

S.07.01 – Structured products

General comments:

This section relates to annual submission of information for individual entities.

The asset categories referred to in this template are the ones defined in Annex IV – Assets Categories of this Regulation and references to CIC codes refer to Annex VI – CIC table of this Regulation.

This template contains an item-by-item list of structured products held directly by the undertaking in its portfolio (i.e. not on a look-through basis). Structured products are defined as assets falling into the asset categories 5 (Structured notes) and 6 (Collateralised securities).

This template shall only be reported when the amount of structured products, measured as the ratio between assets classified as asset categories 5 (Structured notes) and 6 (Collateralised securities) as defined in Annex IV – Asset Categories of this Regulation and the sum of item C0010/R0070 and C0010/R0220 of template S.02.01, is higher than 5%.

In some cases the types of structured products (C0070) identify the derivative embedded in the structured product. In this case this classification shall be used when the structured product has the referred derivative embedded.

	ITEM	INSTRUCTIONS
C0040	Asset ID Code	<p>The Identification code of the structured product, as reported in S.06.02. using the following priority:</p> <ul style="list-style-type: none">– ISO 6166 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. The code used shall be kept consistent over time and shall not be reused for other product. <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: “code+EUR”</p>
C0050	Asset ID Code type	<p>Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none">1 – ISO/6166 for ISIN2 – 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 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)

		<p>5 – Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <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> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code + currency: “99/1”.</p>
C0060	Collateral type	<p>Identify the type of collateral, using the assets categories defined in Annex IV – Assets Categories. One of the options in the following closed list shall be used:</p> <p>1 – Government bonds</p> <p>2 – Corporate bonds</p> <p>3 – Equity</p> <p>4 – Collective Investment Undertakings</p> <p>5 – Structured notes</p> <p>6 – Collateralised securities</p> <p>7 – Cash and deposits</p> <p>8 – Mortgages and loans</p> <p>9 – Properties</p> <p>0 – Other investments</p> <p>10 – No collateral</p> <p>When more than one category of collateral exists for one single structured product, the most representative one shall be reported.</p>

C0070	Type of structured product	<p>Identify the type of structure of the product. One of the options in the following closed list shall be used:</p> <p>1 – Credit linked notes</p> <p>Security or deposit with an embedded credit derivative (e.g. credit default swaps or credit default options)</p> <p>2 – Constant maturity swaps</p> <p>(security with an embedded interest rate swap ("IRS"), where the floating interest portion is reset periodically according to a fixed maturity market rate.)</p> <p>3 – Asset backed securities</p> <p>(security that has an asset as collateral.)</p> <p>4 – Mortgage backed securities</p> <p>(security that has real estate as collateral.)</p> <p>5 – Commercial mortgage backed securities</p> <p>(security that has real estate as collateral such as retail properties, office properties, industrial properties, multifamily housing and hotels.)</p> <p>6 – Collateralised debt obligations</p> <p>(structured debt security backed by a portfolio consisting of secured or unsecured bonds issued by corporate or sovereign obligators, or secured or unsecured loans made to corporate commercial and industrial loan costumers of lending banks.)</p> <p>7 – Collateralised loan obligations</p> <p>(security that has as underlying a trust of a portfolio of loans where the cash-flows from the security are derived from the portfolio.)</p> <p>8 – Collateralised mortgage obligations</p> <p>(investment-grade security backed by a pool of bonds, loans and other assets.)</p> <p>9 – Interest rate-linked notes and deposits</p> <p>10 – Equity-linked and Equity Index Linked notes and deposits</p> <p>11 – FX and commodity-linked notes and deposits</p> <p>12 – Hybrid linked notes and deposits</p> <p>(it includes real estate and equity securities)</p> <p>13 – Market-linked notes and deposits</p> <p>14 – Insurance-linked notes and deposits, including notes covering Catastrophe and Weather Risk as well as Mortality Risk</p> <p>99 – Others not covered by the previous options</p>
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C0080	Capital protection	<p>Identify whether the product has capital protection. One of the options in the following closed list shall be used:</p> <p>1 – Full capital protection</p> <p>2 – Partial capital protection</p> <p>3 – No capital protection</p>
C0090	Underlying security / index / portfolio	<p>Describe the type of underlying. One of the options in the following closed list shall be used:</p> <p>1 – Equity and Funds (a selected group or basket of equities)</p> <p>2 – Currency (a selected group or basket of currencies)</p> <p>3 – Interest rate and yields (bond indices, yield curves, differences in prevailing interest rates on shorter and longer-term maturities, credit spreads, inflation rates and other interest rate or yield benchmarks)</p> <p>4 – Commodities (a selected, basic good or group of goods)</p> <p>5 – Index (performance of a selected index)</p> <p>6 – Multi (allowing for a combination of the possible types listed above)</p> <p>9 – Others not covered by the previous options (e.g. other economic indicators)</p>
C0100	Callable or Putable	<p>Identify whether the product has call and/or put features, or both, if applicable. One of the options in the following closed list shall be used:</p> <p>1 – Call by the buyer</p> <p>2 – Call by the seller</p> <p>3 – Put by the buyer</p> <p>4 – Put by the seller</p> <p>5 – Any combination of the previous options</p>
C0110	Synthetic structured product	<p>Identify if it is a structured products without any transfer of assets (e.g. products that will not give rise to any delivery of assets, except cash, if an adverse / favourable event occurs). One of the options in the following closed list shall be used:</p> <p>1 – Structured product without any transfer of asset</p> <p>2 – Structured product with transfer of asset</p>
C0120	Prepayment structured product	<p>Identify if it is a structured products which have the possibility of prepayment, considered as an early unscheduled return of principal. One of the options in the following closed list shall be used:</p> <p>1 – Prepayment structured product</p> <p>2 – Not a prepayment structured product</p>
C0130	Collateral value	<p>Total amount of collateral attached to the structured product despite the nature of the collateral.</p>

		In case of collateralisation on a portfolio basis, only the value referred to the single contract must be reported and not the total.
C0140	Collateral portfolio	<p>This item informs if the collateral to the structured product covers only one structured product or more than one structured product that is held by the undertaking. Net positions refer to the positions held on structured products. One of the options in the following closed list shall be used:</p> <p>1 – Collateral calculated on the basis of net positions resulting from a set of contracts</p> <p>2 – Collateral calculated on the basis of a single contract</p> <p>10 – No collateral</p>
C0150	Fixed annual return	Identify the coupon (reported as a decimal), if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities).
C0160	Variable annual return	Identify variable rate of return, if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities). It is most commonly identified as a benchmark market rate plus a spread, or as dependent on the performance of a portfolio or index (underlying dependent) or more complex returns set by the path of the underlying asset's price (path dependent), among others. When needed this item may be reported as a string to reflect how the return is calculated.
C0170	Loss given default	<p>The percentage (reported as a decimal) of the invested amount that will not be recovered following default, if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities).</p> <p>If information is not defined in the contract this item shall not be reported. This item is not applicable for non-credit structured product.</p>
C0180	Attachment point	The contractually defined loss percentage (reported as a decimal) above which the losses affect the structured product, if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities). This item is not applicable for non-credit structured product.
C0190	Detachment point	The contractually defined loss percentage (reported as a decimal) above which the losses cease to affect the structured product, if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities). This item is not applicable for non-credit structured product.