S.36.05 — IGT — Profit and Loss

General comments:

This section relates to annual submission of information for individual entities..

This template shall report the P&L associated to all (significant, very significant and transactions required to be reported in all circumstances) intra-group transactions between entities in the scope of the group supervision or P&L transaction considered as significant or very significant intragroup transactions or transactions required to be reported in all circumstances. These include, but not limited to:

- Fees;
- Commissions;
- Interests;
- Dividends.

Intragroup outsourcing or internal cost sharing leading to significant intragroup transactions shall be reported.

Although interest, dividends are reported in S.36.01, S.36.02 they have to be reported additionally in S.36.05 P&L.

This template shall include intragroup transactions that were:

- in-force at the start of the reporting period.
- incepted during the reporting period and outstanding at the reporting date.
- incepted and expired/matured during the reporting period.

Where two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan shall be recorded as a separate item with its issue date as the date of the addition.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template shall record the maximum amount as the transaction amount, in this case €10m.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be

reported and the comments shall mention the intermediary step. In the case of a waterfall of transactions, e. g. if "A"-> "B" -> "C"-> "D" where both "B" and "C" are both in the group but unregulated entities, this transaction shall also be reported.

ITEM		INSTRUCTIONS
C0010	ID of intragroup transaction	Unique internal identification code for each intragroup transaction. It shall be consistent over time. In case related to transactions already mentioned, used the same ID.
C0020	Revenue side name	Legal name of the entity that received the revenue from another entity within the group.
C0030	Identification code for revenue side	The unique identification code attached to the entity that received the revenue by this order of priority: - Legal Entity Identifier (LEI) mandatory if existent; - Specific code in case of absence of LEI code Specific code: - For EEA regulated undertakings other than insurance and reinsurance 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 shall 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
C0031	Type of code for revenue side	Type of ID Code used for the "Identification code for revenue side" item. One of the options in the following closed list shall be used: 1 – LEI 2 – Specific code
C0040	Sector of the revenue side	If the entity that received the revenue from another entity within the group is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: "banking sector", "insurance and reinsurance sector" "investments services sector". If the entity that received the revenue from another entity within the group is not part of financial sector within the

		meaning of Article 2 (8) indicate: "other undertaking of the group".
C0050	Expense side name	Legal name of the entity that provided the revenue to another entity within the group.
C0060	Identification code for expense side	The unique identification code attached the entity that provided the revenue by this order of priority if existent: - Legal Entity Identifier (LEI); - Specific code Specific code: - For 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 shall 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.
C0061	Type of code for expense side	Type of ID Code used for the "Identification code for expense side" item. One of the options in the following closed list shall be used: 1 – LEI 2 – Specific code
C0070	Sector of the expense side	If the entity that provided the revenue to another entity within the group is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: "banking sector", "insurance and reinsurance sector" "investments services sector". If the entity that provided the revenue to another entity within the group is not part of financial sector within the meaning of Article 2 (8) indicate: "other undertaking of the group".
C0080	Indirect transactions	If reported intra-group transaction is part of an indirect transaction (cf. General comments supra), report the "ID of intragroup transaction" (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs

		to be reported as a reference to link all interconnected transactions.
		If the reported intra-group transaction is not part of an indirect transaction, indicate NO.
C0090	Single economic operation	If the reported intragroup transaction is part of single economic operation (cf. General comments supra),report the "ID of intragroup transaction" (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.
		If the reported intragroup transaction is not part of single economic operation, indicate No.
C0100	Type of transaction	Identify the type of the P&L transaction. The following close list shall be used: 1 - Fees; 2 - Commission; 3 - Interest; 4 - Dividends; 5 - Costs or revenues; 6 – Others
C0110	Transaction	When applicable, instrument to which the revenue or the expense are linked. The following close list shall be used: 1 - Bonds /Debt; 2 - Equity type; 3 - Other assets transfer 4 - Derivative; 5 - Off-balance sheet item; 6 - Intragroup outsourcing, internal cost sharing or rental agreement; 7 – Others
C0120	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency of payments for the specific P&L transaction.
C0130	Transaction date	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the P&L transaction.

C0140	Amount	Amount of the transaction or price as per agreement/contract, reported in the reporting currency of the group.
C0150	Comments	Comments shall contain: - a notification if the transaction has not been performed at arm's length - any other relevant information regarding the economic nature of the operation.