

S.03.01 –Off-balance sheet items - General (old BS-C1B)

General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex I.

This annex relates to annual submission of information for individual entities.

As regards the Solvency II value, the instructions define the items from a recognition perspective. Valuation principles are laid down in Directive 2009/138/EC, Regulation xx/2014, Solvency II Technical Standards and Guidelines.

The guarantees listed in this template are not reported in S.03.02.b and S.03.03.b. This means that only limited guarantees are to be reported in this template.

	ITEM	INSTRUCTIONS
C0010/R0010 (A2)	Maximum value - Guarantees provided by the undertaking, including letters of credit	Sum of all possible cash flows of letters of credit/guarantees if events triggering guarantees were all to happen in relation to guarantees provided by the undertaking to another party (includes letter of credit).
C0010/R0020 (A3A)	Maximum value - Guarantees provided by the undertaking, including letters of credit, of which, guarantees, including letters of credit provided to other undertakings of the same group	Sum of all possible cash flows of letters of credit/guarantees if events triggering guarantees were all to happen in relation to guarantees provided by the undertaking to another party (includes letter of credit, of which, guarantees, including letters of credit provided to other undertakings of the same group).
C0010/R0030 (A3B)	Maximum value - Guarantees received by the undertaking, including letters of credit	Sum of all possible cash flows of letters of credit/guarantees if events triggering guarantees were all to happen in relation to guarantees received by the undertaking from another party to guarantee the payment of the liabilities due by the undertaking (includes letter of credit, undrawn committed borrowing facilities).
C0010/R0040	Maximum value - Guarantees received by the undertaking, including letters of credit, of which, guarantees, including letters of credit received from other undertakings of the same group	Sum of all possible cash flows of letters of credit/guarantees if events triggering guarantees were all to happen in relation to guarantees received by the undertaking from another party to guarantee the payment of the liabilities due by the undertaking (includes letter of credit, undrawn committed borrowing facilities) of which, guarantees, including letters of credit received from other undertakings of the same group.
C0030/R0030 (B3B)	Value of guaranteed assets - Guarantees received by the undertaking, including letters of credit	Solvency II value of the guaranteed asset for which the guarantees are received.
C0030/R0040	Value of guaranteed assets - Guarantees received by the undertaking, including letters of credit, of which, guarantees, including letters of credit received from other undertakings of the same group	Solvency II value of the guaranteed asset for which the guarantees are received.
C0040/R0010	Value of guaranteed liabilities - Guarantees provided by the undertaking, including letters of credit	Solvency II value of the guaranteed liabilities for which the guarantees are provided.
C0040/R0020	Value of guaranteed liabilities -	Solvency II value of the guaranteed liabilities for which the

	Guarantees provided by the undertaking, including letters of credit, of which, guarantees, including letters of credit provided to other undertakings of the same group	guarantees are provided.
C0020/R0100 (A10)	Value of guarantee / collateral / contingent liabilities -Collateral held for loans made or bonds purchased	Solvency II value of the collaterals held for loans made or bonds purchased. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0110 (A12A)	Value of guarantee / collateral / contingent liabilities -Collateral held for derivatives	Solvency II value of the collaterals held for derivatives. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0120 (A13)	Value of guarantee / collateral / contingent liabilities - Assets pledged by reinsurers for ceded technical provisions	Solvency II value of the assets pledged by reinsurers for ceded technical provisions. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0130 (A13A)	Value of guarantee / collateral / contingent liabilities - Other collateral held	Solvency II value of other collateral held. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0200 (A13B)	Value of guarantee / collateral / contingent liabilities -Total collateral held	Total Solvency II value of the collateral held. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0030/R0100 (B10)	Value of guaranteed assets - Collateral held for loans made or bonds purchased	Solvency II value of the assets for which the collateral for loans made or bonds purchased is held.
C0030/R0110 (B12A)	Value of guaranteed assets - Collateral held for derivatives	Solvency II value of the assets for which the collateral for derivatives is held.
C0030/R0120 (B13)	Value of guaranteed assets - Assets pledged by reinsurers for ceded technical provisions	Solvency II value of the assets for which the collateral on assets pledged by reinsurers for ceded technical provisions is held.
C0030/R0130 (B13A)	Value of guaranteed assets - Other collateral held	Solvency II value of the assets for which the other collateral is held.
C0030/R0200 (B13B)	Value of guaranteed assets - Total collateral held	Total Solvency II value of the assets for which the total collateral is held.
C0020/R0210 (A14)	Value of guarantee / collateral / contingent liabilities - Collateral pledged for loans received or bonds issued	Solvency II value of the collateral pledged for loans received or bonds issued. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0220 (A15A)	Value of guarantee / collateral / contingent liabilities - Collateral pledged for derivatives	Solvency II value of the collateral pledged for derivatives. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0230	Value of guarantee / collateral /	Solvency II value of the assets pledged to cedants for

(A17)	contingent liabilities - Assets pledged to cedants for technical provisions (reinsurance accepted)	technical provisions (reinsurance accepted). A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0240 (A17A)	Value of guarantee / collateral / contingent liabilities - Other collateral pledged	Solvency II value of the collateral pledged for other collateral. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0020/R0300 (A17B)	Value of guarantee / collateral / contingent liabilities - Total collateral pledged	Total Solvency II value of the collateral pledged. A collateral is an asset with a monetary value or a guarantee/ commitment that secure the lender against the defaults of the borrower.
C0040/R0210 (B14)	Value of guaranteed liabilities - Collateral pledged for loans received or bonds issued	Solvency II value of the liabilities for which the collateral for loans received or bonds issued is pledged.
C0040/R0220 (B15A)	Value of guaranteed liabilities - Collateral pledged for derivatives	Solvency II value of the liabilities for which the collateral for derivatives is pledged.
C0040/R0230 (B17)	Value of guaranteed liabilities - Assets pledged to cedants for technical provisions (reinsurance accepted)	Solvency II value of the liabilities for which the assets are pledged to cedants for technical provisions (reinsurance accepted).
C0040/R0240 (B17A)	Value of guaranteed liabilities - Other collateral pledged	Solvency II value of the liabilities for which other collateral is pledged.
C0040/R0300 (B17B)	Value of guaranteed liabilities - Total collateral pledged	Total Solvency II value of the liabilities for which the collateral is pledged.
C0010/R0310 (A18)	Maximum value - Contingent liabilities not in Solvency II Balance Sheet	Maximum possible value, if possible, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities that are not included in those valued in Solvency II Balance Sheet (item C0010/R0740 of S.02.01.b). This shall relate to Contingent liabilities that cannot be material nor reliably estimated.
C0010/R0320 (A5)	Maximum value - Contingent liabilities not in Solvency II Balance Sheet, of which contingent liabilities toward entities of the same group	Maximum possible value, if possible, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities that are not included in those valued in Solvency II Balance Sheet (item C0010/R0740 of S.02.01.b) of which contingent liabilities toward entities of the same group.
C0010/R0330 (A19)	Maximum value - Contingent liabilities in Solvency II Balance Sheet	Maximum possible value, if possible, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities that are valued in Solvency II Balance Sheet, but without probability-weighting of future cash flows.
C0010/R0400	Maximum value - Total Contingent liabilities	Maximum possible value, if possible, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent

		liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities that are valued in Solvency II Balance Sheet, but without probability-weighting of future cash flows.
C0020/R0330 (B19)	Value of guarantee / collateral / contingent liabilities - Contingent liabilities in Solvency II Balance Sheet	<p>Solvency II value of the contingent liabilities in Solvency II Balance Sheet for which a value in item C0010/R0330 in S.03.01.b was reported.</p> <p>If this value is lower than C0010/R0740 in S.02.01.b an explanation shall be provided in the narrative reporting.</p>