Annex II

S.06.02. – List of assets

General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. 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 I.

This annex relates to quarterly and annual submission of information for third country branches.

The asset categories referred to in this template are the ones defined in Annex IV – Assets Categories of this Regulation and references to CIC codes refer to Annex V – CIC table of this Regulation.

This template should reflect the list of all assets included in the Balance-sheet classifiable as asset categories 0 to 9 of Annex IV – Assets Categories of this Regulation. In particular in case of securities lending and repurchase agreements the underlying securities that are kept in the Balance-sheet shall be reported in this template.

This template contains an item-by-item list of assets held directly by the undertaking (i.e. not on a look-through basis), classifiable as asset categories 0 to 9 (in case of unit-linked and index-linked product managed by the (re)insurance undertaking, the assets to be reported are also only the ones covered by asset categories 0 to 9, e.g. recoverables and liabilities related to this products should not be reported), with the following exceptions:

a) Cash shall be reported in one line per currency, for each combination of items C0060, C0070, C0080, and C0090;

b) Transferable deposits (cash equivalents) and other deposits with maturity of less than one year shall be reported in one line per pair of bank and currency, for each combination of items C0060, C0070, C0080, C0090 and C0290;

c) Mortgages and loans to individuals, including loans on policies, shall be reported in two lines, one line regarding loans to administrative, management and supervisory body, for each combination of items C0060, C0070, C0080, C0090 and C0290 and another regarding loans to other natural persons, for each combination of items C0060, C0070, C0080 C0090 and C0290;

d) Deposits to cedants shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090;

e) Plant and equipment for the own use of the undertaking shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090.

All reporting items shall be reported, except when otherwise stated in these instructions.

Items C0110, C0120, C0121, C0122, C0130, C0140, C0141, C0160, C0190 , C0200, C0230, C0270, C0280, C0310, C0370, C0380 aren't applicable to CIC 09 - Other investments.

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset shall be reported separately in as many lines as needed in order to properly fill in all variables requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line.

On the table Information on assets, each asset shall be reported separately, with one line for each asset, filling in all applicable variables requested in that table.

The information regarding the External rating (C0320) and Nominated ECAI (C0330) may be limited (not reported) in the following circumstances:

    a)   through a decision of the national supervisory authority under Guideline 48; or

    b)   through a decision of the national supervisory authority in the cases where the insurance and reinsurance undertakings have in place outsourcing arrangements in the area of investments that lead to this specific information not being available directly to the undertaking.

Information on positions held

	ITEM	INSTRUCTIONS
C0040	Asset ID Code	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. When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: "code+EUR"
C0050	Asset ID Code Type	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 - WKN (Wertpapier Kenn-Nummer, 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 When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "9/1".
C0060	Portfolio	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. Underlying assets of life technical provisions should be assigned to life portfolio and underlying assets of non-life technical provisions should be assigned to non-life portfolio (by applying the available most precise split). One of the options in the following closed list shall be used:

		1 - Life
		2 - Non-life
		3 - Ring fenced funds
		4 - Other internal funds
		5 - Shareholders' funds
		6 - General
		The split is not mandatory, unless otherwise required by the national supervisory authority, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split "general" shall be used.
C0070	Fund number	Applicable to assets held in ring fenced funds or other internal funds defined according to national markets, in especial regarding funds (asset portfolios) supporting life products. (defined according to national markets).
		Number which is attributed by the undertaking, corresponding to the unique number assigned to each fund. This number has to be consistent over time and should be used to identify the funds in other templates. It shall not be re-used for a different fund.
C0080	Matching portfolio number	Number which is attributed by the undertaking, corresponding to the unique number assigned to each matching adjustment portfolio as prescribed in Article 77b(1)(a) of Directive 2009/138/EC. This number has to be consistent over time and should be used to identify the matching adjustment portfolio in other templates. It shall not be re-used for a different matching adjustment portfolio.
C0090	Asset held in unit linked and index linked contracts	Identify the assets that are held by unit linked and index linked contracts. One of the options in the following closed list shall be used:
		1 - Unit-linked or index-linked
		2 - Neither unit-linked nor index-linked
C0100	Asset pledged as collateral	Identify assets kept in the undertaking's balance-sheet that are pledged as collateral. For partially pledged assets two lines for each asset shall be reported, one for the pledged amount and another for the remaining part. One of the options in the following closed list shall be used for the pledged part of the asset:
		1 - Assets in the balance sheet that are collateral pledged
		2 - Collateral for reinsurance accepted
		3 - Collateral for securities borrowed
		4 - Repos
		9 - Not collateral
C0110	Country of custody	ISO 3166-1 alpha-2 code of the country where undertaking assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one corresponding to the legal establishment where the custody service was contractually defined.
		In case of the same asset being held in custody in more than one country, each asset shall be reported separately in as many lines as needed in order to properly identify all countries of custody.
		This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not

		required to be individualised), CIC 71, CIC 75 and for CIC 95 – Plant and equipment (for own use) for the same reason. Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the country of custody corresponds to the issuer country, which is assessed by the address of the property.
C0120	Custodian	Name of the financial institution that is the custodian. In case of the same asset being held in custody in more than one custodian, each asset shall be reported separately in as many lines as needed in order to properly identify all custodians. For assets stored in-house, the insurance undertaking should be reported as the custodian. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name. This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 71, CIC 75, CIC 09 and for CIC category 9 – Property and to the assets that, due to its nature, aren't held in custody. For assets where there is no custodian or when this item is not applicable, report "No custodian".
C0121	Custodian code and Type of code	Identification of the custodian code using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported.
C0130	Quantity	Number of assets, for relevant assets. This item shall not be reported if item Par amount (C0140) is reported. This item is not applicable for CIC 71 and 09 and CIC category 9 - Property
C0140	Par amount	Principle amount outstanding measured at par amount, for all assets where the item is relevant, and at nominal amount for CIC = 72, 73, 74, 75, and 79, 09 and CIC Category 8 – Mortgages and Loans if applicable. This item is not applicable for CIC 71 and CIC category 9 - Property. This item shall not be reported if item Quantity (C0130) is reported. This item shall not be reported if item Quantity (C0130) is reported.
C0141	Write-offs/write-downs	Reduction in the "par amount" (C0140) of a loan due to its impairment. This refers to the reduction which occurred since the last reporting, i.e. the previous quarterly report in the case of quarterly reporting and the previous annual report in the case of annual reporting. The reduction should be expressed as a positive value. A reverse write-off (write-up) should be expressed as a negative value. Write-offs should be reported net of reverse write-offs (write-ups) occurred during the same period. This item is applicable to CIC category 8 and non-negotiable debt securities classifiable under CIC category 2.

C0150	Valuation method	Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used: 1 - quoted market price in active markets for the same assets 2 - quoted market price in active markets for similar assets 3 - alternative valuation method 4 - adjusted equity methods (applicable for the valuation of participations) 5 - IFRS equity methods (applicable for the valuation of participations) 6 - valuation according to article 9(4) of Delegated Regulation 2015/35
C0160	Acquisition value	Total acquisition value for assets held, clean value without accrued interest. Not applicable to CIC categories 7 - Cash and deposits and 8— Mortgages and Loans and CIC 09.
C0170	Total Solvency II amount	Value calculated as defined by article 75 of the Directive 2009/138/EC. The following shall be considered: - Corresponds to the multiplication of "Par amount" by "Unit percentage of par amount Solvency II price" plus "Accrued interest" , for assets where the first two items are relevant; - Corresponds to the multiplication of "Quantity" by "Unit Solvency II price" , for assets where these two items are relevant; - For assets classifiable under asset categories CIC 7, 8 and CIC category 9 - Property, this shall indicate the Solvency II value of the asset.
C0180	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities. Note that this value is also part of item Total Solvency II amount.
C0400	Deposit lodged as security in accordance with Article 162 (2) (e)	Identify if assets refers to a deposit lodged as security in accordance with Article 162 (2) (e). One of the options in the following closed list shall be used: 1 – Deposit lodged 2 – Not in deposit lodged
C0410	Confirmation that there are no rights of set off	Identify if assets have no rights of set off. One of the options in the following closed list shall be used: 1 – No rights of set off 2 - Rights of set off

Information on assets

	ITEM	INSTRUCTION

C0040	Asset ID Code	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 third country branch, when the options above are not available. This code must be consistent over time.
		
		When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: "code+EUR"

C0050	Asset ID Code Type	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 - WKN (Wertpapier Kenn-Nummer, 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 third country branch When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: "9/1".
C0190	Item Title	Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the third country branch. The following shall be considered: - Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain "Loans to AMSB members" or "Loans to other natural persons", according to its nature, as those assets are not required to be individualised. Loans to other than natural persons shall be reported line-by-line. - This item is not applicable for CIC 95 – Plant and equipment (for own use) as those assets are not required to be individualised, CIC 71, and CIC 75 and CIC 09 (unless required by the national supervisory authority). - For property please report the latitude & longitude OR the country ISO Alpha-2 + postal code + city + streetname + streetnumber) of the property held. - .
C0200	Issuer Name	Name of the issuer, defined as the entity that issues assets to investors. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name. The following shall be considered: - Regarding CIC category 4 – Collective Investments Undertakings, the issuer name is the name of the fund manager (entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless some activities have been outsourced,

		including the actual management of the portfolio, i.e. the decision on buying/selling;
		- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity;
		- Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain "Loans to AMSB members" or "Loans to other natural persons", according to its nature, as those assets are not required to be individualised;
		- Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower;;
		- This item is not applicable for CIC 71, CIC 75 - Cash and 9 – Property.
C0210	Issuer Code	Identification of the issuer code using the Legal Entity Identifier (LEI) if available.
		If none is available this item shall not be reported.
		The following shall be considered:
		- Regarding CIC category 4 – Collective Investments Undertakings, the issuer code is the code of the fund manager (entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;
		- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity
		- Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower;
		This item is not applicable for CIC 71, CIC 75and CIC category 9 – Property;
		- This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.
C0220	Type of issuer code	Identification of the type of code used for the "Issuer Code" item. One of the options in the following closed list shall be used:
		1 - LEI
		9 – None
		This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.
		This item is not applicable for CIC 71, CIC 75 and category 9 – Property.
C0230	Issuer Sector	Identify the economic sector of issuer based on the latest version of NACE code (as published in an EC Regulation). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411'). For the remaining sections Tthe letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'PA' or 'A0111P850'

		would be acceptable) ~~except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411')~~.

The following shall be considered:
- Regarding CIC category 4 – Collective Investments Undertakings, the issuer sector is the sector of the fund manager;
- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity
- Regarding CIC <u>category</u> 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower;
- This item is not applicable for CIC 71, CIC 75<u>, CIC 09</u> and CIC category 9 – Property;
- This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons. |
| C0240 | Issuer Group | Name of issuer's ultimate parent entity. For collective investment undertakings <u>undertakings the ultimate parent of the fund manager (entity) should be reported</u> .
<u>The ultimate parent is defined as the controlling enterprise of a group. Where a controlling enterprise and one or several controlled enterprises are combined under the common management of the controlling enterprise, they form a group; the individual enterprises are group member companies. Where a control agreement is in place between enterprises, or where one enterprise has been integrated into another, the enterprises are to be regarded as enterprises combined under common management. The assumption is that a controlled enterprise forms a group with the controlling enterprise.</u>
<u>Where legally independent enterprises are combined under common management without one enterprise being controlled by the other, they likewise form a group of enterprises; the individual enterprises are group member companies.</u>~~the group relation relates to the fund manager .the group relation relates to the fund manager~~.

<u>The ultimate parent should be understood at least as ultimate consolidation entity, defined as the highest level legal entity preparing consolidated financial statements (including the expectation of the national supervisory authority in this area).</u>
When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.

The following shall be considered:
- Regarding CIC category 4 – Collective Investments Undertakings, <u>the ultimate parent of the fund manager (entity) should be reported</u> ~~the group relation relates to the fund managerthe group relation relates to the fund manager~~;
- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity
- Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; |

		- This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons) - This item is not applicable for CIC 71, CIC 75,CIC 09 and CIC category 9 – Property. - This item is not applicable for bonds issued by : - a central government - a local government, - a government agency, - a central bank, - the group/entity itself, - a supranational organization (as long as no issuer exists).
C0250	Issuer Group Code	Issuer group's identification using the Legal Entity Identifier (LEI) if available. If none is available, this item shall not be reported. The following shall be considered: - Regarding CIC category 4 – Collective Investments Undertakings, , the ultimate parent of the fund manager (entity) should be reported the group relation relates to the fund manager; - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; - This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons) This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 – Property – This item is not applicable for bonds issued by : – a central government – a local government, – a government agency, – a central bank, – the group/entity itself, – a supranational organization (as long as no issuer group exists).
C0260	Type of issuer group code	Identification of the code used for the "Issuer Group Code" item. One of the options in the following closed list shall be used: 1 - LEI 9 – None This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons. This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.
C0270	Issuer Country	ISO 3166-1 alpha-2 code of the country of localisation of the issuer. The localisation of the issuer is assessed by the address of the entity issuing the asset.

		The following shall be considered: - Regarding CIC category 4 – Collective Investments Undertakings, the issuer country is the country ~~is relative to~~of the fund manager (entity); - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity; - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; - This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 – Property; - This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons. One of the options shall be used: - ISO 3166-1 alpha-2 code - XA: Supranational issuers (public institutions established by a commitment between national states, e.g. issued by a multilateral development bank as referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013, with exemption of 'European Union Institutions'); - EU: European Union Institutions (as defined in Title III Article 13 of the Treaty (2016/C 202/01)).
C0280	Currency	Identify the ISO 4217 alphabetic code of the currency of the issue. The following shall be considered: - This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and to natural persons, as those assets are not required to be individualised), CIC 75, CIC 09 and for CIC 95 – Plant and equipment (for own use) for the same reason; - Regarding CIC Category 9 - Property, excluding CIC 95 Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.
C0290	CIC	Complementary Identification Code used to classify assets, as set out in Annex V - CIC Table of this Regulation. When classifying an asset using the CIC table, third country branches shall take into consideration the most representative risk to which the asset is exposed to.
C0292	SCR calculation approach for CIU	One of the options in the following closed list shall be used: 1- CIUs for which a full look-through was applied for the purposes of SCR calculation in accordance with Article 84(1) of Delegated Regulation (EC) No 2015/35; 2- CIUs for which the 'simplified' look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which the data groupings are used in accordance with Article 84(3) of Delegated Regulation (EC) No 2015/35; 3- CIUs for which the 'simplified' look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which no data groupings are used in accordance with Article 84(3) of

		Delegated Regulation (EC) No 2015/35;
		4- CIUs for which for the 'equity risk type 2' was applied in accordance with Article 168(3) of Delegated Regulation (EC) No 2015/35;
		9- Not applicable.
		The look-through options of this item shall reflect the approach taken for the SCR calculation. For the purposes of reporting the information on look-through required in template S.06.03 the look-through information is required considering the thresholds defined in the general comments of that template.
		This item is only applicable to CIC category 4 - Collective Investment Undertakings.
C0293	Bail-in rules	Identify if the asset is subject to bail-in rules, in line with Art. 43 and 44 of the Directive 2014/59/EU (the Bank Recovery and Resolution Directive - BRRD). One of the options in the following closed list shall be used: 1 – Yes; 2 – No; 9 – Not applicable.
C0294	Regional Governments and Local Authorities (RGLA)	Identify assets issued or guaranteed by Regional Governments and Local Authorities (RGLA) listed and not listed in the ITS (EU) 2015/2011, regarding assets classifiable with CIC 13 and 14. One of the options in the following closed list shall be used: 1 – Listed in the ITS; 2 – Not listed in the ITS; 9 – Not applicable.
C0295	Crypto-assets	Identify assets linked to crypto-assets. Crypto-asset means a digital representation of value or rights which may be transferred and stored electronically, using distributed ledger technology or similar technology. One of the options in the following closed list shall be used: 1 – Electronic money token - a type of crypto-asset the main purpose of which is to be used as a means of exchange and that purports to maintain a stable value by referring to the value of a fiat currency that is legal tender; 2 – Asset-referenced token - a type of crypto-asset that purports to maintain a stable value by referring to the value of several fiat currencies that are legal tender, one or several commodities or one or several crypto-assets, or a combination of such assets; 3- Utility token - a type of crypto-asset which is intended to provide digital access to a good or service, available on DLT, and is only accepted by the issuer of that token; 4 – Other crypto-assets 5 - No.
C0296	Property type	Identify property type, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps (ESRB/2019/3). One of the options in the following closed list shall be used: 1 - Residential, e.g. multi-household premises; 2 - Retail, e.g. hotels, restaurants, shopping malls;

		3 - Offices, e.g. a property primarily used as professional or business offices; 4 - Industrial, e.g. property used for the purposes of production, distribution and logistics; 5 - Other types of commercial property; 9 – Not applicable. This item is only applicable to CIC category 9 - Property
C0297	Property location	Identify property location, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps (ESRB/2019/3). One of the options in the following closed list shall be used: 1 - Prime; 2 – Non-prime; 9 – Not applicable. This item is only applicable to CIC category 9 - Property
C0300	Infrastructure investment	Identify if the asset is an infrastructure investment. Infrastructure investment is defined as investments in or loans to utilities such as toll roads, bridges, tunnels, ports and airports, oil and gas distribution, electricity distribution and social infrastructure such as healthcare and educational facilities. One of the options in the following closed list shall be used: 1 - Not an infrastructure investment 2 - Government Guarantee: where there is an explicit government guarantee 3 - Government Supported including Public Finance initiative: where there is a government policy or public finance initiatives to promote or support the sector 4 - Supranational Guarantee/Supported: where there is an explicit supranational guarantee or support 9 – Other: Other infrastructure loans or investments, not classified under the above categories
C0301	Long-term equity investment	Only applicable to CIC categories 3 – Equity and 4 – Collective Investment Undertakings. Identify if an equity or collective investment undertaking is classified under the provisions of Art. 171a. of Delegated Regulation (EU) 2015/35. One of the options in the following closed list shall be used: 1 - Yes 2 – No 9 – Not applicable
C0310	Holdings in related undertakings, including participations	Only applicable to assetCIC categories 3 - Equity and 4 - Collective Investment Undertakings. Identify if an equity and other share is a participation. One of the options in the following closed list shall be used: 1 - Not a participation; 2 - Is a participation
C0320	External rating	Only applicable to CIC categories 1 - Government bonds, 2– Corporate bonds , 5 - Structured notes and 6- Collateralised securities. Rating of the asset at the reporting reference date issued by the

		nominated credit assessment institution (ECAI).
		This item is not applicable to assets for which undertakings using internal models use internal ratings. If undertakings using internal models do not use internal rating, this item shall be reported.
C0330	Nominated ECAI	Only applicable to CIC categories 1, 2, 5 and 6.
		Identify the credit assessment institution (ECAI) giving the external rating, by using the name of the ECAI as published at ESMA website.
		This item shall be reported when External rating (C0320) is reported.
C0340	Credit quality step	Only applicable to CIC categories 1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans1, 2, 5 and 6.
		Identify the credit quality step attributed to the asset, as defined by article 109a(1) of Directive 2009/138/EC, by applying the mapping table prescribed in the Commission Implementing Regulation (EU) 2016/1800.
		The credit quality step shall in particular reflect any readjustments to the credit quality made internally by the third country branches that use the standard formula.
		This item is not applicable to assets for which undertakings using internal models use internal ratings. If undertakings using internal models do not use internal rating, this item shall be reported.
		One of the options in the following closed list shall be used:
		0 - Credit quality step 0 1 - Credit quality step 1 2 - Credit quality step 2 3 - Credit quality step 3 4 - Credit quality step 4 5 - Credit quality step 5 6 - Credit quality step 6 9 – No rating available
C0350	Internal rating	Only applicable to CIC categories 1- Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, 2, 5 and 6.
		Internal rating of assets for third country branches using an internal model to the extent that the internal ratings are used in their internal modelling. If an internal model third country branch is using solely external ratings this item shall not be reported. FInternal rating for undertakings applying a matching adjustment the item shall be reported to the extent that the internal ratings are used to calculate the fundamental spread referred to in article 77(c)(2) of the Directive.
C0360	Duration	Only applies to CIC categories 1– Government bonds, 2 – Corporate bonds, 4 – Collective Investments Undertakings, 2, 4 (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5– Structured notes and 6– Collateralised securities.
		Asset duration, defined as the 'residual modified duration' (modified

		duration calculated based on the remaining time for maturity of the security, counted from the reporting reference date). For assets without fixed maturity the first call date shall be used but the probability of the call option being exercised shall be taken into account. The duration shall be calculated based on economic value.
C0370	Unit Solvency II price	Amount in reporting currency for the asset, if relevant . This item shall be reported if a "quantity" (C0130) has been provided in the first part of the template ("Information on positions held"). This item shall not be reported if item Unit percentage of par amount Solvency II price (C0380) is reported.
C0380	Unit percentage of par amount Solvency II price	Amount in percentage of par value, clean price without accrued interest, for the asset, if relevant. This item shall be reported if a "par amount" information (C0140) has been provided in the first part of the template ("Information on positions held"). This item shall not be reported if item Unit Solvency II price (C0370) is reported.
C0381	Issue date	The date on which the instrument was issued. This item shall be reported for CIC category 8 and for the following CIC categories if the instruments do not have an ISIN code (i.e. if item Asset ID Code (C0040) does not start with ISIN/ or CAU/ISIN/): – CIC category 1 – Government bonds; – CIC category 2 – Corporate bonds; – CIC category 5 – Structured notes and – CIC category 6 – Collateralised securities. For loans and mortgages to individuals, included within CIC category 8 – Mortgages and Loans, the weighted issue date (based on the loan amount) is to be reported.
C0390	Maturity date	Only applicable for CIC categories 1– Government bonds, 2 – Corporate bonds, 5 – Structured notes, 6 – Collateralised securities, and 8 – Mortgages and Loans, , 2, 5, 6, and 8, CIC 74 and CIC 79. Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date. It corresponds always to the maturity date, even for callable securities. The following shall be considered: - For perpetual securities use "9999-12-31" - For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported.