

### ***S.06.02 — List of assets***

#### *General comments:*

This section relates to the quarterly and annual submission of information for groups.

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 group (i.e. not on a look-through basis), classifiable as asset categories 0 to 9 (in case of unit-linked and index-linked products 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 these 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.

All reporting items shall be reported, except when otherwise stated in these instructions.

Items C0110, C0120, C0121, C0122, C0130, C0140, , C0190, C0200, C0230, C0270, C0280, C0310, C0370, C0380 are not applicable to CIC 09 - Other investments.

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 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 net of intra-group transactions held. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The assets held by the participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- Participations in undertakings consolidated in accordance with Article 335, paragraph 1, (d), (e) and (f) of Delegated Regulation (EU) 2015/35 shall be reported in one row and identify it by using the available options in cell C0310.

Where method 2 is used exclusively, the reporting shall include the detailed list of the assets held by the participating undertakings, the insurance holding companies and subsidiaries and one row for each non-controlled participation. The assets reported shall not take into account the proportional share used for group solvency calculation. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The assets held by the participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item by undertaking;
- Participations in insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are not subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported in one row for each participation;
- The assets held by undertakings from the other financial sectors shall not be included.

Where a combination of methods 1 and 2 is used, one part of the reporting reflects the consolidated position of the assets, net of intra-group transactions, which must be reported and the other part of the reporting shall include the detailed list of the assets held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and subsidiaries and one row for each non-controlled participation, net of intra-group transactions and regardless of the proportional share used.

The first part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;



- The assets held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- Participations in undertakings consolidated in accordance with Article 335, paragraph 1, (d), (e) and (f) of Delegated Regulation (EU) 2015/35 shall be reported in one row and identify it by using the available options in cell C0310;
- Participations in undertakings under method 2 shall be reported one row for each subsidiary and non-controlled participation held and identify it by using the available options in cell C0310.

The second part of the reporting shall include the detailed list of the assets held by the participating undertakings, the insurance holding companies and subsidiaries and one row for each non-controlled participation, regardless of the proportional share used. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The assets held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies under method 2 shall be reported item by item;
- The assets held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item by undertaking;
- Participations in insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are not subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported in one row for each participation;
- The assets held by the undertakings from the other financial sectors shall not be included.

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

- a) through a decision of the national supervisory authority (‘NSA’) under Article 254(2) of the Directive 2009/138/EC; or
- b) 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.

|  | <i>ITEM</i> | <i>INSTRUCTIONS</i> |
|--|-------------|---------------------|
|--|-------------|---------------------|

| <i>Information on positions held</i> |   |   |
|--------------------------------------|---|---|
| C0010                                | Legal name of the undertaking             | <p>Identify the legal name of the undertaking within the scope of group supervision that holds the asset.</p> <p>This item shall be filled in only when it relates to assets held by participating undertakings, insurance holding companies, mixed-financial holding companies and subsidiaries under deduction and aggregation method.</p>  |
| C0020                                | Identification code of the undertaking    | <p>Identification code by this order of priority:</p> <ul style="list-style-type: none"> <li>– Legal Entity Identifier (LEI) mandatory if existing;</li> <li>– Specific code in case of absence of LEI code.</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>– For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</li> <li>– For non-EEA undertakings and non-regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner:<br/>identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</li> </ul> |
| C0030                                | Type of code of the ID of the undertaking | <p>Type of ID Code used for the 'Identification code of the undertaking' item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>1 — LEI</li> <li>2 — Specific code</li> </ul>  |
| C0040                                | 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> </ul>  |

|       |                    |  |
|-------|--------------------|--|
|       |                    | <p>– Code attributed by the undertaking, when the options above are not available. This code must be unique and kept consistent over time.</p> <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> <p>1 — ISO 6166 for ISIN code</p> <p>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 — BBGID (The Bloomberg Global ID)</p> <p>7 — Reuters RIC (Reuters instrument code)</p> <p>8 — FIGI (Financial Instrument Global Identifier)</p> <p>9 — Other code by members of the Association of National Numbering Agencies</p> <p>99 — Code attributed by the undertaking</p> <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.</p> <p>Underlying assets of life technical provisions shall be assigned to life portfolio and underlying assets of non-life</p>  |

|       |  |  |
|-------|--|--|
|       |  | <p>technical provisions shall be assigned to non-life portfolio (by applying the available most precise split).</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>1 — Life</li> <li>2 — Non-life</li> <li>3 — Ring fenced funds</li> <li>4 — Other internal funds</li> <li>5 — Shareholders' funds</li> <li>6 — General</li> </ul> <p>The split is not mandatory, unless otherwise required by the national supervisory authority, 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 at national level, in particular regarding funds (asset portfolios) supporting life products.</p> <p>Number or code which is attributed by the undertaking, corresponding to the unique number or code assigned to each fund. This number or code has to be consistent over time and shall be used to identify the same funds in other templates (e.g. in S.08.01). It shall not be re-used for a different fund.</p> <p>The fund number is not mandatory, unless otherwise required by the national supervisory authority.</p>  |
| C0080 | Matching portfolio number                            | <p>Number or code which is attributed by the undertaking, corresponding to the unique number or code assigned to each matching adjustment portfolio as prescribed in Article 77b(1)(a) of Directive 2009/138/EC. This number or code 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"> <li>1 — Unit-linked or index-linked</li> <li>2 — Neither unit-linked nor index-linked</li> </ul>   |

|       |                             |  |
|-------|-----------------------------|--|
| 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 asset:</p> <p>1 — Assets in the balance sheet that are collateral pledged</p> <p>2 — Collateral for reinsurance accepted</p> <p>3 — Collateral for securities borrowed</p> <p>4 — Repos</p> <p>9 — Not collateral</p>  |
| 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 country of custody corresponds to the issuer country, which is assessed by the address of the property.</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>For assets stored in-house, the insurance undertaking shall be reported as 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, CIC 71, CIC 75, CIC 09 and for</p>   |



|       |                             |  |
|-------|-----------------------------|--|
|       |                             | <p>CIC 9 — Property and to any other assets that due to their nature are not held in custody.</p> <p>For assets where there is no custodian or when this item is not applicable, report “No custodian”.</p>  |
| C0121 | Code of custodian           | <p>Identification of the custodian code using the LEI if available.</p> <p>If none is available this item shall not be reported.</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:</p> <p>1 – LEI</p> <p>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.</p> <p>This item is not applicable for CIC 71 and 09 and CIC category 9 - Property.</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 CIC Category 8 – Mortgages and Loans. This item is not applicable for CIC 71, 09 and CIC category 9 - Property. This item shall not be reported if item Quantity (C0130) is reported.</p>                                     |
| C0145 | Long-term equity investment | <p>Only applicable to CIC categories 3 – Equity and 4 – Collective Investment Undertakings.</p> <p>Identify if an equity or collective investment undertaking is classified under the provisions of Art. 171a. of Delegated Regulation (EU) 2015/35. One of the options in the following closed list shall be used:</p> <p>1 - Yes</p> <p>2 – No</p> <p>9 – Not applicable</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</p> <p>2 — quoted market price in active markets for similar assets</p> <p>3 — alternative valuation methods</p> <p>4 — adjusted equity methods (applicable for the valuation of participations)</p> <p>5 — IFRS equity methods (applicable for the valuation of participations)</p> <p>6 — Market valuation according to Article 9(4) of Delegated Regulation 2015/35</p>  |
| C0160 | Acquisition value        | Total acquisition value for assets held, clean value without accrued interest. Not applicable to CIC categories 7 – Cash and deposits and 8 - Mortgages and Loans.   |
| 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"> <li>– 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;</li> <li>– the multiplication of ‘Quantity’ by ‘Unit Solvency II price’, for assets where these two items are relevant (plus ‘Accrued interest’ if applicable);</li> <li>– Solvency II value of the asset for assets classifiable under CIC 71 and CIC category 9 - Property.</li> </ul> |
| 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.  |

|                       | ITEM | INSTRUCTIONS |
|-----------------------|------|--------------|
| Information on assets |      |              |

|       |                    |  |
|-------|--------------------|--|
| C0040 | 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 undertaking, when the options above are not available. This code must be unique and kept consistent over time.</li> </ul> <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> <ol style="list-style-type: none"> <li>1 — ISO 6166 for ISIN code</li> <li>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> <li>6 — BBGID (The Bloomberg Global ID)</li> <li>7 — Reuters RIC (Reuters instrument code)</li> <li>8 — FIGI (Financial Instrument Global Identifier)</li> <li>9 — Other code by members of the Association of National Numbering Agencies</li> <li>99 — Code attributed by the undertaking</li> </ol> <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"> <li>– Regarding CIC 87 and CIC 88, 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.</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, CIC 71 and CIC 75 (unless required by the national supervisory authority).</li> <li>– For property the country ISO Alpha-2 + postal code + city + street name + street number) of the property held or the latitude &amp; longitude or the CRESTA/NUTS region of the property investment shall be reported: administrative boundaries (e.g. province or county boundaries, e.g. NUTS3 level) or merged postal code areas (e.g. first-two-digit postal code areas, similar to CRESTA 2019[2] low resolution zones)..</li> </ul> |
| 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"> <li>– 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 if some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;</li> <li>– Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity;</li> </ul>  |

|       |                     |  |
|-------|---------------------|--|
|       |                     | <ul style="list-style-type: none"> <li>– Regarding CIC 87 and CIC 88, 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;</li> <li>– Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</li> </ul> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>   |
| C0210 | Issuer Code         | <p>Identification of the issuer using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> <li>– 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 if some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;</li> <li>– Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity</li> <li>– Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</li> <li>– This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property;</li> </ul> <p>This item is not applicable to CIC 87 and CIC 88.</p> |
| 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</p> <p>9 — None</p> <p>This item is not applicable to CIC 87 and CIC 88.</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). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411'). For the remaining sections the letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'P' or 'P8501' would be acceptable).</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> <li>– Regarding CIC category 4 — Collective Investments Undertakings, the issuer sector is the sector of the fund manager;</li> <li>– Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity</li> <li>– Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</li> <li>– This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property;</li> <li>– This item is not applicable to CIC 87 and CIC 88.</li> </ul> |
| C0240 | Issuer Group  | <p>Name of issuer's ultimate parent entity. For collective investment undertakings the ultimate parent of the fund manager (entity) shall be reported.</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 ultimate parent of the fund manager (entity) shall be reported;</li> <li>– Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity</li> <li>– Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower;</li> </ul>   |

|       |                   |   |
|-------|-------------------|---|
|       |                   | <ul style="list-style-type: none"> <li>– This item is not applicable for CIC 87 and CIC 88;</li> <li>– This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property ;</li> <li>– This item is not applicable for bonds issued by: <ul style="list-style-type: none"> <li>– a central government,</li> <li>– a local government,</li> <li>– a government agency,</li> <li>– a central bank,</li> <li>– the group/entity itself,</li> </ul> </li> <li>– a supranational organisation (as long as no issuer group exists).</li> </ul>  |
| C0250 | Issuer Group Code | <p>Issuer group's identification using the LEI if available.<br/>If none is available, this item shall not be reported.<br/>The following shall be considered:</p> <ul style="list-style-type: none"> <li>– Regarding CIC category 4 — Collective Investments Undertakings, the ultimate parent of the fund manager (entity) shall be reported;</li> <li>– Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity</li> <li>– Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower;</li> <li>– This item is not applicable for CIC 87 and CIC 88;</li> <li>– This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property ;</li> <li>– This item is not applicable for bonds issued by: <ul style="list-style-type: none"> <li>– a central government,</li> <li>– a local government,</li> <li>– a government agency,</li> <li>– a central bank,</li> <li>– the group/entity itself,</li> </ul> </li> <li>– a supranational organisation (as long as no issuer group exists).</li> </ul> |

|       |                           |   |
|-------|---------------------------|---|
| 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</p> <p>9 — None</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"> <li>– Regarding CIC category 4 — Collective Investments Undertakings, the issuer country is the country of the fund manager (entity);</li> <li>– Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity</li> <li>– Regarding CIC 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</li> <li>– This item is not applicable to CIC 87 and CIC 88;</li> <li>– This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property.</li> </ul> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> <li>– ISO 3166–1 alpha–2 code;</li> <li>– XA: Supranational issuers (public institutions established by a commitment between national states, e.g. issued by a multilateral development bank as referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013, with exemption of ‘European Union Institutions’);</li> <li>– EU: European Union Institutions (as defined in Article 13 of the Treaty on European Union.</li> </ul> |
| 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"> <li>– This item is not applicable for CIC 87 and CIC 88, as those assets are not required to be individualised), CIC 75, CIC 09 and for CIC 95 — Plant and equipment (for own use) for the same reason;</li> <li>– Regarding CIC Category 9 - Property, excluding CIC 95 — Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.</li> </ul>  |
| 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> <p>The parent undertaking shall check and ensure that the CIC code used for the same security from different undertakings is the same in the group reporting.</p>   |
| C0293 | Bail-in rules                                     | <p>Identify if the asset is subject to bail-in rules, in line with Articles 43 and 44 of 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> <ul style="list-style-type: none"> <li>1 – Yes;</li> <li>2 – No;</li> <li>9 – Not applicable.</li> </ul>   |
| C0294 | Regional Governments and Local Authorities (RGLA) | <p>Identify assets issued or guaranteed by Regional Governments and Local Authorities (RGLA) listed and not listed in the Implementing Regulation (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:</p> <ul style="list-style-type: none"> <li>1 – Listed in Implementing Regulation(EU) 2015/2011;</li> <li>2 – Not listed in Implementing Regulation(EU) 2015/2011;</li> <li>9 – Not applicable.</li> </ul> |
| C0295 | Crypto-assets                                     | <p>Identify assets linked to crypto-assets.</p> <p>Crypto-asset means a digital representation of value or rights which may be transferred and stored electronically, using distributed ledger technology or similar technology.</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> <li>1 – Electronic money token - a type of crypto-asset the main purpose of which is to be used as a means of exchange and</li> </ul>                 |

|       |                   |   |
|-------|-------------------|---|
|       |                   | <p>that purports to maintain a stable value by referring to the value of a fiat currency that is legal tender;</p> <p>2 – Asset-referenced token - a type of crypto-asset that purports to maintain a stable value by referring to the value of several fiat currencies that are legal tender, one or several commodities or one or several crypto-assets, or a combination of such assets;</p> <p>3 – Utility token - a type of crypto-asset which is intended to provide digital access to a good or service, available on DLT, and is only accepted by the issuer of that token;</p> <p>4 – Other crypto-assets;</p> <p>5 – No.</p>  |
| C0296 | Property type     | <p>Identify property type, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 - Residential, e.g. multi-household premises;</p> <p>2 - Retail, e.g. hotels, restaurants, shopping malls;</p> <p>3 - Offices, e.g. a property primarily used as professional or business offices;</p> <p>4 - Industrial, e.g. property used for the purposes of production, distribution and logistics;</p> <p>5 - Other types of commercial property;</p> <p>9 – Not applicable.</p> <p>If a property has a mixed use, it shall be considered as different properties (based for example on the surface areas dedicated to each use) whenever it is feasible to make such breakdown; otherwise, the property can be classified according to its dominant use.</p> <p>This item is only applicable to CIC category 9 - Property</p> |
| C0297 | Property location | <p>Identify property location, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 - Prime;</p> <p>2 – Non-prime;</p>   |

|       |  |  |
|-------|--|--|
|       |  | <p>9 – Not applicable.</p> <p>This item is only applicable to CIC category 9 - Property</p>  |
| C0300 | Infrastructure investment                                  | <p>Identify if the asset is an infrastructure investment as defined in Article 1 (55a) and (55b) of 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</p> <p>2 — Infrastructure non-qualifying: Government Guarantee (Government, Central bank, Regional government or local authority)</p> <p>3 — Infrastructure non-qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority)</p> <p>4 — Infrastructure non-qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation)</p> <p>9 — Infrastructure non-qualifying: Other non-qualifying infrastructure loans or investments, not classified under the above categories</p> <p>12 — Infrastructure qualifying: Government Guarantee (Government, Central bank, Regional government or local authority)</p> <p>13 — Infrastructure qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority)</p> <p>14 — Infrastructure qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation)</p> <p>19 — Infrastructure qualifying: Other qualifying infrastructure investments, not classified in the above categories.</p> <p>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 CIC categories 3 - Equity and 4 - Collective Investment Undertakings.</p> <p>Identify if an equity and other share is a participation.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 – Not a participation</p>  |

|       |                 |  |
|-------|-----------------|--|
|       |                 | <p>2 — Non-controlled participation in a related insurance and reinsurance undertaking under method 1</p> <p>3 — Non-controlled participation in related insurance and reinsurance undertaking under method 2</p> <p>4 — Participation in other financial sector</p> <p>5 — Subsidiary under method 2</p> <p>6 — Participation in other strategic related undertaking under method 1</p> <p>7 — Participation in other non-strategic related undertaking under method 1</p> <p>8 — Other participations (e.g. participation in other undertakings under method 2)</p>  |
| C0320 | External rating | <p>Applicable at least to CIC categories 1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities, CIC 87 and CIC 88, 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 shall be left blank.</p> <p>In case ‘Multiple ECAI’ is reported in C0330 report the most representative external rating.</p>   |
| C0330 | Nominated ECAI  | <p>Identify the credit assessment institution (ECAI) giving the external rating in C0320, by using the name of the ECAI as published on ESMA's website. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is made to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 on credit rating agencies).</p> <p>Applicable at least to CIC categories 1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, (other than CIC 87 and CIC 88), where available.</p> <p>This item shall be reported where External rating (C0320) is reported. In case ‘No ECAI has been nominated and a simplification is used to calculate the SCR’, the External rating (C0320) shall be left blank and in Credit quality step (C0340) one of the following options shall be used: 2a; 3a or 3b.</p> |

|       |                     |  |
|-------|---------------------|--|
| C0340 | Credit quality step | <p>Applicable to any asset for 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 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"> <li>0 – Credit quality step 0</li> <li>1 – Credit quality step 1</li> <li>2 – Credit quality step 2</li> <li>2a – Credit quality step 2 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans</li> <li>3 – Credit quality step 3</li> <li>3a – Credit quality step 3 due to the application of simplified calculation under Article 105a of Delegated Regulation (EC) No 2015/35</li> <li>3b – Credit quality step 3 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans</li> <li>4 – Credit quality step 4</li> <li>5 – Credit quality step 5</li> <li>6 – Credit quality step 6</li> <li>9 – No rating available</li> </ul> |
| C0350 | Internal rating     | <p>Applicable at least to CIC categories 1- Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, (other than CIC 87 and CIC 88), where available.</p> <p>Internal rating of assets for undertakings using internal ratings.</p> <p>For undertakings applying a matching adjustment the item shall be reported to the extent that the internal ratings are</p>   |

|       |   |  |
|-------|---|--|
|       |   | used to calculate the fundamental spread referred to in Article 77(c)(2).  |
| C0360 | Duration  | <p>Only applies to CIC categories 1 – Government bonds, 2 – Corporate bonds, 4 – Collective Investments Undertakings (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5 – Structured notes and 6 – Collateralised securities..</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 71 and CIC category 9 - Property.</p> <p>This item shall not be reported if item Unit Solvency II price (C0370) is reported.</p>   |
|       |   |  |
| C0390 | Maturity date                                   | <p>Only applicable for CIC categories 1 – Government bonds, 2 – Corporate bonds, 5 – Structured notes, 6 – Collateralised securities, and 8 – Mortgages and Loans, 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> <p>– For perpetual securities use ‘9999–12–31’ ;</p>   |

|  |  |   |  |
|--|--|---|--|
|  |  | – | For CIC 87 and CIC 88, the weighted (based on the loan amount) remaining maturity is to be reported. |
|--|--|---|--|



SOLVENCYTOOL