

*Appendix 2***Instructions for the form Annual Report for Foreign Insurance Companies**

State all amounts in SEK thousands without decimals and round them in accordance with governing regulations. Amounts under SEK 500 shall be stated as 0.

It is possible to provide clarifying information in the Comments box in each section of the form. The name, telephone number and e-mail address of the administrator shall also be provided so that Finansinspektionen can contact the company in case of queries.

Unless otherwise stated, any terms and expressions used in the forms and in these instructions shall have the meaning stated in the Act on Annual Accounts in Insurance Companies (1995:1560) and Finansinspektionen's Regulations and General Guidelines governing financial reports from insurance companies. However, on the forms, certain items of information shall be divided up and specified in more detail than in the annual report.

Reporting of information from the annual financial statement information, etc.

Report information on the following section in the form, A–B:

1. Profitability of Swedish risks per risk year (A)
2. Motor vehicle third party liability insurance (B)

A. Itemisation of direct non-life insurance

Itemise all direct insurances (Swedish and foreign) in insurance classes pursuant to Chapter 5, section 5 of the Act on Annual Accounts in Insurance Companies (1995:1560). Costs shall be stated as negative numbers with a minus sign.

B. Motor vehicle third party liability insurance, claims paid out, and provisions

This is a special report on Motor vehicle third party liability insurance caused by the significance and special character of the category.

Information about damages, payments, and provisions shall be stated gross (i.e. before reinsurance) and distributed between personal injury or damage to property (P damages and E damages, respectively) and by the year the damages occurred (risk year). In cases where incidents resulted in compensation for both personal injury and property damage, the amounts shall be divided between both headings.

In B–B19, “the company’s own damages,” are to be reported in the following columns:

- 2 and 5: the accumulated amounts paid out up to and including the year prior to the most recent financial year (on the first line, which concerns all

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damage years older than those specifically reported on the following lines, these columns are not to be completed)

- 3 and 6: amounts paid out during the most recent financial year
- 4 and 7: any remaining provisions for outstanding claims at the end of the most recent financial year (excluding expenses for the payment of claims).

In B20, “damages paid out or shared with Trafikförsäkringsföreningen (Swedish Motor Insurers)” are reported in relevant cases as a share of the cost for indexation of older motor vehicle accident disability pensions and for damages caused by unknown and uninsured vehicles.

Amounts paid out and provisions are ordinarily stated as positive amounts, therefore without a minus sign. Negative values shall be stated if payments received (e.g. demands for payments or restitution made) from other companies are greater than the company’s own amounts paid out.