S.03.03. - Off Balance-sheet items - List of unlimited guarantees provided by the undertaking (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, Implementing measures, Solvency II Technical Standards and Guidelines.

Unlimited guarantees refer to guarantees with unlimited amount and not with unlimited date.

The guarantees listed in this template are not reported in S.03.01.b.

	ITEM	INSTRUCTIONS
C0010 (A1)	Code of guarantee	Code of guarantee provided. This number, attributed by the undertaking, must be unique and consistent over time. It shall not be reused for other guarantees.
C0020 (A9B)	Name of receiver of guarantee	Identification of the name of the receiver of the guarantee.
C0030	Code of receiver of guarantee	Identification code of receiver of guarantee using the following priority: - Legal Entity Identifier (LEI) if available; - Interim entity identifier (pre-LEI) if available. If none is available this item shall not be reported.
C0040	Type of code of receiver of guarantee	Identification of the code used for the "code of receiver of guarantee" item. One of the options in the following closed list shall be used: 1 - LEI 2 - Pre-LEI
C0050 (D9B)	Receiver of guarantee belonging to the same group	Indication if the receiver of the guarantee belongs to the same group as undertaking. One of the options in the following closed list shall be used: 1 – Belonging to the same group 2 – Not belonging to the same group
C0060 (B9B)	Triggering event(s) of guarantee	List of triggering events. One of the options in the following closed list shall be used: 1 - Bankruptcy filing ISDA credit event 2 - Downgrading by a rating agency 3 - Fall of SCR below a threshold but higher than 100 % 4 - Fall of MCR below a threshold but higher than 100 % 5 - Breach of SCR 6 - Breach of MCR 7 - Non-payment of a contractual obligation 8 - Fraud 9 - Breach of contractual obligation linked with the disposal of assets 10 - Breach of contractual obligation linked with the acquisition of assets 0 - Other
C0070	Estimation of the maximum value of	Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the undertaking to another

		guarantee	party
C0080	Specific triggering event(s) of guarantee	Description of the triggering event in case undertakings selected "Other" for item C0060 "Triggering event(s) of guarantee"
C0090 (C9B)	Effective date of guarantee	Identify the ISO 8601 (yyyy-mm-dd) code of the date indicating the start of the guarantee being valid.