

#### **S.40.01. - 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.

	<b>ITEM</b>	<b>INSTRUCTIONS</b>
C0010/R0010	Discretionary benefits (profit or loss sharing) allocated to policyholders.	The amount of discretionary benefits distributed, vested, declared or allotted to policyholders (profit or loss sharing) over the monitoring period (previous year) divided by total technical provisions for contracts displaying such features (e.g. insurance with profit participation) at the start of the period (1 January).