

**Comments Template on  
CP9 – GR - Reporting**

**Deadline  
20 January 2012  
12:00 CET**

Name of Company:		
Disclosure of comments:	Please indicate if your comments should be treated as confidential:	Confidential/Public
<p>Please follow the following instructions for filling in the template:</p> <ul style="list-style-type: none"> <li>⇒ Do <b>not</b> change the numbering in the column "reference"; if you change numbering, your comment cannot be processed by our IT tool</li> <li>⇒ Leave the last column <u>empty</u>.</li> <li>⇒ Please fill in your comment in the relevant row. If you have <u>no comment</u> on a paragraph or a cell, keep the row <u>empty</u>.</li> <li>⇒ Our IT tool does not allow processing of comments which do not refer to the specific numbers below.</li> </ul> <p><b>Please send the completed template, <u>in Word Format</u>, to <a href="mailto:cp009@eiopa.europa.eu">cp009@eiopa.europa.eu</a>. Our IT tool does not allow processing of any other formats.</b></p> <p>The numbering of the paragraphs refers to this Consultation Paper.</p>		
<b>Reference</b>	<b>Comment</b>	
General Comment	We have some concerns regarding the different wording between the requirements in existing financial reporting standards and these guidelines. The requirements in existing standards focus on providing relevant information to users. Cross references to several common matters should help to comply with IFRSs.	
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3.9.	“Internal structures” should be defined.	
3.10.	Could IAS 24 <i>Related Party Disclosures</i> guidance be used to determine what is “relevant information”?	
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3.15.	This guideline ought to be more precise.	
3.16.		
3.17.	How should « material » be interpreted here?	
3.18.	Should undertakings also provide specific information on how such intangible assets were valued?	
3.19.	How do these requirements interact with the requirements of 3.16 ?	
3.20.	Shouldn't this guideline be more detailed ? What is expected : Current lease payments, total assets, just a description of the contract terms, asset subject to the lease, term, annual payments, ... ?	
3.21.	Is this information to be provided on an aggregate basis?	

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3.22.	How do these requirements interact with the requirements of 3.16?	
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3.31.	What about movements between tiers? Should they be disclosed?	
3.32.	Should there be any information on the history of exchange rate fluctuations?	
3.33.	Details of underlying expectations should be provided.	
3.34.	Should the potential impact be described?	
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3.36.		
3.37.	Specify as of what date. a) to c) should be at year-end. For dividends, disclose dividends paid during the year or also planned distribution if known?	
3.38.		
3.39.	Should related party transactions be analysed in the context of IAS 24 <i>Related Party Disclosures</i> ? If yes, it should be mentioned as in 4.7.	
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3.50.	The sensitivity should also be disclosed – sensitivity to assumptions and sensitivity when simplifications are used.	
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3.62.	Why does the RSR have to be a stand alone document? Given that the RSR is not a public document, undertakings would not be able to reference the RSR in their other filings; however, they could make reference to their “public information” in the RSR.	
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4.4.	What about known trends ? events after the balance sheet date?	
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4.27.	When valuation relies on third party information, disclose the processes to validate such third	

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