**Annex II**

**S.11.01. - Assets held as collateral**

**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 individual entities.

This template contains an item-by-item list of off-balance sheet assets held as collateral for covering balance sheet assets held directly by the undertaking (i.e. not on a look-through basis).

It consists of detailed information from the perspective of the assets held as collateral and not from the perspective of the collateral arrangement.

If there is a pool of collaterals or a collateral arrangement comprising multiple assets, as many lines as the assets in the pool or arrangement shall be reported.

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

On the table Information on positions held, each asset held as collateral 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 held as collateral shall be reported separately, with one line for each asset, filling in all variables requested in that table.

All items except items “Type of asset for which the collateral is held” (C0140), “Name of the counterparty pledging the collateral” (C0060) and “Name of the group of the counterparty pledging the collateral” (C0070) relate to information on the assets held as collateral. Item C0140 relates to the asset on the balance sheet for which the collateral is held while items C0060 and C0070 relate to the counterparty pledging the collateral..

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.

**Information on positions held**

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|  | **ITEM** | **INSTRUCTIONS** |
| C0040  (A2) | 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, and 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  (A3) | 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  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  (A27) | Name of the counterparty pledging the collateral | The name of the counterpart that is pledging the collateral. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.  When the assets on the balance sheet for which the collateral is held are loans on policies, “Policyholder” shall be reported. |
| C0070  (A28) | Name of the group of the counterparty pledging the collateral | Identify the economic group of the counterpart pledging the collateral. 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 when the assets on the balance sheet for which the collateral is held are loans on policies. |
| C0080  (A9) | 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 issuer country is assessed by the address of the property. |
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| C0090  (A19) | Quantity | Number of assets, for all assets if relevant.  This item shall not be reported if item Par amount (C0100) is reported. |
| C0100 | Par amount | Principle amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for CIC = 72, 73, 74, 75 and 79 if applicable.  This item shall not be reported if item Quantity (C0090) is reported.. |
| C0110  (A21) | 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 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 2015/35 |
| C0120  (A22) | Total 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 these 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 7, 8 and 9, this shall indicate the Solvency II value of the asset. |
| C0130  (A25) | 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 amount. |
| C0140  (A26) | Type of asset for which the collateral is held | Identify the type of asset for which the collateral is held. One of the options in the following closed list shall be used:  1 - Government bonds  2 - Corporate bonds  3 - Equities  4 - Collective Investment Undertakings  5 - Structured notes  6 - Collateralised securities  7 - Cash and deposits  8 - Mortgages and loans  9 - Properties  0 - Other investments (including receivables)  X - Derivatives |

**Information on assets**

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|  | **ITEM** | **INSTRUCTIONS** |
| C0040  (A2) | 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, and 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  (A3) | 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  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”. |
| C0150  (A4) | 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 undertaking.  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 * When the collateral comprises insurance policies (regarding loans collateralised by insurance policies) those policies don't need to be individualised and this item is not applicable. |
| C0160  (A5) | Issuer Name | Name of the issuer, defined as the entity that issues assets to investors, representing part of its capital, part of its debt, derivatives, etc.  When available, this item corresponds to the entity name in the LEI database. When 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; * 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. |
| C0170  (A31) | Issuer Code | Identification code of the issuer code using the Legal Entity Identifier (LEI) if available.  The following shall be considered:   * Regarding CIC category 4 – Collective Investments Undertakings, the issuer code is the code of the fund manager; * 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. |
| C0180  (A33) | Type of issuer code | Identification of the 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 CIC category 9 – Property. |
| C0190  (A6) | Issuer Sector | Identify the economic sector of issuer based on the latest version of 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 ‘A1.1.1’ 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. ‘K64.1.1’).  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 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. |
| C0200  (A7) | Issuer Group Name | Name of issuer’s ultimate parent entity.  When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.  The following shall be considered:   * Regarding CIC category 4 – Collective Investments Undertakings, 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 and CIC category 9 – Property. |
| C0210  (A32) | Issuer Group Code | Issuer group identification 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 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 and CIC category 9 – Property. |
| C0220  (A34) | 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. |
| C0230  (A8) | 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 the fund manager; * 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.  One of the options shall be used:   - ISO 3166-1 alpha-2 code  - XA: Supranational issuers  - EU: European Union Institutions |
| C0240  (A10) | 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 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. |
| C0250  (A12) | CIC | Complementary Identification Code used to classify assets, as set out in Annex IV - 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. |
| C0260  (A20) | Unit price | Amount in currency for the asset, if relevant.  This item shall not be reported if item Unit percentage of par amount Solvency II price (C0270) is reported. |
| C0270 | 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 not be reported if item Unit price (C0260) is reported. |
| C0280  (A24) | Maturity date | Only applicable for CIC categories 1, 2, 5, 6 and 8, and CIC 74 and CIC 79.  Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date.  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. |