S.10.01. - Securities lending and repos (old Assets-D5)

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.

This template contains an item-by-item list of securities lending transactions and repurchase agreements (buyer and seller) contracts, which includes also the liquidity swaps referred to in article 309 (2)(f) of Implementing measures.

It shall be reported only when the value of the underlying securities on and off balance sheet involved in lending or repurchase agreements, with maturity date falling after the reporting reference date represent more than 5% of the total investments as reported in C0010/R0070 and C0010/RC0220 of S.02.01.

All contracts that are on the balance sheet or off balance sheet shall be reported. The information shall include all contracts in the reporting period regardless of whether they were open or closed at the reporting date. For contracts which are part of a roll-over strategy, where they substantially are the same transaction, only open positions shall be reported.

A repurchase agreement (repo) is defined as the sale of securities together with an agreement for the seller to buy back the securities at a later date. Securities lending is defined as the lending of securities by one party to another, which requires that the borrower provides the lender with collateral.

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.

Each repo and securities lending contract shall be reported in as many lines as needed to provide the information requested. If for one item one option fits one part of the instrument being reported and a different option fits the other part then the contract needs to be unbundled unless is stated otherwise in the instructions.

	ITEM	INSTRUCTIONS
C0040 (A1)	Portfolio	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used: 1 - Life 2 - Non-life: 3 - Ring fenced funds 4 - Other internal fund 5 - Shareholders' funds 6 - General The split in 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" must be used. For assets held off-balance sheet this item shall not be reported.

C0050 (A2)	Fund number	Applicable to assets held in ring fenced funds or other internal funds (defined according to national markets). 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 should be used to identify the funds in other templates. It shall not be re-used for a different fund.
C0060 (A4)	Asset category	Identify the asset categories that the undertaking has originally in the portfolio and / or ring-fenced fund. Use the categories defined in Annex III – Assets Categories of this Regulation.
C0070 (A7)	Counterparty Name	Name of the counterparty of the contract. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.
C0080	Counterparty code	Identification code of the counterparty using the Legal Entity Identifier (LEI) if available. If none is available, this item shall not be reported.
C0090	Type of counterparty code	Identification of the code used for the "Counterparty Code" item. One of the options in the following closed list shall be used: 1 - LEI 9 - None
C0100 (A8)	Collateral type	Identify the most significant asset category present that is collateral to the repo / securities lending contract. Use the asset categories defined in Annex III – Assets Categories of this Regulation.
C0110 (A3)	Asset held in unit-linked and index-linked contracts	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: 1 - Unit-linked or index-linked 2 - Neither unit-linked nor index-linked
C0120 (A6)	Position in the contract	Identify whether the undertaking is a buyer or seller in the repo or a lender or borrower in the securities lending. One of the options in the following closed list shall be used: 1 - Buyer in a repo 2 - Seller in a repo 3 - Lender in a securities lending 4 - Borrower in a securities lending
C0130 (A9)	Near leg amount	Represents the following amounts: - Buyer in a repo: amount received at the contract inception - Seller in a repo: amount ceded at the contract inception - Lender in a securities lending: amount received as guarantee at the contract inception - Borrower in a securities lending: amount or market value of the securities received at the contract inception
C0140 (A10)	Far leg amount	This item is only applicable for repos and represents the following amounts: - Buyer in a repo: amount ceded at the contract maturity - Seller in a repo: amount received at the contract maturity

C0150 (A12)	Start date	Identify the ISO 8601 (yyyy-mm-dd) code of the contract start date. The contract start date refers to the date of inception of the contract.
C0160 (A13)	Maturity date	Identify the ISO 8601 (yyyy-mm-dd) code of the contract closing date. Even if the contract is on an open call basis, there is usually a date when the contract expires. In these cases this date must be reported, if no call occurs before. An agreement is considered closed when it has matured, a call occurs or the agreement is cancelled. For contracts with no defined maturity date report "9999-12-31".
C0170 (A14)	Solvency II Value	Value of the repo or securities lending contract, following article 75 of Directive 2009/138/EC rules for valuation of contracts.