

SCHEDULE 2

PART I

BALANCE SHEET FORMAT

ASSETS

A Intangible assets

- (1) Development costs
- (2) Concessions, patents, licences, trade marks and similar rights and assets (1)
- (3) Goodwill (2)
- (4) Payments on account

B Investments

- (I) Land and buildings (3)
- (II) Investments in associated bodies
 - (1) Investments in subsidiaries
 - (a) Shares
 - (b) Loans
 - (2) Investments in jointly controlled bodies
 - (a) Shares
 - (b) Loans
 - (3) Significant investments in other associated bodies (4)
 - (a) Shares
 - (b) Loans
- (III) Other financial investments
 - (1) Shares and other variable-yield securities and units in unit trusts
 - (2) Debt securities and other fixed income securities (5)
 - (3) Participation in investment pools (6)
 - (4) Loans secured by mortgages (7)
 - (5) Other loans (7)
 - (6) Deposits with credit institutions (8)
 - (7) Other (9)
- (IV) Deposits with ceding undertakings (10)

C Assets held to cover linked liabilities (11)

C

D Reinsurers' share of technical provisions (12)

D

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- (1) Provision for unearned premiums
- (2) Long term business provision
- (3) Claims outstanding
- (4) Provisions for bonuses and rebates
- (5) Other technical provisions
- (6) Technical provisions for unit-linked liabilities

E Debtors (13)

- (I) Debtors arising out of direct insurance operations
 - (1) Members or policyholders
 - (2) Intermediaries
- (II) Debtors arising out of reinsurance operations
- (III) Other debtors

F Other assets

- (I) Tangible assets
 - (1) Fixtures, fittings, tools and equipment
 - (2) Payments on account (other than deposits paid on land and buildings) and assets (other than buildings) in course of construction
- (II) Stocks
 - (1) Raw materials and consumables
 - (2) Work in progress
 - (3) Finished goods and goods for resale
 - (4) Payments on account
- (III) Cash at bank and in hand
- (IV) Other (14)

G Prepayments and accrued income

- (I) Accrued interest and rent (15)
- (II) Deferred acquisition costs (16)
- (III) Other prepayments and accrued income

LIABILITIES

A Reserves

- (I) Revaluation reserve
- (II) Reserves provided for by the rules and tables
- (III) Other reserves

B Subordinated liabilities (17)

B

Ba Fund for future appropriations (18)

Ba

C Technical provisions

- (1) Provision for unearned premiums (19)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (2) Long term business provision (19)(20)(24)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (3) Claims outstanding (21)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (4) Provision for bonuses and rebates (22)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (5) Other technical provisions (23)
 - (a) gross amount
 - (b) reinsurance amount (12)

D Technical provisions for linked liabilities (24)

- (a) (a) gross amount
- (b) reinsurance amount (12)

E Provisions for other risks and charges

- (1) Provisions for pensions and similar obligations
- (2) Provisions for taxation
- (3) Other provisions

F Deposits received from reinsurers (25)

F

G Creditors (26)

- (I) Creditors arising out of direct insurance operations
- (II) Creditors arising out of reinsurance operations
- (III) Debenture loans (27)
- (IV) Amounts owed to credit institutions
- (V) Other creditors including taxation and social security

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H Accruals and deferred income

H