

S.06.01.g – Summary 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 annual submission of information for groups. This template is applicable at the level of the group where all insurance or reinsurance undertakings within the group benefit from the exemption in accordance with Article 35 (7) of Directive 2009/138/EC.

The asset categories referred to in this template are the ones defined in Annex III – Complementary Identification Code (CIC) Categories of this Regulation.

This template contains a summary of information on assets and derivatives regarding the participating insurance or reinsurance undertaking, the insurance holding company or the mixed financial holding company(at a group level), including assets and derivatives held in unit linked and index linked contracts.

The template is applicable for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the assets and derivatives net of intra-group transactions held within the group.

Where method 2 is used exclusively, the report shall include the assets and derivatives held by the participating insurance and reinsurance undertakings, the insurance holding companies, mixed-financial holding companies, subsidiaries and non-controlled participations regardless of the proportional share used. The assets held by undertakings from the other financial sectors shall not be included.

Where a combination of methods 1 and 2 is used, the report reflects the consolidated position of the assets and derivatives, net of intra-group transactions, held within the group and the assets and derivatives held by the participating insurance or reinsurance undertakings, the insurance holding companies, the mixed financial holding companies, subsidiaries and non-controlled participations regardless of the proportional share used.

	ITEM	INSTRUCTIONS
C0010 to C0060/R0010	Assets listed, by portfolio	<p>Value of listed assets by portfolio.</p> <p>For the purpose of this template 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 2004/39/EC. If the asset is listed in more than one country, the country shall be the one of the most liquid regulated market or multilateral trading facility.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>

C0010 to C0060/R0020	Assets that are not listed in a stock exchange, by portfolio	<p>Value of assets not listed in a stock exchange, by portfolio.</p> <p>For the purpose of this template, not listed assets are the ones that are not negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio "general" shall be used.</p>
C0010 to C0060/R0030	Assets that are not exchange tradable, by portfolio	<p>Value of assets that are not exchange tradable, by portfolio.</p> <p>For the purpose of this template, not exchange tradable assets are the ones that by their nature are not subject to negotiation on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/CE.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio "general" shall be used.</p>
C0010 to C0060/R0040	Government bonds, by portfolio	<p>Value of assets classifiable under asset category 1 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio "general" shall be used.</p>
C0010 to C0060/R0050	Corporate bonds, by portfolio	<p>Value of assets classifiable under asset category 2 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio "general" shall be used.</p>

C0010 to C0060/R0060	Equity, by portfolio	<p>Value of assets classifiable under asset category 3 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0070	Collective Investment Undertakings, by portfolio	<p>Value of assets classifiable under asset category 4 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0080	Structured notes, by portfolio	<p>Value of assets classifiable under asset category 5 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0090	Collateralised securities, by portfolio	<p>Value of assets classifiable under asset category 6 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>

C0010 to C0060/R0100	Cash and deposits, by portfolio	<p>Value of assets classifiable under asset category 7 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0110	Mortgages and loans, by portfolio	<p>Value of assets classifiable under asset category 8 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0120	Properties, by portfolio	<p>Value of assets classifiable under asset category 9 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0130	Other investments, by portfolio	<p>Value of assets classifiable under asset category 0 of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>

C0010 to C0060/R0140	Futures, by portfolio	<p>Value of assets classifiable under asset category A of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0150	Call options, by portfolio	<p>Value of assets classifiable under asset category B of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0160	Put options, by portfolio	<p>Value of assets classifiable under asset category C of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0170	Swaps, by portfolio	<p>Value of assets classifiable under asset category D of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>

C0010 to C0060/R0180	Forwards, by portfolio	<p>Value of assets classifiable under asset category E of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>
C0010 to C0060/R0190	Credit derivatives, by portfolio	<p>Value of assets classifiable under asset category F of Annex III – Complementary Identification Code (CIC) Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.</p> <p>The split by portfolio is not mandatory, except for identifying ring fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio “general” shall be used.</p>