

S.11.01 – Assets held as collateral

General comments:

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

This template contains an item-by-item list of off-balance sheet assets held as collateral for covering balance sheet assets held directly by the undertaking (i.e. not on a look-through basis).

It consists of detailed information from the perspective of the assets held as collateral and not from the perspective of the collateral arrangement.

If there is a pool of collaterals or a collateral arrangement comprising multiple assets, as many rows as the assets in the pool or arrangement shall be reported.

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset held as collateral shall be reported separately in as many rows as needed in order to properly fill in all variables requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line.

On the table Information on assets, each asset held as collateral shall be reported separately, with one row for each asset, filling in all variables requested in that table.

All items except items “Type of asset for which the collateral is held” (C0140), “Name of the counterparty pledging the collateral” (C0060) and “Name of the group of the counterparty pledging the collateral” (C0070) relate to information on the assets held as collateral. Item C0140 relates to the asset on the balance sheet for which the collateral is held while items C0060 and C0070 relate to the counterparty pledging the collateral.

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.

Information on positions held

	ITEM	INSTRUCTIONS
C0040	Asset ID Code	Asset ID code using the following priority: <ul style="list-style-type: none">– ISO 6166 code of ISIN when available– Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)– Code attributed by the undertaking, when the options above are not available, and must be consistent over time 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”
C0050	Asset ID Code Type	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

		<p>2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <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	Name of the counterparty pledging the collateral	<p>The name of the counterparty that is pledging the collateral. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>When the assets on the balance sheet for which the collateral is held are loans on policies, “Policyholder” shall be reported.</p>
C0070	Name of the group of the counterparty pledging the collateral	<p>Identify the economic group of the counterparty pledging the collateral. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>This item is not applicable when the assets on the balance sheet for which the collateral is held are loans on policies.</p>
C0080	Country of custody	<p>ISO 3166-1 alpha-2 code of the country where undertaking assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one where the custody service was contractually defined.</p>

		<p>In case of the same asset being held in custody in more than one country, each asset shall be reported separately in as many rows as needed in order to properly identify all countries of custody.</p> <p>This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 71, CIC 75 and for CIC 95 – Plant and equipment (for own use) for the same reason.</p> <p>Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the issuer country is assessed by the address of the property.</p>
C0090	Quantity	<p>Number of assets, for all assets if relevant.</p> <p>This item shall not be reported if item Par amount (C0100) is reported.</p>
C0100	Par amount	<p>Amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for CIC = 72, 73, 74, 75, 79 and 8. This item is not applicable for CIC category 71 and 9.</p> <p>This item shall not be reported if item Quantity (C0090) is reported.</p>
C0110	Valuation method	<p>Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 – quoted market price in active markets for the same assets 2 – quoted market price in active markets for similar assets 3 – alternative valuation methods: 4 – adjusted equity methods (applicable for the valuation of participations) 5 – IFRS equity methods (applicable for the valuation of participations) 6 – Market valuation according to Article 9(4) of Delegated Regulation (EU) 2015/35
C0120	Total amount	<p>Value calculated as defined by article 75 of the Directive 2009/138/EC, which corresponds to:</p> <ul style="list-style-type: none"> - the multiplication of “Par amount” (principal amount outstanding measured at par amount or nominal amount) by “Unit percentage of par amount Solvency II price” plus “Accrued interest”, for assets where the first two items are relevant; - the multiplication of “Quantity” by “Unit Solvency II price”, for assets where these two items are relevant;

		- Solvency II value of the asset for assets classifiable under asset categories 71 and 9.
C0130	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities. Note that this value is also part of item Total amount.
C0140	Type of asset for which the collateral is held	<p>Identify the type of asset for which the collateral is held. 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 – Equities</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 (including receivables)</p> <p>X – Derivatives</p>

Information on assets

	ITEM	INSTRUCTIONS
C0040	Asset ID Code	<p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available, and must be consistent over time <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> <p>1 – ISO/6166 for ISIN</p> <p>2 – CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 – SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 – WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <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 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: “9/1”.</p>
C0150	Item Title	<p>Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the undertaking.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain “Loans to AMSB members” or “Loans to other natural persons”, according to its nature, as those assets are not required to be individualised. Loans to other than natural persons shall be reported line-by-line. - This item is not applicable for CIC 95 – Plant and equipment (for own use) as those assets are not required to be individualised, CIC 71 and CIC 75 - When the collateral comprises insurance policies (regarding loans collateralised by insurance policies) those policies don't need to be individualised and this item is not applicable.

C0160	Issuer Name	<p>Name of the issuer, defined as the entity that issues assets to investors, representing part of its capital, part of its debt, derivatives, etc.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the issuer name is the name of the fund manager; - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity - Regarding CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain “Loans to AMSB members” or “Loans to other natural persons”, according to its nature, as those assets are not required to be individualised; - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; <p>This item is not applicable for CIC 71, CIC 75 and – CIC category 9 – Property.</p>
C0170	Issuer Code	<p>Identification code of the issuer code using the Legal Entity Identifier (LEI) if available.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the issuer code is the code of the fund manager; - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; - This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property; <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p>
C0180	Type of issuer code	<p>Identification of the code used for the “Issuer Code” item. One of the options in the following closed list shall be used:</p> <p>1 – LEI 9 – None</p> <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</p>

C0190	Issuer Sector	<p>Identify the economic sector of issuer based on the latest version of NACE code (as published in an EC Regulation). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'A' or 'A111' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411').</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the issuer sector is the sector of the fund manager; - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; - This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property; - This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.
C0200	Issuer Group Name	<p>Name of issuer's ultimate parent entity.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the group relation relates to the fund manager; - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; - This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons) - This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.
C0210	Issuer Group Code	<p>Issuer group identification code using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the group relation relates to the fund manager; - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity

		<ul style="list-style-type: none"> - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; - This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons) <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</p>
C0220	Type of issuer group code	<p>Identification of the code used for the “Issuer Group Code” item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – LEI 9 – None <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property.</p>
C0230	Issuer Country	<p>ISO 3166–1 alpha–2 code of the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - Regarding CIC category 4 – Collective Investments Undertakings, the issuer country is the country is relative to the fund manager; - Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity - Regarding CIC 8 – Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; - This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property; <p>This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> – ISO 3166–1 alpha–2 code – XA: Supranational issuers – EU: European Union Institutions
C0240	Currency	<p>Identify the ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> - This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 75 and for

		<p>CIC 95 – Plant and equipment (for own use) for the same reason.</p> <ul style="list-style-type: none"> - Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.
C0250	CIC	<p>Complementary Identification Code used to classify assets, as set out in Annex VI – CIC table of this Regulation. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.</p>
C0260	Unit price	<p>Unit price of the asset, if relevant.</p> <p>This item shall not be reported if item Unit percentage of par amount Solvency II price (C0270) is reported.</p>
C0270	Unit percentage of par amount Solvency II price	<p>Amount in percentage of par value, clean price without accrued interest, for the asset, if relevant.</p> <p>This item shall be reported if a "par amount" information (C0100) has been provided in the first part of the template ("Information on positions held") except for CIC category 71 and 9.</p> <p>This item shall not be reported if item Unit Solvency II price (C0260) is reported.</p>
C0280	Maturity date	<p>Only applicable for CIC categories 1, 2, 5, 6 and 8, and CIC 74 and CIC 79.</p> <p>Identify the ISO 8601 (yyyy–mm–dd) code of the maturity date.</p> <p>Corresponds always to the maturity date, even for callable securities. The following shall be considered:</p> <ul style="list-style-type: none"> - For perpetual securities use "9999–12–31" - For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported.