

Bank of England

Prudential Regulation Authority

Chapter 10

Instructions regarding reporting templates for individual undertakings

S.06.03 — Collective investment undertakings — look-through approach

General comments:

This section relates to the quarterly and annual submission of information for individual solo and third country branch entities.

Quarterly submissions are only required in quarters two and four. Annual submissions are unchanged. This template contains information on the look through of collective investment undertakings or investments packaged as funds, including when they are participations, by underlying asset category, country of issue, and currency. Considering proportionality and specific instructions of the template, the look through shall be performed until the asset categories, countries, and currencies are identified. In case of funds of funds the look-through shall follow the same approach.

The template shall include information corresponding to 100% of the value invested in collective investment undertakings. However, for the identification of countries the look-through shall be implemented in order to identify the exposures of 90% of the total value of the funds minus the amounts relating to CIC 8 and 9, and for the identification of currencies the look-through shall be implemented in order to identify the exposures of 90% of the total value of the funds. Undertakings shall ensure that the 10% not identified by country is diversified across geographical areas, for example that not more than 5% is in one single country. The look-through shall be applied by undertakings starting from the major, considering the amount invested, to the lowest single fund and the approach shall be kept consistent over time.

Quarterly information shall only be reported when the ratio of collective investments undertakings held by the undertaking to total investments, measured as the ratio between item C0010/R0180 of template S.02.01 plus collective investments undertakings included in item C0010/R0220 of template S.02.01 plus collective investments undertakings included in item C0010/R0090 and the sum of item C0010/R0070 and C0010/RC0220 of template S.02.01, is higher than 30 %.

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

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The asset categories referred to in this template are the ones defined in Chapter 12 Annex IV — Assets Categories of this Regulation the PRA Rulebook and references to CIC codes refer to Annex VI Chapter 14 — CIC table of this Regulation the PRA Rulebook.

	ITEM	INSTRUCTIONS
C0010	Collective Investments Undertaking 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 (eg: CUSIP, Bloomberg Ticker, Reuters RIC) • Code attributed by the undertaking, when the options above are not available, and must be consistent over time
C0020	Collective Investments Undertaking 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"> 1 — ISO/6166 for ISIN 2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 — BBGID (The Bloomberg Global ID) 7 — Reuters RIC (Reuters instrument code) 8 — FIGI (Financial Instrument Global Identifier) 9 — Other code by members of the Association of National Numbering Agencies

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		99 — Code attributed by the undertaking
C0030	Underlying asset category	<p>Identify the assets categories, receivables and derivatives within the collective investment undertaking. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Government bonds 2 — Corporate bonds 3L — Listed equity 3X — Unlisted equity 4 — Collective Investment Undertakings 5 — Structured notes 6 — Collateralised securities 7 — Cash and deposits 8 — Mortgages and loans 9 — Properties 0 — Other investments (including receivables) A — Futures B-Call Options C — Put Options D — Swaps E — Forwards F — Credit derivatives

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		<p>L — Liabilities</p> <p>Category '4 — Collective Investment Units' shall be used only for non-material residual values for both 'funds of funds' and any other fund.</p>
C0040	Country of issue	<p>Breakdown of each asset category identified in C0030 by issuer country. Identify 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>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 • AA: aggregated countries due to application of threshold <p>This item is not applicable to Categories 8 and 9 as reported in C0030.</p>
C0050	Currency	<p>Identify whether the currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies. One of the options in the following closed list shall be used:</p> <p>1 — Reporting currency</p> <p>2 — Foreign currency</p> <p>3 — Aggregated currencies due to application of threshold</p>
C0060	Total amount	<p>Total amount invested by asset category, country and currency through collective investment undertakings.</p>

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		<p>For liabilities a positive amount shall be reported, unless the item is a derivative liability.</p> <p>For derivatives the Total amount can be positive (if an asset) or negative (if a liability).</p>
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