

S.11.01. - Assets held as collateral

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 off-balance sheet assets held as collateral for covering balance sheet assets.

It consists of detailed information from the perspective of the assets held as collateral and not from the perspective of the collateral arrangement.

If there is a pool of collaterals or a collateral arrangement comprising multiple assets, as many lines as the assets in the pool or arrangement shall be reported.

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset shall be reported separately in as many lines as needed in order to properly fill in all variables requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line.

On the table Information on assets, each asset shall be reported separately, with one line for each asset, filling in all variables requested in that table.

All items except item "Type of asset for which the collateral is held" (C0140) relate to information on the assets held as collateral. Item "Type of asset for which the collateral is held" (C0140) relates to the asset on the balance sheet for which the collateral is held.

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.

Information on positions held

	ITEM	INSTRUCTIONS
C0040 (A2)	Asset ID Code	Asset ID code using the following priority: - ISO 6166 code of ISIN when available - Other recognized 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 (A3)	Asset 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 (A27)	Name of the counterparty pledging the collateral	The name of the counterparty that is pledging the collateral. In the case of loans on policies, "Policyholder" shall be reported.
C0070 (A28)	Name of the group of the counterparty pledging the collateral	Identify the economic group of the counterparty pledging the collateral. This item is not applicable in the case of loans on policies.
C0080 (A9)	Country of custody	ISO 3166-1 alpha-2 code of the country where undertaking assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one corresponding to the legal establishment where the custody service was contractually defined. This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), and for CIC category 95 – Plant and equipment (for own use) for the same reason. Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the issuer country is assessed by the address of the property.
C0090 (A19)	Quantity	Number of assets, for assets categories 3 and 4. Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9.
C0100	Par amount	Invested amount measured at par amount, for assets categories 1, 2, 5, 6, and 8, and at nominal amount for CIC = 72, 73 and 74. Not applicable for CIC categories 3, 4, 7 (excluding CIC = 72, 73 and 74) and 9.
C0110 (A21)	Valuation method	Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used: 1 - quoted market price in active markets for the same assets 2 - quoted market price in active markets for similar assets 3 - alternative valuation methods: 4 - adjusted equity methods (applicable for the valuation of participations) 5 - IFRS equity methods (applicable for the valuation of participations)
C0120 (A22)	Total amount	Value calculated as defined by article 75 of the Directive 2009/138/EC. The following shall be considered: - For assets categories 1, 2, 5 and 6, corresponds to the multiplication of "Par amount" by "Unit percentage of par amount Solvency II price" plus "Accrued interest"; - For assets categories 3 and 4, corresponds to the multiplication of

		<p>“Quantity” by “Unit Solvency II price”;</p> <ul style="list-style-type: none"> - For assets classifiable under CIC categories 7, 8 and 9, this shall indicate the Solvency II value of the asset.
C0130 (A25)	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities. Note that this value is also part of item Total amount.
C0140 (A26)	Type of asset for which the collateral is held	<p>Identify the type of asset for which the collateral is held. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - Property (other than for own use) 2 - Participations 3 - Equities 4 - Government Bonds 5 - Corporate Bonds 6 - Structured notes 7 - Collateralised securities 8 - Collective investments undertakings 9 - Derivatives 10 - Deposits other than cash equivalents 11 - Other investments 12 - Loans & mortgages 13 - Loans & mortgages to individuals 14 - Other loans & mortgages 15 - Loans on policies 16 - Reinsurance recoverables 99 - Other

Information on assets

	ITEM	INSTRUCTIONS
C0040 (A2)	Asset 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 recognized 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 (A3)	Asset 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> <ul 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 - 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

C0150 (A4)	Item Title	<p>Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the undertaking.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain “Loans to AMSB members” or “Loans to other natural persons”, according to its nature, as those assets are not required to be individualised. Loans to other than natural persons shall be reported line-by-line. - This item is not applicable for CIC 95 – Plant and equipment (for own use) as those assets are not required to be individualised. - When the collateral comprises insurance policies (regarding loans collateralised by insurance policies) those policies don't need to be individualised and this item is not applicable.
C0160 (A5)	Issuer Name	<p>Name of the issuer, defined as the entity that offers assets for sale to investors, representing part of its capital, part of its debt, derivatives, etc.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain “Loans to AMSB members” or “Loans to other natural persons”, according to its nature. This item is not applicable for CIC category 9 – Property.</p> <p>For Collective Investments Undertakings, the issuer name is the name of the fund manager.</p>
C0170 (A31)	Issuer Code	<p>Identification code of the issuer code using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC category 9 – Property.</p>
C0180 (A33)	Type of issuer code	<p>Identification of the code used for the “Issuer Code” item. One of the options in the following closed list shall be used:</p> <p>1 - LEI 9 - None</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC category 9 – Property.</p>

C0190 (A6)	Issuer Sector	<p>Identify the economic sector of issuer based on the latest version of NACE code. The letter reference of the NACE code identifying the Section must be used as a minimum for identifying sectors (e.g. 'A' or 'A0111' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411'). The following shall be considered:</p> <ul style="list-style-type: none"> - This item is not applicable for CIC category 8 – Mortgages and Loans when relating to mortgages and loans to natural persons, as those assets are not required to be individualised. - This item is not applicable for CIC category 9 – Property.
C0200 (A7)	Issuer Group Name	<p>Name the ultimate parent undertaking of issuer. For collective investment undertakings the group relation relates to the fund manager.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name. This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), and to CIC category 9 – Property.</p>
C0210 (A32)	Issuer Group Code	<p>Issuer group identification code using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), and to CIC category 9 – Property.</p>
C0220 (A34)	Type of issuer group code	<p>Identification of the code used for the “Issuer Group Code” item. One of the options in the following closed list shall be used:</p> <p>1 - LEI 9 - None</p>
C0230 (A8)	Issuer Country	<p>ISO 3166-1 alpha-2 code of 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>For collective investment undertakings, the country is relative to the fund manager.</p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans, and for CIC Category 9. 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
C0240 (A10)	Currency	<p>Identify the ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), and for CIC = 95 – Plant and equipment (for own use) for the same reason. - Regarding CIC Category 9, excluding CIC 95 – Plant and

		equipment (for own use), the currency corresponds to the currency in which the investment was made.
C0250 (A12)	CIC	Complementary Identification Code used to classify assets, as set out in Annex IV - CIC table of this Regulation. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.
C0260 (A20)	Unit price	Amount in currency for asset categories 3 and 4. Not applicable for CIC categories 1, 2, 5, 6, 7, 8 and 9.
C0270	Unit percentage of par amount Solvency II price	Amount in percentage of par value, clean price without accrued interest, for asset categories 1, 2, 5 and 6. Not applicable for CIC categories 3, 4, 7, 8 and 9.
C0280 (A24)	Maturity date	Only applicable for CIC categories 1, 2, 5, 6 and 8, and CIC = 74. Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date. Corresponds always to the maturity date, even for callable securities. The following shall be considered: <ul style="list-style-type: none"> - For perpetual securities use “9999-12-31” - For CIC 74, the weighted (based on the deposits nominal amount) maturity is to be reported. - For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) maturity is to be reported.