

S.36.01 — IGT — Equity-type transactions, debt and asset transfer

General comments:

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

This template shall report all (significant, very significant and transactions required to be reported in all circumstances) intra-group transactions between entities of a group related to equity, debt, reciprocal financing¹ 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 group;
- 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 group.

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 group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there

¹ 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 take-up and pursuit of the business of Insurance and Reinsurance

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 step. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the group but unregulated entities, this transaction shall also be reported.

ITEM		INSTRUCTIONS
C0010	ID of intragroup transaction	Unique internal identification code for each intragroup transaction. Shall be consistent over time.
C0020	Investor/ Lender name	Name of the entity that is buying the equity or lending to a related undertaking within the group, i.e. the entity that recognises the transaction as an asset on its balance sheet (debit – balance sheet).
C0030	Identification code for investor / lender	<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"> - Legal Entity Identifier (LEI); - Specific code <p>Specific code:</p> <ul style="list-style-type: none"> - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 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: <p>identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>
C0031	Type of code for investor / lender	<p>Type of ID Code used for the “Identification code for investor / lender” item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – LEI 2 – Specific code
NC0040	Sector of the investor/ lender	<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 and reinsurance sector” “investments services sector”.</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”.
C0050	Issuer/ borrower name	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).
C0060	Identification code for issuer / borrower	<p>The unique identification code attached to the investor/buyer/transferee by this order of priority:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (LEI) mandatory if existing; - Specific code in case of absence of LEI code. <p>Specific code:</p> <ul style="list-style-type: none"> - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group. 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
C0061	Type of code for issuer / borrower	<p>Type of ID Code used for the “Identification code for issuer / borrower” item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – LEI 2 – Specific code
NC0070	Sector of the issuer / borrower	<p>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 and reinsurance sector” “investments services sector”.</p> <p>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”.</p>

NC0080	Indirect transactions	<p>If reported intra-group transaction is part of an indirect transaction (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.</p> <p>If the reported IGT is not part of an indirect transaction, indicate No.</p>
NC0090	Single economic operation	<p>If the reported IGT is part of single economic operation (cf. General comments supra) report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.</p> <p>If the reported IGT is not part of single economic operation, indicate No</p>
NC0100	ID Code of the instrument	<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"> - 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. <p>This may be different from the intragroup transaction code provided in cell C0010.</p>
NC0101	ID Code Type of the instrument	<p>Type of ID Code used for the “ID Code of the instrument” item. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 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 - WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID)

		<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>
NC0110	Type of instrument	<p>Identify the type of instrument.</p> <p>The following close list shall be used:</p> <p>1 - Bonds / Debt</p> <p>2 - Equity type</p> <p>3 - Other asset transfer</p>
NC0120	Instrument	<p>Identify the instrument. The following close list shall be used:</p> <p>1 - Bonds / Debt – collateralised</p> <p>2 - Bonds / Debt – uncollateralised</p> <p>3 - Equity type – shares / participations</p> <p>4 - Equity type – others</p> <p>5 - Other asset transfer – properties</p> <p>6 - Other asset transfer – others</p>
NC0130	Issue date	<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>
NC0140	Maturity date	<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"> - For intragroup transaction with no maturity date use “9999-12-31”. - For perpetual securities use “9999-12-31”
NC0150	Currency of transaction	<p>Identify the ISO 4217 alphabetic code of the currency in which the transaction took place.</p>
NC0160	Amount at transaction date	<p>Amount of the transaction at transaction date reported.</p>
NC0170	Amount at reporting date	<p>Outstanding amount of the transaction at the reporting date if applicable e.g. for debt issue, reported in the reporting currency of the group. If there has been a full early settlement/prepayment, the balance of contractual amount shall be zero.</p>

NC0180	Value of collateral	The value of collateral for collateralised debt or asset value for intragroup transaction involving asset transfer.
NC0190	Amount of dividends/ interest/ coupon and other payments made during reporting period	<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"> - Dividends for the current year including paid or declared but unpaid dividends. - Any deferred dividends from previous years paid during the reporting period (i.e. any deferred dividends paid that impacted the P&L for the reporting period). - Interest payments made in relation to debt instruments. - Any other payments made in relation to the intragroup transactions that are reported in this template, e.g. charges on asset transfers. - 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).
C0200	Coupon/ Interest rate	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.
C0210	Comments	<p>Comments shall contain:</p> <ul style="list-style-type: none"> - a notification if the transaction has not been performed at arm's length - any other relevant information regarding the economic nature of the operation