

ANNEX IV TECHNICAL ACCOUNT

Annex IV A

TECHNICAL ACCOUNT OF THE BRANCH EXCLUDING ACTIVITIES UNDER FREEDOM TO PROVIDE SERVICES (*) (****)

TECHNICAL ACCOUNT	Life assurance technical account	Non-life insurance technical account
CREDIT		
1. Gross premiums issued	II 1 a	I 1 a
2. Net income from investments (in life)	II 2 (-9 -12)	-
3. Other technical income	II 4	I 2 et I 3
TOTAL		
DEBIT		
4. Burden of claims		
- claims paid	II 5 a (aa)	I 4 a (aa)
- variation in provisions for claims	II 5 b (aa)	I 4 b (aa)
5. Variation in technical provisions	II 6 a (aa) (**)	I 5 (***)
6. Profit sharing	II 7	I 6
7. Operating costs		
- commissions	(article 64)	(article 64)
- management expenses	II a (a+b+c-commissions)	I 7 (a+b+c-commissions)
8. Other technical burdens	II 11	I 8
TOTAL		
PARTIAL RESULT		

(*) With the exception of references to commissions, the numbers given above relate to the headings in Article 34 of Directive 91/674/EEC of 19 December 1991 on annual accounts and consolidated accounts of insurance undertakings.

(**) Life assurance provision.

(***) Excluding provision for claims.

(****) The account of branches would be presented by group of classes (Article 44 of the Third Non-Life Directive)

Annex IV B (*)**TECHNICAL ACCOUNT OF THE BRANCH FOR ACTIVITIES UNDER FREEDOM TO PROVIDE SERVICES (**)**

TECHNICAL ACCOUNT	Life assurance technical account	Non-life insurance technical account
CREDIT		
1. Gross premiums issued	II 1 a	I 1 a
2. Net income from investments (in life)	II 2 (-9 -12)	-
3. Other technical income	II 4	I 2 et I 3
TOTAL		
DEBIT		
4. Burden of claims - claims paid - variation in provisions for claims	II 5 a (aa) II 5 b (aa)	I 4 a (aa) I 4 b (aa)
5. Variation in technical provisions	II 6 a (aa)(***)	I 5 (****)
6. Profit sharing	II 7	I 6
7. Operating costs - commissions - management expenses	(article 64) II a (a+b+c-commissions)	(article 64) I 7 (a+b+c-commissions)
8. Other technical burdens	II 11	I 8
TOTAL		
PARTIAL RESULT		

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- (*) The account under freedom of services is given under groups of classes (Article 44 of the Third Non-Life Directive) unless the parties concerned agree otherwise by bilateral agreement.
- (**) With the exception of references to commissions, the numbers given above relate to the headings in Article 44 of Directive 91/674/EEC of 19 December 1991 on annual accounts and consolidated accounts of insurance undertakings
- (***) Life assurance provision
- (****) Excluding provision for claims.