§ 210.12–14 Investments in and advances to affiliates.  
[For management investment companies only]

<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of issuer and title of issue or nature of indebtedness 1</td>
<td>Number of shares—principal amount of bonds, notes and other indebtedness held at close of period</td>
<td>Amount of equity in net profit and loss for the period 1,2,3</td>
<td>Amount of dividends or interest 1,2,3</td>
<td>Value of each item at close of period 1,2,3,4,5</td>
</tr>
</tbody>
</table>

1 (a) List each issue separately and group (1) investments in majority-owned subsidiaries, segregating subsidiaries consolidated; (2) other controlled companies; and (3) other affiliates. (b) If during the period there has been any increase or decrease in the amount of investment in and advances to any affiliate, state in a footnote (or if there have been changes to numerous affiliates, in a supplementary schedule) (1) name of each issuer and title of issue or nature of indebtedness; (2) balance at beginning of period; (3) gross additions; (4) gross reductions; (5) balance at close of period as shown in Column E. Include in the footnote or schedule comparable information as to affiliates in which there was an investment at any time during the period even though there was no investment at the close of the period of report.

2 Give totals for each group. If operations of any controlled companies are different in character from those of the company, group such affiliates (1) within divisions and (2) by type of activities.

3 Columns C, D and E shall be totaled. The totals of Column E shall agree with the correlative amount shown on the related balance sheet.

4 (a) Indicate by an appropriate symbol each issue of restricted securities. The information required by instruction 5 of § 210.12–12 shall be given in a footnote. (b) Indicate by an appropriate symbol each issue of securities subject to option. The information required by instruction 5 of § 210.12–13 shall be given in a footnote.

5 (a) Include in Column D (1) as to each issue held at the close of the period, the dividends or interest included in caption 1 of the statement of operations. In addition, show as the final item in column D (1) the aggregate of dividends and interest included in the statement of operations in respect of investments in affiliates not held at the close of the period. The total of this column shall agree with the correlative amount shown on the related statement of operations. (b) Include in Column D (2) all other dividends and interest. Explain in an appropriate footnote the treatment accorded each item. (c) Indicate by an appropriate symbol all non-cash dividends and explain the circumstances in a footnote. (d) Indicate by an appropriate symbol each issue of securities which is non-income producing. (e) The information required by column C shall be furnished only as to controlled companies.

[47 FR 56844, Dec. 21, 1982]  

§ 210.12–15 Summary of investments—other than investments in related parties.  
[For Insurance Companies]

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of investment</td>
<td>Cost 1</td>
<td>Value</td>
<td>Amount at which shown in the balance sheet 2</td>
</tr>
</tbody>
</table>

Fixed maturities:
- Bonds:
  - United States Government and government agencies and authorities.
  - States, municipalities and political subdivisions.
  - Foreign governments.
  - Public utilities.
  - Convertibles and bonds with warrants attached 3.
  - All other corporate bonds.
- Certificates of deposit.
- Redeemable preferred stock.
- Total fixed maturities.

Equity securities:
- Common stocks:
  - Public utilities.
  - Banks, trust and insurance companies.
  - Industrial, miscellaneous and all other.
- Nonredeemable preferred stocks.
- Total equity securities.

Mortgage loans on real estate.
- Real estate 4.
- Policy loans.
- Other long-term investments.
- Short-term investments.
§ 210.12–16  Supplementary insurance information.

[For insurance companies]

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
<th>Column E</th>
<th>Column F</th>
<th>Column G</th>
<th>Column H</th>
<th>Column I</th>
<th>Column J</th>
<th>Column K</th>
</tr>
</thead>
<tbody>
<tr>
<td>Segment 1</td>
<td>Deferred policy acquisition cost (caption 7)</td>
<td>Future policy benefits, losses, and settlement expenses (caption 13–a–1)</td>
<td>Other policy claims and benefits payable (caption 13–a–2)</td>
<td>Premium revenue (caption 13)</td>
<td>Net investment income (caption 2)</td>
<td>Amortization of deferred policy acquisition costs 4</td>
<td>Other operating expenses 4</td>
<td>Premiums written</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 Segments shown should be the same as those presented in the footnote disclosures called for by generally accepted accounting principles.
2 Does not apply to life insurance or title insurance. This amount should include premiums from reinsurance assumed, and be net of premiums on reinsurance ceded.
3 State the basis for allocation of net investment income and, where applicable, other operating expenses.
4 The total of columns I and J should agree with the amount shown for income statement caption 7.
5 Totals should agree with the indicated balance sheet and income statement caption amounts, where a caption number is shown.