Technical instructions for Financial Conglomerates templates reporting using the XBRL taxonomy

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PART I: GENERAL INSTRUCTIONS

This technical document contains instructions to facilitate the use of the Financial Conglomerates templates in the EIOPA FICOD XBRL Taxonomy. It is mainly based on the following references:

- Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council (Directive 2002/87/EC)

- Commission Delegated Regulation (EU) 2015/2303 of 28 July 2015 supplementing Directive 2002/87/EC of the European Parliament and of the Council with regard to regulatory technical standards specifying the definitions and coordinating the supplementary supervision of risk concentration and intra-group transactions (Text with EEA relevance);

- Commission Implementing Regulation (EU) 2022/2454 of 14 December 2022 laying down implementing technical standards for the application of Directive 2002/87/EC of the European Parliament and of the Council with regard to supervisory reporting of risk concentrations and intra-group transactions (Text with EEA relevance).

Please note that this document does not replace, substitute or complement any of the referred documents. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the FICOD XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

1.1 Structure and conventions
2.1 Structure

1. The framework consists of nine blocks of templates:

a) a summary template that gives an overview of intra-group transactions;

b) an equity-type debt or asset template that gives an overview of intra-group transactions by all individual entities included in the scope of consolidation of the reporting entity regarding debt instrument, equity instruments or other asset transfers;

c) a derivatives template that gives an overview of intra-group transactions by all entities included in the scope of the reporting for derivatives;

d) off-balance-sheet items and contingent liabilities;

e) insurance and reinsurance;

f) profit and loss;

g) risk concentration exposure by counterparty;

h) risk concentration exposure by currency, sector and country;

i) risk concentration exposure by asset class and rating.

2. Legal references are provided for each template. Part I of this annex sets out further detailed information regarding more general aspects of the reporting in each block of templates, instructions concerning specific positions and validation rules.

3. Institutions shall report using only the templates that are relevant, depending on the threshold set by the competent authorities.

    3.1 Numbering convention

4. This annex follows the labelling convention set in the following table when referring to the columns, rows and cells of the templates.

5. The following general notation is used in the instructions: {Template;Row;Column}.

    4.1 Sign convention

6. Any amount that increases the exposure of an entity during the reporting period must be stated as a positive figure and any amount that reduces the total exposure of the entity must be stated as a negative figure. The figures must not relate to previous reporting periods. Where a negative sign (-) precedes the label of an item, no positive figure shall be reported for that item.

    5.1 Valuation

7. When not specified, the value of the item shall be stated in accordance with the sectoral rules of the entity within the group.

8. The exchange rate used to report a currency exposure shall be the closing rate on the last day for which the relevant exchange rate is available in the reporting period to which the asset or liability relates.

    6.1 Scope

9. Where sector-wide reporting is required, ancillary services undertakings as defined in Article 4(1), point (18) of Regulation (EU) No 575/2013 of the European Parliament and of the Council[1] shall be treated as part of the banking sector.

10. Where sector-wide reporting is required, investment firms as defined in Article 4(1), point (1) of Directive 2014/65/EU of the European Parliament and of the Council[2] shall be treated as part of the banking sector.

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[1] Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

[2] Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).

PART II: TEMPLATE-RELATED INSTRUCTIONS

FC.00.00 - Content of submission

7.1 <u>General remarks</u>

This section relates to the quarterly, semi-annual and annual submission of information for financial conglomerates.

When a special justification is needed the explanation is not to be submitted within the reporting template but shall be part of the dialogue with the national competent authorities.

When a template is submitted only with zeros or without figures, then S.01.01 should indicate one of the "non reported" options.

	ITEM	INSTRUCTIONS
FR0010	FC.00.01.36 - Summary template	This template shall always be reported. The only option possible is: 1 - Reported
FR0020	FC.01.01.36 - Equity-type transactions, debt and asset transfer	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no IGT on Equity-type transactions, debt and asset transfer 0 - Not reported other reason (in this case special justification is needed)
FR0030	FC.02.01.36 - IGT - Derivatives	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no IGT on Derivatives 0 - Not reported other reason (in this case special justification is needed)
FR0040	FC.03.01.36 - IGT - Off-balance sheet and contingent liabilities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no IGT on off-balance sheet and contingent liabilities 0 - Not reported other reason (in this case special justification is needed)
FR0050	FC.04.01.36 - IGT - Insurance and Reinsurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no IGT on Insurance and Reinsurance

		0 - Not reported other reason (in this case special justification is needed)
FR0060	FC.05.01.36 - IGT - P&L	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no IGT 0 - Not reported other reason (in this case special justification is needed)
R0070	FC.06.01.36 - Risk concentration - Exposure to Counterparties	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
R0080	FC.07.01.36 - Risk concentration - Exposure by currency, sector, country	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)
R0090	FC.08.01.36 - Risk concentration - Exposure by asset class and rating	One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported (in this case special justification is needed)

FC.00.01 - Summary template

8.1 General remarks

Part II of this annex sets out additional instructions in relation to the templates provided in Annex I to this regulation. The first column of the table in point 1.2. identifies the items to be reported by identifying the relevant columns and lines as shown in the template in Annex I.

In FC.00, the summary template, the total volume of all significant intra-group transactions between entities of a specific financial conglomerate within a given reporting period according to Article 8(2) of Directive 2002/87/EC shall be reported.

Where two or more transactions are part of a single economic operation, the value reported shall be the maximum cumulative exposure at any point in time during the period.

The information provided in the table shall therefore be the aggregation of values provided in the other reporting sheets.

Intra-group transactions where at least one party to the transaction is a regulated entity shall be reported. Transactions between investment funds (which are not covered either by the definition of an investment firm or by the definition of a regulated entity) and other non-regulated entities shall therefore not be reported.

9.1 Instructions concerning specific positions

Summary

	ITEM	INSTRUCTIONS
FR0010	Financial conglomerate name	Financial conglomerate name.
FR0011	Group identification code	Identification code of the participating undertaking, using the Legal Entity Identifier ('LEI').
FR0021	First threshold for significant IGTs	Numerical value of the thresholds specified in Article 8(2) of Directive 2002/87/EC.
FR0022	Second threshold for significant IGTs	Numerical value of the thresholds specified in Article 8(2) of Directive 2002/87/EC.
FR0023	Third threshold for significant IGTs	Numerical value of the thresholds specified in Article 8(2) of Directive 2002/87/EC.
FR0030	Quantitative limit (art. 7(3))	Numerical value of the quantitative limit specified in Article 7(3) of Directive 2002/87/EC.
FR0040	Reporting unit	Reporting unit: 1; 1 000; 1 000 000, etc. for templates FC.01, FC.02, FC.03, FC.04, FC.05, FC.06, FC.07 and FC.08.
FR0050	Reporting currency	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used in each report
FR0060	Reporting submission date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the reporting to the supervisory authority is made
FR0070	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31
FR0080	Reporting reference date	Identify the ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
FR0090	Initial submission or re-submission	Identify if it is an initial submission of information or a re-submission of information in relation to a reporting reference date already reported. The following closed list of options shall be used: 1 - Initial submission 2 - Re-submission

Information on intragroup transactions

FC0010-FC0090/FR0010	A - Equity-type transactions, debt, asset transfer and derivatives	'FC0010' shall be equal to the sum of FR0020 to FR0050.

FC0010/FR0020	1 - Debt instruments	'FC0010' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'bonds/debt'.
FC0020/FR0020	1 - Debt instruments	'FC0020' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'bonds/debt'.
FC0030/FR0020	1 - Debt instruments	'FC0030' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0110 is equal to 'bonds/debt'.
FC0040/FR0020	1 - Debt instruments	'FC0040' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'bonds/debt'.
FC0050/FR0020	1 - Debt instruments	'FC0050' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and

		- the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'bonds/debt'.
FC0060/FR0020	1 - Debt instruments	'FC0060' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0110 is equal to 'bonds/debt'.
FC0070/FR0020	1 - Debt instruments	'FC0070' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'bonds/debt'.
FC0080/FR0020	1 - Debt instruments	'FC0080' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'bonds/debt'.
FC0090/FR0020	1 - Debt instruments	'FC0090' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0110 is equal to 'bonds/debt'.
FC0010/FR0020	2 - Capital instruments	'FC0010' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where:

		- the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'Equity type'.
FC0020/FR0030	2 - Capital instruments	'FC0020' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'Equity type'.
FC0030/FR0030	2 - Capital instruments	'FC0030' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0110 is equal to 'Equity type'.
FC0040/FR0030	2 - Capital instruments	'FC0040' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'Equity type'.
FC0050/FR0030	2 - Capital instruments	'FC0050' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'Equity type'.

FC0060/FR0030	2 - Capital instruments	'FC0060' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where:
		- the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and
		- the entity under 'FC0050' has been identified as 'other undertaking of the group'; and
		- FC0110 is equal to 'Equity type'.
FC0070/FR0030	2 - Capital instruments	'FC0070' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where:
		- the entity under 'FC0020' has been identified as 'other undertaking of the group'; and
		- the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and
		- FC0110 is equal to 'Equity type'.
FC0080/FR0030	2 - Capital instruments	'FC0080' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where:
		- the entity under 'FC0020' has been identified as 'other undertaking of the group'; and
		- the entity under 'FC0050' has been identified as 'insurance sector'; and
		- FC0110 is equal to 'Equity type'.
FC0090/FR0030	2 - Capital instruments	'FC0090' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where:
		- the entity under 'FC0020' has been identified as 'other undertaking of the group'; and
		- the entity under 'FC0050' has been identified as 'other undertaking of the group'; and
		- FC0110 is equal to 'Equity type'.
FC0010/FR0040	3 - Other asset transfers	'FC0010' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where:
		- the entity under 'FC0020' has been identified as 'insurance sector'; and

		- the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'Other asset transfers'.
FC0020/FR0040	3 - Other asset transfers	'FC0020' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'Other asset transfers'.
FC0030/FR0040	3 - Other asset transfers	'FC0030' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0110 is equal to 'Other asset transfers'.
FC0040/FR0040	3 - Other asset transfers	'FC0040' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'Other asset transfers'.
FC0050/FR0040	3 - Other asset transfers	'FC0050' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'Other asset transfers'.

FC0060/FR0040	3 - Other asset transfers	'FC0060' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0110 is equal to 'Other asset transfers'.
FC0070/FR0040	3 - Other asset transfers	'FC0070' shall be equal to the sum of the amounts declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0110 is equal to 'Other asset transfers'.
FC0080/FR0040	3 - Other asset transfers	'FC0080' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0110 is equal to 'Other asset transfers'.
FC0090/FR0040	3 - Other asset transfers	'FC0090' shall be equal to the sum of the amount declared under 'FC0170' in sheet 'FC.01 Equity-type, debt or asset' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and FC0110 is equal to 'Other asset transfers'.
FC0010/FR0050	4 - Derivatives	'FC0010' shall be equal to the sum of the amounts declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and

		- the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'.
FC0020/FR0050	4 - Derivatives	'FC0020' shall be equal to the sum of the amount declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'.
FC0030/FR0050	4 - Derivatives	'FC0030' shall be equal to the sum of the amount declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'.
FC0040/FR0050	4 - Derivatives	'FC0040' shall be equal to the sum of the amounts declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'
FC0050/FR0050	4 - Derivatives	'FC0050' shall be equal to the sum of the amount declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'.
FC0060/FR0050	4 - Derivatives	'FC0060' shall be equal to the sum of the amount declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'.

FC0070/FR0050	4 - Derivatives	'FC0070' shall be equal to the sum of the amounts declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'.
FC0080/FR0050	4 - Derivatives	'FC0080' shall be equal to the sum of the amount declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'.
FC0090/FR0050	4 - Derivatives	'FC0090' shall be equal to the sum of the amount declared under 'FC0180' in sheet 'FC.02 Derivatives' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'.
FC0010 - FC0090/FR0060	B - Off-balance-sheet and contingent liabilities	Shall be equal to the sum of FR0070 and FR0080.
FC0010/FR0070	5 - Guarantees	'FC0010' shall be equal to the sum of the amounts declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Guarantee'.
FC0020/FR0070	5 - Guarantees	'FC0020' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and

		- FC0100 is equal to 'Guarantee'.
FC0030/FR0070	5 - Guarantees	'FC0030' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Guarantee'.
FC0040/FR0070	5 - Guarantees	'FC0040' shall be equal to the sum of the amounts declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Guarantee'.
FC0050/FR0070	5 - Guarantees	'FC0050' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Guarantee'.
FC0060/FR0070	5 - Guarantees	'FC0060' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Guarantee'.
FC0070/FR0070	5 - Guarantees	'FC0070' shall be equal to the sum of the amounts declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where:

		- the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Guarantee'.
FC0080/FR0070	5 - Guarantees	'FC0080' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Guarantee'.
FC0090/FR0070	5 - Guarantees	'FC0090' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group' and - FC0100 is equal to 'Guarantee'.
FC0010/FR0080	6 - Other off-balance-sheet items	'FC0010' shall be equal to the sum of the amounts declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is not equal to 'Guarantee'.
FC0020/FR0080	6 - Other off-balance-sheet items	'FC0020' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is not equal to 'Guarantee'.

FC0030/FR0080	6 - Other off-balance-sheet items	'FC0030' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is not equal to 'Guarantee'.
FC0040/FR0080	6 - Other off-balance-sheet items	'FC0040' shall be equal to the sum of the amounts declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is not equal to 'Guarantee'.
FC0050/FR0080	6 - Other off-balance-sheet items	'FC0050' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is not equal to 'Guarantee'.
FC0060/FR0080	6 - Other off-balance-sheet items	'FC0060' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is not equal to 'Guarantee'.
FC0070/FR0080	6 - Other off-balance-sheet items	'FC0070' shall be equal to the sum of the amounts declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and

		- the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is not equal to 'Guarantee'.
FC0080/FR0080	6 - Other off-balance-sheet items	'FC0080' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is not equal to 'Guarantee'.
FC0090/FR0080	6 - Other off-balance-sheet items	'FC0090' shall be equal to the sum of the amount declared under 'FC0160' in sheet 'FC.03 Off-balance-sheet and contingent liabilities' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is not equal to 'Guarantee'.
FC0010-FC0090/FR0090	C - Insurance/reinsurance transactions	'FC0010' shall be equal to the sum of the amounts declared under 'FC0160' in sheet 'FC.04 Insurance-reinsurance' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'.
FC0010-FC0090/FR0100	D - P&L transactions	Shall be equal to the sum of FR0110 to FR0140.
FC0010/FR0110	7 - Commissions paid to business providers	'FC0010' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Commission'.
FC0020/FR0110	7 - Commissions paid to business providers	'FC0020' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where:

		- the entity under 'FC0020' has been identified as 'insurance sector'; and
		- the entity under 'FC0050' has been identified as 'insurance sector'; and
		- FC0100 is equal to 'Commission'.
FC0030/FR0110	7 - Commissions paid to business providers	'FC0030' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Commission'.
FC0040/FR0110	7 - Commissions paid to business providers	'FC0040' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Commission'.
FC0050/FR0110	7 - Commissions paid to business providers	'FC0050' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Commission'.
FC0060/FR0110	7 - Commissions paid to business providers	'FC0060' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Commission'.
FC0070/FR0110	7 - Commissions paid to business providers	'FC0070' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where:

		- the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Commission'.
FC0080/FR0110	7 - Commissions paid to business providers	'FC0080' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Commission'.
FC0090/FR0110	7 - Commissions paid to business providers	'FC0090' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Commission'.
FC0010/FR0120	8 - Fees and others	'FC0010' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Fees' or 'Others'.
FC0020/FR0120	8 - Fees and others	'FC0020' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Fees' or 'Others'.
FC0030/FR0120	8 - Fees and others	'FC0030' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and

		- the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Fees' or 'Others'.
FC0040/FR0120	8 - Fees and others	'FC0040' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Fees' or 'Others'.
FC0050/FR0120	8 - Fees and others	'FC0050' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Fees' or 'Others'.
FC0060/FR0120	8 - Fees and others	'FC0060' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Fees' or 'Others'.
FC0070/FR0120	8 - Fees and others	'FC0070' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Fees' or 'Others'.
FC0080/FR0120	8 - Fees and others	'FC0080' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and

		- the entity under 'FC0050' has been identified as 'insurance sector'; and
		- FC0100 is equal to 'Fees' or 'Others'.
FC0090/FR0120	8 - Fees and others	'FC0090' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where:
		- the entity under 'FC0020' has been identified as 'other undertaking of the group'; and
		- the entity under 'FC0050' has been identified as 'other undertaking of the group'; and
		- FC0100 is equal to 'Fees' or 'Others'.
FC0010/FR0130	9 - Interest	'FC0010' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where:
		- the entity under 'FC0020' has been identified as 'insurance sector'; and
		- the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and
		- FC0100 is equal to 'Interest'.
FC0020/FR0130	9 - Interest	'FC0020' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where:
		- the entity under 'FC0020' has been identified as 'insurance sector'; and
		- the entity under 'FC0050' has been identified as 'insurance sector'; and
		- FC0100 is equal to 'Interest'.
FC0030/FR0130	9 - Interest	'FC0030' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where:
		- the entity under 'FC0020' has been identified as 'insurance sector'; and
		- the entity under 'FC0050' has been identified as 'other undertaking of the group'; and
		- FC0100 is equal to 'Interest'.
FC0040/FR0130	9 - Interest	'FC0040' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where:
		- the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and
		- the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and

		- FC0100 is equal to 'Interest'.
FC0050/FR0130	9 - Interest	'FC0050' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Interest'.
FC0060/FR0130	9 - Interest	'FC0060' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Interest'.
FC0070/FR0130	9 - Interest	'FC0070' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Interest'.
FC0080/FR0130	9 - Interest	'FC0080' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Interest'.
FC0090/FR0130	9 - Interest	'FC0090' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Interest'.

FC0010/FR0140	10 - Dividends	'FC0010' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Dividends'.
FC0020/FR0140	10 - Dividends	'FC0020' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Dividends'.
FC0030/FR0140	10 - Dividends	'FC0030' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'insurance sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Dividends'.
FC0040/FR0140	10 - Dividends	'FC0040' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Dividends'.
FC0050/FR0140	10 - Dividends	'FC0050' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Dividends'.

FC0060/FR0140	10 - Dividends	'FC0060' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'bank sector' or 'investment services sector'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Dividends'.
FC0070/FR0140	10 - Dividends	'FC0070' shall be equal to the sum of the amounts declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'bank sector' or 'investment services sector'; and - FC0100 is equal to 'Dividends'.
FC0080/FR0140	10 - Dividends	'FC0080' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'insurance sector'; and - FC0100 is equal to 'Dividends'.
FC0090/FR0140	10 - Dividends	'FC0090' shall be equal to the sum of the amount declared under 'FC0140' in sheet 'FC.05 P&L' where: - the entity under 'FC0020' has been identified as 'other undertaking of the group'; and - the entity under 'FC0050' has been identified as 'other undertaking of the group'; and - FC0100 is equal to 'Dividends'.

2.   __FC.01.01 - Equity-type transactions, debt and asset transfers__

10.1General remarks

This part of the annex sets out additional instructions in relation to the templates provided in Annex I to this regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as shown in the template in Annex I.

This part of the annex relates to the information that financial conglomerates are requested to provide at least once a year.

In this template, all significant intra-group transactions between entities of a financial conglomerate referred to in Article 8(2) of Directive 2002/87/EC related to equity, debt, reciprocal financing[3] and asset transfers shall be reported.

Those significant intra-group transactions include:

a) equity and other capital items, including participations in related entities and transfer shares of entities related to the financial conglomerate;

b) debt, including bonds, loans, collateralised debt and other transactions of similar nature with periodic predetermined interest or coupon or premium payments for a predetermined period of time;

c) other asset transfers such as transfers of property and transfers of shares of other companies unrelated to (i.e. outside) the financial conglomerate.

Financial conglomerates shall complete this template for all significant intra-group transactions that have to be reported, i.e. (i) between regulated entities of different sectors belonging to the same group; (ii) between regulated entities of the same sector belonging to the same group; (iii) between a regulated entity and a non-regulated entity belonging to the same group; and (iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

Intra-group transactions shall be reported in this template that were:

a) in force at the start of the reporting period;

b) incepted during the reporting period and outstanding at the reporting date;

c) incepted and expired/matured during the reporting period.

Two or more transactions between entities of the group which, from an economic perspective (i) contribute to the same risk, (ii) serve the same purpose or (iii) are temporally connected in a plan, shall be considered a single economic operation. All transactions which are part of a single economic operation shall be reported whenever those transactions collectively are at or above the corresponding threshold for significant intra-group transactions, even if the transactions are individually below the threshold. Any element added to significant intra-group transactions shall be reported as a separate intra-group transaction, even where the element in its own right falls below the significant threshold limit. For example, where an undertaking increases an initial loan to a related undertaking, that addition to the loan shall be recorded as a separate item with its issue date as the date of the addition.

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[3] 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 takin-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).

Where the transaction value is different for two transacting parties (e.g. a EUR 10 000 000 transaction between A and B where A records EUR 10 000 000, but B only receives EUR 9 500 000 because transaction costs of EUR 500 000 have been incurred), the maximum amount shall be reported in the template as the transaction amount (EUR 10 000 000 in this example).

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate, including transactions with special purpose vehicles, collective investment undertakings, ancillary entities or unregulated entities, or entities outside the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intra-group transactions (e.g. A invests in B and B invests in C), these transactions shall be reported as indirect transactions. Therefore, A to C transactions shall be reported and the comments shall mention the intermediary steps. In the case of a waterfall of transactions (e.g. from A to B to C to D sequentially, where both B and C are in the conglomerate but are unregulated entities), those transactions shall also be reported.

11.1 Instructions concerning specific positions

	ITEM	INSTRUCTIONS
FC0010	ID of intra-group transaction	Unique internal identification code for each intra-group transaction. It shall be consistent over time.
FC0020	Investor/lender name	Name of the entity that is buying the equity or lending to a related undertaking within the financial conglomerate - i.e. the entity that recognises the transaction as an asset on its balance sheet (debit - balance sheet).
FC0030	Identification code for investor/lender	The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for regulated undertakings of the European Economic Area (EEA) within the financial conglomerate, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the financial conglomerate, the identification code shall be provided by the financial conglomerate. 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.
FC0031	Type of code for investor/lender	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: - legal entity identifier (LEI); - specific code.
FC0040	Sector of the investor/lender	Where the investor/lender is part of the financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'. Where the investor/lender is not part of the financial sector within the meaning of Article 2(8)

		of Directive 2002/87/EC, indicate 'other undertaking of the group'.
FC0050	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).
FC0060	Identification code for issuer/borrower	The unique identification code attached to the investor/buyer/transferee by this order of priority where available: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the financial conglomerate, insert the identification code used in the local market and assigned by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the financial conglomerate, the identification code shall be provided by the financial conglomerate. 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.
FC0061	Type of code for issuer/borrower	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: - legal entity identifier (LEI); - specific code.
FC0070	Sector of the issuer/borrower	Where the issuer/borrower is part of the financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'. Where the issuer/borrower is not part of the financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'other undertaking of the group'.
FC0080	Indirect transactions	Where the reported intra-group transaction is part of an indirect transaction (see point 2.1 'general remarks' above), report the 'ID of intra-group

		transaction' (FC0010) of the related transaction in this cell. Where the reported IGT is not part of an indirect transaction, indicate 'No'.
FC0090	Single economic operation	Where the reported IGT is part of a single economic operation (see point 2.1 'general remarks' above) report the 'ID of intra-group transaction' (FC0010) of the related transaction in this cell. Where the reported IGT is not part of a single economic operation, indicate 'No'.
FC0100	ID code of the instrument	This is the identification code of the instrument (capital, debt, etc.) between the two counterparties identified using the following priority: - ISO 6166 code of ISIN when available - other recognised codes (e.g. CUSIP, Bloomberg Ticker, Reuters RIC) - code assigned by the undertaking, where the options above are not available. This code shall be consistent over time. This may be different from the intra-group transaction code provided in cell FC0010.
FC0101	ID code type of the instrument	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: 1 - ISO 6166 for ISIN code 2 - CUSIP (the Committee on Uniform Securities Identification Procedures number allocated by the CUSIP Service Bureau for United States and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WKN (Wertpapier-Kennnummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identifies a company's securities) 6 - BBGID (the Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - FIGI (Financial Instrument Global Identifier) 9 - other code by members of the Association of National Numbering Agencies

		99 - code allocated by the undertaking.
FC0110	Type of instrument	Identify the type of instrument.
		The following closed list shall be used:
		1 - bonds/debt
		2 - equity type
		3 - other asset transfer.
FC0120	Instrument	Identify the instrument. The following closed list shall be used:
		1 - bonds/debt - collateralised
		2 - bonds/debt - uncollateralised
		3 - equity type - shares/participations
		4 - equity type - others
		5 - other asset transfer - properties
		6 - other asset transfer - others.
FC0130	Issue date	This is the earlier of the transaction/debt issue date and the date the intra-group transaction is effective from, where different from the issue date.
		The date shall follow the ISO 8601 (yyyy-mm-dd) format.
FC0140	Maturity date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction expires/reaches maturity if applicable:
		- for intra-group transaction with no maturity date use '9999-12-31';
		- for perpetual securities use '9999-12-31'.
FC0150	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place.
FC0160	Amount at transaction date	Amount of the transaction at transaction date reported in the reporting currency of the financial conglomerate.
FC0170	Amount at reporting date	Outstanding amount of the transaction at the reporting date where applicable, e.g. for debt issue, reported in the reporting currency of the financial conglomerate. Where there has been a full early settlement/prepayment, the balance of contractual amount shall be zero.

FC0180	Value of collateral	The value of collateral for collateralised debt or asset value for intra-group transaction involving asset transfer, reported in the reporting currency of the financial conglomerate.
		Collateral arrangements between undertakings of the same sector should be valued in accordance with the rules of this sector, e.g. intra-group transactions between two credit institutions within a financial conglomerate may be valued in accordance with Regulation (EU) 575/2013.
		Collateral arrangements between undertakings from different sectors should be valued in accordance with the sectoral rules of the consolidating entity, e.g. intra-group transactions between a credit institution that is the ultimate parent company and an insurance undertaking within a financial conglomerate would be valuated according to Regulation (EU) 575/2013.
FC0190	Amount of dividends/interest/coupon and other payments made during reporting period	This cell shall capture any payments made in relation to the intra-group transactions recorded in this template for the reporting period (6 months up to the reporting date).
		That includes:
		- 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 intra-group transactions that are reported in this template, e.g. charges on asset transfers;
		- the amount of total top-ups where 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 top-ups as a separate item).
		This amount shall be reported in the reporting currency of the financial conglomerate.
FC0200	Coupon/interest rate	The interest or coupon rate as a percentage, where applicable. For variable interest rate, this

		shall include the reference rate and the interest rate above it.
FC0210	Comments	Comments shall contain: - a notification where the transaction has not been performed at arm's length; - any other relevant information regarding the economic nature of the operation.

12.1

3. FC.02.01 - IGT - Derivatives

13.1 General remarks

This part sets out additional instructions in relation to the templates provided in Annex I. The first column of the next table identifies the items to be reported by identifying the columns and lines as shown in the template in Annex I.

This part of the annex relates to information that financial conglomerates are requested to provide at least once a year.

In this template, all significant intra-group transactions related to derivatives between entities that fall within the scope of financial conglomerate supervision as set out in Article 8(2) of Directive 2002/87/EC shall be reported. Significant intra-group transactions related to derivatives shall be reported where the carrying amount of the derivative exceeds the threshold. They include:

a) interest rate contracts, including swaps, forward agreements, futures and options;

b) foreign exchange contracts, including swaps, forward agreements, futures and options;

c) contracts of a nature similar to those in point 1(a) to I and point 2(a) to (d) of this annex concerning other reference items or indices.

Financial conglomerates shall complete this template for all significant intra-group transactions required to be reported, i.e. (i) between regulated entities of different sectors belonging to the same group; (ii) between regulated entities of the same sector belonging to the same group; (iii) between a regulated entity and a non-regulated entity belonging to the same group; and (iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

In this template, intra-group transactions shall be reported that were:

a) in force at the start of the reporting period;

b) incepted during the reporting period and outstanding at the reporting date;

c) incepted and expired/matured during the reporting period.

Two or more transactions between entities of the group which, from an economic perspective (i) contribute to the same risk, (ii) serve the same purpose or (iii) are temporally connected in a plan, shall be a single economic operation. All transactions which are part of a single economic operation shall be reported whenever those transactions are collectively at or above the corresponding threshold for significant intra-group transactions, even if they individually fall below the threshold.

Any element added to significant intra-group transactions shall be reported as a separate intra-group 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 EUR 10 000 000 transaction between A and B where A records EUR 10 000 000, but B only receives EUR 9 500 000 because transaction costs of EUR 500 000 have been incurred), the maximum amount shall be reported in the template as the transaction amount (EUR 10 000 000 in this example).

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate, including transactions with a special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities, or entities outside the financial conglomerate but where ultimately the risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intra-group transactions (e.g. A invests in B and B invests in C), such transaction shall be reported as an indirect transaction. Therefore, A to C transactions shall be reported and the intermediary steps shall be mentioned in the comments. In the case of a waterfall of

transactions (e.g. from A to B to C to D sequentially, where both B and C are in the conglomerate but are unregulated entities), those transactions shall also be reported.

14.1 <u>Instructions concerning specific positions</u>

	ITEM	INSTRUCTIONS
FC0010	ID of intra-group transaction	Unique internal identification code for each intra-group transaction. It shall be consistent over time.
FC0020	Investor/buyer name	Name of the entity that is investing/buying the derivative, or of the counterparty with the long position. For swaps the payer is the payer of the fixed rate that receives the floating rate.
FC0030	Identification code of the investor/buyer	The unique identification code attached to the investor/buyer/transferee by this order of priority if available: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the financial conglomerate, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the financial conglomerate, the identification code shall be provided by the financial conglomerate. 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.
FC0031	Type of code of the investor/buyer	Type of ID code used for the 'Identification code of the investor/buyer' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0040	Sector of the investor/buyer	Where the investor/buyer is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'.

		Where the investor/buyer is not part of financial sector within the meaning of Article 2(8) of that Directive, indicate 'other undertaking of the group'.
FC0050	Issuer/seller name	Name of the entity that is issuing/selling the derivative or of the counterparty with the short position. For swaps the receiver receives the fixed rates and pays the floating rate.
FC0060	Identification code of the issuer/seller	The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the financial conglomerate, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the financial conglomerate, the identification code shall be provided by the financial conglomerate. 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.
FC0061	Type of code of the issuer/seller	Type of ID code used for the 'Identification code of the issuer/seller' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0070	Financial sector of the issuer/seller	Where the issuer/seller is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'. Where the issuer/seller is not part of financial sector within the meaning of Article 2(8) of that Directive, indicate 'other undertaking of the group'.
FC0080	Indirect transactions	Where the reported intra-group transaction is part of an indirect transaction (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in the cell.

		Where the reported intra-group transaction is not part of an indirect transaction, indicate 'No'.
FC0090	Single economic operation	Where the reported intra-group transaction is part of a single economic operation (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in the cell. Where the reported intra-group transaction is not part of a single economic operation, indicate 'No'.
FC0100	ID code of the instrument	This is the identification code of the instrument (capital, debt, etc.) between the two counterparties identified using the following priority: - ISO 6166 code of ISIN when available - other recognised codes (e.g. CUSIP, Bloomberg Ticker, Reuters RIC) - code allocated by the undertaking when the options above are not available. This code shall be consistent over time. This may be different from the intra-group transaction code provided in cell FC0010.
FC0101	ID code type of the instrument	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: 1 - ISO 6166 for ISIN code 2 - CUSIP (the Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for United States and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WKN (Wertpapier-Kennnummer, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identifies a company's securities) 6 - BBGID (the Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 - FIGI (Financial Instrument Global Identifier) 9 - other code by members of the Association of National Numbering Agencies 99 - code allocated by the undertaking.
FC0110	Type of instrument	Identify the transaction type. The following closed list shall be used:

		1 - derivatives - futures
		2 - derivatives - forwards
		3 - derivatives - options
		4 - derivatives - others
		5 - guarantees - credit protection
		6 - guarantees - others
		7 - swaps
		8 - others.
		A repurchase agreement shall be considered as cash transaction plus forward contract.
FC0120	Type of protection	Identify the transaction type. The following closed list shall be used: 1 - credit default 2 - interest rate 3 - currency 4 - others.
FC0130	Purpose of the instrument	Describe the use of the derivative (e.g. micro/macro hedge, efficient portfolio management). 'Micro hedge' refers to derivatives covering a single financial instrument, forecast transaction or liability. 'Macro hedge' refers to derivatives covering a set of financial instruments, forecast transactions or liabilities. The following closed list shall be used: 1 - micro hedge 2 - macro hedge 3 - matching assets and liabilities cash flows 4 - efficient portfolio management, other than 'Matching assets and liabilities cash flows' 5 - others.
FC0140	Starting date	Identify the ISO 8601 (yyyy-mm-dd) code of the date of the transaction/trade of the derivative contract. For rolled contracts, use the initial trade date.
FC0150	Maturity date	Identify the ISO 8601 (yyyy-mm-dd) code of the contractually defined date of the close of the derivative contract - e.g. maturity date, expiring date for options (European or American), etc.
FC0160	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place.

FC0170	Notional amount	The amount covered or exposed to the derivative at the reporting date - i.e. the closing balance reported in the reporting currency of the group.
		For futures and options, this corresponds to the contract size multiplied by the number of contracts. For swaps and forwards, it corresponds to the contract amount. Where a transaction has matured/expired during the reporting period and before the reporting date, the notional amount at the reporting date shall be zero.
FC0180	Carrying amount	The value of the derivative at the reporting date as reported in the balance sheet of the entity.
		Where a transaction has matured/expired during the reporting period and before the reporting date, the carrying amount at the reporting date shall be the maximum carrying amount of the derivatives before the maturity of the transaction.
FC0190	Value of collateral	The value of the collateral pledged at the reporting date (zero if the derivative has been closed) if applicable. This shall be reported in the reporting currency of the financial conglomerate.
		Collateral arrangements between undertakings of the same sector should be valued in accordance with the rules of this sector (e.g. intra-group transactions between two credit institutions within a financial conglomerate may be valued in accordance with Regulation (EU) 575/2013).
		Collateral arrangements between undertakings from different sectors should be valued in accordance with the sectoral rules of the consolidating entity (e.g. intra-group transactions between a credit institution which is the ultimate parent company and an insurance undertaking within a financial conglomerate would be valuated according to Regulation (EU) 575/2013).
FC0200	Identification code of the asset/liability underlying the derivative	The ID code of the asset or liability underlying the derivative contract. This item shall be provided for derivatives that have a single underlying instrument or index in the undertaking's portfolio.
		An index is considered a single instrument and shall be reported.
		Identification code of the instrument underlying the derivative using the following priority:
		- ISO 6166 code of ISIN if available
		- other recognised codes (e.g. CUSIP, Bloomberg Ticker, Reuters RIC)

		- code allocated by the undertaking when the options above are not available. Shall be consistent over time
		- 'Multiple assets/liabilities' if the underlying assets or liabilities are more than one.
		Where the underlying asset or liability is an index then the code of the index shall be reported.
FC0201	Type of code asset/liability underlying the derivative	Type of ID code used for the 'Identification code asset/liability underlying the derivative' item. One of the options in the following closed list shall be used:
		1 - ISO 6166 for ISIN code
		2 - CUSIP (the Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for United States and Canadian companies)
		3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)
		4 - WKN (Wertpapier-Kennnummer, the alphanumeric German identification number)
		5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities)
		6 - BBGID (the Bloomberg Global ID)
		7 - Reuters RIC (Reuters instrument code)
		8 - FIGI (Financial Instrument Global Identifier)
		9 - other code by members of the Association of National Numbering Agencies
		99 - code allocated by the undertaking. This option shall also be used for the cases of 'Multiple assets/liabilities' and indexes'.
FC0210	Counterparty name for which credit protection is purchased	Name of the counterparty for which protection has been purchased for its default.
FC0220	Swap delivered interest rate (for buyer)	Interest rate delivered under the swap contract (only for interest rate swaps).
FC0230	Swap received interest rate (for buyer)	Interest rate received under the swap contract (only for interest rate swaps).
FC0240	Swap delivered currency (for buyer)	Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps).
FC0250	Swap received currency (for buyer)	Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps).

FC0260	Revenues stemming from derivatives	Net revenues stemming from the investment or the purchase of derivatives. In line with the IFRS-based P&L, both realised and unrealised results are expected here. The amounts should be filed with their clean value (in comparison to QRT S.09.01 SII). Interest will be reported in FC.05 P&L.
FC0270	Comments	Comments shall include: - a notification if the transaction has not been performed at arm's length; - any other relevant information regarding the economic nature of the operation.

4. FC.03.01 - IGT - Off-balance-sheet and contingent liabilities

15.1 General remarks

This part of the annex sets out additional instructions in relation to the templates provided in Annex I. The first column of the next table identifies the items to be reported by identifying the columns and lines as shown in the template in Annex I.

This part of the annex relates to the information that financial conglomerates shall provide at least once a year.

This template shall report all significant intra-group transactions between entities falling within the scope of financial conglomerate supervision as set out in Article 8(2) of Directive 2002/87/EC related to off-balance-sheet guarantees.

These include:

a) off-balance-sheet guarantees;

b) undrawn credit facilities;

c) assets purchased under outright forward purchase agreements (currency or other);

d) asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC;

e) contingent liabilities.

Financial conglomerates shall complete this template for all significant intra-group transactions required to be reported, i.e. (i) between regulated entities of different sectors belonging to the same group; (ii) between regulated entities of the same sector belonging to the same group; (iii) between a regulated entity and a non-regulated entity belonging to the same group; and (iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

This template shall include intra-group transactions that were:

a) in force at the start of the reporting period;

b) incepted during the reporting period and outstanding at the reporting date;

c) incepted and expired/matured during the reporting period.

Two or more transactions between entities of the group which, from an economic perspective (i) contribute to the same risk, (ii) serve the same purpose or (iii) are temporally connected in a plan, shall be considered as a single economic operation. As such, all transactions which are part of a single economic operation shall be reported whenever those transactions are collectively at or above the corresponding threshold for significant intra-group transactions, even if they individually fall below the threshold. Any element added to significant intra-group transactions shall be reported as a separate intra-group 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 EUR 10 000 000 transaction between A and B where A records EUR 10 000 000, but B only receives EUR 9 500 000 because transaction costs of EUR 500 000 have been incurred), the maximum amount shall be reported in the template as the transaction amount (EUR 10 000 000 in this example).

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate, including transactions with a special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities, or entities outside the financial conglomerate but where ultimately the risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intra-group transactions (e.g. A invests in B and B invests in C), that transaction shall be reported as an indirect transaction. Therefore, A to C transactions shall be reported and the comments shall mention the intermediary steps. In the case of a waterfall of transactions (e.g. from A to B to C to D sequentially, where both B and C are in the conglomerate but are unregulated entities), those transactions shall also be reported.

16.1 Instructions concerning specific positions

	ITEM	INSTRUCTIONS
FC0010	ID of intra-group transaction	Unique internal identification code for each intra-group transaction. It shall be consistent over time.
FC0020	Provider name	Name of the entity that is providing the off-balance-sheet guarantee.
FC0030	Identification code of the provider	The unique identification code attached to the provider by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the financial conglomerate, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the financial conglomerate, identification code will be provided by the financial conglomerate. 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.
FC0031	Type of code of the provider	Type of ID code used for the 'Identification code of the provider' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0040	Financial sector of the provider	Where the provider is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'. Where the provider is not part of financial sector within the meaning of Article 2(8) indicate 'other undertaking of the group'.
FC0050	Beneficiary name	Name of the entity that is benefiting from the off-balance-sheet guarantee.
FC0060	Identification code of the beneficiary	The unique identification code attached to the beneficiary by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the financial conglomerate, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the financial conglomerate, the identification code shall be provided by the financial conglomerate. 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.
FC0061	Type of code of the beneficiary	Type of ID code used for the 'Identification code of the beneficiary' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI);

		- specific code.
FC0070	Financial sector of the beneficiary	Where the beneficiary is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'. Where the beneficiary is not part of financial sector within the meaning of Article 2(8), indicate 'other undertaking of the group'.
FC0080	Indirect transactions	Where the reported intra-group transaction is part of an indirect transaction (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in this cell. Where the reported intra-group transaction is not part of an indirect transaction, indicate 'No'.
FC0090	Single economic operation	Where the reported intra-group transaction is part of a single economic operation (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in this cell. Where the reported intra-group transaction is not part of a single economic operation, indicate 'No'.
FC0100	Transaction type	Identify the type of transaction. The following closed list shall be used: 1 - guarantees 2 - commitment 3 - letter of credit 4 - undrawn credit facilities 5 - assets purchased under outright forward purchase agreements (currency or other); 6 - asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC; 7 - contingent liabilities 8 - other.
FC0110	Transaction issue date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction/issue takes effect.
FC0120	Expiry date of agreement/contract underlying transaction	Where applicable, identify the ISO 8601 (yyyy-mm-dd) code of the date when the agreement/contract ends. If the expiry date is perpetual, use '9999-12-31'.

FC0130	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. If there are two currencies involved, please identify both in cell Comments FC0200.
FC0140	Trigger event	Where applicable, give a brief description of event that would trigger the transaction/payment/liability/none (e.g. an event that would trigger a contingent liability).
FC0150	Value of transaction at starting date	Value of the transaction or collateral pledged. This item shall be reported in the reporting currency of the group.
FC0160	Value of transaction at reporting date	Value of the transaction, collateral pledged. This item shall be reported in the reporting currency of the group.
FC0170	Maximum possible value of contingent liabilities	Maximum possible value of contingent liabilities, if possible, regardless of their probability (i.e. the future cash flows required to settle the contingent liability over the lifetime of that contingent liability and discounted at the relevant risk-free interest rate term structure) of contingent liabilities included in the financial conglomerate's balance sheet. Sum of all possible cash flows if events were to trigger the guarantees provided by the 'provider' (cell FC0020) to the 'beneficiary' (Cell FC0050) to cover the payment of the liabilities due from the undertaking (includes letter of credit, undrawn committed borrowing facilities). This item shall not include amounts already reported under FC0150 and FC0160.
FC0180	Value of guaranteed assets	Value of the guaranteed asset for which the guarantees are received. Sectoral valuation principles may be relevant in this case.
FC0190	Revenues stemming from the off-balance-sheet items	Revenues associated with the provisions of the off-balance-sheet transactions.
FC0200	Comments	Comments shall include: - a notification if the transaction has not been performed at arm's length; - any other relevant information regarding the economic nature of the operation.

5. **FC.04 - IGT - Insurance and reinsurance**

17.1 <u>General remarks</u>

This part of the annex sets out additional instructions for the templates provided in Annex I. The first column of the next table identifies the items to be reported by identifying the columns and lines as shown in the template in Annex I.

This part of the annex relates to information that financial conglomerates are requested to provide at least once a year.

This template shall report all significant intra-group transactions between entities falling within the scope of financial conglomerate supervision according to Article 8(2) of Directive 2002/87/EC related to internal insurance and reinsurance within the group.

These include but are not limited to:

a) insurance contracts of entities falling within the scope of the group with insurance companies falling within the scope of the group;

b) reinsurance treaties between related undertakings of a group;

c) facultative reinsurance between related undertakings of a group;

d) any other transaction that results in transferring underwriting risk (insurance risk) between related undertakings of a group.

Financial conglomerates shall complete this template for all significant intra-group transactions required to be reported, i.e. (i) between regulated entities of different sectors belonging to the same group; (ii) between regulated entities of the same sector belonging to the same group; (iii) between a regulated entity and a non-regulated entity belonging to the same group; and (iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

This template shall include IGTs that were:

a) in force at the start of the reporting period;

b) incepted during the reporting period and outstanding at the reporting date;

c) incepted and expired/matured during the reporting period.

Two or more transactions between entities of the group which, from an economic perspective (i) contribute to the same risk, (ii) serve the same purpose or (iii) are temporally connected in a plan, shall be considered a single economic operation. As such, all transactions which are part of a single economic operation shall be reported whenever they are collectively at or above the corresponding threshold for significant intra-group transactions, even if they individually fall below the threshold.

Any element added to significant intra-group transactions shall be reported as a separate intra-group 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 EUR 10 000 000 transaction between A and B where A records EUR 10 000 000, but B only receives EUR 9 500 000 because transaction costs of EUR 500 000 have been incurred), the maximum amount shall be reported in the template as the transaction amount (EUR 10 000 000 in this example). Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate, including but not limited to transactions with special purpose vehicle, collective investment

undertakings, ancillary entities or unregulated entities; or entities outside the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intra-group 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 steps. In the case of a waterfall of transactions (e.g. from A to B to C to D sequentially, where both B and C are in the conglomerate but are unregulated entities), those transactions shall also be reported.

18.1 Instructions concerning specific positions

	ITEM	INSTRUCTIONS
FC0010	ID of intra-group transaction	Unique internal identification code for each intra-group transaction. It shall be consistent over time.
FC0020	Insured party/cedent name	Legal name of the entity that has transferred the underwriting risk to another insurer or reinsurer within the group.
FC0030	Identification code for insured party/cedent	The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the group, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the group, the 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: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits.
FC0031	Type of code for insured party/cedent	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: - legal entity identifier (LEI); - specific code.
FC0040	Sector of the insured party/cedent	Where the insured party or cedent is part of financial sector within the meaning of Article 2(8)of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'. Where the insured party or cedent is not part of financial sector within the meaning of Article 2(8) of that Directive, indicate 'other undertaking of the group'.
FC0050	Insurer/reinsurer name	Legal name of the insurer or reinsurer to whom the underwriting risk has been transferred.

FC0060	Identification code of insurer/reinsurer	The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the group, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the group, the 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: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits.
FC0061	Type of code of insurer/reinsurer	Type of ID code used for the 'Identification code of insurer/reinsurer' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0070	Sector of the insurer/reinsurer	Financial sector of the provider within the meaning of Article 2(8) of Directive 2002/87/EC, i.e. 'insurance sector'.
FC0080	Indirect transactions	Where the reported intra-group transaction is part of an indirect transaction (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in this cell. Where the reported intra-group transaction is not part of an indirect transaction, indicate 'No'.
FC0090	Single economic operation	Where the reported intra-group transaction is part of a single economic operation (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in this cell. Where the reported intra-group transaction is not part of a single economic operation, indicate 'No'.
FC0100	Type of transaction	Identify the type of contract/treaty. The following closed list shall be used: 1 - insurance 2 - reinsurance.

FC0110	Transaction	If C100 = reinsurance, then identify the type of reinsurance contract/treaty. The following closed list shall be used: 1 - quota share 2 - variable quota share 3 - surplus 4 - excess of loss (per event and per risk) 5 - excess of loss (per risk) 6 - excess of loss (per event) 7 - excess of loss 'back-up' (protection against follow-on events which certain catastrophes can cause such as flooding or fire) 8 - excess of loss with basis risk 9 - reinstatement cover 10 - aggregate excess of loss 11 - unlimited excess of loss 12 - stop loss 13 - other proportional treaties 14 - other non-proportional treaties 15 - financial reinsurance 16 - facultative proportional 17 - facultative non-proportional. Other proportional treaties (code 13) and other non-proportional treaties (code 14) can be used for hybrid types of reinsurance treaties.
FC0120	Starting date	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the reinsurance contract/treaty in question.
FC0130	Expiry date	Identify the ISO 8601 (yyyy-mm-dd) code of the expiry date of the reinsurance contract/treaty in question (i.e. the last date that the reinsurance contract/treaty in question is in force). This item is not reported if there is no expiry date (for example, the contract is continuous and only ends when one of the parties gives notice to that effect).
FC0140	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency of payments for the specific reinsurance contract/treaty.
FC0150	Maximum cover by transaction	For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is

		stated here (e.g. EUR 10 000 000). In the case of unlimited cover, insert '-1' here.
		This item has to be reported in the currency of the transaction.
FC0160	Net receivables	The amount resulting from the sum of (i) claims paid by the (re)insurer but not yet reimbursed by the (re)insurer; (ii) commissions to be paid by the (re)insurer; and (iii) other receivables minus debts to the (re)insurer. Cash deposits are excluded and are to be considered as guarantees received.
		This item has to be reported in the reporting currency of the group.
FC0170	Total reinsurance recoverables	The total amount due from the reinsurer at the reporting date. This includes:
		- any premium provision for that part of the future reinsurance premium which has already been paid to the reinsurer;
		- any claims provision for claims outstanding for insurer which have to be paid by the reinsurer;
		- technical provisions for the amount reflecting the share of the reinsurer in the gross technical provisions. This item has to be reported in the reporting currency of the group.
FC0180	Reinsurance technical result (for reinsurance)	Reinsurance result (for reinsured entity). This is the total reinsurance commissions received by the reinsured entity **less** the gross reinsurance premiums paid by reinsured entity **plus** the claims paid by the reinsurer during the reporting period **plus** the total reinsurance recoverables at the end of the reporting period **less** the total reinsurance recoverables at the start of the reporting period.
		This item has to be reported in the reporting currency of the group.
FC0190	Premiums (for insurance)	Total amount of gross written premiums as defined in Article 1(11) of Delegated Regulation (EU) 2015/35.
		For annuities stemming from non-life insurance this cell is not applicable.
FC0200	Claims (for insurance)	Total amount of gross claims paid during the year (including claims management expenses).
FC0210	Line of business	Identify the line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, being reinsured.
		The following closed list shall be used:
		1 - medical expense insurance

		2 - income protection insurance
		3 - workers' compensation insurance
		4 - motor vehicle liability insurance
		5 - other motor insurance
		6 - marine, aviation and transport insurance
		7 - fire and other damage to property insurance
		8 - general liability insurance
		9 - credit and suretyship insurance
		10 - legal expenses insurance
		11 - assistance
		12 - miscellaneous financial loss
		13 - proportional medical expense reinsurance
		14 - proportional income protection reinsurance
		15 - proportional workers' compensation reinsurance
		16 - proportional motor vehicle liability reinsurance
		17 - proportional other motor reinsurance
		18 - proportional marine, aviation and transport reinsurance
		19 - proportional fire and other damage to property reinsurance
		20 - proportional general liability reinsurance
		21 - proportional credit and suretyship reinsurance
		22 - proportional legal expenses reinsurance
		23 - proportional assistance reinsurance
		24 - proportional miscellaneous financial loss reinsurance
		25 - non-proportional health reinsurance
		26 - non-proportional casualty reinsurance
		27 - non-proportional marine, aviation and transport reinsurance
		28 - non-proportional property reinsurance
		29 - insurance with profit participation
		30 - index-linked and unit-linked insurance
		31 - other life insurance
		32 - annuities stemming from non-life insurance contracts and relating to health insurance obligations

		33 - annuities stemming from non-life insurance contracts and relating to insurance obligations other than health insurance obligations
		34 - life reinsurance
		35 - health insurance
		36 - health reinsurance If a reinsurance arrangement covers more than one line of business, then select the most significant line of business from the list above.
FC0220	Comments	Comments shall contain:
		- a notification if the transaction has not been performed at arm's length;
		- any other relevant information regarding the economic nature of the operation.

6.   FC.05.01 - IGT - P & L

19.1General remarks

This annex sets out additional instructions in relation to the templates provided in Annex I. The first column of the next table identifies the items to be reported by identifying the columns and lines as shown in the template in Annex I.

This part of the annex relates to information that financial conglomerates are requested to provide at least once a year.

This template shall report the P&L related to all significant intra-group transactions between entities falling within the scope of financial conglomerate supervision according to Article 8(2) of Directive 2002/87/EC or P&L transaction related to or considered as significant intra-group transactions. These include but are not limited to:

- fees
- commissions
- interest
- dividends.

Intra-group outsourcing or internal cost-sharing leading to significant intra-group transactions shall be reported.

Although interest and dividends are reported in FC.01 and FC.04, they also have to be reported in FC.05 P&L. Financial conglomerates shall complete this template for all significant intra-group transactions required to be reported, i.e. (i) between regulated entities of different sectors belonging to the same group; (ii) between regulated entities of the same sector belonging to the same group; (iii) between a regulated entity and a non-regulated entity belonging to the same group; and (iv) between a regulated entity and any natural or legal person linked to the undertakings of the group by close links.

This template shall include intra-group 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.

Two or more transactions between entities of the group which, from an economic perspective, (i) contribute to the same risk, (ii) serve the same purpose or (iii) are temporally connected in a plan, shall be considered a single economic operation.

As such, all transactions which are part of a single economic operation shall be reported whenever they are collectively at or above the corresponding threshold for significant intra-group transactions, even if they individually fall below the threshold.

Any element added to significant intra-group transactions shall be reported as a separate intra-group 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 EUR 10 000 000 transaction between A and B where A records EUR 10 000 000, but B only receives EUR 9 500 000 because transaction costs of EUR 500 000 have been incurred), the maximum amount shall be reported in the template as the transaction amount (EUR 10 000 000 in this example). Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the financial conglomerate, including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside the financial conglomerate but ultimately risk exposure is brought back or stays within the financial conglomerate. Where there is a chain of related intra-group 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 steps. In the case of a waterfall of transactions (e.g. from A to B to C to D sequentially, where both B and C are in the conglomerate but are unregulated entities), those transactions shall also be reported.

20.1 Instructions concerning specific positions

	ITEM	INSTRUCTIONS
FC0010	ID of intra-group transaction	Unique internal identification code for each intra-group transaction. It shall be consistent over time. If related to transactions already mentioned, use the same ID.
FC0020	Revenue side name	Legal name of the entity that received the revenue from another entity within the group.
FC0030	Identification code for revenue side	The unique identification code attached to the entity that received the revenue by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the group, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the group, the 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: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits.
FC0031	Type of code for revenue side	Type of ID code used for the 'Identification code for revenue side' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0040	Sector of the revenue side	Where the entity that received the revenue from another entity within the group is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate 'banking sector', 'insurance sector' or 'investments services sector'. Where the entity that received the revenue from another entity within the group is not part of financial sector within the meaning of Article 2(8), indicate 'other undertaking of the group'.
FC0050	Expense side name	Legal name of the entity that provided the revenue to another entity within the group.
FC0060	Identification code for expense side	The unique identification code attached to the entity that provided the revenue by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA regulated undertakings within the group, insert the identification code used in the local market and allocated by the undertaking's competent supervisory authority; - for non-EEA undertakings and non-regulated undertakings within the group, the 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: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits.
FC0061	Type of code for expense side	Type of ID code used for the 'Identification code for expense side' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0070	Sector of the expense side	Where the entity that provided the revenue to another entity within the group is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate

		'banking sector', 'insurance sector' or 'investments services sector'.
		Where the entity that provided the revenue to another entity within the group is not part of financial sector within the meaning of Article 2(8), indicate 'other undertaking of the group'.
FC0080	Indirect transactions	Where the reported intra-group transaction is part of an indirect transaction (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in this cell.
		Where the reported intra-group transaction is not part of an indirect transaction, indicate 'No'.
FC0090	Single economic operation	Where the reported intra-group transaction is part of a single economic operation (see point 2.1 'general remarks' above), report the 'ID of intra-group transaction' (FC0010) of the related transaction in this cell.
		Where the reported intra-group transaction is not part of a single economic operation, indicate 'No'.
FC0100	Type of transaction	Identify the type of the P&L transaction. The following closed list shall be used:
		1 - fees
		2 - commission
		3 - interest
		4 - dividends
		5 - costs or revenues
		6 - premiums for insurance
		7 - claims for insurance
		8 - technical result for reinsurance
		9 - others.
FC0110	Transaction	When applicable, instrument to which the revenue or the expense are linked.
		The following closed list shall be used:
		1 - bonds/debt
		2 - equity type
		3 - other assets transfer
		4 - derivative
		5 - off-balance-sheet item
		6 - intra-group outsourcing, internal cost sharing or rental agreement

		7 - insurance/reinsurance 8 - other.
FC0120	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency of payments for the specific P&L transaction.
FC0130	Transaction date	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the P&L transaction.
FC0140	Amount	Amount of the transaction or price as per agreement/contract, reported in the reporting currency of the financial conglomerate.
FC0150	Comments	Comments shall contain: - a notification if the transaction has not been performed at arm's length; - any other relevant information regarding the economic nature of the operation.

7. FC.06.01 - Risk Concentration - Exposure by counterparties

21.1 General remarks

This annex sets out additional instructions in relation to the templates provided in Annex I. The first column of the next table identifies the items that shall be reported by identifying the columns and lines as shown in the template in Annex I.

This template shall include all significant risk concentrations between entities falling within the scope of group supervision and third parties, and which can add up from the risk exposures mentioned in the template.

The aim is to list the significant exposures (value of the exposures in each kind of instrument listed in the template) by single counterparty outside the scope of the financial conglomerate. If more than one entity of the financial conglomerate is involved, a separate line is necessary for each entity.

It can be understood as the maximum possible exposure on a contractual basis and not necessarily be reflected on the balance sheet, on both gross basis and net basis taking into account any risk mitigation instruments or techniques. Thresholds are fixed by the coordinator after consulting the group itself.

For reporting purposes the terms 'group of connected counterparties' and 'group of counterparties' are deemed to be equivalent to 'group of connected clients' according to Article 4(1) 39 of the Capital Requirements Regulation (EU) No 575/2013.

Data should be reported by legal entity.

Data should be provided in accordance with the sectoral rules.

22.1 <u>Instructions concerning specific positions</u>

	ITEM	INSTRUCTIONS
FC0010	Name of the external counterparty	This is the name of the external counterparty of the financial conglomerate.
FC0020	Identification code of the external counterparty	The unique identification code attached to the investor/buyer/transferee by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA external counterparties: the identification code used in the local market (if the external counterparty is regulated, the identification code allocated by the external counterparty's competent supervisory authority); - for non-EEA external counterparties: the identification code shall be provided by the conglomerate. When allocating an identification code to each non-EEA or non-regulated counterparty, the conglomerate shall comply with the following format in a consistent manner: identification code of the group of the external counterparty + ISO 3166-1 alpha-2 code of the country of the external counterparty + 5 digits.
FC0030	ID code type of the external counterparty	Type of ID code used for the 'Identification code of the external counterparty' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0040	Name of the group (in case of group of counterparties)	Name of the group (if more than one of the external counterparties belong to the same group).
FC0050	Rating	Rating of the counterparty at the reporting reference date issued by the nominated credit assessment institution (ECAI). Where two or more credit assessments are available from nominated ECAIs and they correspond to different parameters for a rated item, the assessment generating the higher capital requirement shall be used.
FC0051	Nominated ECAI	Identify the credit assessment institution (ECAI), giving the external rating in FC0050.
FC0060	Sector	Identify the economic sector of the external counterparty on the basis of the latest version of the NACE code (the first level of hierarchy - the letter).

FC0070	Country	Identify the ISO Code (3166-1 alpha-2) of the country from which the exposure comes from. If there is an issuer of for example an entity, this is the country where the headquarters of the entity issuer is located.
FC0080	Entity of the financial conglomerate	The name of the entity of the conglomerate related to the exposures. This concerns all entities and a separate entry has to be reported for each entity. If more than one entity of the conglomerate is involved, a separate line is necessary for each entity.
FC0090	ID code of the entity of the financial conglomerate	The unique identification code attached to the entity of the conglomerate by this order of priority if existent: - legal entity identifier (LEI); - specific code. Specific code: - for EEA entity of the conglomerate: identification code used in the local market. If entity of the conglomerate is regulated, the one allocated by the entity's competent supervisory authority; - for non-EEA entity of the conglomerate, the identification code shall be provided by the conglomerate. When allocating an identification code to each non-EEA or non-regulated entity of the conglomerate, the conglomerate shall comply with the following format in a consistent manner: identification code of the conglomerate + ISO 3166-1 alpha-2 code of the country of the entity of the conglomerate + 5 digits.
FC0100	ID code type of the entity of the financial conglomerate	Type of ID code used for the 'Identification code of the entity of the financial conglomerate' item. One of the options in the following closed list shall be used: - legal entity identifier (LEI); - specific code.
FC0110	Equity	The total amount of the exposures in equity instruments toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for each entity.
FC0120	Bonds	The total amount of the exposures in bond instruments toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for each entity. The exposures for which the exemptions are applicable (FC0260) should be included in this cell.

FC0130	Assets whose risks are mainly borne by the policyholders	The total amount of exposures in assets whose risks are mainly borne by the policyholders toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for each entity. Look-through approach should be used when available.
FC0140	Derivatives	The total amount of the exposures in derivatives toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for each entity. The derivatives shall be reported at their replacement cost. The replacement cost shall be consistent with the one used under sectoral rules. If there is possibility of compensation among the different exposures, the data may be provided in net values (i.e. long exposure + short exposure).
FC0150	Other investments	The total amount of the exposures in other investments toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for each entity.
FC0160	Loans and mortgages	The total amount of the exposures in loans and mortgages toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for each entity.
FC0170	Guarantees and commitments	The total amount of the exposures (i.e. the maximum actual exposure depending on the liability of the entity) in guarantees and commitments (including unpaid tranches of loans) toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for each entity. Guarantees issued by the entities of conglomerate should be reported in this column, while guarantees where the financial conglomerate entities are beneficiaries should be reported as credit or insurance risk mitigation deduction (FC0260) and in the indirect exposures cell (FC0220).
FC0180	Insurance policies	The total amount of the exposure in the insurance policies (liability limit or sum insured depending on which one represents the maximum possible exposure).
FC0190	External reinsurance	The total amount of the exposures in external reinsurance toward the external counterparty. In accordance with sectoral rules, the amount reported should be reinsurance recoverable. If more than one entity of the group is involved, a separate line is necessary for each entity.
FC0200	Other direct exposures	The total amount of the exposures in other instruments toward the external counterparty. If more than one entity of the group is involved, a separate line is necessary for

		each entity. If compensation is a possibility, the net value may be presented.
FC0210	Description of others	Description of the other instruments that are reported in FC0200.
FC0220	Indirect exposures	Total amount of the exposures allocated to the guarantor or to the issuer of the collateral rather than to the immediate borrower. The protected reference original exposure (direct exposure) shall be deducted from the exposure to the original borrower in the columns of 'Eligible credit risk mitigation techniques'. The indirect exposure shall increase the exposure to the guarantor or issuer of collateral using the substitution effect.
FC0230	Transactions where there is an exposure to underlying assets	Total amount of exposure through transactions such as securitisation positions or exposures in the form of units or shares in collective investment undertakings ('CIUs') or through other transactions where there is an exposure to underlying assets.
FC0240	Currency	Identify the ISO 4217 alphabetic code of the currency of the exposure.
FC0250	Total amount of the exposure	Total exposure towards a single counterparty, where the asset and liabilities due from and to a single counterparty are netted off to define the total net maximum exposure (where possible). The total exposure measures the market direction towards a single counterparty and is defined as: long exposure + short exposure (in contrary to a gross maximum exposure which is not requested here (i.e. long exposure + absolute value of short exposure)). No account shall be taken of any risk mitigation instruments or techniques when determining this item.
FC0260	Credit or insurance risk mitigation technique	Any deductions that come from the application of insurance or risk mitigation techniques allowed by the sectoral rules (e.g. reinsurance, the use of derivatives, or those risk mitigation techniques detailed by Chapter 4 of Regulation EU 575/2013.
FC0270	Exemptions	Any deductions that come from the application of exemptions according to the sectoral rules (ex Article 400 of Regulation (EU) 575/2013 or Article 187 Commission Delegated Regulation (EU) 2015/35).
FC0280	Amount of the exposures after credit or insurance risk mitigation technique and exemptions	Amount of the exposures after credit or insurance risk mitigation technique and exemptions (net amount).

8. FC.07.01 - Risk Concentration - Exposure by currency, sector, country

The tables shall include the risk concentration between entities in the scope of group supervision and third parties. Exposure should be represented by currency, sector and country, starting from the maximum exposure to the minimum one. If the country, sector or currency is not relevant, the figures may be reported under an 'Other' category.

The 'sector' should present the split between the following sectors:

a) public sector

b) financial sector

c) corporate sector divided by the NACE code (the first level of hierarchy - the letter).

The tables shall be based on all the exposures (full balance sheet) after credit or insurance risk mitigation technique and exemptions (net amount).

9. FC.08.01 - Risk Concentration - Exposure by asset class and rating

The tables shall include the risk concentration between entities in the scope of group supervision and third parties represented by the combination of the main asset classes and rating. For bonds the tables are presented by the combination of asset class and rating. For equity exposure, the total exposure amount and the equity exposures' share of total assets (full balance sheet) shall be reported.

The table shall be based on all the exposures within the specified asset classes, after credit or insurance risk mitigation technique and exemptions (net amount).

Where two or more credit assessments are available from nominated ECAIs and they correspond to different parameters for a rated item, the assessment generating the higher capital requirement shall be used.