

ANNEX II – Preliminary proposals to improve Instructions of S.06.02

EIOPA-BoS-19-331
25-26 June 2019

S.06.02 – List of assets

General comments:

This section relates to quarterly and annual submission of information for individual entities.

The asset categories referred to in this template are the ones defined in Annex IV – Assets Categories of this Regulation and references to Complementary Identification Code ("CIC") refer to Annex VI – CIC table of this Regulation.

This template shall 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 shall not be reported), with the following exceptions:

- a) Cash shall be reported in one row 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 row 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 rows, one row 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.

Other investments shall not be reported for each combination of items C0110, C0120, C0130, C0140, C0160, C0190, C0200, C0230, C0270, C0280, C0310, C0370, C0380.

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 non-monetary variables with the exception of item "Quantity", 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 row for each asset, filling in all applicable variables requested in that table.

The information regarding the external rating (C0320) and nominated External Credit Assessment Institutions ("ECAI") (C0330) may be limited (not reported) in the following circumstances:

through a decision of the national supervisory authority ("NSA") under Article 35 (6) and (7) of the Directive 2009/138/EC; or

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	<p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> – 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 unique and kept consistent over time. <p>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"</p>
C0050	Asset 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 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 <p>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 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code + currency: "99/1".</p>

C0060	Portfolio	<p>Distinction between life, non-life, shareholder's funds, other internal funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – Life 2 – Non-life 3 – Ring fenced funds 4 – Other internal funds 5 – Shareholders' funds 6 – General <p>The split is not mandatory, 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.</p>
C0070	Fund number	<p>Applicable to assets held in ring fenced funds or other internal funds (defined according to national markets).</p> <p>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 shall be used to identify the funds in other templates. It shall not be re-used for a different fund.</p>
C0080	Matching portfolio number	<p>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 shall be used to identify the matching adjustment portfolio in other templates. It shall not be re-used for a different matching adjustment portfolio.</p>
C0090	Asset held in unit linked and index linked contracts	<p>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:</p> <ul style="list-style-type: none"> 1 – Unit-linked or index-linked 2 – Neither unit-linked nor index-linked
C0100	Asset pledged as collateral	<p>Identify assets kept in the undertaking's balance-sheet that are pledged as collateral. For partially pledged assets two rows 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:</p> <ul style="list-style-type: none"> 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	<p>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 where the custody service was contractually defined.</p>

		<p>In case of the same asset being held in custody in more than one country, each asset shall be reported separately in as many rows as needed in order to properly identify all countries of custody.</p> <p>This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 — Plant and equipment.</p> <p>Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the issuer country is assessed by the address of the property.</p> <p>This item is not applicable for CIC 09.</p>
C0120	Custodian	<p>Name of the financial institution that is the custodian.</p> <p>In case of the same asset being held in custody in more than one custodian, each asset shall be reported separately in as many rows as needed in order to properly identify all custodians.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available it corresponds to the legal name.</p> <p>This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC category 9 — Property, and to the assets that, due to its nature, aren't held in custody.</p> <p>This item is not applicable for CIC 09.</p>
C0121	Code of custodian	<p>Identification of the custodian code using the Legal Entity Identifier (LEI) if available If none is available this item shall not be reported. If no custodian exists, this item shall be reported as “No custodian”</p>
C0122	Type of code of custodian	<p>Identification of the type of code used for the “Code of custodian” item. One of the options in the following closed list shall be used: 1 – LEI 9 – None</p>
C0130	Quantity	<p>Number of assets, for relevant assets.</p> <p>This item shall not be reported if item Par amount (C0140) is reported. This item is not applicable for CIC category 71, 9 and 09.</p>
C0140	Par amount	<p>Amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for CIC = 72, 73, 74, 75, 79 and 8. This item is not applicable for CIC category 71, 9 and 09.</p> <p>This item shall not be reported if item Quantity (C0130) is reported.</p>

C0141	Write-offs/write-downs	<p>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.</p> <p>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).</p> <p>The loan should be reported in this template for the period when the write-off occurs, even if the undertaking no longer records the loan as an asset.</p> <p>This item is applicable to CIC category 8 and all instruments for which the value in column EC0291 – Instrument classification according to ESA 2010 – is reported as “1” or “2”.</p>
C0150	Valuation method	<p>Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used:</p> <p>1 – quoted market price in active markets for the same assets 2 – quoted market price in active markets for similar assets 3 – alternative valuation methods 4 – adjusted equity methods (applicable for the valuation of participations) 5 – IFRS equity methods (applicable for the valuation of participations) 6 – Market valuation according to Article 9(4) of Delegated Regulation (EU) 2015/35</p>
C0160	Acquisition value	Total acquisition value for assets held, clean value without accrued interest. Not applicable to CIC categories 7, 8 and 09.
C0170	Total Solvency II amount	<p>Value calculated as defined by article 75 of the Directive 2009/138/EC, which corresponds to:</p> <ul style="list-style-type: none"> - the multiplication of “Par amount” (principal amount outstanding measured at par amount or nominal amount) by “Unit percentage of par amount Solvency II price” plus “Accrued interest”, for assets where the first two items are relevant; - the multiplication of “Quantity” by “Unit Solvency II price”, for assets where these two items are relevant (plus “Accrued interest” if applicable); - Solvency II value of the asset for assets classifiable under asset categories 71 and 9.”; -
C0180	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing assets. Note that this value is also part of item Total Solvency II amount.

Information on assets

	ITEM	INSTRUCTION
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C0040	Asset ID Code	<p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> – 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 unique and kept consistent over time. <p>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”</p>
C0050	Asset 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 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 <p>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: “99/1”..</p>
C0190	Item Title	<p>Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the undertaking.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain “Loans to AMSB members” i.e. loans to the Administrative, Management and Supervisory Body ("AMSB") 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

		<p>equipment (for own use) as those assets are not required to be individualised, CIC 71 and CIC 75.</p> <ul style="list-style-type: none"> - This item is not applicable for CIC 09.
C0200	Issuer Name	<p>Name of the issuer, defined as the entity that issues assets to investors.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - 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 and CIC category 9 – Property.
C0210	Issuer Code	<p>Identification of the issuer code using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - 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 75 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.
C0220	Type of issuer code	<p>Identification of the type of code used for the "Issuer Code" item. One of the options in the following closed list shall be used:</p> <p>1 – LEI 9 – None</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</p>
C0230	Issuer Sector	<p>Identify the economic sector of issuer based on the latest version of the Statistical classification of economic activities in the European Community ("NACE") code (as published in an EC Regulation). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'A' or 'A0111' 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').</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - 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 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 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. - This item is not applicable for CIC 09.
C0240	Issuer Group	<p>Name of issuer's ultimate parent entity.</p> <p>For collective investment undertakings the ultimate parent of the fund manager (entity) should be reported.</p> <p>The ultimate parent is defined as the controlling enterprise of a group.</p> <p>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</p>

		<p>management. The assumption is that a controlled enterprise forms a group with the controlling enterprise. 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.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the ultimate parent of the fund manager (entity) should be reported; - 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 and CIC category 9 – Property; - This item is not applicable for bonds issued by: <ul style="list-style-type: none"> o a central government o a local government, o a government agency, o a central bank, o the group/entity itself, o a supranational organization (as long as no issuer group such as UNESCO/UN exists). - This item is not applicable for CIC 09.
C0250	Issuer Group Code	<p>Issuer group’s identification using the Legal Entity Identifier (LEI) if available. If none is available, this item shall not be reported.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the ultimate parent of the fund manager (entity) should be reported; - 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 and

		<p>CIC category 9 – Property;</p> <ul style="list-style-type: none"> - This item is not applicable for bonds issued by: <ul style="list-style-type: none"> ○ 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 such as UNESCO/UN exists) . - This item is not applicable for CIC 09.
C0260	Type of issuer group code	<p>Identification of the code used for the “Issuer Group Code” item. One of the options in the following closed list shall be used:</p> <p>1 – LEI 9 – None</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property;</p> <p>This item is not applicable for bonds issued by:</p> <ul style="list-style-type: none"> ○ 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 such as UNESCO/UN exists) . <p>- This item is not applicable for CIC 09.</p>
C0270	Issuer Country	<p>ISO 3166–1 alpha–2 code of 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>The following shall be considered:</p> <ul style="list-style-type: none"> - 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 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.

		<p>- This item is not applicable for CIC 09.</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 (public institutions established by a commitment between national states 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	<p>Identify the ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - 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 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 currency corresponds to the currency in which the investment was made. - This item is not applicable for CIC 09.
C0290	CIC	<p>Complementary Identification Code used to classify assets, as set out in Annex VI – CIC Table of this Regulation. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.</p>
C0292	SCR calculation approach for CIU	<p>One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1- CIUs for which a full look through was applied for the purposes of SCR calculation; 2 - CIUs for which the “simplified” look through of article 84(3); 3 - CIUs for which for the “equity risk type 2” was applied article 168(3) 9 – Not applicable <p>The options of this item shall reflect the approach taken for the SCR calculation. For the purposes of the look through required in template S.06.03, as the granularity required is high level, the look-through is required considering the thresholds defined in the general comments of that template.</p>
C0293	Bail-in rules	<p>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).</p> <p>One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 – Yes; 2 – No; 9 – Not applicable
C0294	ESG characteristics	<p>Identify the characteristics required regarding ESG-compliant/sustainable investments (to be further defined once the taxonomy on sustainable activities that is under</p>

		<i>development is finalised)</i>
C0295	RGLA	<p>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.</p> <p>One of the options in the following closed list shall be used: 1 – Listed; 2 – Not listed; 9 – Not applicable</p>
C0296	Cryptocurrencies	<p>Identify assets linked to cryptocurrencies.</p> <p>One of the options in the following closed list shall be used: 1 – Yes; 2 – No</p>
C0300	Infrastructure investment	<p>Identify if the asset is an infrastructure investment as defined in article 1 (55a) and (55b) of Commission Delegated Regulation (EU) 2015/35.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 – Not an infrastructure investment 2 – Infrastructure non-qualifying: Government Guarantee (Government, Central bank, Regional government or local authority) 3 – Infrastructure non-qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority) 4 – Infrastructure non-qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation) 9 – Infrastructure non-qualifying: Other non-qualifying infrastructure loans or investments, not classified under the above categories 12 – Infrastructure qualifying: Government Guarantee (Government, Central bank, Regional government or local authority) 13 – Infrastructure qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority) 14 – Infrastructure qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation) 19 – Infrastructure qualifying: Other qualifying infrastructure investments, not classified in the above categories. 20 – European Long-Term Investment Fund (ELTIF investing in infrastructure assets and ELTIF investing in other – non infrastructure – assets)</p>
C0310	Holdings in related undertakings, including participations	<p>Only applicable to asset categories 3 and 4.</p> <p>Identify if an equity and other share is a participation. One of the options in the following closed list shall be used:</p> <p>1 – Not a participation 2 – Is a participation other than a Collective Investment Undertaking or investments packaged as funds, which is an investment vehicle 3 – Is a participation in a Collective Investment Undertaking</p>

		<p>or investments packaged as funds, which is an investment vehicle</p> <p>Investment vehicle is defined according to article 84 (4) of Delegated Regulation.</p>
C0320	External rating	<p>Applicable at least to CIC categories 1, 2, 5, and 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.</p> <p>This is the issue rating of the asset at the reporting reference date as provided by the nominated credit assessment institution (ECAI).</p> <p>If an issue rating is not available the item should be left blank.</p> <p>This item is not applicable to assets for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.</p>
C0330	Nominated ECAI	<p>Identify the credit assessment institution (ECAI) giving the external rating in C0320, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI".</p> <p>Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.</p> <ul style="list-style-type: none"> - Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27) - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86) - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142) - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66) - Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91) - ICAP SA (LEI code: 2138008U6LKT8VG2UK85) - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72) - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295) - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79) - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)

		<ul style="list-style-type: none"> - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93) - Fitch (to be used when the split below is not available) <ul style="list-style-type: none"> - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69) - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340) - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31) - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704) - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60) - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52) - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76) - Moody's (to be used when the split below is not available) <ul style="list-style-type: none"> - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81) - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02) - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47) - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68) - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90) - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349) - Standard & Poor's (to be used when the split below is not available) <ul style="list-style-type: none"> - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12) - CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237) - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18) - European Rating Agency, a.s. (LEI code: 097900BFME0000038276) - Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844) - Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368) - Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676) - The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10) - Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311) - Spread Research (LEI code: 969500HB6BVM2UJDOC52) - EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74003)
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C0340	Credit quality step	<p>Applicable to any asset which credit quality step needs to be attributed for the purpose of SCR calculation.</p> <p>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.</p> <p>The credit quality step shall in particular reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula.</p> <p>This item is not applicable to assets for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 0 – Credit quality step 0 1 – Credit quality step 1 2 – Credit quality step 2 2a – Credit quality step 2 due to article 176a for unrated bonds and loans 3 – Credit quality step 3 3a - Credit quality step 3 due to simplified calculation under article 105a 3b – Credit quality step 3 due to article 176a for unrated bonds

		<p>and loans</p> <p>4 – Credit quality step 4</p> <p>5 – Credit quality step 5</p> <p>6 – Credit quality step 6</p> <p>9 – No rating available</p>
C0350	Internal rating	<p>Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.</p> <p>Internal rating of assets for undertakings using an internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.</p> <p>Internal rating for undertakings applying a matching adjustment to the extent that the internal ratings are used to calculate the fundamental spread referred to in article 77(c)(2) of the Directive.</p>
C0360	Duration	<p>Only applies to CIC categories 1, 2, 4 (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5 and 6.</p> <p>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.</p>
C0370	Unit Solvency II price	<p>Amount in reporting currency for the asset, if relevant.</p> <p>This item shall be reported if a "quantity" (C0130) has been provided in the first part of the template ("Information on positions held").</p> <p>This item shall not be reported if item Unit percentage of par amount Solvency II price (C0380) is reported.</p>
C0380	Unit percentage of par amount Solvency II price	<p>Amount in percentage of par value, clean price without accrued interest, for the asset, if relevant.</p> <p>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") except for CIC category 71 and 9.</p> <p>This item shall not be reported if item Unit Solvency II price (C0370) is reported.</p>
C0381	Issue date	<p>The date on which the instrument was issued.</p> <p>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 Asset ID Code C0040 does not start with ISIN/ or CAU/ISIN/): CIC category 1, CIC category 2, CIC category 5 and CIC category 6.</p>

		For loans and mortgages to individuals, included within CIC category 8, the weighted issue date (based on the loan amount) is to be reported.
C0390	Maturity date	<p>Only applicable for CIC categories 1, 2, 5, 6, and 8, CIC 74 and CIC 79.</p> <p>Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date.</p> <p>It corresponds always to the maturity date, even for callable securities.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - 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.