

S.06.03. - Collective investment undertakings - look-through approach (old Asset D4)

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 groups.

This template contains information on the look through of collective investment undertakings including when they are participations by underlying asset category, country of issue and currency. The look through shall be performed until the asset categories, countries and currencies are identified. In case of funds of funds the look-through shall follow the same approach.

Quarterly information shall only be reported when the ratio of collective investments undertakings held by the group to total investments, measured as the ratio between item C0010/R0180 of S.02.01 plus collective investments undertakings included in item C0010/R0220 of S.02.01 plus collective investments undertakings included in item C0010/R0090 and the sum of item C0010/R0070 and C0010/RC0220 of S.02.01, is higher than 30%.

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

	ITEM	INSTRUCTIONS
C0010 (A50)	Legal name of the undertaking	Identify the legal name of the undertaking within the group for which the return on investment relates to.
C0020	Identification code of the undertaking	Identification code by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits
C0030	Type of code of the ID of the undertaking	Type of ID Code used for the "Identification code of the undertaking" item. One of the options in the following closed list shall be used: 1 - LEI 2 - Specific code
C0040 (A1)	Collective Investments Undertaking 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 group, when the options above are not available, and must be consistent over time.

C0050 (A2)	Collective Investments Undertaking ID Code type	<p>Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - ISO/6166 for ISIN 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 - Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the group
C0060 (A4)	Underlying asset category	<p>Identify the assets categories within the collective investment undertaking. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - Government bonds 2 - Corporate bonds 3 - Listed equity 4 - Unlisted equity 5 - Collective Investment Undertakings 6 - Structured notes 7 - Collateralised securities 8 - Cash and deposits 9 - Mortgages and loans 10 - Properties 11 - Other investments 12 - Liabilities <p>Category “5 - Collective Investment Units” shall be used only for non-material residual values.</p>
C0070 (A5)	Country of issue	<p>Breakdown of each asset category identified in C0060 by issuer country. Identify the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> - ISO 3166-1 alpha-2 code - XA: Supranational issuers - EU: European Union Institutions
C0080 (A6)	Currency	<p>Identify whether the currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - Reporting currency 2 - Foreign currency
C0090 (A7)	Total amount	<p>Total amount invested by asset category, country and currency through collective investment undertakings.</p> <p>For liabilities a positive amount shall be reported.</p>