

S.40.01.d.i - Profit or Loss sharing**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 financial stability purposes for individual entities and groups.

	ITEM	INSTRUCTIONS
C0010/R0010 (FS-1 A6)	Average profit (or loss) sharing (i.e. own fund share of gain/loss)	The loss/profit sharing ratio used over the monitoring period (yearly). It is the sum of “with-profit” allocated to policy holders divided by the total technical provisions (life business) at the start of the period (would be 1 January).