

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 individual entities.

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.

	ITEM	INSTRUCTIONS
C0040 (A4)	Asset category	Identify the asset categories present in the portfolio and / or ring-fenced fund. Use the categories defined in Annex III – Assets Categories.
C0050 (A1)	Portfolio	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: 1 - Life 2 - Non-life 3 - Ring fenced funds 4 - Other internal funds 5 - Shareholders' funds 6 - General 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.
C0060 (A3)	Asset held in unit linked and index linked contracts	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: 1- Unit-linked or index-linked 2 - Neither unit-linked nor index-linked
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	Amount of interest received and accrued at the end of the reporting period. Includes also interest received when the asset is sold or matured. Applicable to coupon and interest paying assets such as bonds, loans and deposits.
C0090 (A8)	Rent	Amount of rent received and accrued at the end of the reporting period. Only applicable to properties, regardless of the function. Includes also rents received when the asset is sold or matured.
C0100 (A15)	Net gains and losses	Net gains and losses resulting from assets sold or matured during the reporting period. 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).

C0110	Unrealised gains and losses	Unrealised gains and losses resulting from assets not sold nor matured during the reporting period. 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).
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