

Questions for consultation on ICP CF 9.4 (supervisory reporting)

1	General comments on Introductory Guidance
2	Comment on guidance ICP CF 9.4.0.1 Editorial – as there is more than one IAIG, suggest: ...to evaluate the capital adequacy and risk profile of the <u>an</u> IAIG.
3	General comments on standard and guidance ICP CF 9.4.a (reporting of ICS results)
4	Comment on standard ICP CF 9.4.a
5	Comment on guidance ICP CF 9.4.a.1
6	Comment on guidance ICP CF 9.4.a.2
7	Comment on guidance ICP CF 9.4.a.3 and Annex F
8	Comment on guidance ICP CF 9.4.a.4 and Annex G
9	General comments on standard and guidance ICP CF 9.4.b (reporting of ICS ratio)
10	Comment on standard ICP CF 9.4.b
11	Comment on guidance ICP CF 9.4.b.1
12	Comment on guidance ICP CF 9.4.b.2
13	General comments on standard and guidance ICP CF 9.4.c (reporting of entities included and those excluded in ICS calculation)
14	Comment on standard ICP CF 9.4.c
15	Comment on guidance ICP CF 9.4.c.1
16	Comment on guidance ICP CF 9.4.c.2
17	General comments on standard and guidance ICP CF 9.4.d (reporting of ICS consolidated balance sheet)
18	Comment on standard ICP CF 9.4.d
19	Comment on guidance ICP CF 9.4.d.1
20	General comments on standard and guidance ICP CF 9.4.e (reporting of underlying valuation of ICS balance sheet items)
21	Comment on standard ICP CF 9.4.e
22	Comment on guidance ICP CF 9.4.e.1
23	Comment on guidance ICP CF 9.4.e.2
24	Comment on guidance ICP CF 9.4.e.3
25	Comment on guidance ICP CF 9.4.e.4
26	General comments on standard and guidance ICP CF 9.4.f (reporting of information on ICS capital resources)

27	Comment on standard ICP CF 9.4.f
28	Comment on guidance ICP CF 9.4.f.1
29	General comments on standard and guidance ICP CF 9.4.g (reporting of information on ICS capital requirement covered by standard method)
30	Comment on standard ICP CF 9.4.g
31	<p>Comment on guidance ICP CF 9.4.g.1</p> <p>The repetition of “risk categories” gets somewhat confusing. Suggest rewording for clarification:</p> <p>Specifically, certain risk categories may be structured in a manner that allows for the integration of <u>such</u> risks categories into broader risk categories.</p> <p>OR</p> <p>Specifically, certain risk categories may be structured in a manner that allows for the <u>ir</u> integration of risk categories into broader risk categories.</p>
32	General comments on standard and guidance ICP CF 9.4.h (reporting of information on ICS capital requirement according to internal model)
33	Comment on standard ICP CF 9.4.h
34	Comment on guidance ICP CF 9.4.h.1
35	Comment on guidance ICP CF 9.4.h.2
36	General comments on standard and guidance ICP CF 9.4.i (reporting of additional information)
37	Comment on standard ICP CF 9.4.i
38	Comment on guidance ICP CF 9.4.i.1
39	Do you have views about how the draft ICS-related standard CF 9.4 should be assessed in the context of the Final US Aggregation Method?

Questions for consultation on ICP CF 20.10 (public disclosure)

1	<p>General comments on Introductory Guidance</p> <p>In reviewing the draft ComFrame material under ICPs 9 and 20, we understand the intent to align supervisory reporting and public disclosure requirements as both refer to the same information. However, there is potentially more emphasis placed on having such alignment rather than ensuring what is reported and what is disclosed makes sense given their distinct purposes. Group-wide supervisors should have the necessary information to evaluate the capital adequacy and risk profile of the IAIG. This may warrant a greater amount of information or level of granularity. Public disclosures should enhance transparency and provide relevant information; however, too much information or too much detail could have the opposite effect. It may overwhelm stakeholders rather than inform them. Information without the proper context could be unhelpful, and potentially</p>
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	misleading. Accordingly, the disclosure related requirements should be reviewed and revised to ensure they are fit for purpose and support the outcome to be achieved.
2	Comment on guidance ICP CF 20.10.0.1 Editorial – as there is more than one IAIG, suggest: ...relevant information on the capital adequacy and risk profile of the <u>an</u> IAIG.
3	General comments on standard and guidance ICP CF 20.10.a (disclosure of ICS results)
4	Comment on standard ICP CF 20.10.a
5	Comment on guidance ICP CF 20.10.a.1
6	Comment on guidance ICP CF 20.10.a.2
7	Comment on guidance ICP CF 20.10.a.3 and Annex A
8	General comments on standard and guidance ICP CF 20.10.b (disclosure of ICS ratio)
9	Comment on standard ICP CF 20.10.b
10	Comment on guidance ICP CF 20.10.b.1
11	Comment on guidance ICP CF 20.10.b.2
12	General comments on standard and guidance ICP CF 20.10.c (disclosure of material entities)
13	Comment on standard ICP CF 20.10.c
14	Comment on guidance ICP CF 20.10.c.1
15	General comments on standard and guidance ICP CF 20.10.d (disclosure of consolidated balance sheet)
16	Comment on standard ICP CF 20.10.d
17	Comment on guidance ICP CF 20.10.d.1
18	General comments on standard and guidance ICP CF 20.10.e (disclosure of underlying valuation of ICS balance sheet items)
19	Comment on standard ICP CF 20.10.e Editorial – for consistency, the first letter in the bullets should be lowercase. Need a semicolon after (MOCE).
20	Comment on guidance ICP CF 20.10.e.1
21	Comment on guidance ICP CF 20.10.e.2
22	Comment on guidance ICP CF 20.10.e.3

23	General comments on standard and guidance ICP CF 20.10.f (disclosure of information on ICS capital resources)
24	Comment on standard ICP CF 20.10.f
25	General comments on standard and guidance ICP CF 20.10.g (disclosure of information on ICS capital requirement covered by standard method)
26	Comment on standard ICP CF 20.10.g
27	<p>Comment on guidance ICP CF 20.10.g.1</p> <p>The repetition of “risk categories” gets somewhat confusing. Suggest rewording for clarification:</p> <p>Specifically, certain risk categories may be structured in a manner that allows for the integration of such risks categories, into broader risk categories.</p> <p>OR</p> <p>Specifically, certain risk categories may be structured in a manner that allows for the integration of risk categories, into broader risk categories.</p>
28	Comment on guidance ICP CF 20.10.g.2
29	General comments on standard and guidance ICP CF 20.10.h (disclosure of information on ICS capital requirement according to internal model)
30	Comment on standard ICP CF 20.10.h
31	Comment on guidance ICP CF 20.10.h.1
32	Comment on guidance ICP CF 20.10.h.2
33	Do you have views about how the draft ICS-related standard CF 20.10 should be assessed in the context of the Final US Aggregation Method?

Question for consultation on paragraph 47 of the ComFrame Assessment Methodology

1	<p>General comments on the new paragraph 47 of the ComFrame Assessment Methodology</p> <p>Paragraph 47 is a helpful addition to the Assessment Methodology, providing explanation on how the ICS is to be assessed (by the IAIS or others), including making it clear that the specificities of the Aggregation Method as the US implementation of the ICS will be considered.</p>
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