

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

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

Name of Company:	The Phoenix Group	
Disclosure of comments:	Please indicate if your comments should be treated as confidential:	Public
<p>Please follow the following instructions for filling in the template:</p> <ul style="list-style-type: none"> ⇒ Do not change the numbering in the column "reference"; if you change numbering, your comment cannot be processed by our IT tool ⇒ Leave the last column <u>empty</u>. ⇒ 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>. ⇒ Our IT tool does not allow processing of comments which do not refer to the specific numbers below. <p>Please send the completed template, in Word Format, to cp009@eiopa.europa.eu. Our IT tool does not allow processing of any other formats.</p> <p>The numbering of the paragraphs refers to this Consultation Paper.</p>		
Reference	Comment	
General Comment	It would be very helpful to have references to the relevant sections of the Level 1 and Level 2 text within each section of the consultation papers.	
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4.1.	Please clarify whether the intention is for this section to include Collectives and Investment Trusts as per the QRTs.	
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4.7.	Please confirm whether the scope of this section matches that detailed in the Intra-Group Transactions QRTs ?	
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4.16.	Can EIOPA provide examples of any other types of grouping / aggregation that may be used here ?	
4.17.	Is the information requested here equivalent to accounting policy information as currently presented in the IFRS Annual Accounts – Notes to accounts ?	
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4.26.	The accounting hierarchy here is not fully aligned to IFRS7. Can this be fully aligned to IFRS7 ?	
4.27.	Do the materiality limits allowed in IFRS disclosure apply here ?	
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4.43.	Please confirm whether information is only required here for material Financial Liabilities.	
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4.76.	Please confirm whether the information required here is in line with IAS24 ?	
4.77.	Please confirm whether the information required here is in line with IAS24 ?	
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4.87.	Please confirm whether investments in Unit-linked funds should be included here.	
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