

S.36.01. - IGT involving equity-type transactions, debt and asset transfer (old IGT1)

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 groups.

The purpose of this template is to collect information according to article 265 of Directive 2009/138/EC on all (significant, very significant and transactions required to be reported in all circumstances) IGTs related to equity, debt, reciprocal financing and asset transfers related transactions within a group according to article 213 (2)(d) of Directive 2009/138/EC. These include, but are not limited to:

- equity and other capital items including participations in related entities and transfer shares of related entities of the group;
- debt including bonds, loans, collateralised debt, and other transactions of similar nature e.g. with periodic pre-determined interest or coupon or premium payments for a pre-determined period of time.
- other asset transfer such as transfer of properties and transfer of shares of other companies unrelated (i.e. outside) to the group.

This template shall report all IGTs between entities in scope of group supervision, irrespective of the choice of calculation method or whether sectoral solvency rules have been used for the purposes of the group solvency calculation.

Groups are expected to complete this template for all significant, very significant and transactions required to be reported in all circumstances for IGTs between:

- related undertakings included in the group solvency calculation through method 1.
- related undertakings included in the group solvency calculation through method 2.
- related credit institutions, investment firms and financial institutions.
- Related third country undertakings.

This template shall include IGTs that were:

- in-force at the start of the reporting period.
- incepted during the reporting period and outstanding at the reporting date.
- incepted and expired/matured during the reporting period.

Where similar transactions with a related entity may be excluded from IGT reporting when considered individually against the thresholds for significant and very significant, these transactions must nevertheless be reported where collectively (i.e. as if the transactions were executed as a single transaction), they are at or above the corresponding threshold values for significant or very significant IGTs.

Each transaction shall be reported separately.

Any additions / top-ups to significant IGTs shall be reported as a separate IGT, even if the top-up in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan shall be recorded as a separate item with its issue date as the date of the top-up.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template shall record the maximum amount as the transaction amount, in this case €10m.

Where there is a chain of related IGTs (say A invests in B and B invests in C), each link of the chain needs to be reported as a separate IGT.

	ITEM	INSTRUCTIONS
C0010 (A1)	ID of intergroup transaction	Unique internal identification code for each intra-group transaction. Shall be consistent over time.

C0020 (B6)	Investor/ lender name	Name of the entity that is buying the equity or lending to a related undertaking within the group. I.e. the entity that recognises the transaction as an asset on their balance sheet (debit – balance sheet).
C0030 (C6)	Identification code for investor / lender	The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits
C0040	ID code type of code of the investor/lender	Identification of the code used in item “Identification code for the investor/lender”: 1 - LEI 2 - Specific code
C0050 (D6)	Issuer/ borrower name	Name of the entity that is issuing the equity/capital item, or borrowing money (issuing debt). I.e. the entity that recognises the transaction as a liability or capital on their balance sheet (credit – balance sheet).
C0060 (E6)	Identification code for issuer / borrower	The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits
C0070	ID code type of code of the issuer / borrower	Identification of the code used in item “Identification code for the issuer/borrower”: 1 - LEI 2 - Specific code

C0080 (F6)	ID Code of the instrument	<p>This is the identification code of the instrument (capital, debt etc.) between the two counterparties identified using the following priority:</p> <ul style="list-style-type: none"> - 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. This code must be consistent over time. <p>This may be different from the intra-group transaction code provided in cell C0010.</p>
C0090 (G6)	ID Code Type of the instrument	<p>Type of ID Code used for the “ID Code of the instrument” item. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 - ISO 6166 for ISIN code 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
C0100 (H6)	Transaction type	<p>Identify the transaction type. The following close list shall be used:</p> <ol style="list-style-type: none"> 1 - Bonds / Debt – collateralised 2 - Bonds / Debt – uncollateralised 3 - Equity type – shares / participations 4 - Equity type – others 5 - Other asset transfer – properties 6 - Other asset transfer – others
C0110 (I6)	Transaction Issue date	<p>This is the earlier of the transaction/debt issue date or the date the IGT is effective from if different from the issue date. The date shall follow the ISO 8601 (yyyy-mm-dd) format.</p>
C0120 (J6)	Maturity date of transaction	<p>Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction expires/reaches maturity if applicable.</p> <ul style="list-style-type: none"> - For IGTs with no maturity date use “9999-12-30”. - For perpetual securities use “9999-12-31”
C0130 (K6)	Currency of transaction	<p>Identify the ISO 4217 alphabetic code of the currency in which the transaction took place (this may be different to the currency of the group).</p>
C0140 (L6)	Contractual amount of transaction/ Transaction price	<p>Amount of the transaction or price as per agreement/contract, reported in the currency of the group.</p>
C0150 (M6)	Value of collateral/ asset	<p>The value of collateral for collateralised debt or asset value for IGT involving asset transfer at reporting date if applicable, reported in the currency of the group.</p> <p>If either one of the counter-parties involved in the IGTs is valued in accordance with the Solvency II valuations rules as part of the group solvency calculation then the Solvency II value must be used to value</p>

		<p>the collateral. At minimum (not an exhaustive list), collateral between the following entities is expected to be valued in accordance with the Solvency II valuation principles:</p> <ul style="list-style-type: none"> - EEA insurance and reinsurance undertakings - EEA Insurance holding companies and mixed financial holding companies - Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 1 - Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 2 based in non-equivalent regimes <p>Collateral arrangement between other types of firms, e.g. IGTs between two credit institutions within a group, may be valued in accordance with the sectoral rules.</p>
C0160 (N6)	Amount of redemption/ prepayments/ paybacks during reporting period	Amount of total redemptions/prepayments/paybacks during the reporting period if applicable, reported in the currency of the group.
C0170 (O6)	Amount of dividends/ interest/ coupon and other payments made during reporting period	<p>This cell shall capture any payments made in relation to the IGTs recorded in this template for the reporting period (12 months up to the reporting date).</p> <p>This includes, but not limited to:</p> <ul style="list-style-type: none"> - Dividends for the current year including paid or declared but unpaid dividends. - Any deferred dividends from previous years paid during the reporting period (i.e. any deferred dividends paid that impacted the P&L for the reporting period). - Interest payments made in relation to debt instruments. - Any other payments made in relation to the IGTs that are reported in this template, e.g. charges on asset transfers. <p>Amount of total tops-ups if applicable, i.e. total additional money invested during the reporting period such as a additional payments on partly paid shares or increasing loan amount during the period, This amount shall be reported in the currency of the group.</p>
C0180 (P6)	Balance of contractual amount of transaction at reporting date	<p>Outstanding amount of the transaction at the reporting date if applicable e.g. for debt issue, reported in the currency of the group. If there has been a full early settlement/prepayment, the balance of contractual amount will be zero.</p> <p>This amount shall be reported in the currency of the group.</p>
C0190 (Q6)	Coupon/ Interest rate	The interest or coupon rate as a percentage, if applicable. For variable interest rate, this shall include the reference rate and the interest rate above it.