S.06.03. – Collective investment undertakings - look-through approach (old Asset D3)

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 quarterly and annual submission of information for individual entities.

This template contains information on the look through of collective investment undertakings, including when they are participations, by underlying asset category, country of issue and currency. 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.

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 S.02.01 plus collective investments undertakings included in item C0010/R0220 of S.02.01 plus collective investments undertakings included in item C0010/R0090 and the sum of item C0010/R0070 and C0010/RC0220 of S.02.01, is higher than 30%.

The asset categories referred to in this template are the ones defined in Annex III – Assets Categories of this Regulation and references to CIC codes refer to Annex IV – CIC table of this Regulation.

	ITEM	INSTRUCTIONS

C0040 (A1)	Collective Investments Undertaking ID Code	Asset ID code using the following priority:
		  - 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 (A2)	Collective Investments Undertaking ID Code type	Type of ID Code used for the "Asset ID Code" item. One of the options in the following closed list shall be used: 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 – WRT (Wertpapier Kenn-Number, 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 – Other code by members of the Association of National Numbering Agencies 9 - Code attributed by the undertaking
C0060 (A4)	Underlying asset category	Identify the assets categories within the collective investment undertaking. One of the options in the following closed list shall be used: 1 - Government bonds 2 - Corporate bonds 3 - Listed equity 4 - Unlisted equity 5 - Collective Investment Undertakings 6 - Structured notes

		7 - Collateralised securities 8 - Cash and deposits 9 - Mortgages and loans 10 - Properties 11 - Other investments 12 - Liabilities Category "5 - Collective Investment Units" shall be used only for non-material residual values.

C0070 (A5)	Country of issue	Breakdown of each asset category identified in C0060 by issuer country. Identify the country of localisation of the issuer.
		
		The localisation of the issuer is assessed by the address of the entity issuing the asset.
		
		One of the options shall be used:
		  - ISO 3166-1 alpha-2 code
		  - XA: Supranational issuers
		  - EU: European Union Institutions

C0080 (A6)	Currency	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: 1 - Reporting currency 2 - Foreign currency
C0090 (A7)	Total amount	Total amount invested by asset category, country and currency through collective investment undertakings. For liabilities a positive amount shall be reported.