

SE.06.02. – List of assets (Variant of Solvency II template S.06.02. with ECB add-ons)

General comments:

National central banks may decide that the collection of information on write-offs/downs of loans is not required if total loans (CIC 8#) at national level of resident insurance undertakings are deemed insignificant.

Information on positions held

COLUMN	ITEM	INSTRUCTIONS
EC0141	Write-offs/downs on loans	<p>Reduction in the “par amount” (C0140) of a loan due to its impairment. This refers to the reduction which occurred since the last reporting, i.e. the previous quarterly report in the case of quarterly reporting and the previous annual report in the case of annual reporting. The reduction should be expressed as a positive value.</p> <p>A reverse write-off (write-up) should be expressed as a negative value. Write-offs should be reported net of reverse write-offs (write-ups).</p> <p>This item is only applicable to CIC category 8.</p>

Information on assets

COLUMN	ITEM	INSTRUCTIONS
EC0231	Issuer sector according to ESA 2010	<p>Identify the economic sector of the issuer according to the classification set out in the European system of accounts set up by Regulation (EU) No 549/2013 (the ‘ESA 2010’). One of the options in the following closed list shall be used:</p> <p>1 – central bank (ESA 2010 sector S.121)</p> <p>2 – deposit-taking corporations except the central bank (ESA sector S.122)</p> <p>3 – money market funds (ESA sector S.123)</p> <p>4 – investment funds except money market funds (ESA sector S.124)</p> <p>5 – other financial intermediaries, except insurance corporations and pension funds (excluding financial</p>

		<p>vehicle corporations engaged in securitisation transactions) + financial auxiliaries + captive financial institutions and money lenders (ESA sector S.125 excluding FVCs + ESA sector S.126 + ESA sector S.127)</p> <p>6 – financial vehicle corporations engaged in securitisation transactions (a subdivision of ESA sector S.125)</p> <p>7 – insurance corporations (ESA sector S.128)</p> <p>8 – pension funds (ESA sector S.129)</p> <p>9 – non-financial corporations (ESA sector S.11)</p> <p>10 – general government (ESA sector S.13)</p> <p>11 – households and non-profit institutions serving households (ESA sector S.14 + ESA sector S.15)</p> <p>This item shall be reported for CIC category 8 and for the following CIC categories if the instrument does not have an ISIN code (i.e. if Asset ID Code Type/column C0050 is different from “1”): CIC category 1, CIC category 2, CIC category 3, CIC category 5 and CIC category 6.</p>
EC0271	Country of residence for collective investment undertakings	<p>The country of residence of the collective investment undertaking, i.e. country where the collective investment undertaking is legally authorised/licensed.</p> <p>This item is only applicable to CIC category 4 and only in cases where the instrument does not have an ISIN code (i.e. if Asset ID Code Type/column C0050 is different from “1”).</p>
EC0291	Instrument classification according to ESA 2010	<p>Identification of instruments which are classified as debt securities or equity for supervisory reporting purposes but which may be classified differently for statistical reporting purposes. These consist of: (i) borrower's notes; (ii) non-negotiable debt securities; (iii) non-negotiable money market securities; (iv) registered bonds; (v) registered participation certificates and (vi) subscription rights. Items (i), (ii) and (iii) are classified as loans/deposits for statistical reporting purposes, while</p>

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		<p>the classification for items (iv), (v) and (vi) depends on the specific features of the instrument.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 – instrument is (i), (ii) or (iii)</p> <p>2 – instrument is (iv)</p> <p>3 – instrument is (v) or (vi)</p> <p>9 – any other instrument</p> <p>This field applies to CIC categories 1, 2, 3, 5 and 6</p>
EC0381	Issue date	<p>The date on which the instrument was issued.</p> <p>This item shall be reported for CIC category 8 and for the following CIC categories if the instruments do not have an ISIN code (i.e. if Asset ID Code Type/column C0050 is different from "1"): CIC category 1, CIC category 2, CIC category 5 and CIC category 6.</p> <p>For loans and mortgages to individuals, included within CIC category 8, the weighted issue date (based on the loan amount) is to be reported.</p>