

S.36.03 — IGT — Off-balance sheet and contingent liabilities

General comments:

This template relates to the information groups shall provide at least annually.

This template shall report all (significant, very significant and transactions required to be reported in all circumstances) intragroup transactions between entities in scope of group supervision related to off-balance sheet guarantees.

These include, but not limited to:

- Off balance sheet guarantees;
- undrawn credit facilities
- assets purchased under outright forward purchase agreements (currency or other)
- asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC
- Contingent liabilities

This template shall include intragroup transactions that were:

- in-force at the start of the reporting period.
- incepted during the reporting period and outstanding at the reporting date.
- incepted and expired/matured during the reporting period.

Where two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intragroup transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan shall be recorded as a separate item with its issue date as the date of the addition.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template shall record the maximum amount as the transaction amount, in this case €10m.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary step. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the group but unregulated entities, this transaction shall also be reported.

| | ITEM | INSTRUCTIONS |
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| C0010 | ID of intragroup transaction | Unique internal identification code for each intragroup transaction. It shall be consistent over time. |
| C0020 | Provider name | Name of the entity that is providing the off-balance guarantee. |
| C0030 | Identification code of the provider | <p>The unique identification code attached to the provider by this order of priority if existent:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (LEI); - Specific code <p>Specific code:</p> <ul style="list-style-type: none"> - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the financial conglomerate. <p>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</p> |
| C0031 | Type of code of the provider | <p>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:</p> <ul style="list-style-type: none"> 1 – LEI 2 – Specific code |
| C0040 | Financial sector of the provider | <p>If the provider is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.</p> <p>If the provider is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”.</p> |
| C0050 | Beneficiary name | Name of the entity that is benefiting from the off-balance sheet guarantee. |
| C0060 | Identification code of the beneficiary | <p>The unique identification code attached to the beneficiary by this order of priority:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (LEI) mandatory if existing; |

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| | | <p>- Specific code in case of absence of LEI code.</p> <p>Specific code:</p> <ul style="list-style-type: none"> - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non-EEA undertakings and non-regulated undertakings within the group, identification code shall be provided by the group. <p>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</p> |
| C0061 | Type of code of the beneficiary | <p>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:</p> <ul style="list-style-type: none"> 1 – LEI 2 – Specific code |
| C0070 | Financial sector of the beneficiary | <p>If the beneficiary is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.</p> <p>If the beneficiary is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”.</p> |
| C0080 | Indirect transactions | <p>If reported intragroup transaction is part of an indirect transaction (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.</p> <p>If the reported intragroup transaction is not part of an indirect transaction, indicate No.</p> |
| C0090 | Single economic operation | <p>If the reported intragroup transaction is part of single economic operation (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions</p> |

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| | | If the reported intragroup transaction is not part of single economic operation, indicate No |
| C0100 | Transaction type | <p>Identify the type of transaction. The following close list shall be used:</p> <p>1 - guarantees</p> <p>2 - commitment</p> <p>3 - letter of credit</p> <p>4 - undrawn credit facilities</p> <p>5 - assets purchased under outright forward purchase agreements (currency or other);</p> <p>6 - asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC;</p> <p>7 - Contingent liabilities</p> <p>8 - other;</p> |
| C0110 | Transaction issue date | Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction/issue takes effect. |
| C0120 | Expiry date of agreement / contract underlying transaction | Where applicable, identify the ISO 8601 (yyyy-mm-dd) code of the date when the agreement/contract ceases. If the expiry date is perpetual use "9999-12-31". |
| C0130 | 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 C0200 |
| C0140 | Trigger event | Where applicable, brief description of event that would trigger the transaction/payment/liability/none e.g. event that would result in a contingent liability occurring. |
| C0150 | Value of transaction starting date at | <p>Value of the transaction or collateral pledged.</p> <p>This item is to be reported in the reporting currency of the group.</p> |
| C0160 | Value of transaction reporting date at | <p>Value of the transaction, collateral pledged.</p> <p>This item shall be reported in the reporting currency of the group.</p> |
| C0170 | Maximum possible value of contingent liabilities | Maximum possible value, if possible, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) |

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| | | of contingent liabilities included in the group's balance sheet. Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the "provider" (cell C0020) to the "beneficiary" (Cell C0050) to guarantee the payment of the liabilities due by the undertaking (includes letter of credit, undrawn committed borrowing facilities). This item shall not include amounts already reported under C0150 and C0160. |
| C0180 | Value of guaranteed assets | Value of the guaranteed asset for which the guarantees are received. Sectoral valuation principles may be relevant in this case. |
| C0190 | Revenues stemming from the off-balance sheet items | Revenues associated to the provisions of the off-balance sheet transaction |
| C0200 | Comments | Comments shall contain: <ul style="list-style-type: none"> - a notification if the transaction has not been performed at arm's length - any other relevant information regarding the economic nature of the operation. |