

**EN**  
**ANNEX I**

**TEMPLATES ON REPORTING ON INTRAGROUP TRANSACTIONS (IGT)**

**S.00-Summary template**

Financial conglomerate name
R01

Threshold for significant IGT
R02

Reporting unit	R03	
Reporting currency	R04	

Information on intragroup transactions	Intragroup transactions from the insurance sector			Intragroup transactions from the bank sector			Intragroup transactions from other undertakings of the group		
	To the banking sector	To the insurance sector	To other undertakings of the group	To the banking sector	To the insurance sector	To other undertakings of the group	To the banking sector	To the insurance sector	To other undertakings of the group
	C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090
<b>A - Equity-type transactions, debt, asset transfer and derivatives</b>									
1	Debt instruments								
2	Capital instruments								
3	Other asset transfer								
4	Derivatives								
<b>B - Off-balance-sheet and contingent liabilities</b>									
5	Guarantees								
6	Other off balance sheet item								
<b>C - Insurance/reinsurance transactions</b>									
<b>D - P&amp;L transactions</b>									
7	Commissions paid to business providers								
8	Fees and others								
9	Interests								
10	Dividends								

**S.01-Equity-type transactions, debt and asset transfer**

Identification of the transaction							Identification of the instrument				
ID of intragroup transaction	Identification of the parties involved						Indirect transactions	Single economic operation	ID Code of the instrument	Description of the instrument	
	Investor/ Lender name	Identification code for investor / lender	Sector of the investor/ lender	Issuer/ borrower name	Identification code for issuer / borrower	Sector of the issuer / borrower				Type of instrument	Instrument
C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090	C0100	C0110	C0120

Characteristics of the transaction								Comments
Maturity of the transaction		Amount of the transaction				Associated P&L		
Issue date	Maturity date	Currency of transaction	Amount at transaction date	Amount at reporting date	Value of collateral	Amount of dividends/ interest/ coupon and other payments	Coupon/ Interest rate	
C0130	C0140	C0150	C0160	C0170	C0180	C0190	C0200	C0210

## S.02-Derivatives

Identification of the transaction								
ID of intragroup transaction	Identification of the parties involved						Indirect transactions	Single economic operation
	Investor/ buyer name	Identification code of the investor / buyer	Sector of the investor/ buyer	Issuer/ Seller name	Identification code of the issuer / seller	Financial sector of the issuer / seller		
C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090

Identification of the instrument				Characteristics of the transaction					
ID Code of the instrument	Description of the instrument			Maturity of the transaction		Amount of the transaction			
	Type of instrument	Type of protection	Purpose of the instrument	Starting date	Maturity date	Currency of transaction	Notional amount	Carrying amount	Value of collateral
C0100	C0110	C0120	C0130	C0140	C0150	C0160	C0170	C0180	C0190

Characteristics of the transaction							Comments
Underlyings						Associated P&L	
Identification code Asset / Liability underlying the derivative	Counterparty name for which credit protection is purchased	Swap delivered interest rate (for buyer)	Swap received interest rate (for buyer)	Swap delivered currency (for buyer)	Swap received currency (for buyer)	Revenues stemming from derivatives	
C0200	C0210	C0220	C0230	C0240	C0250	C0260	C0270

### S.03-Off-balance sheet and contingent liabilities

Identification of the transaction								
ID of intragroup transaction	Identification of the parties involved						Indirect transactions	Single economic operation
	Provider name	Identification code of the provider	Financial sector of the provider name	Beneficiary name	Identification code of the beneficiary	Financial sector of the beneficiary name		
C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090

Characteristics of the transaction										Comments
Transaction type	Maturity of the transaction		Value of the transaction						Associated P&L	
	Transaction issue date	Expiry date of agreement / contract underlying transaction	Currency of transaction	Trigger event	Value of transaction at starting date	Value of transaction at reporting date	Maximum possible value of contingent liabilities	Value of guaranteed assets	Revenues stemming from the off balance sheet items	
C0100	C0110	C0120	C0130	C0140	C0150	C0160	C0170	C0180	C0190	C0200

### S.04-Insurance-reinsurance

Identification of the transaction								
ID of intragroup transaction	Identification of the parties involved						Indirect transactions	Single economic operation
	Insured party/ Cedent name	Identification code for insured party/ cedent	Sector of the insured party/ cedent	Insurer/ Reinsurer name	Identification code of insurer/ reinsurer	Sector of the insurer/ reinsurer		
C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090

Identification of the instrument		Characteristics of the transaction						Comments
Description of the instrument		Validity period of the transaction		Amount of the transaction			Associated P&L	
Type of instrument	Instrument	Starting date	Expiry date	Currency of transaction	Maximum cover by transaction	Net Receivables	Premium	
C0100	C0110	C0120	C0130	C0140	C0150	C0160	C0170	C0180

**S.05-P&L**

Identification of the transaction								
ID of intragroup transaction	Identification of the parties involved						Indirect transactions	Single economic operation
	Revenue side name	Identification code for revenue side	Sector of the revenue side	Expense side name	Identification code for expense side	Sector of the expense side		
C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090

Identification of the instrument		Characteristics of the transaction			Comments
Type of instrument	Instrument	Currency of transaction	Transaction date	Amount	
C0100	C0110	C0120	C0130	C0140	C0150

**S.06 Risk Concentration - Exposures by counterparties**

Name of the external counterparty	ID code of the external counterparty	ID code type	Name of the group (in case of group of counterparties)	Rating	Sector	Country	Entity of the financial Conglomerate	ID code of the entity of the financial Conglomerate
C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090

Id code type	Equity	Bonds	Assets whose risks are mainly borne by the policyholders	Derivatives	Other investments	Loans and mortgages	Guarantees and commitments
C0100	C0110	C0120	C0130	C0140	C0150	C0160	C0170

External reinsurance	Others	Description of others	Currency	Total amount of the exposure	Credit or insurance risk mitigation deduction	Exemptions (ex art 400 of CRR)	Amount of exposure after credit or insurance risk mitigation and exemptions
C0180	C0190	C0200	C0210	C0220	C0230	C0240	C0250

**S. 07 Risk Concentration – Exposure by currency, sector, country**

**Exposure by currency**

Currency area	Exposure	%
...		
<b>Total</b>		<b>100,00%</b>

**Exposure by sector**

Sector	Exposure	%
...		
<b>Total</b>		<b>100,00%</b>

**Exposure by country**

Country	Exposure	%
...		
<b>Total</b>		<b>100,00%</b>



**S. 08 Risk Concentration – Exposure by asset class and rating**

**Equity**

Rating	Exposure	%
AAA		
AA		
A		
BBB		
Non inv grade		
Total		100,00%

**Government Bonds**

Rating	Exposure	%
AAA		
AA		
A		
BBB		
Non inv grade		
Total		100,00%

**Corporate Bonds**

Rating	Exposure	%
AAA		
AA		
A		
BBB		
Non inv grade		
Total		100,00%

## ANNEX II

### INSTRUCTIONS ON REPORTING ON INTRAGROUP TRANSACTIONS and RISK CONCENTRATION

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## **PART I: GENERAL INSTRUCTIONS**

### 1. Structure and conventions

#### 1.1. Structure

1. Overall, the framework consists of 9 blocks of templates:
  - (a) Summary template, an overview of intragroup transactions;
  - (b) Equity type debt or asset, an overview of intragroup transactions by all individual entities included in the scope of consolidation of the reporting entity regarding debt instrument, equity instruments or other asset transfer
  - (c) Derivatives, an overview of intragroup transactions by all entities included in the scope of the reporting regarding derivatives;
  - (d) Off balance sheet items and contingent liabilities
  - (e) Insurance and reinsurance
  - (f) Profit and loss
  - (g) Risk concentration exposure by counterparties
  - (h) Risk concentration exposure by currency, sector, country
  - (i) Risk concentration exposure by asset class and rating
2. For each template legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates, instructions concerning specific positions as well as validation rules are included in this part of the Implementing Technical Standard..
3. Institutions report only those templates that are relevant depending on the threshold defined by the competent authorities.

#### 1.2. Numbering convention

4. The document follows the labelling convention set in the following table, when referring to the columns, rows and cells of the templates.
5. The following general notation is followed in the instructions: {Template;Row;Column}.

#### 1.3. Sign convention

9. Any amount that increases the exposure shall be reported as a positive figure. On the contrary, any amount that reduces the total exposure shall be reported as a

negative figure. Where there is a negative sign (-) preceding the label of an item no positive figure is expected to be reported for that item.

## **PART II: TEMPLATE RELATED INSTRUCTIONS**

### **1. S.00-Summary template**

#### **1.1. General remarks**

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.

In S.00 – Summary template shall report the total volume of all significant intra-group transactions between entities of a specific financial conglomerate within a given reporting period according to article 8(2) of Directive 2002/87/EC. .

Therefore the information provided in the table shall be the aggregation of values provided by the other sheets of the reporting.

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1.2. Instructions concerning specific positions

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
R01	Financial conglomerate name	Financial conglomerate name
R02	Threshold for significant IGT	Numerical value of the threshold as defined by Article XXXX Ficod
R03	Reporting unit	Reporting unit : 1; 1 000; 1 000 000 etc.
R04	Reporting currency	Reporting currency : Euro, Sterling pound, Danish krone...
Line A C0010	A - Equity-type transactions, debt, asset transfer and derivatives	Shall be equal to the sum of the Line 1 C0010, Line 2 C0010, Line 3 C0010 and Line 4 C0010
Line 1 C0010	Debt instruments	<p>“C0010” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0020	Debt instruments	<p>“C0020” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0030	Debt instruments	<p>“C0030” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0040	Debt instruments	<p>“C0040” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0050	Debt instruments	<p>“C0050” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p>

		<ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0060	Debt instruments	<p>“C0060” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0070	Debt instruments	<p>“C0070” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0080	Debt instruments	<p>“C0080” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 1 C0090	Debt instruments	<p>“C0090” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Bonds / Debt”</li> </ul>
Line 2 C0010	Capital instruments	<p>“C0010” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>
Line 2 C0020	Capital instruments	<p>“C0020” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>

Line 2 C0030	Capital instruments	<p>“C0030” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>
Line 2 C0040	Capital instruments	<p>“C0040” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>
Line 2 C0050	Capital instruments	<p>“C0050” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>
Line 2 C0060	Capital instruments	<p>“C0060” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>
Line 2 C0070	Capital instruments	<p>“C0070” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>
Line 2 C0080	Capital instruments	<p>“C0080” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Equity type”</li> </ul>
Line 2 C0090	Capital instruments	<p>“C0090” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p>



		<ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> </ul> <p>C0110 is equal to “Equity type”</p>
Line 3 C0010	Other asset transfer	<p>“C0010” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 3 C0020	Other asset transfer	<p>“C0020” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 3 C0030	Other asset transfer	<p>“C0030” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 3 C0040	Other asset transfer	<p>“C0040” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 3 C0050	Other asset transfer	<p>“C0050” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 3 C0060	Other asset transfer	<p>“C0060” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>

Line 3 C0070	Other asset transfer	<p>“C0070” shall be equal to the sum of the amounts declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 3 C0080	Other asset transfer	<p>“C0080” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 3 C0090	Other asset transfer	<p>“C0090” shall be equal to the sum of the amount declared under “C0170” in the sheet “S.01 Equity-type, debt or asset” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0110 is equal to “Other asset transfer”</li> </ul>
Line 4 C0010	Derivatives	<p>“C0010” shall be equal to the sum of the amounts declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”</li> </ul>
Line 4 C0020	Derivatives	<p>“C0020” shall be equal to the sum of the amount declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector”</li> </ul>
Line 4 C0030	Derivatives	<p>“C0030” shall be equal to the sum of the amount declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group”</li> </ul>
Line 4 C0040	Derivatives	<p>“C0040” shall be equal to the sum of the amounts declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”</li> </ul>

Line 4 C0050	Derivatives	<p>“C0050” shall be equal to the sum of the amount declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector”</li> </ul>
Line 4 C0060	Derivatives	<p>“C0060” shall be equal to the sum of the amount declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group”</li> </ul>
Line 4 C0070	Derivatives	<p>“C0070” shall be equal to the sum of the amounts declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”</li> </ul>
Line 4 C0080	Derivatives	<p>“C0080” shall be equal to the sum of the amount declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector”</li> </ul>
Line 4 C0090	Derivatives	<p>“C0090” shall be equal to the sum of the amount declared under “C0180” in the sheet “S.02 Derivatives” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group”</li> </ul>
Line B	Off-Balance	Shall be equal to the sum of the Lines 5 and 6 for the respective columns
Line 5 C0010	Guarantees	<p>“C0010” shall be equal to the sum of the amounts declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>
Line 5 C0020	Guarantees	<p>“C0020” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>

Line 5 C0030	Guarantees	<p>“C0030” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>
Line 5 C0040	Guarantees	<p>“C0040” shall be equal to the sum of the amounts declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>
Line 5 C0050	Guarantees	<p>“C0050” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>
Line 5 C0060	Guarantees	<p>“C0060” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>
Line 5 C0070	Guarantees	<p>“C0070” shall be equal to the sum of the amounts declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>
Line 5 C0080	Guarantees	<p>“C0080” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>

Line 5 C0090	Guarantees	<p>“C0090” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Guarantee”</li> </ul>
Line 6 C0010	Other off balance sheet item	<p>“C0010” shall be equal to the sum of the amounts declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0020	Other off balance sheet item	<p>“C0020” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0030	Other off balance sheet item	<p>“C0030” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0040	Other off balance sheet item	<p>“C0040” shall be equal to the sum of the amounts declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0050	Other off balance sheet item	<p>“C0050” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0060	Other off balance sheet item	<p>“C0060” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector” and</li> </ul>

		<ul style="list-style-type: none"> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0070	Other off balance sheet item	<p>“C0070” shall be equal to the sum of the amounts declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0080	Other off balance sheet item	<p>“C0080” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line 6 C0090	Other off balance sheet item	<p>“C0090” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.03-Off balance sheet” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is not equal to “Guarantee”</li> </ul>
Line C C0010	Insurance/reinsurance transactions	<p>“C0010” shall be equal to the sum of the amounts declared under “C0160” in the sheet “S.04-Insurance-reinsurance” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”</li> </ul>
Line C C0020	Insurance/reinsurance transactions	<p>“C0020” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.04-Insurance-reinsurance” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector”</li> </ul>
Line C C0030	Insurance/reinsurance transactions	<p>“C0030” shall be equal to the sum of the amount declared under “C0160” in the sheet “S.04-Insurance-reinsurance” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group”</li> <li>-</li> </ul>
Line D	P&L transactions	Shall be equal to the sum of the Lines 7, 8, 9 and 10 for the respective columns

Line 7 C0010	Commissions paid to business providers	to	<p>“C0010” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Commission”</li> </ul>
Line 7 C0020	Commissions paid to business providers	to	<p>“C0020” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Commission”</li> </ul>
Line 7 C0030	Commissions paid to business providers	to	<p>“C0030” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Commission”</li> </ul>
Line 7 C0040	Commissions paid to business providers	to	<p>“C0040” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Commission”</li> </ul>
Line 7 C0050	Commissions paid to business providers	to	<p>“C0050” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Commission”</li> </ul>
Line 7 C0060	Commissions paid to business providers	to	<p>“C0060” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Commission”</li> </ul>
Line 7 C0070	Commissions paid to business providers	to	<p>“C0070” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> </ul>

		<ul style="list-style-type: none"> <li>- the entity under "C0050" has been identified as "bank sector" or "investment services sector" and</li> <li>- C0100 is equal to "Commission"</li> </ul>
Line 7 C0080	Commissions paid to business providers	<p>"C0080" shall be equal to the sum of the amount declared under "C0140" in the sheet "S.05-P&amp;L" if :</p> <ul style="list-style-type: none"> <li>- the entity under "C0020" has been identified as "other undertaking of the group" and</li> <li>- the entity under "C0050" has been identified as "insurance sector" and</li> <li>- C0100 is equal to "Commission"</li> </ul>
Line 7 C0090	Commissions paid to business providers	<p>"C0090" shall be equal to the sum of the amount declared under "C0140" in the sheet "S.05-P&amp;L" if :</p> <ul style="list-style-type: none"> <li>- the entity under "C0020" has been identified as "other undertaking of the group" and</li> <li>- the entity under "C0050" has been identified as "other undertaking of the group" and</li> <li>- C0100 is equal to "Commission"</li> </ul>
Line 8 C0010	Fees and others	<p>"C0010" shall be equal to the sum of the amounts declared under "C0140" in the sheet "S.05-P&amp;L" if :</p> <ul style="list-style-type: none"> <li>- the entity under "C0020" has been identified as "insurance sector" and</li> <li>- the entity under "C0050" has been identified as "bank sector" or "investment services sector" and</li> <li>- C0100 is equal to "Fees" or "Others"</li> </ul>
Line 8 C0020	Fees and others	<p>"C0020" shall be equal to the sum of the amount declared under "C0140" in the sheet "S.05-P&amp;L" if :</p> <ul style="list-style-type: none"> <li>- the entity under "C0020" has been identified as "insurance sector" and</li> <li>- the entity under "C0050" has been identified as "insurance sector" and</li> <li>- C0100 is equal to "Fees" or "Others"</li> </ul>
Line 8 C0030	Fees and others	<p>"C0030" shall be equal to the sum of the amount declared under "C0140" in the sheet "S.05-P&amp;L" if :</p> <ul style="list-style-type: none"> <li>- the entity under "C0020" has been identified as "insurance sector" and</li> <li>- the entity under "C0050" has been identified as "other undertaking of the group" and</li> <li>- C0100 is equal to "Fees" or "Others"</li> </ul>
Line 8 C0040	Fees and others	<p>"C0040" shall be equal to the sum of the amounts declared under "C0140" in the sheet "S.05-P&amp;L" if :</p> <ul style="list-style-type: none"> <li>- the entity under "C0020" has been identified as "bank sector" or "investment services sector" and</li> <li>- the entity under "C0050" has been identified as "bank sector" or "investment services sector" and</li> <li>- C0100 is equal to "Fees" or "Others"</li> </ul>



Line 8 C0050	Fees and others	<p>“C0050” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Fees” or “Others”</li> </ul>
Line 8 C0060	Fees and others	<p>“C0060” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Fees” or “Others”</li> </ul>
Line 8 C0070	Fees and others	<p>“C0070” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Fees” or “Others”</li> </ul>
Line 8 C0080	Fees and others	<p>“C0080” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Fees” or “Others”</li> </ul>
Line 8 C0090	Fees and others	<p>“C0090” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Fees” or “Others”</li> </ul>
Line 9 C0010	Interests	<p>“C0010” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 9 C0020	Interests	<p>“C0020” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> </ul>

		<ul style="list-style-type: none"> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 9 C0030	Interests	<p>“C0030” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 9 C0040	Interests	<p>“C0040” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 9 C0050	Interests	<p>“C0050” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 9 C0060	Interests	<p>“C0060” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 9 C0070	Interests	<p>“C0070” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 9 C0080	Interests	<p>“C0080” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Interests”</li> </ul>

Line 9 C0090	Interests	<p>“C0090” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Interests”</li> </ul>
Line 10 C0010	Dividends	<p>“C0010” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0020	Dividends	<p>“C0020” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0030	Dividends	<p>“C0030” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “insurance sector” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0040	Dividends	<p>“C0040” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0050	Dividends	<p>“C0050” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0060	Dividends	<p>“C0060” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “bank sector” or “investment services sector”and</li> </ul>

		<ul style="list-style-type: none"> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0070	Dividends	<p>“C0070” shall be equal to the sum of the amounts declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “bank sector” or “investment services sector”and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0080	Dividends	<p>“C0080” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “insurance sector” and</li> <li>- C0100 is equal to “Dividends”</li> </ul>
Line 10 C0090	Dividends	<p>“C0090” shall be equal to the sum of the amount declared under “C0140” in the sheet “S.05-P&amp;L” if :</p> <ul style="list-style-type: none"> <li>- the entity under “C0020” has been identified as “other undertaking of the group” and</li> <li>- the entity under “C0050” has been identified as “other undertaking of the group” and</li> <li>- C0100 is equal to “Dividends”</li> </ul>

## **2. S.01- Equity-type transactions, debt and asset transfer**

### 2.1. General remarks

This Annex contains additional instructions in relation to the templates included in Annex I to 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 the information that financial conglomerates are requested to provide at least once a year.

This template shall report all significant intra-group transactions between entities of a financial conglomerate according to Article 8(2) of Directive 2002/87/EC related to equity, debt, reciprocal financing<sup>1</sup> and asset transfers.

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 financial conglomerate;
- 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 financial conglomerate.

Financial conglomerates shall complete this template for all significant intragroup transactions required to be reported, i.e. i) between regulated entities of different sectors belonging to the same group; ii) between regulated entities of the same sector belonging to the same group; iii) between a regulated entity and a non-regulated entity belonging to the same group; iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

This template shall include intra-group transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation. As such, each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold. Any element added to significant intra-group transactions shall be reported as a separate intra-group transaction, even if the element in its own right falls below the significant threshold limit. For example, if an

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<sup>1</sup> As set out in Article 223 of Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance

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 addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intra-group transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore, A to C transaction shall be reported and the comments shall mention the intermediary steps. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the conglomerate but unregulated entities, this transaction shall also be reported.

## 2.2. Instructions concerning specific positions

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
ID of intragroup transaction	C0010	Unique internal identification code for each intragroup transaction. Shall be consistent over time.
Investor/ Lender name	C0020	Name of the entity that is buying the equity or lending to a related undertaking within the financial conglomerate, i.e. the entity that recognises the transaction as an asset on its balance sheet (debit – balance sheet).
Identification code for investor / lender	C0030	<p>The unique identification code attached to the investor/buyer/transferee by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- For insurance and reinsurance undertakings of the European Economic Area (EEA) and other EEA regulated undertakings within the financial conglomerate: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the financial conglomerate, identification code shall be provided by the financial conglomerate. When allocating an identification code to each non-EEA or non-regulated undertaking, the financial conglomerate 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</li> </ul>
Sector of the investor/ lender	C0040	<p>If the investor / lender is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.</p> <p>If the investor / lender is not part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC indicate: “other undertaking of the group”.</p>
Issuer/ borrower name	C0050	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 its balance sheet (credit – balance sheet).
Identification code for issuer / borrower	C0060	<p>The unique identification code attached to the investor/buyer/transferee by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the financial conglomerate: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</li> </ul>

		- For non-EEA undertakings and non-regulated undertakings within the financial conglomerate, identification code shall be provided by the financial conglomerate. When allocating an identification code to each non-EEA or non-regulated undertaking, the financial conglomerate 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
Sector of the issuer / borrower	C0070	If the issuer / borrower is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.  If the issuer / borrower is not part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC indicate “other undertaking of the group”.
Indirect transactions	C0080	If reported intra-group transaction is part of an indirect transaction (cf. General comments supra), indicate Yes under the cell C0080 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0210)  If the reported IGT is not part of an indirect transaction, indicate No.
Single economic operation	C0090	If the reported IGT is part of single economic operation (cf. General comments supra), indicate Yes under the cell C0090 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0210).  If the reported IGT is not part of single economic operation, indicate No
ID Code of the instrument	C0100	This is the identification code of the instrument (capital, debt etc.) between the two counterparties identified using the following priority: <ul style="list-style-type: none"> <li>- ISO 6166 code of ISIN when available</li> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed by the undertaking, when the options above are not available. This code shall be consistent over time.</li> </ul> This may be different from the intragroup transaction code provided in cell C0010.  The ID code shall be preceded by the following single or double digit to identify the code used. One of the options in the following closed list shall be used: <ol style="list-style-type: none"> <li>1 - ISO 6166 for ISIN code</li> <li>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> </ol>



		<p>6 - BBGID (The Bloomberg Global ID)</p> <p>7 - Reuters RIC (Reuters instrument code)</p> <p>8 – FIGI (Financial Instrument Global Identifier)</p> <p>9 - Other code by members of the Association of National Numbering Agencies</p> <p>99 - Code attributed by the undertaking</p>
Type of instrument	C0110	<p>Identify the type of instrument.</p> <p>The following close list shall be used:</p> <ul style="list-style-type: none"> <li>- Bonds / Debt</li> <li>- Equity type</li> <li>- Other asset transfer</li> </ul>
Instrument	C0120	<p>Identify the instrument. The following close list shall be used:</p> <ul style="list-style-type: none"> <li>- Bonds / Debt – collateralised</li> <li>- Bonds / Debt – uncollateralised</li> <li>- Equity type – shares / participations</li> <li>- Equity type – others</li> <li>- Other asset transfer – properties</li> <li>- Other asset transfer – others</li> </ul>
Issue date	C0130	<p>This is the earlier of the transaction/debt issue date or the date the intragroup transaction is effective from, if different from the issue date.</p> <p>The date shall follow the ISO 8601 (yyyy-mm-dd) format.</p>
Maturity date	C0140	<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"> <li>- For intragroup transaction with no maturity date use “9999-12-31”.</li> <li>- For perpetual securities use “9999-12-31”</li> </ul>
Currency of transaction	C0150	<p>Identify the ISO 4217 alphabetic code of the currency in which the transaction took place.</p>
Amount at transaction date	C0160	<p>Amount of the transaction or price as per agreement/contract, reported in the reporting currency of the financial conglomerate.</p>
Amount at reporting date	C0170	<p>Outstanding amount of the transaction at the reporting date if applicable e.g. for debt issue, reported in the reporting currency of the financial conglomerate. If there has been a full early settlement/prepayment, the balance of contractual amount shall be zero.</p>
Value of collateral	C0180	<p>The value of collateral for collateralised debt or asset value for intragroup transaction involving asset transfer, reported in the reporting currency of the financial conglomerate.</p> <p>Collateral arrangement between undertakings of the same sector, e.g. intragroup transactions between two credit institutions within a financial conglomerate, may be valued in accordance with the sectoral rules.</p> <p>Collateral arrangement between undertakings from different sector, e.g. intragroup transactions between a credit institution and an</p>

		insurance undertaking within a financial conglomerate may be valued in accordance with the sectoral rules of the consolidating entity.
Amount of dividends/ interest/ coupon and other payments made during reporting period	C0190	<p>This cell shall capture any payments made in relation to the intragroup transactions recorded in this template for the reporting period (6 months up to the reporting date).</p> <p>This includes, but not limited to:</p> <ul style="list-style-type: none"> <li>- Dividends for the current year including paid or declared but unpaid dividends.</li> <li>- Any deferred dividends from previous years paid during the reporting period (i.e. any deferred dividends paid that impacted the P&amp;L for the reporting period).</li> <li>- Interest payments made in relation to debt instruments.</li> <li>- Any other payments made in relation to the intragroup transactions that are reported in this template, e.g. charges on asset transfers.</li> <li>- Amount of total tops-ups if applicable, i.e. total additional money invested during the reporting period such as an additional payments on partly paid shares or increasing loan amount during the period (when reporting tops-ups as a separate item).</li> </ul> <p>This amount shall be reported in the reporting currency of the financial conglomerate.</p>
Coupon/ Interest rate	C0200	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.
Comments	C0210	<p>Comments shall contain:</p> <ul style="list-style-type: none"> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of indirect transaction</li> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of single economic operation</li> <li>- a notification if the transaction has not been performed at arm's length</li> <li>- any other relevant information regarding the economic nature of the operation</li> </ul>

### **3. S-02 - IGT – Derivatives**

#### **3.1. General remarks**

This Annex contains additional instructions in relation to the templates included in Annex I to 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 information financial conglomerates are requested to provide at least once a year.

This template shall report all significant intra-group transactions between entities in scope of financial conglomerate supervision according to Article 8(2) of Directive 2002/87/EC related to derivatives. Significant intra-group transactions related to derivatives shall be reported where the carrying amount of the derivative exceeds the threshold. These include, but are not limited to:

- Interest rate contracts, including swaps, forward agreements, futures and options;
- Foreign exchange contracts, including swaps, forward agreements, futures and options;
- Contracts of a nature similar to those in points 1(a) to (e) and 2(a) to (d) of this Annex concerning other reference items or indices.

Financial conglomerates shall complete this template for all significant intragroup transactions required to be reported, i.e. i) between regulated entities of different sectors belonging to the same group; ii) between regulated entities of the same sector belonging to the same group; iii) between a regulated entity and a non-regulated entity belonging to the same group; iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

This template shall include intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation. As such, each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intra-group transactions shall be reported as a separate intra-group transactions, even if the element 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 addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary steps. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the conglomerate but unregulated entities, this transaction shall also be reported.

### 3.2. Instructions concerning specific positions

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
ID of intragroup transaction	C0010	Unique internal identification code for each intragroup transaction. It shall be consistent over time.
Investor/ buyer name	C0020	Name of the entity that is investing/buying the derivative, or the counterparty with the long position. For swaps the payer is the payer of the fixed rate that receives the floating rate.
Identification code of the investor / buyer	C0030	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 financial conglomerate: 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 financial conglomerate, identification code shall be provided by the financial conglomerate. When allocating an identification code to each non-EEA or non-regulated undertaking, the financial conglomerate 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
Sector of the investor/ buyer	C0040	If the investor / buyer is part of financial sector within the meaning of article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.  If the investor / buyer is not part of financial sector within the meaning of article 2 (8) indicate: “other undertaking of the group”.
Issuer/ Seller name	C0050	Name of the entity that is issuing/selling the derivative, or the counterparty with the short position. For swaps the receiver, receives the fixed rates and pays the floating rate.
Identification code of the issuer / seller	C0060	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 financial conglomerate: 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 financial conglomerate, identification code shall be provided by the financial conglomerate. When allocating an identification code to each non-EEA or non-regulated undertaking, the financial conglomerate 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
Financial sector of the issuer / seller	C0070	<p>If the issuer / seller is part of financial sector within the meaning of article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.</p> <p>If the issuer / seller is not part of financial sector within the meaning of article 2 (8) indicate: “other undertaking of the group”.</p>
Indirect transactions	C0080	<p>If reported intragroup transaction is part of an indirect transaction (cf. General comments supra), indicate Yes under the cell C0080 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0270)</p> <p>If the reported intragroup transaction is not part of an indirect transaction, indicate No.</p>
Single economic operation	C0090	<p>If the reported intragroup transaction is part of single economic operation (cf. General comments supra), indicate Yes under the cell C0090 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0270).</p> <p>If the reported intragroup transaction is not part of single economic operation, indicate No</p>
ID Code of the instrument	C0100	<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"> <li>- ISO 6166 code of ISIN when available</li> <li>- Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>- Code attributed by the undertaking, when the options above are not available. This code shall be consistent over time.</li> </ul> <p>This may be different from the intragroup transaction code provided in cell C0010.</p> <p>The ID code shall be preceded by the following single or double digit to identify the code used. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> <li>1 - ISO 6166 for ISIN code</li> <li>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> <li>6 - BBGID (The Bloomberg Global ID)</li> <li>7 - Reuters RIC (Reuters instrument code)</li> <li>8 – FIGI (Financial Instrument Global Identifier)</li> <li>9 - Other code by members of the Association of National Numbering Agencies</li> <li>99 - Code attributed by the undertaking</li> </ol>

Type of instrument	C0110	<p>Identify the transaction type. The following close list shall be used:</p> <p>1 - Derivatives – futures</p> <p>2 - Derivatives – forwards</p> <p>3 - Derivatives – options</p> <p>4 - Derivatives – others</p> <p>5 - Guarantees – credit protection</p> <p>6 - Guarantees – others</p> <p>7 - Swaps –</p> <p>A repurchase agreement shall be considered as cash transaction plus forward contract.</p>
Type of protection	C0120	<p>Identify the transaction type. The following close list shall be used:</p> <p>1 - credit default rate</p> <p>2 - interest rate</p> <p>3 - currency</p> <p>4 - others</p>
Purpose of the instrument	C0130	<p>Describe use of derivative (micro / macro hedge, efficient portfolio management). Micro hedge refers to derivatives covering a single financial instrument, forecasted transaction or liability. Macro hedge refers to derivatives covering a set of financial instruments, forecasted transactions or liabilities. The following closed list shall be used:</p> <p>1 - Micro hedge</p> <p>2 - Macro hedge</p> <p>3 - Matching assets and liabilities cash-flows</p> <p>4 - Efficient portfolio management, other than “Matching assets and liabilities cash-flows”.</p>
Starting date	C0140	Identify the ISO 8601 (yyyy-mm-dd) code of the date of the transaction/trade of the derivative contract. For rolled contracts use the initial trade date.
Maturity date	C0150	Identify the ISO 8601 (yyyy-mm-dd) code of the contractually defined date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc.
Currency of transaction	C0160	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place.
Notional amount	C0170	<p>The amount covered or exposed to the derivative at the reporting date, i.e. the closing balance, reported in the reporting currency of the group.</p> <p>For futures and options, corresponds to contract size multiplied by the number of contracts. For swaps and forwards, corresponds to the contract amount. Where a transaction has matured/expired during the reporting period before the reporting date, the notional amount at the reporting date shall be zero.</p>

Carrying amount	C0180	Value of the derivative at the reporting date as reported in the balance sheet of the entity.
Value of collateral	C0190	<p>Value of the collateral pledged on reporting date (zero if derivative has been closed) if applicable, reported in the reporting currency of the financial conglomerate.</p> <p>Collateral arrangement between undertakings of the same sector, e.g. intragroup transactions between two credit institutions within a financial conglomerate, may be valued in accordance with the sectoral rules.</p> <p>Collateral arrangement between undertakings from different sector, e.g. intragroup transactions between a credit institution and an insurance undertaking within a financial conglomerate may be valued in accordance with the sectoral rules of the consolidating entity.</p>
Identification code Asset / Liability underlying the derivative	C0200	<p>ID Code of the asset or liability underlying the derivative contract. This item is to be provided for derivatives that have a single underlying instrument or index in the undertaking's portfolio.</p> <p>An index is considered a single instrument and shall be reported.</p> <p>Identification code of the instrument underlying the derivative using the following priority:</p> <ul style="list-style-type: none"> <li>○ ISO 6166 code of ISIN when available</li> <li>○ Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</li> <li>○ Code attributed by the undertaking, when the options above are not available, and shall be consistent over time</li> <li>○ "Multiple assets/liabilities", if the underlying assets or liabilities are more than one</li> </ul> <p>If the underlying is an index then the code of the index shall be reported.</p> <p>The ID code shall be preceded by the following single or double digit to identify the code used. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> <li>1 - ISO 6166 for ISIN code</li> <li>2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</li> <li>3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</li> <li>4 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</li> <li>5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</li> <li>6 - BBGID (The Bloomberg Global ID)</li> <li>7 - Reuters RIC (Reuters instrument code)</li> </ol>

Counterparty name for which credit protection is purchased	C0210	8 – FIGI (Financial Instrument Global Identifier) 9 - Other code by members of the Association of National Numbering Agencies 99 - Code attributed by the undertaking
		Name of the counterparty for which protection has been purchased for its default
Swap delivered interest rate (for buyer)	C0220	Interest rate delivered under the swap contract (only for Interest rate swaps).
Swap received interest rate (for buyer)	C0230	Interest rate received under the swap contract (only for Interest rate swaps).
Swap delivered currency (for buyer)	C0240	Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps).
Swap received currency (for buyer)	C0250	Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps).
Revenues stemming from derivatives	C0260	Net revenues stemming from the investment or the purchase of derivatives
Comments	C0270	Comments shall contain: <ul style="list-style-type: none"> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of indirect transaction</li> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of single economic operation</li> <li>- a notification if the transaction has not been performed at arm's length</li> <li>- any other relevant information regarding the economic nature of the operation</li> </ul>



## **4. S-03 - IGT – Off-balance sheet and contingent liabilities**

### **4.1. General remarks**

This Annex contains additional instructions in relation to the templates included in Annex I to 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 information financial conglomerates shall provide at least once a year.

This template shall report all significant intragroup transactions between entities in scope of financial conglomerate supervision according to Article 8(2) of Directive 2002/87/EC related to off-balance sheet guarantees.

These include, but not limited to:

- Off balance sheet guarantees;
- undrawn credit facilities
- assets purchased under outright forward purchase agreements
- asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC
- Contingent liabilities;

Financial conglomerates shall complete this template for all significant intragroup transactions required to be reported, i.e. i) between regulated entities of different sectors belonging to the same group; ii) between regulated entities of the same sector belonging to the same group; iii) between a regulated entity and a non-regulated entity belonging to the same group; iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

This template shall include intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation. As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold. Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 addition. 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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary steps. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the conglomerate but unregulated entities, this transaction shall also be reported.

#### 4.2. Instructions concerning specific positions

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010	ID of intragroup transaction	Unique internal identification code for each intragroup transaction. It shall be consistent over time.
C0020	Provider name	Name of the entity that is providing the off-balance guarantee.
C0030	Identification code of the provider	<p>The unique identification code attached to the provider by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the financial conglomerate: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the financial conglomerate, identification code will be provided by the financial conglomerate. When allocating an identification code to each non-EEA or non-regulated undertaking, the financial conglomerate 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</li> </ul>
C0040	Financial sector of the provider name	<p>If the provider is part of financial sector within the meaning of article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.</p> <p>If the provider is not part of financial sector within the meaning of article 2 (8) indicate: “other undertaking of the group”.</p>
C0050	Beneficiary name	Name of the entity that is benefiting from the off-balance sheet guarantee.
C0060	Identification code of the beneficiary	<p>The unique identification code attached to the beneficiary by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the financial conglomerate: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the financial conglomerate, identification code shall be provided by the financial conglomerate. When allocating an identification code to each non-EEA or non-regulated undertaking, the financial conglomerate 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</li> </ul>

C0070	Financial sector of the beneficiary name	<p>If the beneficiary is part of financial sector within the meaning of article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.</p> <p>If the beneficiary is not part of financial sector within the meaning of article 2 (8) indicate: “other undertaking of the group”.</p>
C0080	Indirect transactions	<p>If reported intragroup transaction is part of an indirect transaction (cf. General comments supra), indicate Yes under the cell C0080 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0200)</p> <p>If the reported intragroup transaction is not part of an indirect transaction, indicate No.</p>
C0090	Single economic operation	<p>If the reported intragroup transaction is part of single economic operation (cf. General comments supra), indicate Yes under the cell C0090 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0200).</p> <p>If the reported intragroup transaction is not part of single economic operation, indicate No</p>
C0100	Transaction type	<p>Identify the type of transaction. The following close list shall be used:</p> <ul style="list-style-type: none"> <li>- guarantees</li> <li>- commitment</li> <li>- letter of credit</li> <li>- undrawn credit facilities</li> <li>- assets purchased under outright forward purchase agreements;</li> <li>- asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC;</li> <li>- Contingent liabilities</li> <li>- other;</li> </ul>
C0110	Transaction issue date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction/issue takes effect.
C0120	Expiry date of agreement / contract underlying transaction	Where applicable, identify the ISO 8601 (yyyy-mm-dd) code of the date when the agreement/contract ceases. If the expiry date is perpetual use "9999-12-31".
C0130	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. If there are two currencies involved, please identify both in cell Comments C0200
C0140	Trigger event	Where applicable, brief description of event that would trigger the transaction/payment/liability/none e.g. event that would result in a contingent liability occurring.
C0150	Value of transaction at starting date	<p>Value of the transaction or collateral pledged.</p> <p>This item is to be reported in the reporting currency of the group.</p>
C0160	Value of transaction at reporting date	<p>Value of the transaction, collateral pledged.</p> <p>This item shall be reported in the reporting currency of the group.</p>

C0170	Maximum possible value of contingent liabilities	Maximum possible value, if possible, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities included in the financial conglomerate's balance sheet. Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the "provider" (cell C0020) to the "beneficiary" (Cell C0050) to guarantee the payment of the liabilities due by the undertaking (includes letter of credit, undrawn committed borrowing facilities). This item shall not include amounts already reported under C0150 and C0160.
C0180	Value of guaranteed assets	Value of the guaranteed asset for which the guarantees are received. Sectoral valuation principles may be relevant in this case.
C0190	Revenues stemming from the off balance sheet items	Revenues associated to the provisions of the off-balance sheet transaction
C0200	Comments	Comments shall contain: <ul style="list-style-type: none"> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of indirect transaction</li> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of single economic operation</li> <li>- a notification if the transaction has not been performed at arm's length</li> <li>- any other relevant information regarding the economic nature of the operation</li> </ul>

## **5. S-04 - IGT – Insurance and Reinsurance**

### **5.1. General remarks**

This Annex contains additional instructions in relation to the templates included in Annex I to 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 information financial conglomerates are requested to provide at least once a year.

This template shall report all significant intra-group transactions between entities in scope of financial conglomerate supervision according to Article 8(2) of Directive 2002/87/EC related to internal insurance and reinsurance within the group.

These include, but not limited to:

- Insurance contracts of entities within the scope of the group with insurance companies within the scope of the group
- reinsurance treaties between related undertakings of a group;
- facultative reinsurance between related undertakings of a group; and
- any other transaction that results in transferring underwriting risk (insurance risk) between related undertakings of a group.

Financial conglomerates shall complete this template for all significant intragroup transactions required to be reported, i.e. i) between regulated entities of different sectors belonging to the same group; ii) between regulated entities of the same sector belonging to the same group; iii) between a regulated entity and a non-regulated entity belonging to the same group; iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation. As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary steps. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the conglomerate but unregulated entities, this transaction shall also be reported.

## 5.2. Instructions concerning specific positions

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
ID of intragroup transaction	C0010	Unique internal identification code for each intragroup transaction. It shall be consistent over time.
Insured party/ Cedent name	C0020	Legal name of the entity that has transferred the underwriting risk to another insurer or reinsurer within the group.
Identification code for insured party/ cedent	C0030	<p>The unique identification code attached to the investor/buyer/transferee by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the group, identification code shall 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</li> </ul>
Sector of the insured party/ cedent	C0040	<p>If the insured party / cedent is part of financial sector within the meaning of article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.</p> <p>If the insured party / cedent is not part of financial sector within the meaning of article 2 (8) indicate: “other undertaking of the group”.</p>
Insurer/ Reinsurer name	C0050	Legal name of the insurer/ reinsurer to whom the underwriting risk has been transferred.
Identification code of insurer/ reinsurer	C0060	<p>The unique identification code attached to the investor/buyer/transferee by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the group, identification code shall 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</li> </ul>

Sector of the insurer/ reinsurer	C0070	Financial sector of the provider within the meaning of article 2 (8) of Directive 2002/87/EC, i.e., “insurance sector”
Indirect transactions	C0080	If reported intragroup transaction is part of an indirect transaction (cf. General comments supra), indicate Yes under the cell C0080 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0210)  If the reported intragroup transaction is not part of an indirect transaction, indicate No.
Single economic operation	C0090	If the reported intragroup transaction is part of single economic operation (cf. General comments supra), indicate Yes under the cell C0090 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0210).  If the reported intragroup transaction is not part of single economic operation, indicate No
Type of instrument	C0100	Identify the type contract/treaty. The following close list shall be used: <ul style="list-style-type: none"> <li>- insurance</li> <li>- reinsurance</li> </ul>
Instrument	C0110	If C090 = reinsurance then identify the type of reinsurance contract/treaty. The following close list shall be used:  If C090 = reinsurance, then identify the type of reinsurance contract/treaty. The following close list shall be used: 1 - quota share 2 - variable quota share 3 – surplus 4 - excess of loss (per event and per risk) 5 - excess of loss (per risk) 6 - excess of loss (per event) 7 - excess of loss “back-up” (protection against follow-on events which certain catastrophes can cause such as flooding or fire) 8 - excess of loss with basis risk 9 - reinstatement cover 10 - aggregate excess of loss 11 - unlimited excess of loss 12 - stop loss 13 - other proportional treaties 14 - other non-proportional treaties 15 – Financial reinsurance 16 - Facultative proportional 17 - Facultative non-proportional

		Other proportional treaties (code 13) and Other non-proportional treaties (code 14) can be used for hybrid types of reinsurance treaties.
Starting date	C0120	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the specific reinsurance contract/treaty.
Expiry date	C0130	Identify the ISO 8601 (yyyy-mm-dd) code of the expiry date of the specific reinsurance contract/treaty (i.e. the last date the specific reinsurance contract/treaty is in force). This item is not reported if there is no expiry date (for example, contract is continuous and ends by one of the parties giving notice).
Currency of transaction	C0140	Identify the ISO 4217 alphabetic code of the currency of payments for the specific reinsurance contract/treaty.
Maximum cover by transaction	C0150	For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. £10million). In case of unlimited cover “-1” shall be filled in here.  This item has to be reported in the currency of the transaction.
Net Receivables	C0160	The amount resulting from: claims paid by the (re)insurer but not yet reimbursed by the (re)insurer + commissions to be paid by the (re)insurer + other receivables minus debts to the (re)insurer. Cash deposits are excluded and are to be considered as guarantees received.  This item has to be reported in the currency of the group.
Reinsurance technical result (for reinsurance)	C0170	Reinsurance result (for reinsured entity):  Total reinsurance commissions received by reinsured entity less Gross reinsurance premiums paid by reinsured entity plus Claims paid by reinsurer during the reporting period plus Total reinsurance recoverables at the end of the reporting period less Total reinsurance recoverables at the start of the reporting period.  This item has to be reported in the reporting currency of the group.



Written premiums (for insurance)	C0180	<p>Total amount of gross written premiums as defined in article 1(11) of Delegated Regulation (EU) 2015/35.</p> <p>For annuities stemming from non-life this cell is not applicable.</p>
Claims (for insurance)	C0190	Total amount of gross claims paid during the year, including claims management expenses
Comments	C0180	<p>Comments shall contain:</p> <ul style="list-style-type: none"> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of indirect transaction</li> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of single economic operation</li> <li>- a notification if the transaction has not been performed at arm's length</li> <li>- any other relevant information regarding the economic nature of the operation</li> </ul>

## **6. S-05 - IGT – P & L**

### **6.1. General remarks**

This Annex contains additional instructions in relation to the templates included in Annex I to 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 information financial conglomerates are requested to provide at least once a year.

This template shall report the P&L related to all significant intra-group transactions between entities in scope of financial conglomerate supervision according to Article 8(2) of Directive 2002/87/EC or P&L transaction related to or considered as significant intragroup transactions. These include, but not limited to:

- Fees;
- Commissions;
- Interests;
- Dividends.

Financial conglomerates shall complete this template for all significant intragroup transactions required to be reported, i.e. i) between regulated entities of different sectors belonging to the same group; ii) between regulated entities of the same sector belonging to the same group; iii) between a regulated entity and a non-regulated entity belonging to the same group; iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

This template shall include intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold..

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 addition. 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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary steps. . In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the conglomerate but unregulated entities, this transaction shall also be reported.

## 6.2. Instructions concerning specific positions

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
ID of intragroup transaction	C0010	Unique internal identification code for each intragroup transaction. It shall be consistent over time. In case related to transactions already mentioned, used the same ID.
Revenue side name	C0020	Legal name of the entity that received the revenue from another entity within the group.
Identification code for revenue side	C0030	<p>The unique identification code attached to the entity that received the revenue by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the group, identification code shall 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</li> </ul>
Sector of the revenue side	C0040	<p>If the entity that received the revenue from another entity within the group is part of financial sector within the meaning of article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.</p> <p>If the entity that received the revenue from another entity within the group is not part of financial sector within the meaning of article 2 (8) indicate: “other undertaking of the group”.</p>
Expense side name	C0050	Legal name of the entity that provided the revenue to another entity within the group.
Identification code for expense side	C0060	<p>The unique identification code attached the entity that provided the revenue by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the group, identification code shall 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.</li> </ul>

Sector of the expense side	C0070	<p>If the entity that provided the revenue to another entity within the group is part of financial sector within the meaning of article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance sector” “investments services sector”.</p> <p>If the entity that provided the revenue to another entity within the group is not part of financial sector within the meaning of article 2 (8) indicate: “other undertaking of the group”.</p>
Indirect transactions	C0080	<p>If reported intra-group transaction is part of an indirect transaction (cf. General comments supra), indicate Yes under the cell C0080 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0210)</p> <p>If the reported intra-group transaction is not part of an indirect transaction, indicate No.</p>
Single economic operation	C0090	<p>If reported intra-group transaction is part of an indirect transaction (cf. General comments supra), indicate Yes under the cell C0080 and report the “ID of intragroup transaction” (C0010) of the related transaction in the cell “Comments” (C0210)</p> <p>If the reported intra-group transaction is not part of an indirect transaction, indicate No.</p>
Type of instrument	C0100	<p>Identify the type of the P&amp;L transaction. The following close list shall be used:</p> <ul style="list-style-type: none"> <li>- Fees;</li> <li>- Commission;</li> <li>- Interest;</li> <li>- Dividends;</li> <li>- Others</li> </ul>
Instrument	C0110	<p>When applicable, instrument to which the revenue or the expense are linked.</p> <p>The following close list shall be used:</p> <ul style="list-style-type: none"> <li>- Bonds /Debt;</li> <li>- Equity type;</li> <li>- Other assets transfer</li> <li>- Derivative;</li> <li>- Off-balance sheet item;</li> <li>- Insurance / reinsurance;</li> <li>- Others</li> </ul>
Currency of transaction	C0120	Identify the ISO 4217 alphabetic code of the currency of payments for the specific P&L transaction
Transaction date	C0130	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the P&L transaction.
Amount	C0140	Amount of the transaction or price as per agreement/contract, reported in the reporting currency of the financial conglomerate.
Comments	C0150	<p>Comments shall contain:</p> <ul style="list-style-type: none"> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of indirect transaction</li> <li>- the ID of intragroup transaction (C0010) of the related transactions in case of single economic operation</li> </ul>

		<ul style="list-style-type: none"><li>- a notification if the transaction has not been performed at arm's length</li><li>- any other relevant information regarding the economic nature of the operation</li></ul>
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## **7. S. 06 Risk Concentration – Exposure by counterparties**

### **7.1. General remarks**

This Annex contains additional instructions in relation to the templates included in Annex I to this Regulation. The first column of the next table identifies the items that shall be reported by identifying the columns and lines as showed in the template in Annex I.

This template shall include all significant risk concentrations between entities in scope of group supervision and third parties.

The aim is to list the significant exposures (value of the exposures in each kind of instrument listed in the template) by single counterparty outside the scope of the financial conglomerate. If more than one entity of the financial conglomerate is involved, for each entity a separate line is necessary.

It can be understood as the maximum possible exposure on a contractual basis and not necessarily be reflected on the balance sheet, on both gross basis and net basis taking into account any risk mitigation instruments or techniques. Thresholds are fixed by the coordinator after consulting the group itself.

## 7.2. Instructions concerning specific positions

		<b>INSTRUCTIONS</b>
Name of the external counterparty	C0010	This is the name of the external counterparty of the financial conglomerate.
Identification code of the external counterparty	C0020	<p>The unique identification code attached to the investor/buyer/transferee by this order of priority if existent:</p> <ul style="list-style-type: none"> <li>- Legal Entity Identifier (LEI);</li> <li>- Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- For non-EEA undertakings and non-regulated undertakings within the group, identification code shall 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</li> </ul>
ID code type	C0030	<p>Identification of the code used in item "Identification code of the external counterparty":</p> <p>1- LEI</p> <p>2 - Specific code</p>
Name of the group (in case of group of counterparties)	C0040	Name of the group in the case more than one of the external counterparties belong to the same group
Rating	C0050	Rating of the counterparty at the reporting reference date issued by the nominated credit assessment institution (ECAI).
Sector	C0060	Identify the economic sector of the external counterparty based on the latest version of NACE code.
Country	C0070	Identify the ISO Code (3166-1 alpha-2) of country from which the exposure comes from. If there is an issuer of for example an entity, this is the country where the headquarter of the entity issuer is located.
Entity of the financial conglomerate	C0080	The name of the entity of the group involved in the exposures. It concerns all entities and for each entity a separate entry has to be reported. If more than one entity of the group is involved, for each entity a separate line is necessary.

ID code of the Entity of the financial conglomerate	C0090	Exposure 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. This code shall be consistent over time.
ID code Type	C0100	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 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
Equity	C0110	The total amount of the exposures in equity instruments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary.
Bonds	C0120	The total amount of the exposures in bond instruments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary
Assets whose risks are mainly borne by the policyholders	C0130	The total amount of exposures in assets whose risks are mainly borne by the policyholders toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary.
Derivatives	C0140	The total amount of the exposures in derivatives toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary
Other investments	C0150	The total amount of the exposures in other investments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary
Loans and mortgages	C0160	The total amount of the exposures in loans and mortgages toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary



Guarantees and Commitments	C0170	The total amount of the exposures in guarantees and commitments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary
External reinsurance	C0180	The total amount of the exposures in external reinsurance toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary
Others	C0190	The total amount of the exposures in other instruments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary
Description of others	C0200	Description of the other instruments that are reported in C0190
Currency	C0210	Identify the ISO 4217 alphabetic code of the currency of the group.
Total amount of the exposure	C0220	Net maximum exposure towards a single counterparty, where the asset and liabilities due from and to a single counterparty are netted off to define the total net maximum exposure, where possible. The net maximum exposure measures the market direction towards a single counterparty and is defined as: Long exposure + short exposure (in contrary to a gross maximum exposure which is not requested here (=long exposure + absolute value of short exposure)). No account shall be taken of any risk mitigation instruments or techniques when determining this item.
Credit or insurance risk mitigation technique	C0230	Any deduction that come from the application of insurance or risk mitigation technique allowed according to the sectoral rules
Exemptions	C0240	Any deduction that come from the application of exemptions according to the sectoral rules (ex art 400 of CRR)
Amount of the exposures after Credit or insurance risk mitigation technique and exemptions	C0250	Amount of the exposures after Credit or insurance risk mitigation technique and exemptions (net amount)

## **8. S. 07 Risk Concentration – Exposure by currency, sector, country**

### **8.1. General remarks**

The tables shall include the risk concentration between entities in scope of group supervision and third parties represented by currency, sector and country, starting from the maximum exposure to the minimum one. In case the country is not relevant the geographical areas shall be agreed with the coordinator's.

The tables shall be based on all the exposures.

## **9. S. 08 Risk Concentration – Exposure by asset class and rating**

The tables shall include the risk concentration between entities in scope of group supervision and third parties represented by the combination of the main asset classes and rating.

The table shall be based on all the exposures.