Lancashire Holdings Limited

Solvency and Financial Condition Report

Disclosures

31 December

2017

(Monetary amounts in USD thousands)

General information

Participating undertaking name	Lancashire Holdings Limited
Group identification code	5493002UNUYXLHOWF752
Type of code of group	LEI
Country of the group supervisor	GB
Language of reporting	en
Reporting reference date	31 December 2017
Currency used for reporting	USD
Accounting standards	IFRS
Method of Calculation of the group SCR	Standard formula
Method of group solvency calculation	Method 1 is used exclusively
Matching adjustment	No use of matching adjustment
Volatility adjustment	No use of volatility adjustment
Transitional measure on the risk-free interest rate	No use of transitional measure on the risk-free interest rate
Transitional measure on technical provisions	No use of transitional measure on technical provisions

List of reported templates

S.02.01.02 - Balance sheet
S.05.01.02 - Premiums, claims and expenses by line of business
S.05.02.01 - Premiums, claims and expenses by country
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S.02.01.02

Balance sheet

		Solvency II value
	Assets	C0010
R0030	Intangible assets	0
R0040	Deferred tax assets	1,713
R0050	Pension benefit surplus	0
R0060	Property, plant & equipment held for own use	2,647
R0070	Investments (other than assets held for index-linked and unit-linked contracts)	1,491,659
R0080	*Property (other than for own use)*	0
R0090	*Holdings in related undertakings, including participations*	62,417
R0100	*Equities*	0
R0110	*Equities - listed*	0
R0120	*Equities - unlisted*	0
R0130	*Bonds*	1,112,343
R0140	*Government Bonds*	319,337
R0150	*Corporate Bonds*	598,615
R0160	*Structured notes*	25,836
R0170	*Collateralised securities*	168,555
R0180	*Collective Investments Undertakings*	315,243
R0190	*Derivatives*	1,656
R0200	*Deposits other than cash equivalents*	0
R0210	*Other investments*	0
R0220	Assets held for index-linked and unit-linked contracts	0
R0230	Loans and mortgages	106,854
R0240	*Loans on policies*	0
R0250	*Loans and mortgages to individuals*	0
R0260	*Other loans and mortgages*	106,854
R0270	Reinsurance recoverables from:	85,383
R0280	*Non-life and health similar to non-life*	85,383
R0290	*Non-life excluding health*	85,383
R0300	*Health similar to non-life*	0
R0310	*Life and health similar to life, excluding index-linked and unit-linked*	0
R0320	*Health similar to life*	0
R0330	*Life excluding health and index-linked and unit-linked*	0
R0340	*Life index-linked and unit-linked*	0
R0350	Deposits to cedants	0
R0360	Insurance and intermediaries receivables	20,565
R0370	Reinsurance receivables	6,291
R0380	Receivables (trade, not insurance)	997
R0390	Own shares (held directly)	12,100
R0400	Amounts due in respect of own fund items or initial fund called up but not yet paid in	0
R0410	Cash and cash equivalents	104,266
R0420	Any other assets, not elsewhere shown	3,970
R0500	**Total assets**	1,836,445

S.02.01.02

Balance sheet

		Solvency II value
	Liabilities	C0010
R0510	Technical provisions - non-life	567,268
R0520	*Technical provisions - non-life (excluding health)*	567,268
R0530	*TP calculated as a whole*	0
R0540	*Best Estimate*	507,426
R0550	*Risk margin*	59,842
R0560	*Technical provisions - health (similar to non-life)*	0
R0570	*TP calculated as a whole*	0
R0580	*Best Estimate*	0
R0590	*Risk margin*	0
R0600	Technical provisions - life (excluding index-linked and unit-linked)	0
R0610	*Technical provisions - health (similar to life)*	0
R0620	*TP calculated as a whole*	0
R0630	*Best Estimate*	0
R0640	*Risk margin*	0
R0650	*Technical provisions - life (excluding health and index-linked and unit-linked)*	0
R0660	*TP calculated as a whole*	0
R0670	*Best Estimate*	0
R0680	*Risk margin*	0
R0690	Technical provisions - index-linked and unit-linked	0
R0700	*TP calculated as a whole*	0
R0710	*Best Estimate*	0
R0720	*Risk margin*	0
R0740	Contingent liabilities	0
R0750	Provisions other than technical provisions	0
R0760	Pension benefit obligations	0
R0770	Deposits from reinsurers	0
R0780	Deferred tax liabilities	0
R0790	Derivatives	2,697
R0800	Debts owed to credit institutions	0
R0810	Financial liabilities other than debts owed to credit institutions	141,395
R0820	Insurance & intermediaries payables	184
R0830	Reinsurance payables	0
R0840	Payables (trade, not insurance)	25,115
R0850	Subordinated liabilities	119,616
R0860	*Subordinated liabilities not in BOF*	119,616
R0870	*Subordinated liabilities in BOF*	0
R0880	Any other liabilities, not elsewhere shown	0
R0900	**Total liabilities**	856,275
R1000	**Excess of assets over liabilities**	980,170

S.05.01.02

Premiums, claims and expenses by line of business

Non-life

		Line of Business for: non-life insurance and reinsurance obligations (direct business and accepted proportional reinsurance)												Line of business for: accepted non-proportional reinsurance				Total
		Medical expense insurance	Income protection insurance	Workers' compensation insurance	Motor vehicle liability insurance	Other motor insurance	Marine, aviation and transport insurance	Fire and other damage to property insurance	General liability insurance	Credit and suretyship insurance	Legal expenses insurance	Assistance	Misc. financial loss	Health	Casualty	Marine, aviation and transport	Property	
		C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080	C0090	C0100	C0110	C0120	C0130	C0140	C0150	C0160	C0200
	Premiums written																	
R0110	Gross - Direct Business						161,207	39,033		30,620								230,860
R0120	Gross - Proportional reinsurance accepted						0	1,567		0								1,567
R0130	Gross - Non-proportional reinsurance accepted															25,111	126,776	151,887
R0140	Reinsurers' share						61,261	9,728		8,483						2,287	48,056	129,815
R0200	Net						99,946	30,872		22,137						22,824	78,720	254,499
	Premiums earned																	
R0210	Gross - Direct Business						176,232	46,050		36,085								258,367
R0220	Gross - Proportional reinsurance accepted						0	1,679		0								1,679
R0230	Gross - Non-proportional reinsurance accepted															16,330	125,738	142,068
R0240	Reinsurers' share						57,568	11,991		4,333						2,287	46,769	122,948
R0300	Net						118,664	35,738		31,752						14,043	78,969	279,166
	Claims incurred																	
R0310	Gross - Direct Business						49,445	29,416		12,879								91,740
R0320	Gross - Proportional reinsurance accepted						0	255		0								255
R0330	Gross - Non-proportional reinsurance accepted															868	212,422	213,290
R0340	Reinsurers' share						24,608	15,213		421						117	71,680	112,039
R0400	Net						24,837	14,458		12,458						751	140,742	193,246
	Changes in other technical provisions																	
R0410	Gross - Direct Business						0	0		0								0
R0420	Gross - Proportional reinsurance accepted						0	0		0								0
R0430	Gross - Non-proportional reinsurance accepted															0	0	0
R0440	Reinsurers' share						0	0		0						0	0	0
R0500	Net						0	0		0						0	0	0
R0550	**Expenses incurred**						49,781	7,966		5,956						2,850	13,741	80,294
R1200	**Other expenses**																	70,244
R1300	**Total expenses**																	150,538

S.05.02.01

Premiums, claims and expenses by country

Non-life

R0010		C0010	C0020	C0030	C0040	C0050	C0060	C0070
		Home Country	Top 5 countries (by amount of gross premiums written) - non-life obligations			Top 5 countries (by amount of gross premiums written) - non-life obligations		Total Top 5 and home country
			US	JP	AU	DE	IN	
		C0080	C0090	C0100	C0110	C0120	C0130	C0140
	Premiums written							
R0110	Gross - Direct Business	172,638	11,148	672	3,477	823	4,198	192,956
R0120	Gross - Proportional reinsurance accepted	0	27	902	0	0	0	929
R0130	Gross - Non-proportional reinsurance accepted	17,091	74,467	12,757	3,560	21,417	2,874	132,166
R0140	Reinsurers' share	67,672	31,701	4,049	1,701	3,028	1,386	109,537
R0200	Net	122,057	53,941	10,282	5,336	19,212	5,686	216,514
	Premiums earned							
R0210	Gross - Direct Business	188,167	12,161	685	3,043	1,372	802	206,230
R0220	Gross - Proportional reinsurance accepted	0	4	1,056	0	0	0	1,060
R0230	Gross - Non-proportional reinsurance accepted	15,232	75,234	11,340	3,168	13,868	3,311	122,153
R0240	Reinsurers' share	63,969	29,954	4,018	1,701	3,048	197	102,887
R0300	Net	139,430	57,445	9,063	4,510	12,192	3,916	226,556
	Claims incurred							
R0310	Gross - Direct Business	53,877	27,364	133	26	-641	287	81,046
R0320	Gross - Proportional reinsurance accepted	0	-3	44	0	0	0	41
R0330	Gross - Non-proportional reinsurance accepted	7,021	157,284	1,019	72	24,069	8,163	197,628
R0340	Reinsurers' share	24,644	82,718	0	0	0	1	107,363
R0400	Net	36,254	101,927	1,196	98	23,428	8,449	171,352
	Changes in other technical provisions							
R0410	Gross - Direct Business	0	0	0	0	0	0	0
R0420	Gross - Proportional reinsurance accepted	0	0	0	0	0	0	0
R0430	Gross - Non-proportional reinsurance accepted	0	0	0	0	0	0	0
R0440	Reinsurers' share	0	0	0	0	0	0	0
R0500	Net	0	0	0	0	0	0	0
R0550	**Expenses incurred**	53,956	10,041	1,567	722	3,074	131	69,491
R1200	**Other expenses**							70,244
R1300	**Total expenses**							139,735

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Own Funds

	Basic own funds before deduction for participations in other financial sector	Total	Tier 1 unrestricted	Tier 1 restricted	Tier 2	Tier 3
		C0010	C0020	C0030	C0040	C0050
R0010	Ordinary share capital (gross of own shares)	100,671	100,671		0	
R0020	*Non-available called but not paid in ordinary share capital at group level*	0				
R0030	Share premium account related to ordinary share capital	0	0		0	
R0040	Initial funds, members' contributions or the equivalent basic own-fund item for mutual and mutual-type undertakings	0	0		0	
R0050	Subordinated mutual member accounts	0		0	0	0
R0060	*Non-available subordinated mutual member accounts at group level*	0				
R0070	Surplus funds	0	0			
R0080	*Non-available surplus funds at group level*	0	0			
R0090	Preference shares	0		0	0	0
R0100	*Non-available preference shares at group level*	0				
R0110	Share premium account related to preference shares	0		0	0	0
R0120	*Non-available share premium account related to preference shares at group level*	0				
R0130	Reconciliation reserve	728,714	728,714			
R0140	Subordinated liabilities	0		0	0	0
R0150	*Non-available subordinated liabilities at group level*	0				
R0160	An amount equal to the value of net deferred tax assets	1,713				1,713
R0170	*The amount equal to the value of net deferred tax assets not available at the group level*	0				0
R0180	Other items approved by supervisory authority as basic own funds not specified above	0	0	0	0	0
R0190	*Non available own funds related to other own funds items approved by supervisory authority*	0				
R0200	Minority interests (if not reported as part of a specific own fund item)	0				
R0210	*Non-available minority interests at group level*	258	258			
R0220	**Own funds from the financial statements that should not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds**					
R0230	**Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities**	0				
R0240	*whereof deducted according to art 228 of the Directive 2009/138/EC*	0				
R0250	Deductions for participations where there is non-availability of information (Article 229)	0				
R0260	Deduction for participations included by using D&A when a combination of methods is used	0				
R0270	**Total of non-available own fund items**	258	258	0	0	0
R0280	**Total deductions**	258	258	0	0	0
R0290	**Total basic own funds after deductions**	830,840	829,127	0	0	1,713
	Ancillary own funds					
R0300	Unpaid and uncalled ordinary share capital callable on demand	0				
R0310	Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual - type undertakings, callable on demand	0				
R0320	Unpaid and uncalled preference shares callable on demand	0				
R0330	A legally binding commitment to subscribe and pay for subordinated liabilities on demand	0				
R0340	Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC	0				
R0350	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC	0				
R0360	Supplementary members calls under first subparagraph of Article 96(3) of the Directive 2009/138/EC	0				
R0370	Supplementary members calls - other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC	0				
R0380	Non available ancillary own funds at group level	0				
R0390	Other ancillary own funds	0				
R0400	**Total ancillary own funds**	0			0	0
	Own funds of other financial sectors					
R0410	Credit Institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies	0				
R0420	Institutions for occupational retirement provision	0				
R0430	Non regulated entities carrying out financial activities	0				
R0440	**Total own funds of other financial sectors**	0	0	0	0	0

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Own Funds

	Basic own funds before deduction for participations in other financial sector	Total	Tier 1 unrestricted	Tier 1 restricted	Tier 2	Tier 3
		C0010	C0020	C0030	C0040	C0050
	Own funds when using the D&A, exclusively or in combination of method 1					
R0450	Own funds aggregated when using the D&A and combination of method	0				
R0460	Own funds aggregated when using the D&A and combination of method net of IGT	0				
R0520	Total available own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A)	830,840	829,127	0	0	1,713
R0530	Total available own funds to meet the minimum consolidated group SCR	829,127	829,127	0	0	
R0560	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A)	830,840	829,127	0	0	1,713
R0570	Total eligible own funds to meet the minimum consolidated group SCR (group)	829,127	829,127	0	0	
R0610	**Minimum consolidated Group SCR**	134,476				
R0650	**Ratio of Eligible own funds to Minimum Consolidated Group SCR**	616.56%				
R0660	**Total eligible own funds to meet the group SCR (including own funds from other financial sector and from the undertakings included via D&A)**	830,840	829,127	0	0	1,713
R0680	**Group SCR**	579,323				
R0690	**Ratio of Eligible own funds to group SCR including other financial sectors and the undertakings included via D&A**	143.42%				

	Reconcilliation reserve	C0060
R0700	Excess of assets over liabilities	980,170
R0710	Own shares (held directly and indirectly)	12,100
R0720	Forseeable dividends, distributions and charges	
R0730	Other basic own fund items	102,384
R0740	Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds	97,294
R0750	Other non available own funds	39,678
R0760	**Reconciliation reserve**	728,714
	Expected profits	
R0770	Expected profits included in future premiums (EPIFP) - Life business	0
R0780	Expected profits included in future premiums (EPIFP) - Non- life business	105,956
R0790	**Total Expected profits included in future premiums (EPIFP)**	105,956

S.25.01.22

Solvency Capital Requirement - for groups on Standard Formula

		Gross solvency capital requirement	USP	Simplifications
		C0110	C0090	C0120
R0010	Market risk	187,577		
R0020	Counterparty default risk	30,695		
R0030	Life underwriting risk	0		
R0040	Health underwriting risk	0		
R0050	Non-life underwriting risk	417,459	9	
R0060	Diversification	-109,303		
R0070	Intangible asset risk	0		
R0100	**Basic Solvency Capital Requirement**	526,428		

	Calculation of Solvency Capital Requirement	C0100
R0130	Operational risk	15,309
R0140	Loss-absorbing capacity of technical provisions	0
R0150	Loss-absorbing capacity of deferred taxes	0
R0160	Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC	0
R0200	**Solvency Capital Requirement excluding capital add-on**	541,737
R0210	Capital add-ons already set	0
R0220	**Solvency capital requirement for undertakings under consolidated method**	541,737
	Other information on SCR	
R0400	Capital requirement for duration-based equity risk sub-module	0
R0410	Total amount of Notional Solvency Capital Requirements for remaining part	431,591
R0420	Total amount of Notional Solvency Capital Requirements for ring fenced funds	110,147
R0430	Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios	0
R0440	Diversification effects due to RFF nSCR aggregation for article 304	0
R0470	Minimum consolidated group solvency capital requirement	134,476
	Information on other entities	
R0500	Capital requirement for other financial sectors (Non-insurance capital requirements)	0
R0510	*Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies*	0
R0520	*Institutions for occupational retirement provisions*	0
R0530	*Capital requirement for non- regulated entities carrying out financial activities*	0
R0540	Capital requirement for non-controlled participation requirements	0
R0550	Capital requirement for residual undertakings	37,586
	Overall SCR	
R0560	SCR for undertakings included via D&A	0
R0570	**Solvency capital requirement**	579,323

S.32.01.22

Undertakings in the scope of the group

	Country	Identification code of the undertaking	Type of code of the ID of the undertaking	Legal Name of the undertaking	Type of undertaking	Legal form	Category (mutual/non mutual)	Supervisory Authority
Row	C0010	C0020	C0030	C0040	C0050	C0060	C0070	C0080
1	GB	5493002UNUYXLHO	LEI	Lancashire Holdings Limited	Insurance holding company as defined in Article 212(1) (f) of Directive 2009/138/EC	Company limited by shares or by guarantee or unlimited	Non-mutual	
2	GB	213800SEKTC7F87A	LEI	Lancashire Insurance Company (UK) Ltd	Non life insurance undertaking	Company limited by shares or by guarantee or unlimited	Non-mutual	Prudential Regulation Authority & Financi
3	BM	VS0TQHC88NK3ZB6	LEI	Lancashire Insurance Company Ltd	Non life insurance undertaking	Company limited by shares or by guarantee or unlimited	Non-mutual	Bermuda Monetary Authority
4	GB	213800XGX9PLYH2	LEI	Lancashire Insurance Holdings (UK) Ltd	Insurance holding company as defined in Article 212(1) (f) of Directive 2009/138/EC	Company limited by shares or by guarantee or unlimited	Non-mutual	
5	BM	213800VBV8PBJKPE	LEI	Kinesis Capital Management Ltd	Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35	Company limited by shares or by guarantee or unlimited	Non-mutual	
6	GB	213800FN11FO7GB	LEI	KCM Marketing Services Ltd	Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35	Company limited by shares or by guarantee or unlimited	Non-mutual	
7	GB	2138004GFJTU6VX	LEI	Lancashire Insurance Marketing Services Ltd	Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35	Company limited by shares or by guarantee or unlimited	Non-mutual	
8	GB	2138006LFHKOSX7	LEI	Lancashire Insurance Services Ltd	Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35	Company limited by shares or by guarantee or unlimited	Non-mutual	
9	CA	213800KEBIZUU2PR	LEI	Lancashire Management Services (Canada) Ltd	Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35	Company limited by shares or by guarantee or unlimited	Non-mutual	
10	GB	213800273IH1JDT7	LEI	Cathedral Capital Holdings Ltd	Other	Company limited by shares or by guarantee or unlimited	Non-mutual	
11	GB	213800RIUPP9QTV	LEI	Cathedral Capital Limited	Other	Company limited by shares or by guarantee or unlimited	Non-mutual	
12	GB	213800O8D8PUYCL	LEI	Cathedral Capital (1998) Ltd	Other	Company limited by shares or by guarantee or unlimited	Non-mutual	
13	GB	213800GKFNABQME	LEI	Cathedral Capital (1999) Ltd	Other	Company limited by shares or by guarantee or unlimited	Non-mutual	
14	GB	213800VSE6C6IH4H	LEI	Cathedral Capital Services Ltd	Other	Company limited by shares or by guarantee or unlimited	Non-mutual	
15	GB	2138007WFQTDGG	LEI	Cathedral Underwriting Ltd	Other	Company limited by shares or by guarantee or unlimited	Non-mutual	
16	BM	5493002UNUYXLHO	Specific code	Kinesis Holdings 1 Ltd	Other	Company limited by shares or by guarantee or unlimited	Non-mutual	
17	US	5493002UNUYXLHO	Specific code	Lancashire Holdings Financing Trust I Limited	Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35	Trust	Non-mutual	
18	JE	5493002UNUYXLHO	Specific code	Lancashire Holdings Employee Benefit Trust	Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35	Trust	Non-mutual	

S.32.01.22

Undertakings in the scope of the grou

				Criteria of influence						Inclusion in the scope of Group supervision		Group solvency calculation
	Country	Identification code of the undertaking	Type of code of the ID of the undertaking	% capital share	% used for the establishment of consolidated accounts	% voting rights	Other criteria	Level of influence	Proportional share used for group solvency calculation	YES/NO	Date of decision if art. 214 is applied	Method used and under method 1, treatment of the undertaking
Row	C0010	C0020	C0030	C0180	C0190	C0200	C0210	C0220	C0230	C0240	C0250	C0260
1	GB	5493002UNUYXLHO	LEI							Included in the scope		Method 1: Full consolidation
2	GB	213800SEKTC7F87A	LEI	100.00%	100.00%	100.00%		Dominant	100.00%	Included in the scope		Method 1: Full consolidation
3	BM	VS0TQHC88NK3ZB6	LEI	100.00%	100.00%	100.00%		Dominant	100.00%	Included in the scope		Method 1: Full consolidation
4	GB	213800XGX9PLYH2	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation
5	BM	213800VBV8PBJKPE	LEI	92.68%	92.68%	92.68%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation
6	GB	213800FN11FO7GB	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation
7	GB	2138004GFJTU6VX	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation
8	GB	2138006LFHKOSX7	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation
9	CA	213800KEBIZUU2PR	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation
10	GB	213800273IH1JDT7	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Adjusted equity method
11	GB	213800RIUPP9QTVA	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Adjusted equity method
12	GB	213800O8D8PUYCL	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Adjusted equity method
13	GB	213800GKFNABQME	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Adjusted equity method
14	GB	213800VSE6C6IH4H	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Adjusted equity method
15	GB	2138007WFQTDGG	LEI	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Adjusted equity method
16	BM	5493002UNUYXLHO	Specific code	10.00%	10.00%	10.00%		Significant	0.00%	Included in the scope		Method 1: Adjusted equity method
17	US	5493002UNUYXLHO	Specific code	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation
18	JE	5493002UNUYXLHO	Specific code	100.00%	100.00%	100.00%		Dominant	0.00%	Included in the scope		Method 1: Full consolidation