

S.08.01 — Open derivatives

General comments:

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

The derivatives 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 VI — CIC table of this Regulation. This template contains an item-by-item list of derivatives held directly by the group (i.e. not on a look-through basis), classifiable as asset categories A to F.

This template covers derivatives traded on a stock exchange or equivalent centralised market, as well as derivatives traded over-the-counter.

When a derivative is traded on a stock exchange or equivalent centralised market, the counterparty is that a stock exchange or equivalent centralised market and not the end-counterparty, as is the case for derivatives traded over-the-counter.

Derivatives are considered assets if their Solvency II value is positive or zero. They are considered liabilities if their Solvency II value is negative. Both derivatives considered as assets or considered as liabilities shall be included.

Information shall include all derivatives contracts that existed during the reporting period and were not closed prior to the reporting reference date.

If there are frequent trades on the same derivative, resulting in multiple open positions, the derivative can be reported on an aggregated or net basis, as long as all the relevant characteristics are common and following the specific instruction for each relevant item.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

A derivative is a financial instrument or other contract with all three of the following characteristics:

- a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the ‘underlying’).
- b) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- c) It is settled at a future date.

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

On the table Information on positions held, each derivative shall be reported separately in as many rows as needed in order to properly fill in all non-monetary variables, requested in that table. If for the same derivative two values can be attributed to one variable, then this derivative needs to be reported in more than one line.

In particular, for derivatives that have more than a pair of currencies, it shall be split into the pair components and reported in different rows.

On the table Information on derivative, each derivative shall be reported separately, with one row for each derivative, filling in all variables requested in that table.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the derivatives net of intra-group transactions held within the scope of group supervision. 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 derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The derivatives 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;
- The derivatives held by other related undertakings *shall not be included*

Where method 2 is used exclusively, the reporting shall include the detailed list of the derivatives held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and subsidiaries, 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 derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The derivatives 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;
- The derivatives held by other related undertakings shall not be included.

Where a combination of methods 1 and 2 is used, one part of the reporting shall reflect the consolidated position of the derivatives, net of intra-group transactions held within the scope of group supervision which must be reported and the other part of the reporting shall include the detailed list of the derivatives held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and subsidiaries, 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 derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The derivatives 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;

- The derivatives held by other related undertakings shall not be included.

The second part of 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 derivatives 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 derivatives 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;
- The derivatives held by other related undertakings under method 2 shall not be included.

The information regarding the External rating (C0290) and Nominated ECAI (C0300) may be limited (not reported) in the following circumstances:

- through a decision of the national supervisory authority under Article 254(2) 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.

	<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 derivative.</p> <p>This item shall be filled in only when it relates to derivatives 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"> – Legal Entity Identifier (LEI) mandatory if existing; – Specific code in case of absence of LEI code. – <p>Specific code:</p> <ul style="list-style-type: none"> – For EEA regulated undertakings other than insurance and reinsurance undertakings within the

		<p>scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</p> <p>– 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:</p> <p>identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>
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> <p>1 — LEI</p> <p>2 — Specific code</p>
C0040	Derivative ID Code	<p>Derivative 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, and must be consistent over time
C0041	Unique Transaction Identifiers	<p>Identify the Trade IDs used in the trade reports to trade repositories according to Regulation (EU) No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories.</p> <p>As many Trade IDs as needed to build the position being reported should be reported in this item. The trade IDs shall be reported separated by commas.</p> <p>This item shall be reported with "No ID" when the derivative not in the scope of Regulation (EU) No 648/2012.</p>
C0050	Derivative ID Code type	<p>Type of ID Code used for the 'Derivative ID Code' item. One of the options in the following closed list shall be used:</p> <p>1 — ISO/6166 for ISIN</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>
C0060	Portfolio	<p>Distinction between life, non-life, shareholder's funds, general (no split) and ring-fenced funds.</p> <p>Underlying derivatives of life technical provisions shall be assigned to life portfolio and underlying derivatives of non-life 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"> 1 — Life 2 — Non-life 3 — Ring fenced funds 4 — Other internal fund 5 — Shareholders' funds 6 — General <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 derivatives held in ring fenced funds or other internal funds defined at national level, in particular regarding funds (asset portfolios) supporting life products.</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.06.02). It shall not be re-used for a different fund.
C0080	Derivatives held in unit linked and index linked contracts	<p>Identify the derivatives 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</p> <p>2 — Neither unit-linked nor index-linked</p>
C0090	Instrument underlying the derivative	<p>ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the undertakings' portfolio. An index is considered a single instrument and shall be reported.</p> <p>Identification code of the instrument underlying the derivative 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 for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument; – ‘Multiple assets/liabilities’, if the underlying assets or liabilities are more than one. <p>If the underlying instrument is an index, then the code of the index shall be reported.</p>
C0100	Type of code of asset or liability underlying the derivative	<p>Type of ID Code used for the ‘Instrument underlying the derivative’ item. One of the options in the following closed list shall be used:</p> <p>1 — ISO/6166 for ISIN</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 in case that none of the above options are available. This option shall also be used for the cases of 'Multiple assets/liabilities' and indexes.</p>
C0110	Use of derivative	<p>Describe the use of the derivative (micro / macro hedge, efficient portfolio management).</p> <p>Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability.</p> <p>Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities.</p> <p>Efficient portfolio management refers usually to operations where the manager wishes to improve a portfolio' income by exchanging a (lower) cash-flow pattern by another with a higher value, using a derivative or set of derivatives, without changing the asset' portfolio composition, having a lower investment amount and less transaction costs.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Micro hedge</p> <p>2 — Macro hedge</p> <p>3 — Matching assets and liabilities cash-flows used in the context of matching adjustment portfolios</p> <p>4 — Efficient portfolio management, other than 'Matching assets and liabilities cash-flows' used in the context of matching adjustment portfolios</p>
C0131	Notional amount of the derivative	The amount covered or exposed to the derivative, reported in the original currency.

		<p>For futures and options it corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0140	Buyer/Seller	<p>Only for futures and options, swaps and credit derivatives contracts.</p> <p>Identify whether the derivative contract was bought or sold.</p> <p>The buyer and seller position for swaps is defined relative to the security or notional amount and the swap flows.</p> <p>A seller of a swap owns the security or notional amount at the contract inception and agrees to deliver during the contract term that security or notional amount, including any other outflows related to the contract, when applicable.</p> <p>A buyer of a swap shall own the security or the notional amount at the end of the derivatives contract and shall receive during the contract term that security or notional amount, including any other inflows related to the contract, when applicable.</p> <p>One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps:</p> <ul style="list-style-type: none"> 1 — Buyer 2 — Seller <p>For interest rate swaps one of the options in the following closed list shall be use:</p> <ul style="list-style-type: none"> 3 — FX–FL: Deliver fixed–for–floating 4 — FX–FX: Deliver fixed–for–fixed 5 — FL–FX: Deliver floating–for–fixed 6 — FL–FL: Deliver floating–for–floating
C0150	Premium paid to date	<p>The payment made (if bought), for options and up–front, and periodical premium amounts paid for swaps, since the moment the undertaking entered into the derivative contract.</p>

C0160	Premium received to date	The payment received (if sold), for options and up-front, and periodical premium amounts received for swaps, since the moment the undertaking entered into the derivative contract.
C0170	Number of contracts	<p>Number of similar derivative contracts reported in the line. It shall be the number of contracts entered into. For Over-The-Counter derivatives, e.g. one swap contract, '1' shall be reported, if ten swaps with the same characteristics, '10' shall be reported.</p> <p>The number of contracts can be non-integer, when there is a need to split contracts.</p> <p>The number of contracts shall be the ones outstanding at the reporting date.</p>
C0180	Contract size	<p>Number of underlying assets in the contract (e.g. for equity futures it is the number of equities to be delivered per derivative contract at maturity, for bond futures it is the reference amount underlying each contract).</p> <p>The way the contract size is defined varies according with the type of instrument. For futures on equities it is common to find the contract size defined as a function of the number of shares underlying the contract.</p> <p>For futures on bonds, it is the bond nominal amount underlying the contract.</p> <p>Only applicable for futures and options.</p>
C0190	Maximum loss under unwinding event	<p>Maximum amount of loss if an unwinding event occurs. Applicable to CIC category F.</p> <p>Where a credit derivative is 100 % collateralised, the maximum loss under an unwinding event is zero.</p>
C0200	Swap outflow amount	<p>Amount delivered under the swap contract (other than premiums), during the reporting period. Corresponds to interest paid for IRS and amounts delivered for currency swaps, credit swaps, total return swaps and other swaps.</p> <p>In the cases where the settlement is made on a net basis only one of the items C0200 and C0210 shall be reported.</p>
C0210	Swap inflow amount	Amount received under the swap contract (other than premiums), during the reporting period. Corresponds to interest received for IRS and amounts received for currency swaps, credit swaps, total return swaps and other swaps.

		In the cases where the settlement is made on a net basis only one of the items C0200 and C0210 shall be reported.
C0220	Initial date	<p>Identify the ISO 8601 (yyyy-mm-dd) code of the date when obligations under the contract come into effect.</p> <p>When various dates occur for the same derivative, only the one regarding the first trade date of the derivative and only one row for each derivative (no different rows for each trade) reflecting the total amount invested in that derivative considering the different dates of trade shall be reported.</p> <p>In case of novation, the novation date becomes the trade date for that derivative.</p>
C0230	Duration	<p>Derivative duration, defined as the residual modified duration, for derivatives for which a duration measure is applicable.</p> <p>Calculated as the net duration between in and out flows from the derivative, when applicable.</p>
C0240	Solvency II value	Value of the derivative as of the reporting date calculated as defined by Article 75 of Directive 2009/138/EC. It can be positive, negative or zero.
C0250	Valuation method	<p>Identify the valuation method used when valuing derivatives. 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 or liabilities</p> <p>2 — quoted market price in active markets for similar assets or liabilities</p> <p>3 — alternative valuation methods</p> <p>6 — market valuation according to Article 9(4) of Delegated Regulation (EU) 2015/35</p>

<i>Information on derivatives</i>		
C0040	Derivative ID Code	<p>Derivative 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, and must be consistent over time

C0050	Derivative ID Code type	<p>Type of ID Code used for the ‘Derivative ID Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — ISO/6166 for ISIN</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>
C0260	Counterparty Name	<p>Name of the counterparty of the derivative. When available, this item shall correspond to the entity name in LEI database. When not available, it shall correspond to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Name of the exchange market for exchanged traded derivatives; or – Name of Central Counterparty (CCP) for Over-The-Counter derivatives where they are cleared through a CCP; or – Name of the contractual counterparty for the other Over-The-Counter derivatives.
C0270	Counterparty Code	<p>Identification code of the counterparty using the following priority:</p> <ul style="list-style-type: none"> – LEI, when available; – Code attributed by the undertaking, when LEI is not available, which shall be consistent over time. <p>This item is applicable to all counterparties, including for derivatives cleared through a central counterparty, in which case the Counterparty code refers to that central counterparty.</p>

C0280	Type of counterparty code	<p>Identification of the code used for the 'Counterparty Code' item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>2 — Specific code</p>
C0290	External rating	<p>Only applicable to Over-The-Counter derivatives.</p> <p>The rating of the counterparty of the derivative at the reporting reference date as provided by the nominated credit assessment institution (ECAI).</p> <p>This item is not applicable to derivatives 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>If an issuer rating is not available, the item shall be left blank.</p> <p>In case 'Multiple ECAI' is reported in C0300 the most representative external rating shall be reported.</p>
C0300	Nominated ECAI	<p>Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the name of the ECAI as published on ESMA's website. In case of ratings issued by subsidiaries of the ECAI the parent ECAI shall be reported (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>— This item shall be reported when External rating (C0290) is reported.</p>
C0310	Credit quality step	<p>Identify the credit quality step attributed to the counterparty of the derivative, as defined by Article 109a(1) of Directive 2009/138/EC. The credit quality step shall 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 derivatives 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> <p>0 — Credit quality step 0</p> <p>1 — Credit quality step 1</p> <p>2 — Credit quality step 2</p>

		3 — Credit quality step 3 4 — Credit quality step 4 5 — Credit quality step 5 6 — Credit quality step 6 9 — No rating available
C0320	Internal rating	<p>Internal rating of derivatives for undertakings using internal ratings.</p> <p>For undertakings applying a matching adjustment the internal rating shall be reported to the extent that the internal ratings are used to calculate the fundamental spread referred to in Article 77(c)(2).</p>
C0330	Counterparty group	<p>Only applicable to Over-The-Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</p> <p>Name of the ultimate parent entity of counterparty. When available, this item shall correspond to the entity name in the Legal Entity Identifier (LEI) database. When not available, it shall correspond to the legal name.</p>
C0340	Counterparty group code	<p>Only applicable to Over-The-Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</p> <p>Identification code of the counterparty using the following priority:</p> <ul style="list-style-type: none"> – LEI when available – Code attributed by the undertaking, when LEI is not available, which shall be consistent over time <p>When non-applicable this item shall not be reported.</p>
C0350	Type of counterparty group code	<p>Identification of the code used for the ‘Counterparty group Code’ item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — LEI 2 — Specific code
C0360	Contract name	Name of the derivative contract.
C0370	Currency	The ISO 4217 alphabetic code of the currency of the derivative shall be identified, i.e. currency of the notional amount of the derivative (e.g. option to have having an underlying amount in USD, currency for which the notional amount is expressed contractually for FX swap).

C0371	Currency of price	The ISO 4217 alphabetic code of the currency of the price of the derivative shall be identified, i.e. currency of the amount exchanged against the notional amount of the derivative. For example, if the undertaking is paying (or receiving) currency A for the notional amount (currency B), the currency of the price is A. The currency of the notional amount is B, reported in (C0370).
C0380	CIC	Complementary Identification Code used to classify assets, as set out in Annex — VI CIC Table of this Regulation. When classifying derivatives using the CIC table, undertakings shall take into consideration the most representative risk to which the derivative is exposed to.
C0390	Trigger value	<p>Reference price for futures, strike price for options (for bonds, price shall be a percentage of the par amount), currency exchange rate or interest rate for forwards, etc.</p> <p>Not applicable to CIC D3 — Interest rate and currency swaps. For CIC F1 — Credit default swaps it shall not be completed if not possible.</p> <p>In the case of more than one trigger over time, report the next trigger occurring.</p> <p>When the derivative has a range of trigger values, report the set separated by comma ‘,’ if the range is not continuous and report the range separated by ‘–’ if it is continuous.</p>
C0400	Unwind trigger of contract	<p>The event that causes the unwinding of the contract, out of the regular expiration or term conditions, shall be identified. One of the options in the following closed list shall be used:</p> <p>1 — Bankruptcy of the underlying or reference entity</p> <p>2 — Adverse fall in value of the underlying reference asset</p> <p>3 — Adverse change in credit rating of the underlying assets or entity</p> <p>4 — Novation, i.e. the act of replacing an obligation under the derivative with a new obligation, or replacing a party of the derivative with a new party</p> <p>5 — Multiple events or a combination of events</p> <p>6 — Other events not covered by the previous options</p> <p>9 — No unwind trigger</p>
C0430	Maturity date	Identify the contractually defined ISO 8601 (yyyy–mm–dd) code of the date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc.

C0440	Swap delivered	Identify what the undertaking delivers under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).
C0450	Swap received	Identify what the undertaking receives under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).



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