

Chapter 10

Instructions regarding reporting templates

IR.03.02 — Off-balance sheet items —unlimited guarantees received

General comments:

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

As regards the Solvency II value, the instructions define the items from a recognition perspective. Valuation principles are laid down in the Valuation Part.

Unlimited guarantees refer to guarantees with unlimited amount, regardless of the date being limited or unlimited. For groups, internal guarantees within the scope of group supervision are not reported in this template.

The guarantees listed in this template are not reported in IR.03.01.

	ITEM	INSTRUCTIONS
C0010	Code of guarantee	Code of guarantee received. This number, attributed by the undertaking / group, must be unique and consistent over time. It shall not be reused for other guarantees.
C0020	Name of provider of guarantee	Identification of the name of the provider of the guarantee
C0030	Code and type of code of provider of guarantee	<p>Identification code of provider using the Legal Entity Identifier (LEI) if available.</p> <p>If not available this item shall not be reported.</p> <p>Identification of the code used for the 'Code of provider of guarantee' item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>9 — None</p>
C0050 (not applicable for groups)	Provider of guarantee belonging to the same group	Indication if provider of the guarantee belongs to the same group as the undertaking.

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		<p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Belonging to the same group 2 — Not belonging to the same group
C0060	Triggering event(s) of guarantee	<p>Identify the triggering event. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Bankruptcy filing International Swaps and Derivatives Association ('ISDA') credit event 2 — Downgrading by a rating agency 3 — Fall of SCR below a threshold but higher than 100 % 4 — Fall of MCR below a threshold but higher than 100 % 5 — Breach of SCR 6 — Breach of MCR 7 — Non-payment of a contractual obligation 8 — Fraud 9 — Breach of contractual obligation linked with the disposal of assets 10 — Breach of contractual obligation linked with the acquisition of assets 0 — Other
C0070	Specific triggering event (s) of guarantee	Description of the triggering event in case undertakings selected '0 — Other' for item C0060 'Triggering event(s) of guarantee'.

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C0080	Effective date of guarantee	Identify the ISO 8601 (yyyy-mm-dd) code of the starting date of the coverage of the contract.
C0090	Ancillary Own Funds	<p>Indication if the guarantee is classified as Ancillary Own Funds and is presented in the following items of IR.23.01:</p> <p>Letters of credit and guarantees under Own Funds 3H.1 (5) (C0010/R0340)</p> <p>Letters of credit and guarantees other than under Own Funds 3H.1 (5) (C0010/R0350)</p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Ancillary own fund</p> <p>2 — Not an ancillary own fund</p>