S.03.02 – Off–balance–sheet items – list of unlimited guarantees received by the group

General comments:

This section relates to annual submission of information for groups.

As regards the Solvency II value, the instructions define the items from a recognition perspective. Valuation principles are laid down in Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency II Technical Standards and Guidelines.

Unlimited guarantees refer to guarantees with unlimited amount, regardless of the date being limited or unlimited.

The guarantees listed in this template are not reported in S.03.01.

	ITEM	INSTRUCTIONS
C0010	Code of guarantee	Code of guarantee received. This number is attributed by the group, must be unique and be consistent over time. It shall not be reused for other guarantees.
C0020	Name of provider of guarantee	Identification of the name of the provider of the guarantee.
C0030	Code of provider of guarantee	Identification code of provider using the Legal Entity Identifier (LEI) if available. If not available this item shall not be reported.
C0040	Type of code of provider of guarantee	Identification of the code used for the "Code of provider of guarantee" item. One of the options in the following closed list shall be used: 1 – LEI 9 – None
C0060	Triggering event(s) of guarantee	Identify the triggering event. One of the options in the following closed list shall be used: 1 – Bankruptcy filing International Swaps and Derivatives Association ("ISDA") credit event 2 – Downgrading by a rating agency 3 – Fall of SCR below a threshold but higher than 100 % 4 – Fall of MCR below a threshold but higher than 100 % 5 – Breach of SCR 6 – Breach of MCR 7 – Non–payment of a contractual obligation 8 – Fraud 9 – Breach of contractual obligation linked with the disposal of assets 10 – Breach of contractual obligation linked with the acquisition of assets 0 – Other
C0070	Specific triggering event (s) of guarantee	Description of the triggering event in case "0 – Other" was selected for item C0060 "Triggering event(s) of guarantee".
C0080	Effective date of guarantee	Identify the ISO 8601 (yyyy–mm–dd) code of the starting date of the coverage of the contract.

C0090	Ancillary Own Funds	Indication if the guarantee is classified as Ancillary Own Fund and is presented in the following items of S.23.01: - Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC (C0010/R0340) - Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC (C0010/R0350) One of the options in the following closed list shall be used: 1 – Ancillary own fund 2 – Not an ancillary own fund