

## **GRF\_302\_0\_G Statement of Financial Position by Region**

These instructions must be read in conjunction with the general instruction guide.

### **Explanatory notes**

#### **Australian and international business**

Australian and international business is as defined in *Prudential Standard GPS 001 Definitions* (GPS 001).

For entities that are not insurers within the Level 2 insurance group, items should be reported as:

- ‘Australian business’ where they relate to an entity incorporated in Australia; and
- ‘International business’ where they relate to an entity incorporated outside of Australia. The entity should be included in the international region that most appropriately reflects the incorporation of the entity. The region can be selected to align to the region(s) chosen by the Level 2 insurance group for reporting insurance business carried on by an entity within the group that is not authorised under the *Insurance Act 1973*.

#### **Specific line items**

Line items in this form are numbered to correspond with GRF 300.0G. For definitions of these line items refer to those for the corresponding items in GRF 300.0G, if not separately identified below.

### **Specific reporting instructions**

#### **13. Total assets**

This is automatically calculated as the sum of Items 1, 2.1, 2.2, 2.3.4, 2.4, 2.5, 2.6, 2.7, 2.8, 3.6, 4, 5, 6, 7, 8, 9, 10, 11 and 12.3.

#### **24. Total liabilities**

This is automatically calculated as the sum of Items 14, 15, 16, 17, 18, 19, 20.1, 20.2, 21, 22 and 23.

#### **25. Net assets**

This is automatically calculated as Item 13 less Item 24.

**29. Total shareholders' equity attributable to shareholders of the company**

This is automatically calculated as the sum of Items 26, 27 and 28.

**31. Total shareholders' equity**

This is automatically calculated as the sum of Items 29 and 30.

**Total business**

For each line item, this is automatically calculated as the sum of 'Inter-region elimination', 'Australian business' and all the international regions reported.