

**Prospectus Regulation**

## **Chapter 1**

# **Commission Delegated Regulation (EU) 2019/979**

ANNEX IV INSURANCE COMPANIES  
(EQUITY AND NON-EQUITY  
SECURITIES)

01/01/2021

- — An entry which is marked with "\*" refers to mandatory information or corresponding information where the issuer does not use International Financial Reporting Standards (IFRS). The issuer can use a different title to present substantially the same information as set out in the table, where this alternative title is used in its financial statements.
- — An entry which is marked with "#" denotes that if this information appears elsewhere in the prospectus, it is mandatory.
- — An entry which is marked with "~" in relation to closed end funds refers to investments at fair value through profit or loss at the same date as the date of the net asset value (NAV).

Table 1 Income statement for insurance companies

	Year	Year -1	Year -2	Interim	Comparative in terim from same period in prior year
*Net premiums					
*Net benefits and claims					
*Earnings before tax					
*Operating profit (distinguishing between life and non-life insur ance)					
*Net profit or loss (for consol idated financial statements net profit or loss attributable to equity holders of the parent)					

#Year on year revenue growth (net premiums)					
#Earnings per share (for equity issuers only)					

**Table 2 Balance sheet for insurance companies**

	Year	Year -1	Year -2	Interim
*Investments including financial assets related to unit linked contracts				
*Total assets				
*Insurance contract liabilities				
*Financial liabilities				
*Total liabilities				
*Total equity				
#Solvency Cover Ratio (Solvency II ratio – SII ratio) or other relevant other relevant prudential capital requirement ratio depending on the issuance				
#Loss ratio				
#Combined ratio (claims + expenses/premiums for the period)				