

# DUSE3: Leveraging XBRL reporting under a Solvency II regime for regulatory risk analytics for European Union Supervisors

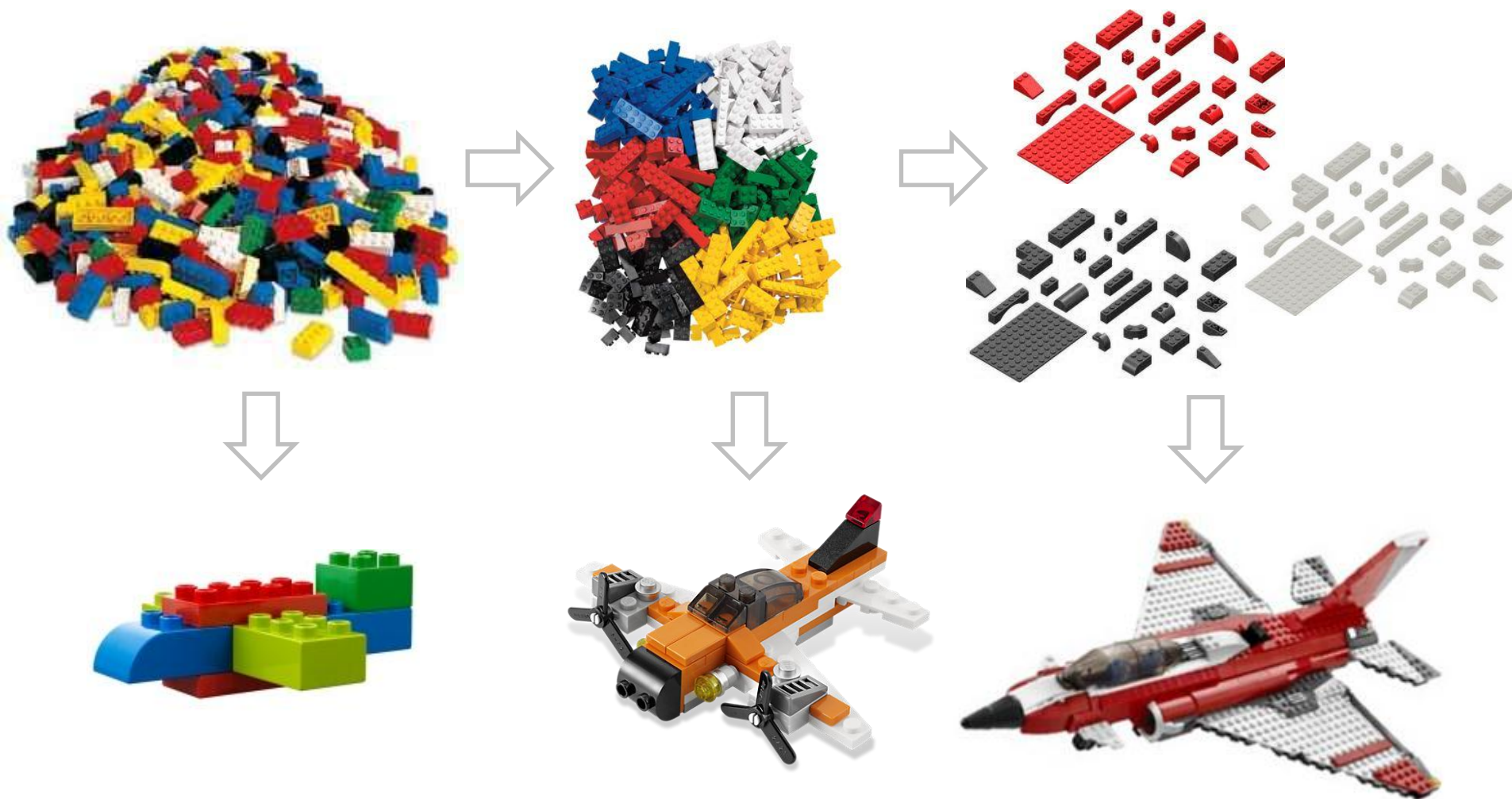
Michal Skopowski

**XBRL** XXV

HOSTED BY XBRL JAPAN

*TO THE NEXT LEVEL OF BUSINESS REPORTING. AND BEYOND.*

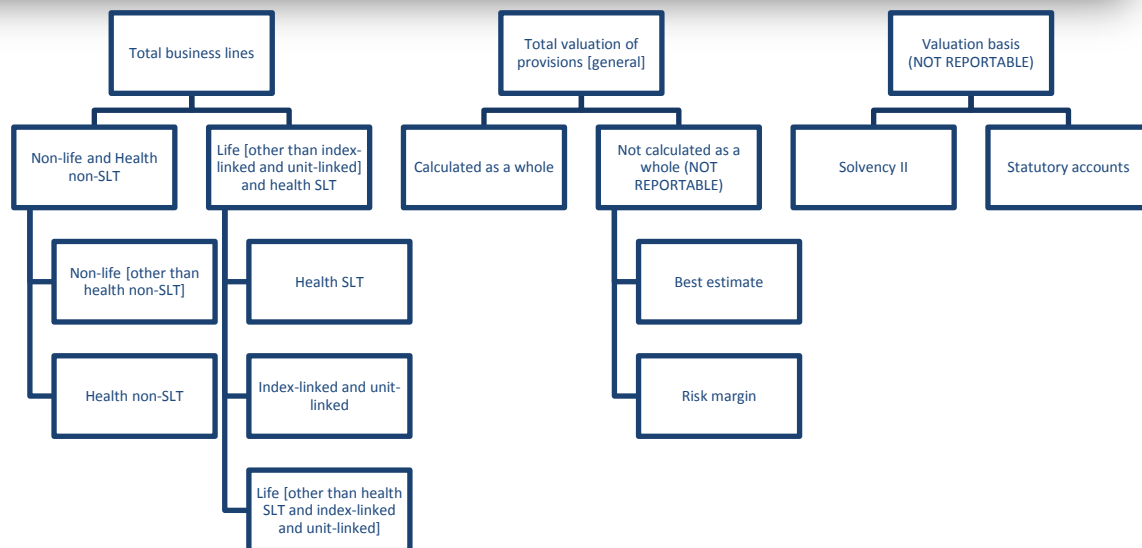




Let's model  
a part of  
QRT  
template...

Liabilities	Solvency II value	Statutory accounts value
Technical provisions, Non-life		LS1A=LS1+LS4
Technical provisions – non-life (excluding health)	<b>L1=L1A+L2+L3</b>	LS1
TP calculated as a whole	L1A	
Best Estimate	L2	
Risk margin	L3	
Technical provisions - health (similar to non-life)	<b>L4=L4A+L5+L6</b>	LS4
TP calculated as a whole	L4A	
Best Estimate	L5	
Risk margin	L6	
Technical provisions, Life, Excluding index-linked and unit-linked		LS6F=LS6B+LS7
Technical provisions - health (similar to life)	<b>L6B=L6C+L6D+L6E</b>	LS6B
TP calculated as a whole	L6C	
Best Estimate	L6D	
Risk margin	L6E	
Technical provisions – life (excluding health and index-linked and unit-linked)	<b>L7=L7A+L8+L9</b>	LS7
TP calculated as a whole	L7A	
Best Estimate	L8	
Risk margin	L9	
Technical provisions – index-linked and unit-linked	<b>L10=L10A+L11+L12</b>	LS10
TP calculated as a whole	L10A	
Best Estimate	L11	
Risk margin	L12	

- Some options in modeling:
  - No dimension. All data points separate primary items
  - One dimension (Valuation basis) & 22 primary items
  - One primary item & three dimensions (DPM)
- What about additional/not explicit information: for example group vs. solo?



## VA C2C

## Liabilities

TP calculated as a whole - Life  
 Best Estimate - Life  
 Risk margin - Life  
 TP calculated as a whole - Non Life  
 Best Estimate - Non Life  
 Risk margin - Non Life

## Assets

Assets held for index-linked and unit-linked funds  
 Reinsurance recoverables - Life  
 Reinsurance recoverables - Non Life

Year N Year N-1 Var

N1	O1	V1=N1-O1
N2	O2	V2=N2-O2
N3	O3	V3=N3-O3
N4	O4	V4=N4-O4
N5	O5	V5=N5-O5
N6	O6	V6=N6-O6
N7	O7	V7=N7-O7
N8	O8	V8=N8-O8
N9	O9	V9=N9-O9

## Liabilities

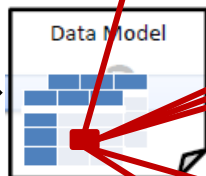
Technical provisions, Non-life  
 Technical provisions – non-life (excluding health)  
 TP calculated as a whole  
 Best Estimate  
 Risk margin  
 Technical provisions - health (similar to non-life)  
 TP calculated as a whole  
 Best Estimate  
 Risk margin  
 Technical provisions, Life, Excluding index-linked and unit-linked  
 Technical provisions - health (similar to life)  
 TP calculated as a whole  
 Best Estimate  
 Risk margin  
 Technical provisions – life (excluding health and index-linked and unit-linked)  
 TP calculated as a whole  
 Best Estimate  
 Risk margin  
 Technical provisions – index-linked and unit-linked  
 TP calculated as a whole  
 Best Estimate  
 Risk margin

Solvency II value	Statutory accounts value
	LS1A=LS1+LS4
L1=L1A+L2+L3	LS1
L1A	
L2	
L3	
L4=L4A+L5+L6	LS4
L4A	
L5	
L6	
L6B=L6C+L6D+L6E	LS6F=LS6B+LS7
L6C	LS6B
L6D	
L6E	
L7=L7A+L8+L9	LS7
L7A	
L8	
L9	
L10=L10A+L11+L12	LS10
L10A	
L11	
L12	

## Regulations/Standards



## Data Model



- DPM is template independent (data centric) - all information about data point is explicit
- It is easy to trace the difference between every two data points across entire reporting requirement
- DPM could be a guideline how to organize the data on reporting entity side (storage and BI systems)
- The quality of reporting requirements/templates is improving (consistent labeling, hierarchical structures)
- Model is very stable but possible to extend if required (reusing of concepts is priority, adding/extending of concepts/hierarchies is possible as long as it doesn't break the logic of model)

F1  
Life and Health SLT Technical Provisions (Annual)

Cell not relevant	Cell used more than once in one single template	Cell reported in a different template	Formula
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Insurance with profit participation	Index-linked and unit-linked insurance		Other life insurance		Annuities stemming from non-life insurance contracts and relating to insurance obligation other than health insurance	Accepted reinsurance	Total (Life other than health insurance, incl. Unit-Linked)
	Contracts without options and guarantees	Contracts with options and guarantees	Contracts without options and guarantees	Contracts with options and guarantees			
A1	A3		A5		A6	A7	A9=A1+A3+A5+A6+A7

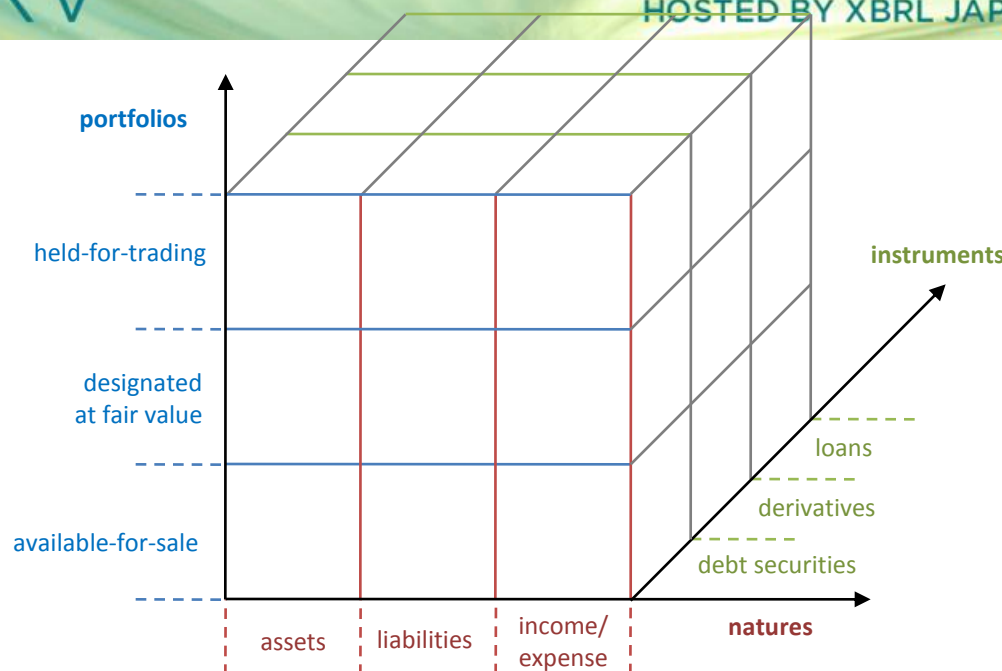
Health insurance (direct business)		Annuities stemming from non-life insurance contracts and relating to health insurance obligations	Health reinsurance (reinsurance accepted)	Total (Health similar to life insurance)
Contracts without options and guarantees	Contracts with options and guarantees			
A10	A12	A13		A14=A10+A12+A13

Technical provisions calculated as a whole  
 (Replicable portfolio)

## Almost everything is a perspective

Portfolio breakdown (purpose and measurement)

- e.g. held for trading - „acquired or incurred principally for the purpose of selling or repurchasing it in the near term”; includes different **instruments**: Derivatives, Loans, Debt securities, Equity instruments, ...



Instruments breakdown:

- e.g. debt instrument - „contractual or written assurance to repay a debt”; can fall into different **portfolios**: Held-for-trading, Designated at fair value, Available for sale, ...

**assets:** property, resources, goods, etc that a company possesses and controls, e.g. financial instruments owned by a reporting entity that shall generate economic benefits in the future

**liabilities:** sources of funding for company's assets and operations, e.g. financial instruments that have been issued by a reporting entity, thus represents an obligation that needs to be settled in the future by a transfer of some assets (such as cash) from the entity

**income/gains or expenses/losses:** economic benefits that occurred during the period and originated from increase/decrease in value or result on sales/purchase of a given financial instrument

Table 1.1. Assets

Cash and cash equivalents
Cash on hand
Demand deposits and cash equivalents
Financial assets held for trading
Derivatives held for trading
Equity instruments
Debt securities
Loans and advances
Financial assets designated at fair value through profit or loss
Equity instruments
Debt securities

Table 1.2. Liabilities

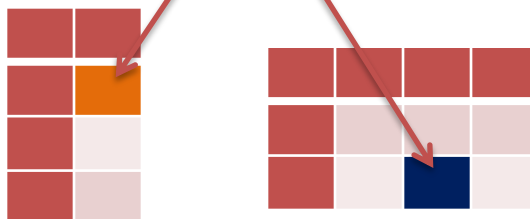
Financial liabilities held for trading
Derivatives held for trading
Short positions
Deposits
Debt securities issued
Other financial liabilities
Financial liabilities designated at fair value through profit or loss
Deposits
Debt securities issued
Other financial liabilities
Financial liabilities measured at amortised cost
Deposits

2. Consolidated Income Statement

CONTINUING OPERATIONS
Interest income
Financial assets held for trading [if accounted for separately]
Financial assets designated at fair value through profit or loss [if accounted for separately]
Available-for-sale financial assets
Loans and receivables
Held-to-maturity investments
Derivatives - Hedge accounting, interest rate risk
Other assets
(Interest expenses)
(Financial liabilities held for trading [if accounted for separately])
(Financial liabilities designated at fair value through profit or loss [if accounted for separately])
(Financial liabilities measured at amortised cost)

**DATA POINT:** Net carrying amount of not yet unimpaired but already past due (over 180 days) debt securities held, issued in EUR by MFIs located in EMU with original maturity under one year, measured at amortised cost and relating only to business activities conducted in Spain (local business).

Base terms:	Portfolios:	Impairment status	Past due periods:
Assets	Total (...)	All / Not-applicable	All
Liabilities	Fair value through profit or loss	Impaired	0 days
Equity	Amortised cost	Unimpaired	< 180 days
Off-balance sheet			≥ 180 days
Exposures			
Categories:			Original maturity:
Total (...)	<b>Base term:</b> Assets		All
Cash	<b>Category:</b> Debt securities		< 1 year
Loans	<b>Portfolio:</b> Amortised cost		≥ 1 year < 2 year
Debt securities	<b>Amount type:</b> Carrying amount		≥ 2 years
Equity instruments	<b>Impairment status:</b> Unimpaired		Counterparty sectors:
Tangible and intangible	<b>Past due period:</b> ≥ 180 days		All / Not-applicable
Other than (...)	<b>Original currency:</b> EUR		MFIs
	<b>Original maturity:</b> < 1 year		MMFs
	<b>Counterparty sector:</b> MFIs		MFIs other than MMFs
	<b>Counterparty residence:</b> EMU		Central Administration
	<b>Location of activity:</b> Spain		Other general government
			Non-MFIs other than government
			Counterparty residences:
			All / Not-applicable
			EMU (...)
			Spain
			Other than Spain in EMU (...)
			Other than EMU (...)
			Locations of activities:
			All / Not-applicable
			Spain
			Other than Spain (...)



# Benefits of DPM for risk analysis (example 1)

## Tracing the insurance risk transfer

Hierarchy	Name	Sign	Weight	Owner	Usable	Applicable	Comment
13: Insurance/reinsurance business						TR	
Total/NA	x0	=					
Direct Business	x29		+				
Reinsurance accepted	x115	=	+				
Proportional reinsurance accepted	x113		+				
Non-proportional reinsurance accepted							

Hierarchy	Name	Sign	Weight	Owner	Usable	Applicable	Comment
1: Ceded and not ceded						CC	TP-E7A, RE-J1_basic
Total/NA	x0	=					
Ceded	x5	=	+				
Facultative	x12		+				
Reinsurance other than facultative	x36		+				
Not ceded	x23		+				

Source of risk

Transfer of risk

Label	Code	Type	Owner	Domain	Constrain
Risk identification code	Typed dimension	RD	dim_RD	ID	
Reinsurance program code	Typed dimension	RE	dim_RE	ID	
Code reinsurer	Typed dimension	RF	dim_RF	ID	
Code broker	Typed dimension	CA	dim_CA	ID	
Code of SPV	Typed dimension	OV	dim_OV	ID	

Identification of reinsurer

- This information combined with identification code of counterparties and lines of business can help to trace the risks
- There is a chance to build „risk transfer matrix” as a part of „early warning systems”

# Benefits of DPM for risk analysis (example 2)

## Treatment of risk mitigation technics

Hierarchy	Name	Sign	Weight	Owner	Usable	Applicable	Comment
1: Treatment of risk mitigation						IT	SCR-B3F
After risk mitigation	x1	=					
After risk mitigation [risk mitigation cost for reinstalment premium and other than from finite reinsurance]	x2	=	+				
Before risk mitigation	x5	=	+				
Risk mitigation effect other than from finite reinsurance and risk mitigation cost for reinstalment premium	x10	=	-				
Risk mitigation effect other than from finite reinsurance	x9		+				
Risk mitigation cost for reinstalment premiums	x6		+				
Risk mitigation effect from finite reinsurance	x8		-				
2: Treatment of risk mitigation						IT	TP-F1, TP-E1,
After risk mitigation	x1	=					
After risk mitigation effect	x3	=	+				
Before risk mitigation	x5		+				
Risk mitigation effect	x7	=	-				
Risk mitigation effect from finite reinsurance	x8		+				
Risk mitigation effect other than from finite reinsurance	x9		+				
Risk mitigation cost for reinstalment premiums	x6		-				
3: Treatment of risk mitigation						IT	SCR-B3A, SCR-B3B, SCR-B3C, SCR-B3D, SCR-B3E, SCR-B3G, MCR-B4A, MCR-B4B
After risk mitigation	x1	=					
After risk mitigation effect other than from finite reinsurance	x4	=	+				
Before risk mitigation	x5		+				
Risk mitigation effect other than from finite reinsurance	x9		-				
Risk mitigation cost for reinstalment premiums	x6		-				
Risk mitigation effect from finite reinsurance	x8		-				

- Comprehensive structure of risk mitigation technics
- Explicit information where (in which table) specific technics are applicable
- Possibility to query data independently from tables

# Benefits of DPM for risk analysis (example 3)

## Hierarchical structure of types of risks

6: Risk types				
Total/NA	x0	=		
Operational risk [standard approach]	x125		+	
Operational risk [based on earned premiums]	x122			
Operational risk [based on technical provisions]	x123			
Risks other than operational risk [standard approach]	x132	=	+	
Operational risk [partial internal model]	x124		+	
Market risk	x97	=	+	
Interest rate risk	x70		+	
Interest rate down shock	x69			
Interest rate up shock	x71			
Equity risk	x32		+	
Equity risk [duration based]	x33			
Equity risk [other than duration based]	x34			
Property risk	x128		+	
Spread risk	x141		+	
Spread risk downward shock	x142			
Spread risk upward shock	x143			
Market risk concentrations	x98		+	
Currency risk	x25		+	
Counter-cyclical premium risk	x13		+	
Counterparty default risk				
Type 1 exposures	Hierarchy			
Type 2 exposures	1: Standard or internal model			
Receivables from intermediaries	Total/NA			
Type 2 exposures other than receivables from intermediaries	Standard formula or partial internal model			
Insurance risk	Standard formula			
	Partial internal model			
	Full internal model			

Name	Sign	Weight	Owner	Usable	Applicable	Comment
x0	=				II	SCR
x4	=	+				
x3		+				
x2		+				
x1		+				

Risk type

Approach taken

- There are more than 100 types of risks under Solvency II regime. DPM was used to organize this dictionary in hierarchical order
- This information shall be analyzed together with approaches taken by reporting entity to address those risks

# Benefits of DPM for risk analysis (example 4)

## Defining relations between data sets

D1  
Investments Data - Portfolio list (detailed list of investments)

ID Code	ID Code type	Fund number	Portfolio	Asset held in unit linked funds (Y/N)	Asset pledged as collateral	Country of custody	Quantity	Total per amount	Acquisition price	Total SI amount	Accrued interest
A4	A5	A2	A1	A3	A6	A12				A26=A22*A23+A30	A30
ID code (typed dimension)	ID code types (typed dimension)	Code of fund (typed dimension)	PU:PO/All members (Total/NA)	LB:BL/ All members (Total/NA)	CG:LW/All members	GA: CI/ All members (Total/NA)	A22	A22A	A25	Metric: Monetary BC: BC/ Assets	Metric: Monetary BC: BC/ Assets

Z Axis (Solo):  
CS:CS/Solo

Z Axis (Group):  
CS:CS/All members (Group)  
Identification code of entity (typed dimension)

Treatment of instrument  
(i.e. portfolio)

Information instrument  
specific (i.e. CIC code)

ID Code	ID Code type	CIC	External rating	Rating agency	Issuer Country	Currency (ISO code)	Issuer Sector	Participation	Valuation method SI	Item Title	Issuer Name	Issuer Group (Code)	Duration	Unit SI price	Percentage of per SI value	Maturity date
A4	A5	A15	A17	A18	A11	A13	A9	A16	A24				A20	A23	A25A	A28
ID code (typed dimension)	ID code types (typed dimension)	CIC code (typed dimension)	External rating (typed dimension)	Rating agency (typed dimension)	GA: CY/ All members (Total/NA)	CU: OC/ All members (Total/NA)	SE:IS/All members (Total/NA)	PU:IO/All members (Total/NA)	VM:VM/All members (Total/NA)	A7	A8	A10	A20	A23	A25A	A28

Z Axis (Solo):  
CS:CS/Solo

Z Axis (Group):  
CS:CS/All members (Group)  
Identification code of entity (typed dimension)

Metric: String  
TS: TS/ Item title

Metric: String  
TS:TS/Name of issue TS: TS/ Issuer group

Metric: String  
TS:TS/ Issuer group

Metric: Decimal  
DC:DC/Residual modified duration

Metric: Monetary BC: BC/ Assets

Metric: Percentage  
PP:PP/Percentage of

Metric: Date  
TD: TD/ Maturity date

AM:VG/Solvency II v without accrued interests

AM:TA/Unit price

- Possibility to check the differences in definition of pieces of reportable information
- Verifying relation between data in single template (i.e. normalization procedure)

# Benefits of DPM for risk analysis (example 5)

## Possibility to „slice and dice” data according to predefined criteria

Hierarchy	Name	Sign	Weight	Owner	Usable	Applicable
1: Solvency II own funds eligibility						BE
Total/NA	x0	=				
Basic or ancillary own funds	x5	=	+			
Basic own funds	x6		+			
Ancillary own funds	x2		+			
Items for which an amount was approved	x14					
Items for which a method was approved	x13					
Not basic nor ancillary own funds	x17		+			

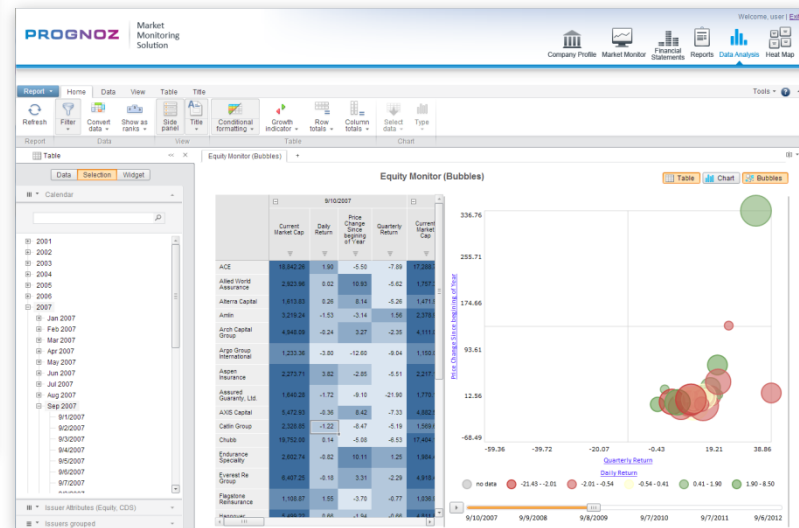
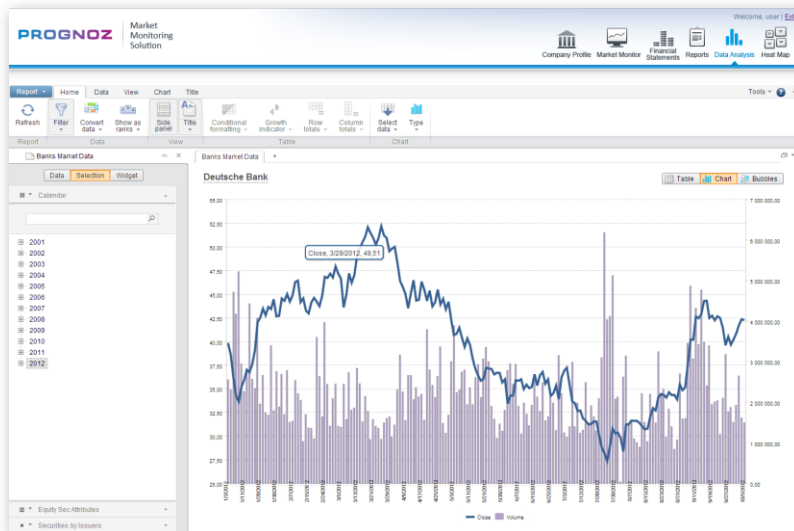
- Criteria are defined in hierarchies (subdomains) with mutually exclusive domain members (if not – there is no summation between them)
- Similar domain members shall not exist in different domains (otherwise it would affect the quality of the DPM)

# OLAP REPORTS

The OLAP (Online Analytical Processing) feature allows users to “slice and dice” data by creating tables and charts. Users can directly access multidimensional data and **create an “explorer view” that best meets their needs.**

It allows users to:

- create tables and graphs;
- filter, convert, and rank values;
- highlight cells according to specific conditions;
- control the design of the table/chart.



# XBRL BS:C1 report based on moderately dimensional cube

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 Company Profile
  Market Monitor
  Financial Statements
  Reports
  Data Analysis
  Dashboards
  Heat Map

Report ▾ Home Data View Table Title Tools ▾

Cube for BS-C1

Cube for BS-C1 +

Data Selection Widget

CS: SS/Solo

Table Chart

«VG: Valuation general»  
dimension placed in  
columns

«met\_S2MD» dimension  
placed in rows

Other dimensions are  
fixed

VG: Valuation general

Product denomination  
Quantity  
Quoted market price in active markets for sim  
Quoted market price in active markets for the  
Residual modified duration  
Risk margin  
Solvency II  
Solvency II without accrued interests  
Statutory accounts  
Surrender value  
Title  
Trade date  
Trigger value  
Undiscounted  
Unit price

met\_S2MD

Counterparties

Calendar

BS Consolidation scope

	Statutory accounts	Solvency II
Total assets	5,933,916,255.00	5,781,523,620.00
Goodwill, Assets	125,632.00	
Deferred acquisition costs, Assets	18,526,325.00	
Intangible assets, Assets	15,256,985.00	16,253,256.00
Deferred tax assets, Assets	152,586,563.00	152,586,563.00
Pension benefit surplus, Assets	1,026,582.00	1,026,582.00
Property, plant and equipment held for own use, Assets	25,515,920.00	25,000,000.00
Investments [other than assets held for index-linked and unit-linked funds], Assets	5,699,124,413.00	5,735,031,352.00
Property [other than for own use], Investments [other than assets held for index-linked and unit-linked funds], Assets	33,501,589.00	33,000,000.00
Participations, Investments [other than assets held for index-linked and unit-linked funds], Assets	3,110,371.00	2,906,940.00
Equities Investments [other than assets held for index-linked and unit-linked funds], Assets	148,526,257.00	148,526,257.00
Equities – listed, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	148,526,257.00	148,526,257.00
Equities – unlisted, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	0.00
Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	4,364,065,524.00	4,364,065,524.00
Government Bonds, Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	2,915,165,616.00
Corporate Bonds, Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets		1,319,036,675.00

# XBRL BS:C1 report based on moderately dimensional cube

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 XBRL  
 eXtensible Business Reporting Language
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Company Profile



Market Monitor

Financial  
Statements

Reports



Data Analysis



Dashboards



Heat Map

Report ▾ Home Data View Table Title Tools ▾ ▾

Cube for BS-C1 << x Cube for BS-C1 +

Corresponding layout

CS: SS/Solo

Table Chart

Dimension selection

	Statutory accounts	Solvency II
<b>Total assets, Assets</b>	5,933,916,255.00	5,781,523,620.00
Goodwill, Assets	125,632.00	
Deferred acquisition costs, Assets	18,526,325.00	
Intangible assets, Assets	15,256,985.00	16,253,256.00
Deferred tax assets, Assets	152,586,563.00	152,586,563.00
Pension benefit surplus, Assets	1,026,582.00	1,026,582.00
Property, plant and equipment held for own use, Assets	25,515,920.00	25,000,000.00
<b>Investments [other than assets held for index-linked and unit-linked funds], Assets</b>	5,699,124,413.00	5,735,031,352.00
Property [other than for own use], Investments [other than assets held for index-linked and unit-linked funds], Assets	33,501,589.00	33,000,000.00
Participations, Investments [other than assets held for index-linked and unit-linked funds], Assets	3,110,371.00	2,906,940.00
<b>Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets</b>	148,526,257.00	148,526,257.00
Equities – listed, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	148,526,257.00	148,526,257.00
Equities – unlisted, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	0.00
<b>Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets</b>	4,364,065,524.00	4,364,065,524.00
Government Bonds, Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	2,915,165,616.00
Corporate Bonds, Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets		1,319,036,675.00

## XBRL BS:C1 report based on moderately dimensional cube

## PROGNOZ

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Company Pro



## Market Monitor

Financial  
Statements

## Report



## Data Analysis



## Dashboards



Heat Map

The screenshot illustrates the SAP BW Explorer interface. On the left, the 'Cube for BS-C1' is selected, showing its hierarchical structure under 'VG: Valuation general' and 'met\_S2MD'. A context menu is open over the 'Total assets, Assets' node, providing options for selection, deselection, and hierarchy management. The main area displays a table titled 'CS: SS/Solo' with columns for 'Solvency II' and 'Statutory accounts'. The table lists various asset categories and their corresponding values.

	Solvency II	Statutory accounts
<u>Excess of assets over liabilities, Liabilities and Basic Own Funds</u>	5,383,254,065.00	831,465,714.00
<u>Total assets, Assets</u>	154,159,616.00	6,693,313.00
Goodwill, Assets		317,150.00
Deferred acquisition costs, Assets		61,629,872.00
Intangible assets, Assets	95,018.00	9,228,045.00
Deferred tax assets, Assets	1.00	1.00
Pension benefit surplus, Assets	727,168.00	727,168.00
Property, plant and equipment held for own use, Assets	3,326,544.00	2,982,797.00
Investments [other than assets held for index-linked and unit-linked funds], Assets	9,391,387.00	25,591,563.00
Property [other than for own use], Investments [other than assets held for index-linked and unit-linked funds], Assets	122,615,105.00	841,617.00
Investments [other than assets held for index-linked and unit-linked funds], Assets	1,184,910.00	5,446,689.00
Equities, Investments [other than assets held for index-linked and unit-linked funds]	59,346,531.00	59,346,531.00
Equities – listed, Equities – unlisted, Equities – other	59,346,531.00	59,346,531.00
Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	0.00
Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	63,312,215.00	63,312,215.00
Government Bonds, Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	31,929,126.00	0.00

# XBRL BS:C1 report based on moderately dimensional cube

PROGNOZ

Market  
Monitoring  
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 XBRL  
 eXtensible Business Reporting Language
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Company Profile



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Financial  
Statements

Reports



Data Analysis



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Cube for BS-C1

Cube for BS-C1

Data Selection Widget

Calendar dimension is  
fixed

CS: SS/Solo

Table Chart

	Statutory accounts	Solvency II
<input type="checkbox"/> Excess of assets over liabilities, Liabilities and Basic Own Funds	581,508,575.00	920,994,840.00
<input type="checkbox"/> Total assets, Assets	5,933,916,255.00	5,781,523,620.00
Goodwill, Assets	125,632.00	
Identifiable intangible assets, Assets	18,526,325.00	
Intangible assets, Assets	15,256,985.00	16,253,256.00
Deferred tax assets, Assets	152,586,563.00	152,586,563.00
Pension benefit surplus, Assets	1,026,582.00	1,026,582.00
Property, plant and equipment held for own use, Assets	25,515,920.00	25,000,000.00
<input type="checkbox"/> Investments [other than assets held for index-linked and unit-linked funds], Assets	5,699,124,413.00	5,735,031,352.00
Property [other than for own use], Investments [other than assets held for index-linked and unit-linked funds], Assets	33,501,589.00	33,000,000.00
Participations, Investments [other than assets held for index-linked and unit-linked funds], Assets	3,110,371.00	2,906,940.00
<input type="checkbox"/> Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	148,526,257.00	148,526,257.00
Equities – listed, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	148,526,257.00	148,526,257.00
Equities – unlisted, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	0.00
<input type="checkbox"/> Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	4,364,065,524.00	4,364,065,524.00
Government Bonds, Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	2,915,165,616.00

20 Aug 2012  
 21 Aug 2012  
 22 Aug 2012  
 23 Aug 2012  
 24 Aug 2012  
 25 Aug 2012  
 26 Aug 2012  
 27 Aug 2012  
 28 Aug 2012  
 29 Aug 2012  
 30 Aug 2012  
 31 Aug 2012  
 Sep 2012  
 Oct 2012  
 Nov 2012  
 Dec 2012

SS: Consolidation scope

# XBRL BS:C1 report based on moderately dimensional cube

PROGNOZ

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Solution**XBRL**  
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Cube for BS-C1

Cube for BS-C1 +

Data Selection Widget

CS: SS/Solo

Table Chart

Calendar

Change calendar dimension  
placement to columns

Select two dates

Calendar  
dimension layout

	30 Aug 2012		31 Aug 2012	
	Solvency II	Statutory accounts	Solvency II	Statutory accounts
Excess of assets over liabilities, Liabilities and Basic Own Funds	5,383,254,065.00	831,465,714.00	920,994,840.00	581,508,575.00
Total assets, Assets	154,159,616.00	6,693,313.00	5,781,523,620.00	5,933,916,255.00
Goodwill, Assets		317,750.00		125,632.00
Deferred acquisition costs, Assets		91,629,372.00		18,526,325.00
Intangible assets, Assets	95,018.00	9,228,045.00	16,253,256.00	15,256,985.00
Deferred tax assets, Assets	1.00	1.00	153,586,563.00	152,586,563.00
Pension benefit surplus, Assets	727,168.00	727,168.00	1,026,582.00	1,026,582.00
Property, plant and equipment held for own use, Assets	3,326,544.00	2,982,797.00	25,000,000.00	25,515,920.00
Investments [other than assets held for index-linked and unit-linked funds], Assets	9,391,387.00	25,591,563.00	5,735,031,352.00	5,699,124,413.00
Property [other than for own use], Investments [other than assets held for index-linked and unit-linked funds], Assets	122,615,105.00	841,617.00	33,000,000.00	33,501,589.00
Participations, Investments [other than assets held for index-linked and unit-linked funds], Assets	1,184,910.00	5,446,689.00	2,906,940.00	3,110,371.00
Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	59,346,531.00	59,346,531.00	148,526,257.00	148,526,257.00
Equities – listed, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	59,346,531.00	59,346,531.00	148,526,257.00	148,526,257.00
Equities – unlisted, Equities, Investments [other than assets held for index-linked and unit-linked funds], Assets	0.00	0.00	0.00	0.00
Bonds, Investments [other than assets held for index-linked and unit-linked funds], Assets	63,312,215.00	63,312,215.00	4,364,065,524.00	4,364,065,524.00

# XBRL BS:C1 report based on moderately dimensional cube

PROGNOZ

Market  
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Cube for BS-C1

0/0 ▾

Data Selection Widget

Category axis (X)

Data series

Excess of assets over liabilities, Liabili ▾

☐ Plot on secondary axis

Order: 1 ▴ ▾

☒ Show in legend

Fill

▾

☐ Неоднородная заливка

Line

▾

Width: 1 ▴ ▾

☐ Data labels

Arial ▾ 7 ▾

B I U ▾

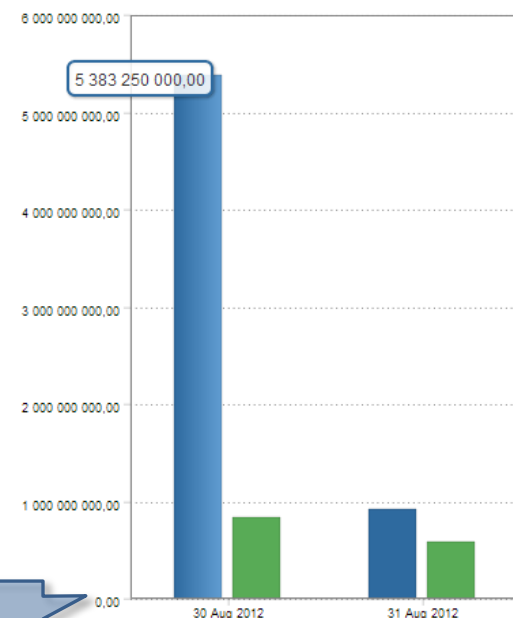
☐ Series shadow

Panels: ▸▸

CS: SS/Solo

Table Chart

		30 Aug 2012	31 Aug 2012
2. BS-C1 - aggregations			
Excess of assets over liabilities, Liabilities and Basic Own Funds	Solvency II		
	Statutory accounts		
Total assets, Assets	Solvency II	5,383,254,065.00	920,994,840.00
	Statutory accounts	631,465,714.00	581,508,575.00
Goodwill, Assets	Solvency II	154,159,616.00	5,781,523,620.00
	Statutory accounts	6,693,313.00	5,933,916,255.00
Deferred acquisition costs, Assets	Solvency II		
	Statutory accounts	61,629,872.00	18,526,325.00
Intangible assets, Assets	Solvency II	95,018.00	16,253,256.00
	Statutory accounts	9,228,045.00	15,258,985.00



Add chart view

■ Excess of assets over liabilities, Liabilities and Basic Own Funds - Solvency II  
 ■ Excess of assets over liabilities, Liabilities and Basic Own Funds - Statutory accounts

