

## Chapter 10

### Instructions regarding reporting templates

#### IR.03.03 — Off-balance sheet items — unlimited guarantees provided

##### 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.

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

At group level, the template is applicable for all entities within the scope of group supervision — including other financial sectors and non-controlled participations — for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Internal guarantees within the scope of group supervision are not reported in this template but reported in the relevant Intra-group transactions (IR.36) template.

	ITEM	INSTRUCTIONS
C0010	Code of guarantee	Code of guarantee provided. 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 receiver of guarantee	Identification of the name of the receiver of the guarantee.
C0030	Code and type of code of receiver of guarantee	Identification code of receiver of guarantee using the using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported. Identification of the code used for the 'code of receiver of guarantee' item. One of the options in the following closed list shall be used:

		<p>1 — LEI</p> <p>9 — None</p>
C0050 (not applicable to groups)	Receiver of guarantee belonging to the same group	<p>Indication if the receiver of the guarantee belongs to the same group as undertaking.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Belonging to the same group</p> <p>2 — Not belonging to the same group</p>
C0060	Triggering event(s) of guarantee	<p>List of triggering events. One of the options in the following closed list shall be used:</p> <p>1 — Bankruptcy filing ISDA credit event</p> <p>2 — Downgrading by a rating agency</p> <p>3 — Fall of SCR below a threshold but higher than 100 %</p> <p>4 — Fall of MCR below a threshold but higher than 100 %</p> <p>5 — Breach of SCR</p> <p>6 — Breach of MCR</p> <p>7 — Non-payment of a contractual obligation</p> <p>8 — Fraud</p> <p>9 — Breach of contractual obligation linked with the disposal of assets</p> <p>10 — Breach of contractual obligation linked with the acquisition of assets</p>

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		0 — Other
C0070	Estimation of the maximum value of guarantee	Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the undertaking / group to another party
C0080	Specific triggering event(s) of guarantee	Description of the triggering event in case '0 — Other' was selected for item C0060 'Triggering event(s) of guarantee'
C0090	Effective date of guarantee	Identify the ISO 8601 (yyyy-mm-dd) code of the date indicating the start of the guarantee being valid.