S.36.04 — IGT — Insurance and Reinsurance

General comments:

This annex relates to the information groups are requested to provide annually.

This template shall report all (significant, very significant and transactions required to be reported in all circumstances) intra-group transactions between entities in scope of the group supervision related to internal insurance and reinsurance within the group.

 These include, but not limited to:

- Insurance contracts of entities within the scope of the group with insurance companies within the scope of the group
- reinsurance treaties between related undertakings of a group;
- facultative reinsurance between related undertakings of a group; and
- any other transaction that results in transferring underwriting risk (insurance risk) between related undertakings of a group.

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.

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ITEM		INSTRUCTIONS
C0010	ID of the intragroup transaction	Unique internal identification code for each intragroup transaction. It shall be consistent over time.
C0020	Insured party / Cedent name	Legal name of the entity that has transferred the underwriting risk to another insurer or reinsurer within the group.
C0030	Identification code for insured party / cedent	The unique identification code attached to the investor/buyer/transferee by this order of priority: - Legal Entity Identifier (LEI) mandatory if existing; - 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 insured party / cedent	Type of ID Code used for the "Identification code for investor / lender" item. One of the options in the following closed list shall be used: 1 – LEI 2 – Specific code
C0040	Sector of the insured party / cedent	If the insured party / cedent 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 insured party / cedent is not part of financial sector within the meaning of Article 2 (8) indicate: "other undertaking of the group".

C0050	Insurer / Reinsurer name	Legal name of the insurer/ reinsurer to whom the underwriting risk has been transferred.
C0060	Identification code of insurer / reinsurer	The unique identification code attached to the investor/buyer/transferee by this order of priority: - Legal Entity Identifier (LEI) mandatory if existing; - 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
C0061	Type of code of insurer/ reinsurer	Type of ID Code used for the "Identification code of insurer/ reinsurer" item. One of the options in the following closed list shall be used: 1 – LEI 2 – Specific code
C0070	Sector of the insurer / reinsurer	Financial sector of the provider within the meaning of Article 2 (8) of Directive 2002/87/EC, i.e., "insurance and reinsurance sector". This column has been kept to be aligned with the templates used at financial conglomerate level.
C0080	Indirect transactions	If reported intragroup 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 intragroup 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 contract/treaty. The following close list shall be used: 1 - insurance 2 - reinsurance
C0110	Transaction	If C100 = reinsurance, then identify the type of reinsurance contract/treaty. The following close list shall be used: 1 - quota share 2 - variable quota share 3 – surplus 4 - excess of loss (per event and per risk) 5 - excess of loss (per risk) 6 - excess of loss (per event) 7 - excess of loss "back-up" (protection against follow-on events which certain catastrophes can cause such as flooding or fire) 8 - excess of loss with basis risk 9 - reinstatement cover 10 - aggregate excess of loss 11 - unlimited excess of loss 12 - stop loss 13 - other proportional treaties 14 - other non-proportional treaties 15 – Financial reinsurance 16 - Facultative proportional 17 - Facultative non-proportional

		Other proportional treaties (code 13) and Other non-proportional treaties (code 14) can be used for hybrid types of reinsurance treaties.
C0120	Starting date	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the specific reinsurance contract/treaty.
C0130	Expiry date	Identify the ISO 8601 (yyyy-mm-dd) code of the expiry date of the specific reinsurance contract/treaty (i.e. the last date the specific reinsurance contract/treaty is in force). This item is not reported if there is no expiry date (for example, contract is continuous and ends by one of the parties giving notice).
C0140	Currency of transaction	Identify the ISO 4217 alphabetic code of the currency of payments for the specific reinsurance contract/treaty.
C0150	Maximum cover by transaction	For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. €10million). In case of unlimited cover "-1" shall be filled in here. This item has to be reported in the currency of the transaction.
C0160	Net Receivables	The amount resulting from: claims paid by the (re)insurer but not yet reimbursed by the (re)insurer + commissions to be paid by the (re)insurer + other receivables minus debts to the (re)insurer. Cash deposits are excluded and are to be considered as guarantees received. This item has to be reported in the currency of the group.
C0170	Total reinsurance recoverables	Total amount due from the reinsurer at the reporting date which include: Premium provision for part of the future reinsurance premium which has already been paid to the reinsurer; Claims provision for claims outstanding for insurer which have to be paid by the reinsurer; and/or Technical provisions for the amount reflecting the share of the reinsurer in the gross technical provisions. This item has to be reported in the reporting currency of the group.
C0180	Reinsurance technical	Reinsurance result (for reinsured entity): Total reinsurance commissions received by reinsured entity less Gross reinsurance premiums paid by

	result (for reinsurance)	reinsured entityplus Claims paid by reinsurer during the reporting period plus Total reinsurance recoverables at the end of the reporting period less Total reinsurance recoverables at the start of the reporting period. This item has to be reported in the reporting currency of the group.
C0190	Premiums (for insurance)	Total amount of gross written premiums as defined in Article 1(11) of Delegated Regulation (EU) 2015/35. For annuities stemming from non-life this cell is not applicable.
C0200	Claims (for insurance)	Total amount of gross claims paid during the year, including claims management expenses
C0210	Line of business	Identify the line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, being reinsured. The following close list shall be used: 1 — Medical expense insurance 2 — Income protection insurance 3 — Workers' compensation insurance 4 — Motor vehicle liability insurance 5 — Other motor insurance 6 — Marine, aviation and transport insurance 7 — Fire and other damage to property insurance 8 — General liability insurance 9 — Credit and suretyship insurance 10 — Legal expenses insurance 11 — Assistance 12 — Miscellaneous financial loss 13 — Proportional medical expense reinsurance 14 — Proportional income protection reinsurance 15 — Proportional workers' compensation reinsurance

		16 — Proportional motor vehicle liability reinsurance
		17 — Proportional other motor reinsurance
		18 — Proportional marine, aviation and transport reinsurance
		19 — Proportional fire and other damage to property reinsurance
		20 — Proportional general liability reinsurance
		21 — Proportional credit and suretyship reinsurance
		22 — Proportional legal expenses reinsurance
		23 — Proportional assistance reinsurance
		24 — Proportional miscellaneous financial loss reinsurance
		25 — Non–proportional health reinsurance
		26 — Non–proportional casualty reinsurance
		27 — Non–proportional marine, aviation and transport reinsurance
		28 — Non–proportional property reinsurance
		29 — Insurance with profit participation
		30 — Index–linked and unit–linked insurance
		31 — Other life insurance
		32 — Annuities stemming from non–life insurance contracts and relating to health insurance obligations
		33 — Annuities stemming from non–life insurance contracts and relating to insurance obligations other than health insurance obligations
		34 — Life reinsurance
		35 — Health insurance
		36 — Health reinsurance If a reinsurance arrangement covers more than one line of business, then select the most significant line of business from the list above.
C0220	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