

TEMPLATE FOR KPIs OF INSURANCE AND REINSURANCE UNDERTAKINGS

Template: The underwriting KPI for non-life insurance and reinsurance undertakings

| Economic activities (1) | Absolute premiums, year t (3) | Proportion of premiums, year t (4) | Proportion of premiums, year t-1 (5) | Climate change adaptation (6) | DNSH (Do No Significant Harm) | | | | | | Category (transitional activity (T)) (13) | Category (transitional activity (T)) (14) |
|---|----------------------------------|---------------------------------------|--|----------------------------------|----------------------------------|-----------------------------------|----------------------|----------------|-------------------------------------|----------------------------|--|---|
| | | | | | Climate change mitigation (7) | Water and marine resources (8) | Circular economy (9) | Pollution (10) | Biodiversity and ecosystems (11) | Minimum safeguards (12) | | |
| | Currency | % | % | % | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | E | T |
| A.1. Non-life insurance and reinsurance underwriting Taxonomy-aligned activities (environmentally sustainable) | | | | | | | | | | | E | |
| A.1.1 Of which reinsured | | | | | | | | | | | E | |
| A.1.2 Of which stemming from reinsurance activity | | | | | | | | | | | E | |
| A.1.2.1 Of which reinsured (retrocession) | | | | | | | | | | | E | |
| A.2 Activities not included in A1 | | | | | | | | | | | - | |
| Total (A.1 + A.2) | | | | | | | | | | | - | |

“Premiums” in columns (3) and (4) shall be reported as gross premiums written or, as applicable, turnover relating to non-life insurance or reinsurance activity.

The information in column (5) shall be reported in disclosures in the year 2024 and thereafter.

Non-life insurance and reinsurance can only be aligned with Regulation (EU) 2020/852 as activity that enables climate change adaptation. The information reported in column (5) is therefore the same for all insurance and reinsurance undertakings with non-life and/or reinsurance activities.

Where a reinsurance activities of an undertaking comprises products applying at the level of a portfolio of underlying direct insurance products and the undertaking assesses the compliance of the activity with the technical screening criteria and the do no significant harm criteria for a proportion of the reinsurance activity's underlying products pursuant to Climate Delegated Act, Annex II, point 10.2, paragraph 2.3 ("pro-rata approach"), the pro-rata approach should be applied consistently for the information reported in all columns of row A.1.2.

Template: The proportion of the insurance or reinsurance undertaking's investments that are directed at funding, or are associated with, Taxonomy-aligned in relation to total investments

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| <p>The weighted average value of all the investments of insurance or reinsurance undertakings that are directed at funding, or are associated with Taxonomy-aligned economic activities relative to the value of total assets covered by the KPI, with following weights for investments in undertakings per below: Turnover-based: % Capital expenditures-based: %</p> | <p>The weighted average value of all the investments of insurance or reinsurance undertakings that are directed at funding, or are associated with Taxonomy-aligned economic activities, with following weights for investments in undertakings per below: Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount]</p> |
| <p>The percentage of assets covered by the KPI relative to total investments of insurance or reinsurance undertakings (total AuM). Excluding investments in sovereign entities. Coverage ratio: %</p> | <p>The monetary value of assets covered by the KPI. Excluding investments in sovereign entities. Coverage: [monetary amount]</p> |
| <p>Additional, complementary disclosures: breakdown of denominator of the KPI</p> | |
| <p>The percentage of derivatives relative to total assets covered by the KPI. X %</p> | <p>The value in monetary amounts of derivatives. [monetary amount]</p> |
| <p>The proportion of exposures to financial and non-financial undertakings not subject to Articles 19a and 29a of Directive 2013/34/EU over total assets covered by the KPI: For non-financial undertakings: For financial undertakings:</p> | <p>Value of exposures to financial and non-financial undertakings not subject to Articles 19a and 29a of Directive 2013/34/EU: For non-financial undertakings: [monetary amount] For financial undertakings: [monetary amount]</p> |
| <p>The proportion of exposures to financial and non-financial undertakings from non-EU countries not subject to Articles 19a and 29a of Directive 2013/34/EU over total assets covered by the KPI: For non-financial undertakings: For financial undertakings:</p> | <p>Value of exposures to financial and non-financial undertakings from non-EU countries not subject to Articles 19a and 29a of Directive 2013/34/EU: For non-financial undertakings: [monetary amount] For financial undertakings: [monetary amount]</p> |
| <p>The proportion of exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU over total assets covered by the KPI: For non-financial undertakings: X % For financial undertakings: X %</p> | <p>Value of exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU: For non-financial undertakings: [monetary amount] For financial undertakings: [monetary amount]</p> |
| <p>The proportion of exposures to other counterparties over total assets covered by the KPI: X %</p> | <p>Value of exposures to other counterparties: [monetary amount]</p> |

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| <p>The proportion of the insurance or reinsurance undertaking's investments other than investments held in respect of life insurance contracts where the investment risk is borne by the policy holders, that are directed at funding, or are associated with, Taxonomy-aligned economic activities: X %</p> | <p>Value of insurance or reinsurance undertaking's investments other than investments held in respect of life insurance contracts where the investment risk is borne by the policy holders, that are directed at funding, or are associated with, Taxonomy-aligned economic activities: [monetary amount]</p> |
| <p>The value of all the investments that are funding economic activities that are not Taxonomy-eligible relative to the value of total assets covered by the KPI: X %</p> | <p>Value of all the investments that are funding economic activities that are not Taxonomy-eligible: [monetary amount]</p> |
| <p>The value of all the investments that are funding Taxonomy-eligible economic activities, but not Taxonomy-aligned relative to the value of total assets covered by the KPI: X %</p> | <p>Value of all the investments that are funding Taxonomy-eligible economic activities, but not Taxonomy-aligned: [monetary amount]</p> |
| <p>Additional, complementary disclosures: breakdown of numerator of the KPI</p> | |
| <p>The proportion of Taxonomy-aligned exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU over total assets covered by the KPI: For non-financial undertakings: Turnover-based: % Capital expenditures-based: % For financial undertakings: Turnover-based: % Capital expenditures-based: %</p> | <p>Value of Taxonomy-aligned exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU: For non-financial undertakings: Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount] For financial undertakings: Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount]</p> |
| <p>The proportion of the insurance or reinsurance undertaking's investments other than investments held in respect of life insurance contracts where the investment risk is borne by the policy holders, that are directed at funding, or are associated with, Taxonomy-aligned: Turnover-based: % Capital expenditures-based: %</p> | <p>Value of insurance or reinsurance undertaking's investments other than investments held in respect of life insurance contracts where the investment risk is borne by the policy holders, that are directed at funding, or are associated with, Taxonomy-aligned: Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount]</p> |
| <p>The proportion of Taxonomy-aligned exposures to other counterparties in over total assets covered by the KPI: Turnover-based: % Capital expenditures-based: %</p> | <p>Value of Taxonomy-aligned exposures to other counterparties over total assets covered by the KPI: Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount]</p> |
| <p>Breakdown of the numerator of the KPI per environmental objective</p> | |
| <p>Taxonomy-aligned activities – provided 'do-not-significant-harm'(DNSH) and social safeguards positive assessment:</p> | |
| <p>(1) Climate change mitigation</p> | <p>Turnover: % CapEx: % Transitional activities: A % (Turnover; CapEx) Enabling activities: B % (Turnover; CapEx)</p> |
| <p>(2) Climate change adaptation</p> | <p>Turnover: % CapEx: % Transitional activities: A % (Turnover; CapEx) Enabling activities: B % (Turnover; CapEx)</p> |

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| (3) The sustainable use and protection of water and marine resources | Turnover: % CapEx: % | Transitional activities: A % (Turnover; CapEx) Enabling activities: B % (Turnover; CapEx) |
| (4) The transition to a circular economy | Turnover: % CapEx: % | Transitional activities: A % (Turnover; CapEx) Enabling activities: B % (Turnover; CapEx) |
| (5) Pollution prevention and control | Turnover: % CapEx: % | Transitional activities: A % (Turnover; CapEx) Enabling activities: B % (Turnover; CapEx) |
| (6) The protection and restoration of biodiversity and ecosystems | Turnover: % CapEx: % | Transitional activities: A % (Turnover; CapEx) Enabling activities: B % (Turnover; CapEx) |