

Instructions regarding reporting templates

IR.06.02 — List of assets

General comments

This section relates to the quarterly and annual submission of information for individual entities and groups. Quarterly submissions are only required in quarter four for groups.

The asset categories and Complementary Identification Codes ('CIC') referred to in this template are set out in the Asset Category Table and the CIC Table at the end of these instructions together with their respective definitions.

This template shall reflect the list of all assets included in the balance sheet classifiable as asset categories 0 to 9. In particular in the case of securities lending and repurchase agreements the underlying securities that are kept in the balance sheet shall be reported in this template.

This template contains an item-by-item list of assets held directly by the undertaking or group (ie not on a look-through basis), classifiable as asset categories 0 to 9 (in case of unit-linked and index-linked product managed by the (re)insurance undertaking, the assets to be reported are also only the ones covered by asset categories 0 to 9, eg 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.

f) Where a firm has transferred assets such as equity release mortgages to an internal special purpose vehicle and then created securitised bonds as assets of a matching adjustment portfolio, the underlying assets should be reported in the part of the firm from which they originated. The firm should show an asset with CIC code 65 (collateralised securities – real estate risk) in the matching adjustment portfolio and a corresponding asset

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with a negative asset value in the remaining part so that when the assets of the firm are totalled the SPV securities cancel out and the underlying assets remain.

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

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.

Additional instructions for groups

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 Group Supervision 11.1A (1), (2) and (3) shall be reported item by item;
- Participations in undertakings consolidated in accordance with Group Supervision 11.1A (4), (5) and (6) 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;

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- The assets held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries 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 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 Group Supervision 11.1A (1), (2) and (3) shall be reported item by item;
- Participations in undertakings consolidated in accordance with Group Supervision 11.1A (4), (5) and (6) 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 and type of 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;

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- The assets held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 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 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 Prudential Regulation Authority ('PRA') under Group Supervision 17.3; or
- b) through a decision of the Prudential Regulation 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.

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| Information on positions held | | |
| C0010 (groups only) | 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 (groups only) | Identification code and type of code of the undertaking | <p>Identification code by this order of priority if existent:</p> <ul style="list-style-type: none"> • Legal Entity Identifier (LEI); • Specific code <p>Specific code:</p> <ul style="list-style-type: none"> • For UK or Gibraltar insurance and reinsurance undertakings and other UK or Gibraltar regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's Prudential Regulation Authority; |

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| | | <ul style="list-style-type: none"> For third country 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 third country or non-regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits |
| C0040 | Asset ID Code and Type of code | <p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> ISO 6166 code of ISIN when available Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) Code attributed by the undertaking, when the options above are not available. This code must be unique and kept consistent over time. <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: 'code+EUR'</p> <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"> 1 — ISO 6166 for ISIN code 2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 — BBGID (The Bloomberg Global ID) 7 — Reuters RIC (Reuters instrument code) |

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| | | <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. One of the options in the following closed list shall be used:</p> <p>1 — Life</p> <p>2 — Non-life</p> <p>3 — Ring-fenced funds</p> <p>4 — Other internal funds</p> <p>5 — Shareholders' funds</p> <p>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 | Fund number | <p>Applicable to assets held in ring fenced funds or other internal funds.</p> <p>Number which is attributed by the undertaking, corresponding to the unique number assigned to each fund. This number has to be consistent over time and shall be used to identify the funds in other templates. It shall not be re-used for a different fund.</p> |
| C0080 | Matching portfolio number | <p>Number or code which is attributed by the undertaking, corresponding to the unique number assigned to each matching adjustment portfolio as prescribed in Technical Provisions 6.4. This number or code has to be consistent</p> |

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| | | 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. |
| 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> <p>1 — Unit-linked or index-linked</p> <p>2 — Neither unit-linked nor index-linked</p> |
| 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 issuer country is assessed by the address of the property.</p> |
| C0120 | Custodian | Name of the financial institution that is the custodian. |

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| | | <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. 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 and for CIC 9 — Property and 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, “No custodian” shall be reported.</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 CIC category 9.</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. This item is not applicable for CIC 71 and CIC category 9. This item shall not be reported if item Quantity (C0130) is reported.</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> <ol style="list-style-type: none"> 1 — quoted market price in active markets for the same assets 2 — quoted market price in active markets for similar assets 3 — alternative valuation methods 4 — adjusted equity methods (applicable for the valuation of participations) 5 — IFRS equity methods (applicable for the valuation of participations) 6 — Market valuation according to Valuation 5.4 |

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| C0160 | Acquisition value | Total acquisition value for assets held, clean value without accrued interest. Not applicable to CIC categories 7 and 8. |
| C0170 | Total Solvency II amount | <p>Value calculated as defined by Valuation 2.1(1) which corresponds to:</p> <ul style="list-style-type: none"> the multiplication of 'Par amount' (principal amount outstanding measured at par amount or nominal amount) by 'Unit percentage of par amount Solvency II price' plus 'Accrued interest', for assets where the first two items are relevant; the multiplication of 'Quantity' by 'Unit Solvency II price', for assets where these two items are relevant (plus 'Accrued interest' if applicable); Solvency II value of the asset for assets classifiable under CIC 71 and CIC category 9. |
| C0180 | Accrued interest | Quantify the amount of accrued interest after the last coupon date for interest bearing assets. Note that this value is also part of item Total Solvency II amount. |

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| Information on assets | | |
| C0040 | Asset ID Code | <p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> ISO 6166 code of ISIN when available Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) Code attributed by the undertaking, when the options above are not available. This code must be unique and kept consistent over time. <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217</p> |

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| | | <p>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 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: '9/1'.</p> |
| C0190 | Item Title | <p>Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the undertaking.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> • Regarding CIC category 8 — Mortgages and Loans, when relating to equity release mortgages or mortgage and loans to natural persons, this item |

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| | | <p>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.</p> <ul style="list-style-type: none"> • 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. |
| C0200 | Issuer Name | <p>Name of the issuer, defined as the entity that issues assets to investors.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> • Regarding CIC category 4 — Collective Investments Undertakings, the issuer name is the name of the fund manager, 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; • Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity; • Regarding CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain 'Loans to AMSB members' or 'Loans to other natural persons', according to its nature, as those assets are not required to be individualised; • Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p> |

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| C0210 | Issuer Code and Type of Code | <p>Issuer Name identification using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p> <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> |
| C0230 | Issuer Sector | <p>Identify the economic sector of issuer based on the version of the Statistical classification of economic activities in the European Community ('NACE') code (as published in an EC Regulation) in force at 31 December 2024. The letter identifying the Section followed by the 4 digits code for the class, where available, shall be used (e.g. 'K6411').</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> • Regarding CIC category 4 — Collective Investments Undertakings, the issuer sector is the sector of the fund manager; • Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity • Regarding CIC category 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; • This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property; • This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons. |
| C0240 | Issuer Group | <p>Name of issuer's ultimate parent entity.</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> |

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| | | <ul style="list-style-type: none"> • Regarding CIC category 4 — Collective Investments Undertakings, the group relation relates to the fund manager; • Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity • Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; • This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons) • This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property. • Where the Issuer has no ultimate parent entity, the Issuer Name should be reported |
| C0250 | Issuer Group Code and Type of 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>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"> • Regarding CIC category 4 — Collective Investments Undertakings, the issuer country is the country of the fund manager; |

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| | | <ul style="list-style-type: none"> • Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity • Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; • This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property; • This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons. <p>One of the options shall be used:</p> <ul style="list-style-type: none"> • ISO 3166–1 alpha–2 code • XA: Supranational issuers • EU: European Union Institutions |
| C0280 | Currency | <p>Identify the ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> • This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 75 and for CIC 95 — Plant and equipment (for own use) for the same reason; • Regarding CIC Category 9, excluding CIC 95 — Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made. |
| C0290 | CIC | <p>The four-digit Complementary Identification Code used to classify assets, as set out in the CIC table. When classifying an asset, 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> |

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| <p>C0292 (solo entities only)</p> | <p>SCR calculation approach for CIU</p> | <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1- CIUs for which a full look-through was applied for the purposes of SCR calculation in accordance with Solvency Capital Requirement – Standard Formula 2.3(1); 2- CIUs for which the ‘simplified’ look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which the data groupings is used in accordance with Solvency Capital Requirement – Standard Formula 2.3(3); 3- CIUs for which the ‘simplified’ look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which no data groupings is used in accordance with Solvency Capital Requirement – Standard Formula 2.3(3); 4- CIUs for which for the ‘equity risk type 2’ was applied in accordance with Solvency Capital Requirement – Standard Formula 3D7.3; 9- Not applicable <p>The look-through options of this item shall reflect the approach taken for the SCR calculation. For the purposes of reporting the information on look-through required in template IR.06.03 the look-through information is required considering the thresholds defined in the general comments of that template.</p> <p>This item is only applicable to CIC category 4 - Collective Investment Undertakings.</p> |
| <p>C0300</p> | <p>Infrastructure investment</p> | <p>Identify if the asset is an <i>infrastructure asset</i> or <i>infrastructure entity</i>.</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Not an infrastructure investment 2 — Infrastructure non-qualifying: Government Guarantee (Government, Central bank, Regional government or local authority) |

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| | | <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>For individual entities one of the options in the following closed list shall be used:</p> <p>1 – Not a participation</p> <p>2 — Is a participation in which the look through approach described in Solvency Capital Requirement – Standard Formula 2.3(1) is applied</p> <p>3 — Is a participation in which the look through approach described in Solvency Capital Requirement – Standard Formula 2.3(1) is not applied</p> |

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| | | <p>For groups 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 (eg 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 and 8 - Mortgages and Loans, other than mortgages and loans to natural persons, where available.</p> <p>This is the issue rating of the asset at the reporting reference date as provided by the nominated external credit assessment institution (ECAI).</p> <p>If an issue rating is not available, the item shall be left blank.</p> <p>External rating should be reported for any asset for which a rating is obtained as part of the rating process regardless of whether an internal rating is applied.</p> |
| C0330 | Nominated ECAI | <p>Identify the external credit assessment institution (ECAI) giving the external rating in C0320, by using the following closed list. In case of ratings issued by third country affiliates of a CRA Group please report the ECAI which has provided the endorsement from the closed list. In case a new Credit Rating Agency is registered or certified to offer CRA services in the UK and while the closed list is not up-dated please report 'Other nominated ECAI'.</p> <p>A.M. Best Europe, Rating Services Limited</p> |

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| | | <p>ARC Ratings Creditreform Rating AG DBRS Ratings Limited Egan-Jones Ratings Company Fitch Ratings Limited HR Ratings de Mexico Kroll Bond Rating Agency UK Limited Japan Credit Rating Agency Moody’s Investors Service Limited S&P Global Ratings UK Limited Scope Ratings UK Limited The Economist Intelligence Unit Limited Other nominated ECAI</p> <p>No ECAI has been nominated and a simplification is being used to calculate the SCR</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 or the calculation of the matching adjustment.</p> <p>Identify the <i>credit quality step</i> attributed to the asset.</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>One of the options in the following closed list shall be used:</p> <p>0 – Credit quality step 0 1 – Credit quality step 1 2 – Credit quality step 2</p> |

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| | | <p>2a – Credit quality step 2 due to the application of Solvency Capital Requirement 3D18 for unrated bonds and loans</p> <p>3 – Credit quality step 3</p> <p>3a – Credit quality step 3 due to the application of simplified calculation under Solvency Capital Requirement – Standard Formula 7.26</p> <p>3b – Credit quality step 3 due to the application of Solvency Capital Requirement 3D18 for unrated bonds and loans</p> <p>4 – Credit quality step 4</p> <p>5 – Credit quality step 5</p> <p>6 – Credit quality step 6</p> <p>9 – No rating available</p> |
| C0350 | Internal rating | Applicable to any asset for which the Internal rating needs to be attributed for the purpose of SCR calculation or the calculation of the matching adjustment. |
| C0360 | Duration | <p>Only required for 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. 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> |

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| C0380 | Unit percentage of par amount Solvency II price | <p>Amount in percentage of par value, clean price without accrued interest, for the asset, if relevant.</p> <p>This item shall be reported if a 'par amount' information (C0140) has been provided in the first part of the template (' Information on positions held ') except for CIC category 71 and 9.</p> <p>This item shall not be reported if item Unit Solvency II price (C0370) is reported.</p> |
| 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> <ul style="list-style-type: none"> • For perpetual securities use '9999–12–31' • For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported. |

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Asset Category Table

| Category | | Definition |
|----------|------------------------------------|---|
| 1 | Government bonds | Bonds issued by public authorities, whether by central governments supra-national government institutions, regional governments or local authorities and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks denominated and funded in the domestic currency of that central government and the central bank, multilateral development banks referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, where the guarantee meets the requirements set out in Solvency Capital Requirement – Standard Formula 3G9. |
| 2 | Corporate bonds | Bonds issued by corporations |
| 3 | Equity | Shares and other securities equivalent to shares representing corporations' capital, i.e., representing ownership in a corporation |
| 4 | Collective Investment Undertakings | Collective investment undertaking' means an undertaking for collective investment in transferable securities (UCITS) as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU of the European Parliament and of the Council. |
| 5 | Structured notes | Hybrid securities, combining a fixed income (return in the form of fixed payments) instrument with a series of derivative components. Excluded from this category are fixed income securities that are issued by sovereign governments. Concerns securities that have embedded one or a combination of categories of derivatives, including Credit Default Swaps (CDS), Constant Maturity Swaps (CMS), Credit Default Options (CDOp). Assets under this category are not subject to unbundling |
| 6 | Collateralised securities | Securities whose value and payments are derived from a portfolio of underlying assets. Includes Asset Backed Securities (ABS), Mortgage Backed securities (MBS), Commercial Mortgage Backed securities (CMBS), Collateralised Debt Obligations (CDO), Collateralised Loan Obligations (CLO), Collateralised Mortgage Obligations (CMO). Assets under this category are not subject to unbundling |
| 7 | Cash and deposits | Money in the physical form, cash-equivalents, bank deposits and other money deposits |
| 8 | Mortgages and loans | Financial assets created when creditors lend funds to debtors, with collateral or not, including cash pools. |

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| 9 | Property | Buildings, land, other constructions that are immovable and equipment |
| 0 | Other investments | Other assets reported in "Any other assets, not elsewhere shown" |

CIC Table

| First 2 positions – Assets listed in | | Definition |
|--------------------------------------|--|--|
| Country | ISO 3166-1-alpha-2 country code | Identify the ISO 3166-1-alpha-2 country code where the asset is listed in. An asset is considered as being listed if it is negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC. If the asset is listed in more than one country or the undertaking uses for valuation purposes a price provider which is one of the regulated markets or multilateral trading facility where the asset is listed in, the country shall be the one of that regulated market or multilateral trading facility used as the reference for valuation purposes. |
| XV | Assets listed in one or more than one country | Identify assets that are listed in one or more countries but when the undertaking uses for valuation purposes a price provider which is not one of the regulated markets or multilateral trading facility where the asset is listed in. |
| XL | Assets that are not listed in a stock exchange | Identify assets that are not negotiated on a regulated market or on a multilateral trading facility, as defined by MiFID II. |
| XT | Assets that are not exchange tradable | Identify assets that by their nature are not subject to negotiation on a regulated market or on a multilateral trading facility, as defined by MiFID II. |
| Third and fourth position - Category | | Definition |
| Government bonds | | |
| 11 | Central Government bonds | Bonds issued by central governments |
| 12 | Supra-national bonds | Bonds issued by public institutions established by a commitment between national states, e.g. issued by a multilateral development bank as listed in Annex VI, Part 1, Number 4 of the Capital Requirements Directive (2013/36/EU) or issued by an international organisation listed in Annex VI, Part 1, Number 5 of the Capital Requirements Directive (2013/36/EU) |
| 13 | Regional government bonds | Regional government or autonomous communities debt instruments offered to the public in a public offering on the capital market |
| 14 | Local authorities bonds | Bonds issued by local authorities, including cities, provinces, districts and other municipal authorities |
| 15 | Treasury bonds | Short term government bonds, issued by central governments (issued with a maturity term up to 1 year) |

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| 16 | Covered bonds | Government bonds which have a pool of assets that secures or "covers" the bond. Those assets remain on the issuer balance sheet. |
| 17 | National Central banks | Bonds issued by national central banks |
| 19 | Other | Other government bonds, not classified under the above categories |
| Corporate bonds | | |
| 21 | Corporate bonds | Bonds issued by corporations, with simple characteristics, usually covering the ones referred to as "plain vanilla", and that don't have any special feature described in the categories 22 to 28 |
| 22 | Convertible bonds | Corporate bonds that the holder can convert into shares of common stock in the issuing company or cash of equal value, having debt and equity-like features |
| 23 | Commercial paper | Unsecured, short-term debt instrument issued by a corporation, typically for the financing of accounts receivable, inventories and meeting short-term liabilities, usually with original maturity lesser than 270 days. |
| 24 | Money market instruments | Very short term debt securities (usually with maturities ranging from 1 day up to 1 year), consisting mainly of negotiable certificates of deposit (CDs), bankers acceptances and other highly liquid instruments. Commercial Paper is excluded from this category. |
| 25 | Hybrid bonds | Corporate bonds that have debt and equity-like features, but are not convertible. |
| 26 | Common covered bonds | Corporate bonds which have a pool of assets that secures or "covers" the bond. Those assets remain on the issuer balance sheet. Covered bonds subject to specific law are excluded from this category |
| 27 | Covered bonds subject to specific law | Corporate bonds which have a pool of assets that secures or "covers" the bond if the originator becomes insolvent and are subject by law to special public supervision designed to protect bond-holders, as defined in Article 22(4) of Directive 2009/65/CE. An example of this category is Pfandbrief: "Covered bonds which are issued on the basis of the Pfandbrief Act. They are used to refinance loans for which collateral is furnished in the form of loans secured by real estate liens (Mortgage Pfandbriefe), public-sector loans (Public Pfandbriefe), ship mortgages (Ship Pfandbriefe) or aircraft mortgages (Aircraft Pfandbriefe). Thus, the distinction made between these Pfandbrief types refers to the cover pool created for each type of Pfandbrief." |
| 28 | Subordinated bonds | Corporate bonds which have a lower priority than other bonds of the issuer in case of liquidation. |
| 29 | Other | Other corporate bonds, with other characteristics than the ones identified in the above categories |
| Equity | | |
| 31 | Common equity | Equity that represents basic property rights on corporations |

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| 32 | Equity of real estate related corporation | Equity representing capital from real estate related corporations |
| 33 | Equity rights | Rights to subscribe to additional shares of equity at a set price |
| 34 | Preferred equity | Equity security that is senior to common equity, having a higher claim on the assets and earnings than common equity, but is subordinate to bonds |
| 39 | Other | Other equity, not classified under the above categories |
| Collective Investment Undertakings | | |
| 41 | Equity funds | Collective investment undertakings mainly invested in equity |
| 42 | Debt funds | Collective investment undertakings mainly invested in bonds |
| 43 | Money market funds | Collective investment undertakings under the definition provided by ESMA (CESR/10-049) |
| 44 | Asset allocation funds | Collective investment undertakings which invests its assets pursuing a specific asset allocation objective, e.g. primarily investing in the securities of companies in countries with nascent stock markets or small economies, specific sectors or group of sectors, specific countries or other specific investment objective |
| 45 | Real estate funds | Collective investment undertakings mainly invested in real estate |
| 46 | Alternative funds | Collective investment undertakings whose investment strategies include such as hedging, event driven, fixed income directional and relative value, managed futures, commodities etc. |
| 47 | Private equity funds | Collective investment undertakings used for making investments in equity securities following strategies associated with private equity. |
| 48 | Infrastructure funds | Collective investment undertakings that invest in <i>infrastructure assets</i> . |
| 49 | Other | Other Collective investment undertakings, not classified under the above categories |
| Structured notes | | |
| 51 | Equity risk | Structured notes mainly exposed to equity risk |
| 52 | Interest rate risk | Structured notes mainly exposed to interest rate risk |
| 53 | Currency risk | Structured notes mainly exposed to currency risk |
| 54 | Credit risk | Structured notes mainly exposed to credit risk |
| 55 | Real estate risk | Structured notes mainly exposed to real estate risk |
| 56 | Commodity risk | Structured notes mainly exposed to commodity risk |
| 57 | Catastrophe and Weather risk | Structured notes mainly exposed to catastrophe or weather risk |
| 58 | Mortality risk | Structured notes mainly exposed to mortality risk |
| 59 | Other | Other structured notes, not classified under the above categories |
| Collateralised securities | | |
| 61 | Equity risk | Collateralised securities mainly exposed to equity risk |

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| 62 | Interest rate risk | Collateralised securities mainly exposed to interest rate risk |
| 63 | Currency risk | Collateralised securities mainly exposed to currency risk |
| 64 | Credit risk | Collateralised securities mainly exposed to credit risk |
| 65 | Real estate risk | Collateralised securities mainly exposed to real estate risk |
| 66 | Commodity risk | Collateralised securities mainly exposed to commodity risk |
| 67 | Catastrophe and Weather risk | Collateralised securities mainly exposed to catastrophe or weather risk |
| 68 | Mortality risk | Collateralised securities mainly exposed to mortality risk |
| 69 | Other | Other collateralised securities, not classified under the above categories |
| Cash and deposits | | |
| 71 | Cash | Notes and coins in circulation that are commonly used to make payments |
| 72 | Transferable deposits (cash equivalents) | Deposits exchangeable for currency on demand at par and which are directly usable for making payments by cheque, draft, giro order, direct debit/credit, or other direct payment facility, without penalty or restriction |
| 73 | Other deposits short term (less than or equal to one year) | Deposits other than transferable deposits, with remaining maturity inferior or equal to 1 year, that cannot be used to make payments at any time and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty |
| 74 | Other deposits with term longer than one year | Deposits other than transferable deposits, with remaining maturity superior to 1 year, that cannot be used to make payments at any time and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty |
| 75 | Deposits to cedants | Deposits relating to reinsurance accepted |
| 79 | Other | Other cash and deposits, not classified under the above categories |
| Mortgages and loans | | |
| 81 | Uncollateralized loans made | Loans made without collateral |
| 82 | Loans made collateralized with securities | Loans made with collateral in the form of financial securities |
| 83 | Mortgages (equity release) | Equity release mortgages |
| 84 | Mortgages (other) | Loans made with collateral in the form of real estate other than equity release mortgages |
| 85 | Other collateralized loans made | Loans made with collateral in any other form |
| 86 | Loans on policies | Loans made with insurance policies as collateral |
| 89 | Other | Other mortgages and loans, not classified under the above categories |

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| Property | | |
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| 91 | Property (office and commercial) | Office and commercial building used for investment |
| 92 | Property (residential) | Residential buildings used for investment |
| 93 | Property (for own use) | Real estate for the own use of the undertaking |
| 94 | Property (under construction for investment) | Real estate that is under construction, for future usage as investment |
| 95 | Plant and equipment (for own use) | Plant and equipment for the own use of the undertaking |
| 96 | Property (under construction for own use) | Real estate that is under construction, for future own usage |
| 99 | Other | Other real estate, not classified under the above categories |
| 0 | Other investments | Other assets reported in 'Other investments' |
| 09 | Other investments | Other assets reported in 'Other investments' |