

### **S.06.02.o.p. – List of assets (old Assets-D1)**

#### **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 third country branches.

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.

This template should reflect the list of all assets included in the Balance-sheet classifiable as asset categories 0 to 9 of Annex III – 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 classifiable as asset categories 0 to 9, with the following exceptions:

- a) Cash shall be reported in one line per currency;
- b) Transferable deposits (cash equivalents) and other deposits with maturity of less than one year shall be reported in one line per pair of bank and currency;
- c) Mortgages and loans to individuals, including loans on policies, shall be reported in two lines, one line regarding loans to administrative, management and supervisory body and another regarding loans to other natural persons;
- d) Deposits to cedants shall be reported in one single line;
- e) Plant and equipment for the own use of the undertaking shall be reported in one single line.

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 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 shall be reported separately, with one line for each asset, filling in all variables requested in that table.

#### **Information on positions held**

|               | <b>ITEM</b>   | <b>INSTRUCTIONS</b>  |
|---------------|---------------|--|
| C0040<br>(A4) | Asset ID Code | Asset ID code using the following priority: <ul style="list-style-type: none"><li>- ISO 6166 code of ISIN when available</li><li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li><li>- Code attributed by the undertaking, when the options above are not available. This code must be consistent over time.</li></ul> |

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| C0050<br>(A5) | 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> <p>1 - ISO 6166 for ISIN code<br/> 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)<br/> 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)<br/> 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number)<br/> 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)<br/> 6 - BBGID (The Bloomberg Global ID)<br/> 7 - Reuters RIC (Reuters instrument code)<br/> 8 - Other code by members of the Association of National Numbering Agencies<br/> 9 - Code attributed by the undertaking</p> |
| C0060<br>(A1) | Portfolio  | <p>Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used:</p> <p>1 - Life<br/> 2 - Non-life<br/> 3 - Ring fenced funds<br/> 4 - Other internal funds<br/> 5 - Shareholders' funds<br/> 6 - General</p> <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<br>(A2) | 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 should 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. This number has to be consistent over time and should 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<br>(A3) | 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> <p>1 - Unit-linked or index-linked<br/> 2 - Neither unit-linked nor index-linked</p>   |

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| C0100<br>(A6)   | Asset pledged as collateral | <p>Identify assets kept in the undertaking's balance-sheet that are pledged as collateral. For partially pledged assets two lines 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> <p>1 - Assets in the balance sheet that are collateral pledged<br/> 2 - Collateral for reinsurance accepted<br/> 3 - Collateral for securities borrowed<br/> 4 - Repos<br/> 5 - Not collateral</p>  |
| C0110<br>(A12)  | 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 corresponding to the legal establishment where the custody service was contractually defined.</p> <p>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), and for CIC category 95 – Plant and equipment (for own use) for the same reason.</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> |
| C0120<br>(A33)  | Custodian                   | <p>Name of the financial institution that is the custodian.</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>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), and for CIC category 9 – Property.</p>  |
| C0130<br>(A22)  | Quantity                    | <p>Number of assets, for assets categories 3 and 4.</p> <p>Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9.</p>  |
| C0140<br>(A22A) | Par amount                  | <p>Invested amount measured at par amount, for assets categories 1, 2, 5, 6, and 8, and at nominal amount for CIC = 72, 73 and 74.</p> <p>Not applicable for CIC categories 3, 4, 7 (excluding CIC = 72, 73 and 74) and 9.</p>  |
| C0150<br>(A24)  | 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<br/> 2 - quoted market price in active markets for similar assets<br/> 3 - alternative valuation methods<br/> 4 - adjusted equity methods (applicable for the valuation of participations)<br/> 5 - IFRS equity methods (applicable for the valuation of participations)</p>   |

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| C0160<br>(A25) | Acquisition price   | <p>Acquisition price of each asset, clean value without accrued interest. When there are different acquisition prices due to acquisitions made at different dates, an average acquisition price must be used and consequently only one line is completed for one single asset, independently of having more than one acquisition.</p> <p>Not applicable to CIC categories 7 and 8.</p>   |
| C0170<br>(A26) | Total Solvency II amount  | <p>Value calculated as defined by article 75 of the Directive 2009/138/EC.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> <li>- For categories 1, 2, 5 and 6, corresponds to the multiplication of “Par amount” by “Unit percentage of par amount Solvency II price” plus “Accrued interest”;</li> <li>- For categories 3 and 4, corresponds to the multiplication of “Quantity” by “Unit Solvency II price”;</li> <li>- For assets classifiable under CIC categories 7, 8 and 9, this shall indicate the Solvency II value of the asset.</li> </ul> |
| C0180<br>(A30) | 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 Solvency II amount.  |
| C0400          | Deposit lodged as security in accordance with Article 162 (2) (e) | <p>Identify if assets refers to a deposit lodged as security in accordance with Article 162 (2) (e). One of the options in the following closed list shall be used:</p> <p>1 – Deposit lodged<br/>2 – Not in deposit lodged</p>  |
| C0410          | Confirmation that there are no rights of set off                  | <p>Identify if assets have no rights of set off. One of the options in the following closed list shall be used:</p> <p>1 – No rights of set off<br/>2 - Rights of set off</p>  |

#### Information on assets

|               | ITEM               | INSTRUCTION  |
|---------------|--------------------|--|
| C0040<br>(A4) | Asset ID Code      | <p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> <li>- ISO 6166 code of ISIN when available</li> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed by the third country branch, when the options above are not available. This code must be consistent over time.</li> </ul>   |
| C0050<br>(A5) | 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> <p>1 - ISO 6166 for ISIN code<br/>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)<br/>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)<br/>4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number)<br/>5 - Bloomberg Ticker (Bloomberg letters code that identify a</p> |

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|                |                     | <p>company's securities)</p> <p>6 - BBGID (The Bloomberg Global ID)</p> <p>7 - Reuters RIC (Reuters instrument code)</p> <p>8 - Other code by members of the Association of National Numbering Agencies</p> <p>9 - Code attributed by the third country branch</p>  |
| C0190<br>(A7)  | 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 third country branch.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> <li>- 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.</li> <li>- This item is not applicable for CIC 95 – Plant and equipment (for own use) as those assets are not required to be individualised.</li> </ul>       |
| C0200<br>(A8)  | Issuer Name         | <p>Name of the issuer, defined as the entity that offers assets for sale 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"> <li>- Regarding CIC category 4 – Collective Investments Undertakings, the issuer name is the name of the fund manager;</li> <li>- 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;</li> <li>- This item is not applicable for CIC category 9 – Property.</li> </ul> |
| C0210<br>(A31) | Issuer Code         | <p>Identification of the issuer code using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</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 category 9 – Property.</p>   |
| C0220<br>(A33) | 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</p> <p>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>  |

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|                |                           | This item is not applicable for CIC category 9 – Property.   |
| C0230<br>(A9)  | Issuer Sector             | <p>Identify the economic sector of issuer based on the latest version of NACE code. 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"> <li>- This item is not applicable for CIC category 8 – Mortgages and Loans when relating to mortgages and loans to natural persons, as those assets are not required to be individualised;</li> <li>- This item is not applicable for CIC category 9 – Property.</li> </ul> |
| C0240<br>(A10) | Issuer Group              | <p>Name of issuer’s ultimate parent undertaking. For collective investment undertakings the group relation relates to the fund manager.</p> <p>When this is not available corresponds to the legal name.</p> <p>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) and to CIC category 9 – Property.</p>   |
| C0250<br>(A32) | Issuer Group Code         | <p>Issuer group’s identification using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available, this item shall not be reported.</p> <p>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), and to CIC category 9 – Property.</p>  |
| C0260<br>(A33) | 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<br/>9 - None</p>  |
| C0270<br>(A11) | 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>For collective investment undertakings, the country is relative to the fund manager.</p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans, and for CIC Category 9.</p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> <li>- ISO 3166-1 alpha-2 code</li> </ul>   |

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|----------------|---------------------------|--|
|                |                           | <ul style="list-style-type: none"> <li>- XA: Supranational issuers</li> <li>- EU: European Union Institutions</li> </ul>   |
| C0280<br>(A13) | Currency                  | <p>Identify the ISO 4217 alphabetic code of the currency of the issue. The following shall be considered:</p> <ul style="list-style-type: none"> <li>- This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and to natural persons, as those assets are not required to be individualised), and for CIC = 95 – Plant and equipment (for own use) for the same reason;</li> <li>- 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.</li> </ul>  |
| C0290<br>(A15) | CIC                       | <p>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, third country branches shall take into consideration the most representative risk to which the asset is exposed to.</p>  |
| C0300          | Infrastructure investment | <p>Identify if the asset is an infrastructure investment.</p> <p>Infrastructure investment is defined as investments in or loans to utilities such as toll roads, bridges, tunnels, ports and airports, oil and gas distribution, electricity distribution and social infrastructure such as healthcare and educational facilities.</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>1 - Government Guarantee –where there is an explicit government guarantee</li> <li>2 - Government Supported including Public Finance initiative (PFI) – where there is a government policy or public finance initiatives (PFI) to promote or support the sector</li> <li>3 - Supranational Guarantee/Supported - where there is an explicit supranational guarantee or support</li> <li>4 - Other – Other infrastructure loans or investments, not classified under the above categories</li> <li>9 - Not an infrastructure investment</li> </ul> |
| C0310<br>(A16) | Participation             | <p>Identify if an equity and other share is a participation included in group supervision except if deducted under art. 229 and / or strategic. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>1 - Not a participation;</li> <li>2 - Is a participation, strategic and included in method 1 at group level (no deduction at own funds level);</li> <li>3 - Is a participation, not included in method 1 at group level and deduction at own funds level in accordance with article 68(1) of Implementing measures is applicable;</li> <li>4 - Is a participation, not included in method 1 at group level and deduction at own funds level in accordance with article 68(2) of Implementing measures is applicable;</li> <li>5 - Is a participation, not included in method 1 at group level and there is no deduction at own funds level.</li> </ul>   |

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| C0320<br>(A17)  | External rating                                 | <p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).</p>  |
| C0330<br>(A18)  | Nominated ECAI                                  | <p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Identify the credit assessment institution (ECAI) giving the external rating.</p>  |
| C0340           | Credit quality step                             | <p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Identify the credit quality step attributed to the asset. The credit quality step shall reflect any readjustments to the credit quality made internally by the third country branches that use the standard formula. One of the options in the following closed list shall be used:</p> <p>1 - Credit quality step 0<br/>2 - Credit quality step 1<br/>3 - Credit quality step 2<br/>4 - Credit quality step 3<br/>5 - Credit quality step 4<br/>6 - Credit quality step 5<br/>7 - Credit quality step 6</p> |
| C0350           | Internal rating                                 | <p>Only applicable to CIC categories 1, 2, 5 and 6.</p> <p>Internal rating of assets for third country branches using an internal model to the extent that the internal ratings are used in their internal modelling. If an internal model third country branch is using solely external ratings this item shall not be reported.</p>   |
| C0360<br>(A20)  | 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'. For assets without fixed maturity the first call date shall be used. The duration shall be calculated based on economic value.</p>   |
| C0370<br>(A23)  | Unit Solvency II price                          | <p>Amount in currency for asset categories 3 and 4.</p> <p>Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9</p>   |
| C0380<br>(A23A) | Unit percentage of par amount Solvency II price | <p>Amount in percentage of par value, clean price without accrued interest, for asset categories 1, 2, 5 and 6.</p> <p>Not applicable for CIC categories 3, 4, 7, 8 and 9</p>   |
| C0390<br>(A28)  | Maturity date                                   | <p>Only applicable for CIC categories 1, 2, 5, 6, and 8, and CIC 74.</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:<br/>- For perpetual securities use "9999-12-31"</p>  |



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|  |  | <p>- For CIC 74, the weighted (based on the deposits nominal amount) maturity is to be reported.</p> <p>For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) maturity is to be reported.</p> |
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