

## SCHEDULE 1

### Form and Content of Accounts of Insurance Companies and Groups

#### PART I

##### Individual Accounts

##### Chapter iii

##### Notes to the Accounts

#### ***Information supplementing the profit and loss account***

##### *Particulars of business*

**75.**—(1) As regards general business a company shall disclose—

- (a) gross premiums written,
- (b) gross premiums earned,
- (c) gross claims incurred,
- (d) gross operating expenses, and
- (e) the reinsurance balance.

(2) The amounts required to be disclosed by sub-paragraph (1) shall be broken down between direct insurance and reinsurance acceptances, if reinsurance acceptances amount to 10 per cent. or more of gross premiums written.

(3) Subject to sub-paragraph (4) below, the amounts required to be disclosed by sub-paragraphs (1) and (2) above with respect to direct insurance shall be further broken down into the following groups of classes —

- (a) accident and health,
- (b) motor (third party liability),
- (c) motor (other classes),
- (d) marine, aviation and transport,
- (e) fire and other damage to property,
- (f) third-party liability,
- (g) credit and suretyship,
- (h) legal expenses,
- (i) assistance, and
- (j) miscellaneous, where the amount of the gross premiums written in direct insurance for each such group exceeds 10 million ECUs.

(4) The company shall in any event disclose the amounts relating to the three largest groups of classes in its business.