

S.03.02 – Off-balance-sheet items – list of unlimited guarantees received (old BS-C1B)

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.

As regards the Solvency II value, the instructions define the items from a recognition perspective. Valuation principles are laid down in Directive 2009/138/EC, Implementing measures, Solvency II Technical Standards and Guidelines.

Unlimited guarantees refer to guarantees with unlimited amount and not with unlimited date.

The guarantees listed in this template are not reported in S.03.01.g.

	ITEM	INSTRUCTIONS
C0010 (A0)	Code of guarantee	Code of guarantee received. This number is attributed by the undertaking, must be unique and be consistent over time. It shall not be reused for other guarantees.
C0020 (A3C)	Name of provider of guarantee	Identification of the name of the provider of the guarantee.
C0030	Code of provider of guarantee	Identification code of provider using the Legal Entity Identifier (LEI) if available. If not available this item shall not be reported.
C0040	Type of code of provider of guarantee	Identification of the code used for the “Code of provider of guarantee” item. One of the options in the following closed list shall be used: 1 - LEI 9 - None
C0050 (E3C)	Provider of guarantee belonging to the same group	Indication if provider of the guarantee belongs to the same group as the undertaking. One of the options in the following closed list shall be used: 1 – Belonging to the same group 2 – Not belonging to the same group
C0060 (B3C)	Triggering event(s) of guarantee	Identify the triggering event. One of the options in the following closed list shall be used: 1 - Bankruptcy filing ISDA credit event 2 - Downgrading by a rating agency 3 - Fall of SCR below a threshold but higher than 100 % 4 - Fall of MCR below a threshold but higher than 100 % 5 - Breach of SCR 6 - Breach of MCR 7 - Non-payment of a contractual obligation 8 - Fraud 9 - Breach of contractual obligation linked with the disposal of assets 10 - Breach of contractual obligation linked with the acquisition of assets 0 - Other
C0070	Specific triggering event (s) of guarantee	Description of the triggering event in case undertakings selected “0 - Other” for item C0060 “Triggering event(s) of guarantee”.
C0080 (C3C)	Effective date of guarantee	Identify the ISO 8601 (yyyy-mm-dd) code of the starting date of the coverage of the contract.

C0090 (D3C)	Ancillary Own Funds	<p>Indication if the guarantee is classified as Ancillary Own Fund and is presented in the following items of S.23.01.g:</p> <ul style="list-style-type: none"> - Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC (C0010/R0340) - Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC (C0010/R0350) <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> - Ancillary own fund - Not an ancillary own fund
----------------	---------------------	--