

S.09.01 - Information on gains / income and losses in the period (Old Profit and Loss)

General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex I.

This annex relates to annual submission of information for groups.

This template contains information on gains / income and losses by asset category (including derivatives). i.e., no item-by-item reporting is required. The asset categories considered in this template are the ones defined in Annex III – Assets Categories.

At group level, the template is applicable for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the portfolios (i.e. net of IGT) within the group. The report shall be made as follows:

- Item 'Legal name of the undertaking' shall not be reported;
- Gains/ income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held undertakings consolidated in accordance with Article 335 a-b-c of DA shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included;

Where method 2 is used exclusively, the report shall include the detailed list of the portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies and its subsidiaries and their profitability by asset category. The report shall be made as follows:

- Item 'Legal name of the undertaking' shall be reported;
- Gains / income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by subsidiaries (EEA, equivalent non -EEA, non-equivalent non-EEA) shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included;

Where a combination of methods 1 and 2 is used, one part of the report reflects the consolidated position of the portfolios (i.e. net of IGT) within the group which must be reported and the other part of the report shall include the detailed list of the portfolios held by subsidiaries and their profitability by asset category.

The first part of the report shall be made as follows:

- Item 'Legal name of the undertaking' shall not be reported;
- Gains/ income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held undertakings consolidated in accordance with Article 335 a-b-c of Implementing measures shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included;

. The second part of the report shall be made as follows:

- Item 'Legal name of the undertaking' shall be reported;

- Gains / income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by subsidiaries (EEA, equivalent non -EEA, non-equivalent non-EEA) shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included.

	ITEM	INSTRUCTIONS
C0010 (A50)	Legal name of the undertaking	<p>Identify the legal name of the undertaking within the group for which the return on investment relates to.</p> <p>This item shall be filled in only when it relates to the return on investment by asset category for assets held by subsidiaries consolidated under deduction and aggregation method.</p> <p>The cell should be filled in only when it relates to the list portfolio by portfolio of assets, each reported by asset category, held by subsidiaries under method 2.</p> <p>When the cell is filled in, the portfolios held by subsidiaries under method 2 cannot be reconciled with template S.06.02.g.</p> <p>When the cell is blank, the portfolios held by the group can be reconciled with template S.06.02.g.</p>
C0020	Identification code of the undertaking	<p>Identification code 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 insurance and reinsurance undertakings and other EEA regulated 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 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
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the "Identification code of the undertaking" 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 (A4)	Asset category	<p>Identify the asset categories present in the portfolio and / or ring-fenced fund.</p> <p>Use the categories defined in Annex III – Assets Categories.</p>

C0050 (A1)	Portfolio	<p>Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used:</p> <p>1 - Life 2 - Non-life 3 - Ring fenced funds 4 - Other internal funds 5 - Shareholders' funds 6 - General</p> <p>The split is not mandatory, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split "general" must be used.</p>
C0060 (A3)	Asset held in unit linked and index linked contracts	<p>Identify the assets that are held by unit linked and index linked contracts. One of the options in the following closed list shall be used:</p> <p>1- Unit-linked or index-linked 2 - Neither unit-linked nor index-linked</p>
C0070 (A6)	Dividends	Amount of dividends received and accrued at the end of the reporting period. Applicable to dividend paying assets such as equity, preferred securities and investment funds.
C0080 (A7)	Interest	<p>Amount of interest received and accrued at the end of the reporting period.</p> <p>Includes also interest received when the asset is sold or matured.</p> <p>Applicable to coupon and interest paying assets such as bonds, loans and deposits.</p>
C0090 (A8)	Rent	<p>Amount of rent received and accrued at the end of the reporting period.</p> <p>Includes also rents received when the asset is sold or matured.</p> <p><u>Only applicable to properties, regardless of the function.</u></p>
C0100 (A15)	Net gains and losses	<p>Net gains and losses resulting from assets sold or matured during the reporting period.</p> <p>The gains and losses are calculated as the difference between selling or maturity value and the value according to article 75 of Directive 2009/138/EC at the end of the prior reporting year end (or, in case of assets acquired during the reporting period, the acquisition value).</p>
C0110	Unrealised gains and losses	<p>Unrealised gains and losses resulting from assets not sold nor matured during the reporting period.</p> <p>The unrealised gains and losses are calculated as the difference between the value according to article 75 of Directive 2009/138/EC at the end of the reporting year end and the value according to article 75 of Directive 2009/138/EC at the end of the prior reporting year end (or, in case of assets acquired during the reporting period, the acquisition value).</p>