

Brussels, 4 January 2016

## **Annex 1 to communication NBB\_2016\_01**

### **Solvency II preparatory phase reporting – Log-file list of assets**

#### Scope

*Insurance and reinsurance companies.*

**S.06.02**

**List of assets**

ITEM		INSTRUCTIONS
A1	Portfolio	<p>Distinction between life, non-life, stakeholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used:</p> <p>Life: L</p> <p>Non-life: NL</p> <p>Shareholders' funds: SF</p> <p>General: G</p> <p>Ring fenced funds: RF</p>
A2	Fund Number	<p>Applicable to assets held in ring-fenced or other internal funds (defined according to national markets). This number is attributed by the undertaking and must be consistent over time and with the fund number in TP (L) F3, cell A3</p>
A3	Asset held in unit linked and index linked funds (Y/N)	<p>Identify assets that are part of the fund which determines the benefits of the contract. One of the options in the following closed list shall be used:</p> <p>Yes: Y</p> <p>No : N</p>
A4	ID Code	<p>One of the options in the following list shall be used, by order of preference:</p> <p>ISO 6166 ISIN when available</p> <p>Other "recognized" codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</p> <p>Code attributed by the undertaking, when the options above are not available, and must be consistent over time</p>
A5	ID Code Type	<p>Type of ID Code used for the "ID Code" item. One of the options in the following closed list shall be used:</p> <p>ISO 6166 ISIN: ISIN</p> <p>Other "recognized" codes: the designation of the code</p> <p>Code attributed by the undertaking: Undertaking</p>
A6	Asset pledged as collateral	<p>Identify assets kept in the undertaking balance-sheet and that are in the scope of reporting in template AS-D6. For partially pledge assets two lines for each asset shall be reported, one for the pledged amount and other for the remaining part. One of the options in the following list shall be used for the pledged part of the asset:</p> <p>Assets in the balance sheet that are collateral pledged: CP</p> <p>Collateral for reinsurance accepted: CR</p> <p>Collateral for securities borrowed: CB</p> <p>Repos: R</p>

A7	Item Title	Identify the reported item by filling the name of the security or the address for property, with detail settled by the undertaking. This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans on individuals, as those assets are not required to be individualized), and to CIC = 95 – Plant and equipment (for own use)
A8	Issuer Name	Name of the issuer, defined as the entity that offers securities for sale to investors, representing part of its capital, part of its debt, derivatives, etc. This item is not applicable to mortgages and loans on individuals within CIC category 8 – Mortgages and Loans, and to CIC category 9 – Property. For investment funds, the issuer name is the name of the fund manager
A31	Issuer Code	Identification code: - Legal Entity Identifier (LEI) if available; - Interim entity identifier (pre-LEI) if available.  If none is available this item should not be reported
A33	Type of code	Identification of the code used in A31: - LEI - Pre-LEI
A9	Issuer Sector	Identify the economic sector of issuer based on the NACE code. The letter reference of the NACE code must be used for identifying sectors (e.g. A: Agriculture, hunting and forestry; Section B: Fishing, etc) except for the NACE relating to Financial intermediation, for which the 4 digits code should be used. For investment funds the NACE code would be 6712 (Security broking and fund management). This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans on individuals, as those assets are not required to be individualized), and to CIC = 95 – Plant and equipment (for own use)
A10	Issuer Group	Name the ultimate parent undertaking of issuer. For investment funds the group relation is relative to the fund manager  This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans on individuals, as those assets are not required to be individualized), and to CIC = 95 – Plant and equipment (for own use)
A32	Issuer Group Code	Identification code: - Legal Entity Identifier (LEI) if available; - Interim entity identifier (pre-LEI) if available.  If none is available this item should not be reported
A33	Type of code	Identification of the code used in A31/A32: - LEI - Pre-LEI
A11	Issuer Country	Country of localization of the issuer. For investment funds, the country is relative to the fund manager. One of the options in the following closed list shall be used:

		<p>ISO 3166-1 alpha-2 code</p> <p>Supranational issuers: XA</p> <p>European Union Institutions: EU</p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans on individuals, as those assets are not required to be individualized), and to CIC = 95 – Plant and equipment (for own use)</p>
A12	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
A13	Currency	ISO 4217 Code of the currency of the issue
A15	CIC	<p>EIOPA Code used to classify securities, as set out in Annex CIC Table. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.</p> <p>For reporting at group level, if different CIC codes exist for the same asset, due to reporting regarding different entities in the group (because different stock exchanges), a line must be entered for each different CIC. This situation will only occur when reporting by groups using consolidation method 2, and in practice there will be only one CIC for each asset for the same entity in the scope of the group, also identifiable by item A50</p>
A16	Participation	<p>Identify if a equity and other share or subordinated liability is a participation by using the following criteria: included in group supervision except if deducted under art. 212 and / or strategic. <u>For solo reporting or group reporting where the Deduction and aggregation method is used</u>, the following options shall be used:</p> <p>Not a participation: N</p> <p>Is a participation but not consolidated at group level and not strategic: YNGNS</p> <p>Is a participation not consolidated at group level but strategic: YNGS</p> <p>Is a participation, consolidated at group level and not strategic: YGNS</p> <p>Is consolidated at group level and is strategic: YGS</p> <p><u>For group reporting and only where accounting consolidation-based or a combination of methods is used</u>, the following options shall be used:</p> <p>Not a participation: N</p> <p>Non-controlled participations under method 1: NCP1</p> <p>Other Financial Sectors: OFS</p> <p>Subsidiaries under method 2: SM2</p>

		<p>Non-controlled participations under method 2: NCP2</p> <p>Other related undertaking under method 1: ORUT1</p>
A17	External rating	Rating given by external rating agency. Only applicable to CIC categories 1, 2, 5 and 6. Undertakings shall report the external rating which in their perspective is best representative, and used internally for SCR/MCR calculations
A18	Rating Agency	Identify the rating agency giving the external rating used by the undertaking
A20	Duration	<p>Asset duration, defined as the 'residual modified duration'. For assets without fixed maturity the first call date shall be used. The duration shall be calculated based on economic value.</p> <p>Only applies to CIC categories 1, 2, 4 (when applicable, e.g. for investment funds mainly invested in bonds), 5 and 6</p>
A22	Quantity	<p>Number of securities or invested amount measured at par amount, depending on the type of assets. For assets categories 3 and 4 report the number of shares; For asset categories 1, 2, 5 and 6 report the invested amount measured at par amount</p> <p>Not applicable for CIC categories 7, 8 and 9</p>
A23	Unit SII price	<p>Amount in currency for asset categories 3 and 4, the percentage of par value (clean price consistent with IFRS definition), for asset categories 1, 2, 5 and 6.</p> <p>Not applicable for CIC categories 7, 8 and 9</p>
A24	Valuation method SII	<p>Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used:</p> <p>Quoted market price in active markets for the same assets: QMP</p> <p>Alternative valuation method:</p> <ul style="list-style-type: none"> <li>- quoted market price in active markets for similar assets: QMPS</li> <li>- other alternative valuation methods: AVM</li> </ul> <p>Adjusted equity methods (applicable for the valuation of participations): AEM</p> <p>IFRS equity methods (applicable for the valuation of participations): IEM</p>
A25	Acquisition price	<p>Acquisition price of each asset. When there are different acquisition prices due to acquisitions made at different dates, an average acquisition price must be used and consequently only one line is completed for one single asset, independently of having more than one acquisition.</p> <p>Not applicable to CIC categories 7 and 8</p>
A26	Total SII amount	<p>Formula, corresponding to the multiplication of "Quantity" by "Unit SII price" plus accrued interest for bonds and other interest bearing security.</p> <p>For CIC categories 7, 8 and 9, this should indicate the SII value of the line</p>

A28	Maturity date	Only applicable for CIC categories 1, 2, 5, 6 and 8. Corresponds always to the maturity date, even for callable securities. For perpetual securities use "31/12/9999"  For CIC category 8, regarding loans and mortgages to individuals, the weighed (based on the loan amount) maturity is to be reported.
A30	Accrued interest	Quantify the amount of accrued interest for interest bearing securities. Note that this value is also part of A26 – Total SII amount

**The following cells should only be completed for group reporting**

A50	Legal name of the undertaking	This item shall be filled in only when it relates to the line-by-line list of investments held by subsidiaries or to one line for each non-controlled participation under method 2
-----	-------------------------------	--