article 215 of Delegated Regulation 2015/35.</i>

		<i>Regarding bonds with a qualifying guarantee, the third and fourth position shall be attributed by reference to the entity providing the guarantee.</i>
11	Central Government bonds	Bonds issued by central governments <u>and bonds that are fully, unconditionally and irrevocably guaranteed by the Member States' central government, excluding bonds denominated and funded in a currency different from the domestic currency of that central government</u>
12	Supra-national bonds	Bonds issued by public institutions established by a commitment between national states, e.g. issued by the multilateral development bank referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or issued by the international organisation referred to in Article 118 of Regulation (EU) No 575/2013
13	Regional government bonds	Regional government or autonomous communities debt instruments offered to the public in a public offering on the capital market <u>and bonds that are fully, unconditionally and irrevocably guaranteed by regional governments listed in Article 1 of Commission Implementing Regulation (EU) 2015/2011 of 11 November 2015</u>
14	Local authorities bonds	Bonds issued by local authorities, including cities, provinces, districts and other municipal authorities <u>and bonds that are fully, unconditionally and irrevocably guaranteed by local authorities listed in Article 1 of Commission Implementing Regulation (EU) 2015/2011 of 11 November 2015</u>
15	Treasury bonds	Short term government bonds, issued by central governments (issued with a maturity term up to 1 year) <u>and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks (issued with a maturity term up to 1 year)</u>
16	Covered bonds	Government bonds <u>and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks</u> , which have a pool of assets that secures or 'covers' the bond. Those assets remain on the issuer balance sheet.
17	National Central banks	Bonds issued by national central banks <u>and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank and central banks, excluding bonds denominated and funded in a currency different from the domestic currency of that central bank</u>
<u>18</u>	<u>Government bonds not denominated in</u>	<u>Bonds issued by central governments and central banks denominated and funded in a currency different from the domestic currency of that central government and the central bank</u>



	<u>the domestic currency</u>	
19	Other	Other government bonds <u>and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks</u> , not classified under the above categories
2	<i>Corporate bonds</i>	<i>Bonds issued by corporations</i>
21	Corporate bonds	Bonds issued by corporations, with simple characteristics, usually covering the ones referred to as 'plain vanilla', and that don't have any special feature described in the categories 22 to 28
22	Convertible bonds	Corporate bonds that <u>either</u> the <u>bond</u> holder <u>or the bond issuer</u> can convert into shares of common stock in the issuing company or cash of equal value, having debt and equity-like features
23	Commercial paper	Unsecured, short-term debt instrument issued by a corporation, typically for the financing of accounts receivable, inventories and meeting short-term liabilities, usually with original maturity lesser than 270 days.
24	Money market instruments	Very short term debt securities (usually with maturities ranging from 1 day up to 1 year), consisting mainly of negotiable certificates of deposit (CDs), bankers acceptances and other highly liquid instruments. Commercial Paper is excluded from this category.
25	Hybrid bonds	Corporate bonds that have debt and equity-like features, but are not convertible.
26	Common covered bonds	Corporate bonds which have a pool of assets that secures or 'covers' the bond. Those assets remain on the issuer balance sheet. Covered bonds subject to specific law are excluded from this category
27	Covered bonds subject to specific law	<p>Corporate bonds which have a pool of assets that secures or 'covers' the bond if the originator becomes insolvent and are subject by law to special public supervision designed to protect bond-holders, as defined in Article <u>522</u>(4) of Directive 2009/65/CE.</p> <p>An example of this category is Pfandbrief: 'Covered bonds which are issued on the basis of the Pfandbrief Act. They are used to refinance loans for which collateral is furnished in the form of loans secured by real estate liens (Mortgage Pfandbriefe), public-sector loans (Public Pfandbriefe), ship mortgages (Ship Pfandbriefe) or aircraft mortgages (Aircraft Pfandbriefe). Thus, the distinction made between these</p>

		Pfandbrief types refers to the cover pool created for each type of Pfandbrief.'
28	Subordinated bonds	Corporate bonds which have a lower priority than other bonds of the issuer in case of liquidation.
29	Other	Other corporate bonds, with other characteristics than the ones identified in the above categories
3	<i>Equity</i>	<i>Shares and other securities equivalent to shares representing corporations' capital, i.e., representing ownership in a corporation</i>
31	Common equity	Equity that represents basic property rights on corporations
32	Equity of real estate related corporation	Equity representing capital from real estate related corporations
33	Equity rights	Rights to subscribe to additional shares of equity at a set price
34	Preferred equity	Equity security that is senior to common equity, having a higher claim on the assets and earnings than common equity, but is subordinate to bonds
39	Other	Other equity, not classified under the above categories
4	<i>Collective Investment Undertakings</i>	<i>Collective investment undertaking' means an undertaking for collective investment in transferable securities (UCITS) as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU of the European Parliament and of the Council.</i>
41	Equity funds	Collective investment undertakings mainly invested in equity
42	Debt funds	Collective investment undertakings mainly invested in bonds
43	Money market funds	Collective investment undertakings under the definition provided by ESMA (CESR/10-049)
44	Asset allocation funds	Collective investment undertakings which invests its assets pursuing a specific asset allocation objective, e.g. primarily investing in the securities of companies in countries with nascent stock markets or small economies, specific sectors or group of sectors, specific countries or other specific investment objective
45	Real estate funds	Collective investment undertakings mainly invested in real estate

46	Alternative funds	Collective investment undertakings whose investment strategies include such as hedging, event driven, fixed income directional and relative value, managed futures, commodities etc.
47	Private equity funds	Collective investment undertakings used for making investments in equity securities following strategies associated with private equity.
48	Infrastructure funds	Collective investment undertakings that invest in Infrastructure assets as defined in point 55a or 55b of Article 1 of Delegated Regulation (EU) 2015/35
49	Other	Other Collective investment undertakings, not classified under the above categories
5	<i>Structured notes</i>	<i>Hybrid securities, combining a fixed income (return in the form of fixed payments) instrument with a series of derivative components. Excluded from this category are fixed income securities that are issued by sovereign governments. Concerns securities that have embedded one or a combination of categories of derivatives, including Credit Default Swaps (CDS), Constant Maturity Swaps (CMS), Credit Default Options (CDOp). Assets under this category are not subject to unbundling</i>
51	Equity risk	Structured notes mainly exposed to equity risk
52	Interest rate risk	Structured notes mainly exposed to interest rate risk
53	Currency risk	Structured notes mainly exposed to currency risk
54	Credit risk	Structured notes mainly exposed to credit risk
55	Real estate risk	Structured notes mainly exposed to real estate risk
56	Commodity risk	Structured notes mainly exposed to commodity risk
57	Catastrophe and Weather risk	Structured notes mainly exposed to catastrophe or weather risk
58	Mortality risk	Structured notes mainly exposed to mortality risk
59	Other	Other structured notes, not classified under the above categories
6	<i>Collateralised securities</i>	<i>Securities whose value and payments are derived from a portfolio of underlying assets. Includes Asset Backed Securities (ABS), Mortgage Backed securities (MBS), Commercial Mortgage Backed securities (CMBS), Collateralised Debt Obligations (CDO), Collateralised Loan Obligations (CLO), Collateralised Mortgage Obligations</i>

		<i>(CMO). Assets under this category are not subject to unbundling</i>
61	Equity risk	Collateralised securities mainly exposed to equity risk
62	Interest rate risk	Collateralised securities mainly exposed to interest rate risk
63	Currency risk	Collateralised securities mainly exposed to currency risk
64	Credit risk	Collateralised securities mainly exposed to credit risk
65	Real estate risk	Collateralised securities mainly exposed to real estate risk
66	Commodity risk	Collateralised securities mainly exposed to commodity risk
67	Catastrophe and Weather risk	Collateralised securities mainly exposed to catastrophe or weather risk
68	Mortality risk	Collateralised securities mainly exposed to mortality risk
69	Other	Other collateralised securities, not classified under the above categories
7	<i>Cash and deposits</i>	<i>Money in the physical form, cash equivalent, bank deposits and other money deposits</i>
71	Cash	Notes and coins in circulation that are commonly used to make payments
72	Transferable deposits (cash equivalents)	Deposits exchangeable for currency on demand at par and which are directly usable for making payments by cheque, draft, giro order, direct debit/credit, or other direct payment facility, without penalty or restriction
73	Other deposits short term (less than or equal to one year)	Deposits other than transferable deposits, with remaining maturity inferior or equal to 1 year, that cannot be used to make payments at any time and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty
74	Other deposits with term longer than one year	Deposits other than transferable deposits, with remaining maturity superior to 1 year, that cannot be used to make payments at any time and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty
75	Deposits to cedants	Deposits relating to reinsurance accepted
79	Other	Other cash and deposits, not classified under the above categories

8	<i>Mortgages and loans</i>	<i>Financial assets created when creditors lend funds to debtors, with collateral or not, including cash pools.</i>
81	Uncollateralized loans made	Loans made without collateral
82	Loans made collateralized with securities	Loans made with collateral in the form of financial securities
84	Mortgages <u>and loans</u>	<u>Mortgages and loans</u> made with collateral in the form of real estate
85	Other collateralized loans made	Loans made with collateral in any other form
86	Loans on policies	Loans made with insurance policies as collateral
<u>87</u>	<u>Loans to AMSB members</u>	<u>Loans made to AMSB members</u>
<u>88</u>	<u>Loans to other natural persons</u>	<u>Loans made to other natural persons</u>
89	Other	Other mortgages and loans, not classified under the above categories
9	<i>Property</i>	<i>Buildings, land, other constructions that are immovable and equipment</i>
91	Property (office and commercial)	Office and commercial building used for investment
92	Property (residential)	Residential buildings used for investment
93	Property (for own use)	Real estate for the own use of the undertaking
94	Property (under construction for investment)	Real estate that is under construction, for future usage as investment
95	Plant and equipment (for own use)	Plant and equipment for the own use of the undertaking
96	Property (under construction for own use)	Real estate that is under construction, for future own usage

99	Other	Other <del>real estate</del> property, not classified under the above categories
0	Other investments	Other assets reported in 'Other investments'
09	Other investments	Other assets reported in 'Other investments'
A	<i>Futures</i>	<i>Standardised contract between two parties to buy or sell a specified asset of standardised quantity and quality at a specified future date at a price agreed today</i>
A1	Equity and index futures	Futures with equity or stock exchange indices as underlying
A2	Interest rate futures	Futures with bonds or other interest rate dependent security as underlying
A3	Currency futures	Futures with currencies or other currencies dependent security as underlying
A5	Commodity futures	Futures with commodities or other commodities dependent security as underlying
A7	Catastrophe and Weather risk	Futures mainly exposed to catastrophe or weather risk
A8	Mortality risk	Futures mainly exposed to mortality risk
A9	Other	Other futures, not classified under the above categories
B	<i>Call Options</i>	<i>Contract between two parties concerning the buying of an asset at a reference price during a specified time frame, where the buyer of the call option gains the right, but not the obligation, to buy the underlying asset</i>
B1	Equity and index options	Call options with equity or stock exchange indices as underlying
B2	Bond options	Call options with bonds or other interest rate dependent security as underlying
B3	Currency options	Call options with currencies or other currencies dependent security as underlying
B4	Warrants	Call options that entitles the holder to buy stock of the issuing company at a specified price
B5	Commodity options	Call options with commodities or other commodities dependent security as underlying

B6	Swaptions	Call options granting its owner the right but not the obligation to enter into a long position in an underlying swap, i.e., enter into a swap where the owner pays the fixed leg and receive the floating leg
B7	Catastrophe and Weather risk	Call options mainly exposed to catastrophe or weather risk
B8	Mortality risk	Call options mainly exposed to mortality risk
B9	Other	Other call options, not classified under the above categories
C	<i>Put Options</i>	<i>Contract between two parties concerning the selling of an asset at a reference price during a specified time frame, where the buyer of the put option gains the right, but not the obligation, to sell the underlying asset</i>
C1	Equity and index options	Put options with equity or stock exchange indices as underlying
C2	Bond options	Put options with bonds or other interest rate dependent security as underlying
C3	Currency options	Put options with currencies or other currencies dependent security as underlying
C4	Warrants	Put options that entitles the holder to sell stock of the issuing company at a specified price
C5	Commodity options	Put options with commodities or other commodities dependent security as underlying
C6	Swaptions	Put options granting its owner the right but not the obligation to enter into a short position in an underlying swap, i.e., enter into a swap in which the owner will receive the fixed leg, and pay the floating leg
C7	Catastrophe and Weather risk	Put options mainly exposed to catastrophe or weather risk
C8	Mortality risk	Put options mainly exposed to mortality risk
C9	Other	Other put options, not classified under the above categories
D	<i>Swaps</i>	<i>Contract in which counterparties exchange certain benefits of one party's financial instrument for those of the other party's financial instrument, and the benefits in question depend on the type of financial instruments involved</i>
D1	Interest rate swaps	Swap that exchange interest flows

D2	Currency swaps	Swap that exchange currency
D3	Interest rate and currency swaps	Swap that exchange interest and currency flows
D4	Total return swap	A swap in which the non-floating rate side is based on the total return of an equity or fixed income instrument with the life longer than the swap
D5	Security swaps	Swap that exchange securities
D7	Catastrophe and Weather risk	Swaps mainly exposed to catastrophe or weather risk
D8	Mortality risk	Swaps mainly exposed to mortality risk
D9	Other	Other swaps, not classified under the above categories
<i>E</i>	<i>Forwards</i>	<i>Non-standardised contract between two parties to buy or sell an asset at a specified future time at a price agreed today</i>
E1	Forward interest rate agreement	Forward contract in which typically one party pays a fixed interest rate, and receives a variable interest rate usually based on an underlying index rate, at the predefined forward date
E2	Forward exchange rate agreement	Forward contract in which one party pays an amount in one currency, and receives an equivalent amount in a different currency resulting from the conversion using the contractual exchange rate, at the predefined forward date
E7	Catastrophe and Weather risk	Forwards mainly exposed to catastrophe or weather risk
E8	Mortality risk	Forwards mainly exposed to mortality risk
E9	Other	Other forwards, not classified under the above categories
<i>F</i>	<i>Credit derivatives</i>	<i>Derivative whose value is derived from the credit risk on an underlying bond, loan or any other financial asset</i>
F1	Credit default swap	Credit derivative transaction in which two parties enter into an agreement whereby one party pays the other a fixed periodic coupon for the specified life on the agreement and the other party makes no payments unless a credit event relating to a predetermined reference asset occurs
F2	Credit spread option	Credit derivative that will generate cash flows if a given credit spread between two specific assets or benchmarks changes from its current level



F3	Credit spread swap	A swap in which one party makes a fixed payment to the other on the swap's settlement date and the second party pays the first an amount based on the actual credit spread
F4	Total return swap	A swap in which the non-floating rate side is based on the total return of an equity or fixed income instrument with the life longer than the swap
F9	Other	Other credit derivatives, not classified under the above categories