



Insurance Undertakings *Deckungsstock* List Regulation

(VU VerzV; *Versicherungsunternehmen Verzeichnisverordnung*)

Full title

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertakings *Deckungsstock* List Regulation; (VU-VerzV; *Versicherungsunternehmen Verzeichnisverordnung*)

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Preamble / Promulgation Clause

Based on Article 249 para.2 of the 2016 Insurance Supervision Act (VAG 2016; *Versicherungsaufsichtsgesetz 2016*), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015 the following shall be determined by Regulation:

Text

General requirements

Article 1. (1) The assets entered into the *Deckungsstock* list pursuant to Article 249 para. 1 VAG 2016 shall be marked in accordance with the separate *Deckungsstock* groups pursuant to Article 300 para. 1 nos. 1 to 8 VAG 2016.

(2) The assets entered into the *Deckungsstock* list are to be marked with Complementary Identification Codes (CICs) set out in the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; *Versicherungsunternehmen Meldeverordnung*), published in Federal Law Gazette II no. 217/2015.

Backing up of data

Article 2. The backing up of the data shall be conducted in such a way in the undertaking that it shall be possible at all times to fully recreate all data, provided that and as long as they are subject to legal retention periods, in written form or by means of electronic data transmission. In the case of changes being made to the data processing system, it must be ensured that the originally stored data in accordance with the legal retention periods is also traceable following such changes to the system.

Contents of the *Deckungsstock* lists

Article 3. The *Deckungsstock* lists shall be required to contain the minimum information as prescribed in **Annexes A to H**.

Entry into force and transitional provision

Article 4. (1) This Regulation shall enter into force on 01 January 2016.

(2) Statements from the *Deckungsstock* lists for the reporting date of 31 December 2015 shall be submitted to the FMA in accordance with the Regulation of the Financial Market Authority (FMA) on the keeping of lists for the assets by contractual insurance undertakings dedicated for the covering of technical provisions (List Regulation for Contractual Insurance Undertakings; VerzVVU; *Verzeichnisverordnung*), published in Federal Law Gazette II No. 505/2002 in the version of the Regulation amends in Federal Law Gazette II No. 272/2011.



Annex A

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset categories "Government bonds", "Corporate bonds", "Structured notes" and "Collateralised securities" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

1. Designation of the Asset;
2. CIC in accordance with the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; Versicherungsunternehmen Meldeverordnung) published in Federal Law Gazette II No. 217/2015;
3. International Securities Identification Number (ISIN) pursuant to ISO 6166, where available;
4. Committee on Uniform Securities Identification Procedures number (CUSIP) or Bloomberg Ticker or Reuters Instrument Code (RIC) or other recognised asset identifier coders, where the information pursuant to no. 3 is not available;
5. Internal identification number, where the information pursuant to no. 3 or no. 4 is not available;
6. Information about the type of the asset identifier code in accordance with the following list:
 1. ISIN pursuant to ISO 6166;
 2. CUSIP;
 3. SEDOL (Stock Exchange Daily Official List);
 4. WKN (Security Identification Number (*Wertpapier Kenn-Nummer*));
 5. Bloomberg Ticker;
 6. FIGI (Financial Instrument Global Identifier);
 7. RIC;
 8. Other identifiers when issued by members of the Association of National Numbering Agencies (ANNA);
 9. Internal identification number;
7. Designation of the issuer;
8. Designation of the issuer using the Legal Entity Identifier (LEI) pursuant to ISO 17442, where available;
9. Designation of the issuer in accordance with the OeNB identification number, where the information pursuant to no. 8 is not available;
10. Designation of the issuer in accordance with the internal identification number, where the information pursuant to no. 8 or no. 9 is not available;
11. Type of issuer identification code in accordance with the following list:
 - a. LEI pursuant to ISO 17442;
 - b. OeNB identification number;
 - c. internal identification number;
12. Country of incorporation of the issue in accordance with the alpha-2 country code in accordance with the ISO standard (Country code – two character ISO code);
13. Designation of the body acting as custodian (initial custodian) including country code – two character ISO code;
14. Denomination currency of the asset (Currency code - three character ISO code);
15. *Deckungsstock* group pursuant to Article 300 para. 1 of the 2016 Insurance Supervision Act (VAG 2016; Versicherungsaufsichtsgesetz 2016), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015;
16. Subject of transactions in conjunction with derivative financial instruments (yes/no), with the exception of assets in conjunction with insurance products pursuant to Articles 108g to 108i of



- the 1988 Income Tax Act (EStG 1988; Einkommensteuergesetz 1988), published in Federal Law Gazette No. 400/1988 as last amended in Federal Law Gazette I No. 34/2015;
17. Nominal value, shares or units at the start of the financial year in the respective currencies (currency code - three character ISO code);
 18. Nominal value, shares or units turned over and transferred in the respective currency (currency code - three character ISO code);
 19. Nominal value, shares or units at the start of the financial year in the respective currencies (currency code - three character ISO code);
 20. Date of entry of the turnover and the transfer;
 21. Acquisition value of the par value shares, shares or units held at the end of the financial year in Euro - excluding assets of the group pursuant to Article 300 para. 1 no. 4 VAG 2016;
 22. Total assets at the start of the financial year in Euro;
 23. Carry amount of turnover and transfer in Euro;
 24. Total assets at the end of the financial year in Euro;
 25. Stock exchange value or other market value or calculated value and model value deviating from the stock exchange value or other market value or calculated value at the end of the financial year in Euro (current value pursuant to Article 155 para. 6 VAG 2016);
 26. Write-ups and write-downs in Euro;
 27. Pro rata accrued interest, if the interest is credited to a bank account for the same group;
 28. Designation of the group of insurance contracts that are invested together, where assets have been dedicated to the group pursuant to Article 300 para. 1 no. 5 VAG 2016.



Annex B

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset category "Equities" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

1. Designation of the Asset;
2. CIC in accordance with the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; Versicherungsunternehmen Meldeverordnung) published in Federal Law Gazette II No. 217/2015;
3. International Securities Identification Number (ISIN) pursuant to ISO 6166, where available;
4. Committee on Uniform Securities Identification Procedures number (CUSIP) or Bloomberg Ticker or Reuters Instrument Code (RIC) or other recognised asset identifier coders, where the information pursuant to no. 3 is not available;
5. Internal identification number, where the information pursuant to no. 3 or no. 4 is not available;
6. Information about the type of the asset identifier code in accordance with the following list:
 1. ISIN pursuant to ISO 6166;
 2. CUSIP;
 3. SEDOL (Stock Exchange Daily Official List);
 4. WKN (Security Identification Number (*Wertpapier Kenn-Nummer*));
 5. Bloomberg Ticker;
 6. FIGI (Financial Instrument Global Identifier);
 7. RIC;
 8. Other identifiers when issued by members of the Association of National Numbering Agencies (ANNA);
 9. Internal identification number;
7. Designation of the issuer or the limited liability company (GmbH) or limited partnership (KG) or other undertaking, in which equity instruments are held;
8. Identifier of the issuer or the limited liability company (GmbH) or limited partnership (KG) or other undertaking, in which equity instruments are held using the Legal Entity Identifier (LEI) pursuant to ISO 17442, where available;
9. Identifier of the issuer or the limited liability company (GmbH) or limited partnership (KG) or other undertaking, in which equity instruments are held using the OeNB identification number, where the information pursuant to no. 8 is not available;
10. Identifier of the issuer or the limited liability company (GmbH) or limited partnership (KG) or other undertaking, in which equity instruments are held using the internal identification number, where the information pursuant to no. 8 or no. 9 is not available;
11. Type of issuer identification code in accordance with the following list:
 - a. LEI pursuant to ISO 17442;
 - b. OeNB identification number;
 - c. internal identification number;
12. Country of incorporation of the issue in accordance with the alpha-2 country code in accordance with the ISO standard (Country code – two character ISO code);
13. Designation of the body acting as custodian (initial custodian) including country code – two character ISO code;
14. Denomination currency of the asset (Currency code - three character ISO code);
15. *Deckungsstock* group pursuant to Article 300 para. 1 of the 2016 Insurance Supervision Act (VAG 2016; Versicherungsaufsichtsgesetz 2016), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015;



16. Subject of transactions in conjunction with derivative financial instruments (yes/no), with the exception of assets in conjunction with insurance products pursuant to Articles 108g to 108i of the 1988 Income Tax Act (EStG 1988; Einkommensteuergesetz 1988), published in Federal Law Gazette No. 400/1988, last amended by federal act in Federal Law Gazette I No. 34/2015;
17. Nominal value, shares or amount of registered partner shares at the start of the financial year in the respective currency (currency code - three character ISO code);
18. Nominal value, shares or amount of registered partner shares of the purchase and sale and the transfer in the respective currency (currency code - three character ISO code);
19. Nominal value, shares or amount of registered partner shares at the end of the financial year in the respective currency (currency code - three character ISO code);
20. Date of entry of the purchase and sale and the transfer;
21. Acquisition value of the nominal value, shares or amount of registered partner shares held at the end of the financial year in Euro - excluding assets of the group pursuant to Article 300 para. 1 no. 4 VAG 2016;
22. Total assets at the start of the financial year in Euro;
23. Carry amount of purchases and sales and transferred into Euro;
24. Total assets at the end of the financial year in Euro;
25. Stock exchange value or other market value and model value deviating from the stock exchange value or other market value at the end of the financial year in Euro (current value pursuant to Article 155 para. 6 VAG 2016);
26. Write-ups and write-downs in Euro;
27. Designation of the group of insurance contracts that are invested together, where assets have been dedicated to the group pursuant to Article 300 para. 1 no. 5 VAG 2016.
28. Value of liabilities pursuant to Article 302 para. 6 VAG 2016 in conjunction with Article 199 of the Company Code (UGB; Unternehmensgesetzbuch), published in Reich Law Gazette p.219/1897 in the version of the federal act amended in Federal Law Gazette I No. 22/2015, that are not to be reported on the liabilities side of the balance sheet at the start of the financial year in Euro;
29. Date of entry of the turnover or and transfer of liabilities pursuant to Article 302 para. 6 VAG 2016 in conjunction with Article 199 UGB, that are not to be reported on the liabilities side of the balance sheet;
30. Value of the turnover or and transfer of liabilities pursuant to Article 302 para. 6 VAG 2016 in conjunction with Article 199 UGB, that are not to be reported on the liabilities side of the balance sheet, in Euro;
31. Value of the liabilities pursuant to Article 302 para. 6 VAG 2016 in conjunction with Article 199 UGB, that are not to be reported on the liabilities side of the balance sheet, at the end of the financial year in Euro;



Annex C

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset category "Investment funds" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

1. Designation of the Asset;
2. CIC in accordance with the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; Versicherungsunternehmen Meldeverordnung) published in Federal Law Gazette II No. 217/2015;
3. International Securities Identification Number (ISIN) pursuant to ISO 6166, where available;
4. Committee on Uniform Securities Identification Procedures number (CUSIP) or Bloomberg Ticker or Reuters Instrument Code (RIC) or other recognised asset identifier coders, where the information pursuant to no. 3 is not available;
5. Internal identification number, where the information pursuant to no. 3 or no. 4 is not available;
6. Information about the type of the asset identifier code in accordance with the following list:
 1. ISIN pursuant to ISO 6166;
 2. CUSIP;
 3. SEDOL (Stock Exchange Daily Official List);
 4. WKN (Security Identification Number (*Wertpapier Kenn-Nummer*));
 5. Bloomberg Ticker;
 6. FIGI (Financial Instrument Global Identifier);
 7. RIC;
 8. Other identifiers when issued by members of the Association of National Numbering Agencies (ANNA);
 9. Internal identification number;
7. Designation of the investment fund management company or the issuer or the originator;
8. Identification number of the investment fund management company or of the issuer or of the originator using the Legal Entity Identifier (LEI) pursuant to ISO 17442, where available;
9. Designation of the investment fund management company or of the issuer or of the originator in accordance with the OeNB identification number, where the information pursuant to no. 8 is not available;
10. Designation of the investment fund management company or of the issuer or of the originator in accordance with the OeNB identification number, where the information pursuant to no. 9 is not available;
11. Type of identification code of the investment fund management company or issuer or originator in accordance with the following list:
 - a. LEI pursuant to ISO 17442;
 - b. OeNB identification number;
 - c. internal identification number;
12. Country of incorporation of the investment fund management company or the issuer in accordance with the ISO standard (Country code – two character ISO code);
13. Designation of the body acting as custodian (initial custodian) including country code – two character ISO code;
14. Denomination currency of the asset (Currency code - three character ISO code);
15. *Deckungsstock* group pursuant to Article 300 para. 1 of the 2016 Insurance Supervision Act (VAG 2016; Versicherungsaufsichtsgesetz 2016), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015;
16. Units or nominal shares at the start of the financial year;



17. Units or nominal shares of the purchase and sale and the transfer;
18. Units or nominal shares at the end of the financial year;
19. Date of entry of the purchase and sale and the transfer;
20. Acquisition value of the par value shares, units or nominal shares held at the end of the financial year in Euro - excluding assets of the group pursuant to Article 300 para. 1 no. 4 VAG 2016;
21. Total assets at the start of the financial year in Euro;
22. Carry amount of purchases and sales and transferred into Euro;
23. Total assets at the end of the financial year in Euro;
24. Stock exchange value or calculated value and model value deviating from the stock exchange value or calculated value at the end of the financial year in Euro (current value pursuant to Article 155 para. 6 VAG 2016);
25. Write-ups and write-downs in Euro;
26. Designation of the group of insurance contracts that are invested together, where assets have been dedicated to the group pursuant to Article 300 para. 1 no. 5 VAG 2016.



Annex D

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset categories "Cash and deposits" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

1. Designation of the account-holding credit institution;
2. Designation of the repository (country code - two character ISO code);
3. CIC in accordance with the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; Versicherungsunternehmen Meldeverordnung) published in Federal Law Gazette II No. 217/2015;
4. Country designation of the account-holding credit institution (country code - two character ISO code);
5. International Bank Account Number (IBAN);
6. Identification number of the account-holding credit institution using the Legal Entity Identifier (LEI) pursuant to ISO 17442, where available;
7. Identification number of the account-holding credit institution in accordance with the OeNB identification number, where the information pursuant to no. 6 is not available;
8. Identification number of the account-holding credit institution in accordance with the internal identification number, where the information pursuant to no. 6 or no. 7 is not available;
9. Type of identification code of the account-holding credit institution in accordance with the following list:
 - a. LEI pursuant to ISO 17442;
 - b. OeNB identification number;
 - c. internal identification number;
10. Denomination currency of the asset (Currency code - three character ISO code);
11. *Deckungsstock* group pursuant to Article 300 para. 1 of the 2016 Insurance Supervision Act (VAG 2016; Versicherungsaufsichtsgesetz 2016), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015;
12. Total assets at the start of the financial year in Euro;
13. Carry amount of purchases and sales and transferred into Euro;
14. Date of entry of the purchase and sale and the transfer;
15. Total assets at the end of the financial year in Euro;
16. Write-ups and write-downs in Euro;
17. Pro rata accrued interest, if the interest is credited to a bank account for the same group;
18. Designation of the group of insurance contracts that are invested together, where assets have been dedicated to the group pursuant to Article 300 para. 1 no. 5 VAG 2016.



Annex E

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset categories "Mortgages and loans" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

1. Designation of the borrower of the mortgage or loan or policy loan (total of all prepayments on policies);
2. CIC in accordance with the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; Versicherungsunternehmen Meldeverordnung) published in Federal Law Gazette II No. 217/2015;
3. Identification number of the borrower of the mortgage or the loan using the Legal Entity Identifier (LEI) pursuant to ISO 17442, where available;
4. Identification number of the borrower of the mortgage or loan on the basis of the OeNB identification number, where the information pursuant to no. 4 is not available;
5. Designation of the borrower of the mortgage or loan on the basis of the internal identification number, where the information pursuant to no. 4 or no. 5 is not available;
6. Type of identification code of the borrower of the mortgage or loan in accordance with the following list:
 - a. LEI pursuant to ISO 17442;
 - b. OeNB identification number;
 - c. internal identification number;
7. Place of residence or incorporation and country (country code - two character ISO code) of the borrower of the mortgage or loan;
8. Designation of the country in which it is located (country code - two character ISO code);
9. Denomination currency of the asset (Currency code - three character ISO code);
10. *Deckungsstock* group pursuant to Article 300 para. 1 of the 2016 Insurance Supervision Act (VAG 2016; Versicherungsaufsichtsgesetz 2016), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015;
11. Acquisition value of the claim held at the end of the financial year in Euro - excluding assets of the group pursuant to Article 300 para. 1 no. 4 VAG 2016;
12. Total assets at the start of the financial year in Euro;
13. Carry amount of purchases and sales and transferred into Euro;
14. Date of entry of the purchase and sale and the transfer;
15. Total assets at the end of the financial year in Euro;
16. Current value pursuant to Article 155 para. 6 VAG 2016 at the end of the financial year;
17. Write-ups and write-downs in Euro;
18. Pro rata accrued interest, if the interest is credited to a bank account for the same group;
19. Interest calculated in advance deducted from the assets;
20. Designation of the group of insurance contracts that are invested together, where assets have been dedicated to the group pursuant to Article 300 para. 1 no. 5 VAG 2016.



Annex F

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset category "Property" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

1. Designation of the Asset;
2. CIC in accordance with the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; Versicherungsunternehmen Meldeverordnung) published in Federal Law Gazette II No. 217/2015;
3. Location of the asset (country code - two character ISO code);
4. Denomination currency of the asset (Currency code - three character ISO code);
5. *Deckungsstock* group pursuant to Article 300 para. 1 of the 2016 Insurance Supervision Act (VAG 2016; Versicherungsaufsichtsgesetz 2016), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015;
6. Acquisition or construction value of existing properties or rights similar to property at the end of the financial year in Euro;
7. Total assets at the start of the financial year in Euro;
8. Carry amount of purchases and sales and transferred into Euro;
9. Date of entry of the purchase and sale and the transfer;
10. Total assets at the end of the financial year in Euro;
11. Current value at the end of the financial year in Euro (current value pursuant to Article 155 para. 6 VAG 2016);
12. Write-ups and write-downs in Euro;
13. Designation of the group of insurance contracts that are invested together, where assets have been dedicated to the group pursuant to Article 300 para. 1 no. 5 VAG 2016.
14. Balance sheet value of debts pursuant to Article 302 para. 6 VAG 2016 at the start of the financial year in Euro;
15. Date of entry of turnover and transfer of the debts pursuant to Article 302 para. 6 VAG 2016;
16. Carrying amount of turnover and transfer of the debts pursuant to Article 302 para. 6 VAG 2016 in Euro;
17. Balance sheet value of debts pursuant to Article 302 para. 6 VAG 2016 at the start of the financial year in Euro;



Annex G

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset categories "Other investments" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

The minimum amount of information contained in Annexes A to F and H shall be captured for assets in this category.



Annex H

Regulation of the Financial Market Authority (FMA) on holding of lists about assets dedicated to the *Deckungsstock* (Insurance Undertaking *Deckungsstock* List Regulation; (VUVerzV; Versicherungsunternehmen Verzeichnisverordnung)

Minimum information requirements regarding the asset categories "Futures", "Call Options", "Put Options", "Swaps", "Forwards", and "Credit derivatives" pursuant to the Complementary Identification Codes (CIC) defined in the Annex to Article 1 VU-MV

1. Designation of the Asset;
2. CIC in accordance with the Annex to Article 1 of the Regulation of the Financial Market Authority (FMA) on Reporting to the FMA by Insurance Undertakings and Reinsurance Undertakings (Insurance Undertakings Reporting Regulation (VU-MV; Versicherungsunternehmen Meldeverordnung) published in Federal Law Gazette II No. 217/2015;
3. International Securities Identification Number (ISIN) pursuant to ISO 6166, where available;
4. Committee on Uniform Securities Identification Procedures number (CUSIP) or Bloomberg Ticker or Reuters Instrument Code (RIC) or other recognised asset identifier coders, where the information pursuant to no. 3 is not available;
5. Internal identification number, where the information pursuant to no. 3 or no. 4 is not available;
6. Information about the type of the asset identifier code in accordance with the following list:
 1. ISIN pursuant to ISO 6166;
 2. CUSIP;
 3. SEDOL (Stock Exchange Daily Official List);
 4. WKN (Security Identification Number (*Wertpapier Kenn-Nummer*));
 5. Bloomberg Ticker;
 6. FIGI (Financial Instrument Global Identifier);
 7. RIC;
 8. Other identifiers when issued by members of the Association of National Numbering Agencies (ANNA);
 9. Internal identification number;
7. ISIN pursuant to ISO 6166 of the asset value to be hedged (base value) in the case of microhedges, where available;
8. Asset identification number (CUSIP) or Bloomberg Ticker or RIC other recognised asset identification number of the asset item to be hedged (base value) in the case of microhedges, where the information pursuant to no. 7 is not available;
9. Internal identification number of the asset item to be hedged (base value) in the case of microhedges, where the information pursuant to no. 7 or no. 8 is not available;
10. Information about the type of asset identifier of the asset item to be hedged (base value) in the case of microhedges in accordance with the following list:
 1. ISIN pursuant to ISO 6166;
 2. CUSIP;
 3. SEDOL;
 4. WKN;
 5. Bloomberg Ticker;
 6. BBGID;
 7. RIC;
 8. ANNA;
 9. Internal identification number;
11. Macrohedge (yes/no);
12. Designation of the issuer or contractual partner;
13. Identification number of the issuer or contractual partner using the Legal Entity Identifier (LEI) pursuant to ISO 17442, where available;



14. Designation of the issuer or contractual partner in accordance with the OeNB identification number, where the information pursuant to no. 13 is not available;
15. Designation of the issuer or contractual partner in accordance with the internal identification number, where the information pursuant to no. 13 or no. 14 is not available;
16. Type of issuer or contractual partner identification code in accordance with the following list:
 - a. LEI pursuant to ISO 17442;
 - b. OeNB identification number;
 - c. internal identification number;
17. Place of incorporation of the issuer or contractual partner in accordance with the alpha-2 country code in accordance with the ISO standard (Country code – two character ISO code);
18. Denomination currency of the asset (Currency code - three character ISO code);
19. *Deckungsstock* group pursuant to Article 300 para. 1 of the 2016 Insurance Supervision Act (VAG 2016; Versicherungsaufsichtsgesetz 2016), published in Federal Law Gazette I No. 34/2015, last amended by federal act in Federal Law Gazette I No. 68/2015;
20. Date of entry of the purchase and sale and the transfer;
21. Acquisition value of the rights held at the end of the financial year in Euro;
22. Total assets at the start of the financial year in Euro;
23. Carry amount of purchases and sales and transferred into Euro;
24. Total assets at the end of the financial year in Euro;
25. Stock exchange value or other market value at the end of the financial year in Euro (current value pursuant to Article 155 para. 6 VAG 2016);
26. Write-ups and write-downs in Euro;
27. Designation of the group of insurance contracts that are invested together, where assets have been dedicated to the group pursuant to Article 300 para. 1 no. 5 VAG 2016.