

S.09.01 – Information on gains / income and losses in the period

General comments:

This section 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 IV – Assets Categories.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

	ITEM	INSTRUCTIONS
C0040	Asset category	Identify the asset categories present in the portfolio. Use the categories defined in Annex IV – Assets Categories.
C0050	Portfolio	Distinction between life, non-life, shareholder's funds, other internal 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	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	Dividends	Amount of dividends earned over the reporting period, i.e. dividends received less the right to receive a dividend already recognised at the beginning of the reporting period, plus the right to receive a dividend recognised at the end of the reporting period. Applicable to dividend paying assets such as equity, preferred securities and collective investment undertakings. Includes also dividends received from assets that have been sold or matured.

C0080	Interest	<p>Amount of interest earned, i.e. interest received less accrued interest at the start of the period plus accrued interest at the end of the reporting period.</p> <p>Includes interest received when the asset is sold/ matured or when the coupon is received.</p> <p>Applicable to coupon and interest paying assets such as bonds, loans and deposits.</p>
C0090	Rent	<p>Amount of rent earned i.e. rent received less accrued rent at the start of the period plus accrued rent at the end of the reporting period. Includes also rents received when the asset is sold or matured.</p> <p>Only applicable to properties, regardless of the function.</p>
C0100	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 (or, in case of assets acquired during the reporting period, the acquisition value).</p> <p>The net value can be positive, negative or zero.</p> <p>This calculation should be performed without interest accrued.</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 (or, in case of assets acquired during the reporting period, the acquisition value).</p> <p>The net value can be positive, negative or zero.</p> <p>This calculation should be performed without interest accrued.</p>