

S.22.01 — Impact of long term guarantees measures and transitionals

General comments:

This section relates to annual submission of information for groups.

This template is relevant when at least one long term guarantee measure or transitional is used by any undertaking within the scope of group supervision.

This template shall reflect the impact on the financial positions when no transitional is used and each LTG measures or transitional is set to zero. For that purpose, a step-by-step approach should be followed taking out each transitional and LTG measure one by one and without recalculating the impact of the remaining measures after each step. As it is possible within a group for both types of transitional measure to be applied the template follows a cumulative step by step approach.

The impacts need to be reported positive if they increase the amount of the item being reported and negative if they decrease the amount of the item (e.g. if amount of SCR increases or if amount of Own Funds increases then positive values shall be reported).

The amounts reported in this template shall be net of Intra Group Transactions.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010/R0010	Amount with LTG measures and transitionals — Technical Provisions	Total amount of gross technical provisions including long term guarantee measures and transitional measures
C0020/R0010	Without transitional on technical provisions — Technical Provisions	Total amount of gross technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.
C0030/R0010	Impact of transitional on technical provisions — Technical provisions	Amount of the adjustment to the gross technical provisions due to the application of the transitional deduction to technical provisions. It shall be the difference between the technical provisions without transitional deduction to technical provisions and the technical provisions with LTG and transitional measures.
C0040/R0010	Without transitional on interest rate — Technical Provisions	Total amount of gross technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping adjustments due to the volatility adjustment and the matching adjustment.

		If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.
C0050/R0010	Impact of transitional on interest rate — Technical provisions	Amount of the adjustment to the gross technical provisions due to the application of the transitional adjustment to the relevant risk-free interest rate term structure. It shall be the difference between the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the technical provisions with LTG and transitional measures.
C0060/R0010	Without volatility adjustment and without other transitional measures — Technical Provisions	Total amount of gross technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping adjustments due to the matching adjustment, if any. If volatility adjustment is not applicable report the same amount as in C0040.
C0070/R0010	Impact of volatility adjustment set to zero — Technical provisions	Amount of the adjustment to the gross technical provisions due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero. It shall be the difference between the technical provisions without volatility adjustment and without other transitional measures and the maximum between the technical provisions reported under C0010, C0020 and C0040.
C0080/R0010	Without matching adjustment and without all the others — Technical Provisions	Total amount of gross technical provisions without any LTG measure. If matching adjustment is not applicable report the same amount as in C0060.
C0090/R0010	Impact of matching adjustment set to zero — Technical Provisions	Amount of the adjustment to the gross technical provisions due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero. It shall be the difference between the technical provisions without matching adjustment and without all the other

		transitional measures and the maximum between the technical provisions reported under C0010, C0020, C0040 and C0060.
C0100/R0010	Impact of all LTG measures and transitionals — Technical Provisions	Amount of the adjustment to the gross technical provisions due to the application of the LTG measures and transitionals.
C0010/R0020	Amount with LTG measures and transitionals — Basic own funds	Total amount of basic own funds calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures.
C0020/R0020	Without transitional on technical provisions — Basic own funds	Total amount of basic own funds calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.
C0030/R0020	Impact of transitional on technical provisions — Basic own funds	Amount of the adjustment to the Basic own funds due to the application of the transitional deduction to technical provisions. It shall be the difference between the basic own funds calculated considering the technical provisions without transitional deduction to technical provisions and the basic own funds calculated with the technical provisions with LTG and transitional measures.
C0040/R0020	Without transitional on interest rate — Basic own funds	Total amount of basic own funds calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.
C0050/R0020	Impact of transitional on interest rate — Basic own funds	Amount of the adjustment to the basic own funds due to the application of the transitional adjustment to the relevant risk-free interest rate term structure. It shall be the difference between the basic own funds calculated considering the technical provisions without

		transitional adjustment to the relevant risk-free interest rate term structure and the basic own funds calculated with the technical provisions reported under C0020.
C0060/R0020	Without volatility adjustment and without other transitional measures — Basic own funds	Total amount of basic own funds calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment. If volatility adjustment is not applicable report the same amount as in C0040.
C0070/R0020	Impact of volatility adjustment set to zero — Basic own funds	Amount of the adjustment to the Basic own funds due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero. It shall be the difference between the basic own funds calculated considering the technical provisions without volatility adjustment and without other transitional measures and the basic own funds calculated with the technical provisions reported under C0040.
C0080/R0020	Without matching adjustment and without all the others — Basic own funds	Total amount of basic own funds calculated considering technical provisions without any LTG measure. If matching adjustment is not applicable report the same amount as in C0060.
C0090/R0020	Impact of matching adjustment set to zero — Basic own funds	Amount of the adjustment to the basic own funds due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero. It shall be the difference between the basic own funds calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the basic own funds calculated with the technical provisions reported under C0060.
C0100/R0020	Impact of all LTG measures and transitionals — Basic own funds	Amount of the adjustment to the basic own funds due to the application of the LTG measures and transitionals.
C0010/R0030	Amount with LTG measures	Total amount of excess of assets over liabilities calculated considering technical provisions including the

	and transitionals — Basic own funds — Excess of assets over liabilities	adjustments due to the long term guarantee measures and transitional measures.
C0020/R0030	Without transitional on technical provisions — Basic own funds — Excess of assets over liabilities	Total amount of excess of assets over liabilities calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.
C0030/R0030	Impact of transitional on technical provisions — Basic own funds — Excess of assets over liabilities	Amount of the adjustment to the excess of assets over liabilities due to the application of the transitional deduction to technical provisions. It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without transitional deduction to technical provisions and the excess of assets over liabilities calculated with the technical provisions with LTG and transitional measures.
C0040/R0030	Without transitional on interest rate — Basic own funds — Excess of assets over liabilities	Total amount of excess of assets over liabilities calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.
C0050/R0030	Impact of transitional on interest rate — Basic own funds — Excess of assets over liabilities	Amount of the adjustment to the excess of assets over liabilities due to the application of the transitional adjustment to the relevant risk-free interest rate term structure. It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the excess of assets over liabilities calculated with the technical provisions reported under C0020.

C0060/R0030	Without volatility adjustment and without other transitional measures — Basic own funds — Excess of assets over liabilities	<p>Total amount of excess of assets over liabilities calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.</p> <p>If volatility adjustment is not applicable report the same amount as in C0040.</p>
C0070/R0030	Impact of volatility adjustment set to zero — Basic own funds — Excess of assets over liabilities	<p>Amount of the adjustment to the excess of assets over liabilities due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.</p> <p>It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without volatility adjustment and without other transitional measures and the excess of assets over liabilities calculated with the technical provisions reported under C0040.</p>
C0080/R0030	Without matching adjustment and without all the others — Basic own funds — Excess of assets over liabilities	<p>Total amount of excess of assets over liabilities calculated considering Technical provisions without any LTG measure.</p> <p>If matching adjustment is not applicable report the same amount as in C0060.</p>
C0090/R0030	Impact of matching adjustment set to zero — Basic own funds — Excess of assets over liabilities	<p>Amount of the adjustment to the excess of assets over liabilities due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.</p> <p>It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the excess of assets over liabilities calculated with the technical provisions reported under C0060.</p>
C0100/R0030	Impact of all LTG measures and transitionals — Basic own	<p>Amount of the adjustment to the excess of assets over liabilities due to the application of the LTG measures and transitionals.</p>

	funds — Excess of assets over liabilities	
C0010/R0040	Amount with LTG measures and transitionals — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	Total amount of restricted own funds due to ring-fencing calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures.
C0020/R0040	Without transitional on technical provisions — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	Total amount of restricted own funds due to ring-fencing calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.
C0030/R0040	Impact of transitional on technical provisions — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	Amount of the adjustment to the restricted own funds due to ring-fencing due to the application of the transitional deduction to technical provisions. It shall be the difference between the restricted own funds due to ring-fencing calculated considering the technical provisions without transitional deduction to technical provisions and the restricted own funds due to ring-fencing calculated with the technical provisions with LTG and transitional measures.
C0040/R0040	Without transitional on interest rate — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	Total amount of restricted own funds due to ring-fencing calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.

C0050/R0040	Impact of transitional on interest rate — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	<p>Amount of the adjustment to the restricted own funds due to ring-fencing due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.</p> <p>It shall be the difference between the restricted own funds due to ring-fencing calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the restricted own funds due to ring-fencing calculated with the technical provisions reported under C0020.</p>
C0060/R0040	Without volatility adjustment and without other transitional measures — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	<p>Total amount of restricted own funds due to ring-fencing calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.</p> <p>If volatility adjustment is not applicable report the same amount as in C0040.</p>
C0070/R0040	Impact of volatility adjustment set to zero — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	<p>Amount of the adjustment to the restricted own funds due to ring-fencing due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.</p> <p>It shall be the difference between the restricted own funds due to ring-fencing calculated considering the technical provisions without volatility adjustment and without other transitional measures and the restricted own funds due to ring-fencing calculated with the technical provisions reported under C0040.</p>
C0080/R0040	Without matching adjustment and without all the others — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	<p>Total amount of restricted own funds due to ring-fencing calculated considering technical provisions without any LTG measure.</p> <p>If matching adjustment is not applicable report the same amount as in C0060.</p>

C0090/R0040	Impact of matching adjustment set to zero — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	<p>Amount of the adjustment to the restricted own funds due to ring-fencing due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.</p> <p>It shall be the difference between the restricted own funds due to ring-fencing calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the restricted own funds due to ring-fencing calculated with the technical provisions reported under C0060.</p>
C0100/R0040	Impact of all LTG measures and transitionals — Basic own funds — Restricted own funds due to ring-fencing and matching portfolio	Amount of the adjustment to the restricted own funds due to ring-fencing due to the application of the LTG measures and transitionals.
C0010/R0050	Amount with LTG measures and transitionals — Eligible own funds to meet SCR	Total amount of eligible own funds to meet SCR calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures.
C0020/R0050	Without transitional on technical provisions — Eligible own funds to meet SCR	<p>Total amount of eligible own funds to meet SCR calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.</p> <p>If transitional deduction to technical provisions is not applicable report the same amount as in C0010.</p>
C0030/R0050	Impact of transitional on technical provisions — Eligible own funds to meet SCR	<p>Amount of the adjustment to the eligible own funds to meet SCR due to the application of the transitional deduction to technical provisions.</p> <p>It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR</p>

		calculated with the technical provisions with LTG and transitional measures.
C0040/R0050	Without transitional on interest rate — Eligible own funds to meet SCR	<p>Total amount of eligible own funds to meet SCR calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment.</p> <p>If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.</p>
C0050/R0050	Impact of transitional on interest rate — Eligible own funds to meet SCR	<p>Amount of the adjustment to the eligible own funds to meet SCR due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.</p> <p>It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR calculated with the technical provisions reported under C0020.</p>
C0060/R0050	Without volatility adjustment and without other transitional measures — Eligible own funds to meet SCR	<p>Total amount of eligible own funds to meet SCR calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.</p> <p>If volatility adjustment is not applicable report the same amount as in C0040.</p>
C0070/R0050	Impact of volatility adjustment set to zero — Eligible own funds to meet SCR	<p>Amount of the adjustment to the eligible own funds to meet SCR due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.</p> <p>It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR calculated with the technical provisions reported under C0040.</p>

C0080/R0050	Without matching adjustment and without all the others — Eligible own funds to meet SCR	Total amount of eligible own funds to meet SCR calculated considering technical provisions without any LTG measure. If matching adjustment is not applicable report the same amount as in C0060.
C0090/R0050	Impact of matching adjustment set to zero — Eligible own funds to meet SCR	Amount of the adjustment to the eligible own funds to meet SCR due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero. It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR calculated with the technical provisions reported under C0060.
C0100/R0050	Impact of all LTG measures and transitionals — Eligible own funds to meet SCR	Amount of the adjustment to the eligible own funds to meet SCR due to the application of the LTG measures and transitionals.
C0010/R0060	Amount with LTG measures and transitionals — Eligible own funds to meet SCR–Tier 1	Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures.
C0020/R0060	Without transitional on technical provisions — Eligible own funds to meet SCR–Tier 1	Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.
C0030/R0060	Impact of transitional on technical provisions —	Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the transitional deduction to technical provisions.

	Eligible own funds to meet SCR–Tier 1	It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions with LTG and transitional measures.
C0040/R0060	Without transitional on interest rate — Eligible own funds to meet SCR–Tier 1	Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.
C0050/R0060	Impact of transitional on interest rate — Eligible own funds to meet SCR–Tier 1	Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the transitional adjustment to the relevant risk-free interest rate term structure. It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions reported under C0020.
C0060/R0060	Without volatility adjustment and without other transitional measures — Eligible own funds to meet SCR–Tier 1	Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment. If volatility adjustment is not applicable report the same amount as in C0040.
C0070/R0060	Impact of volatility adjustment set to zero — Eligible own funds to meet SCR–Tier 1	Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero. It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without volatility adjustment and without

		other transitional measures and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions reported under C0040.
C0080/R0060	Without matching adjustment and without all the others — Eligible own funds to meet SCR–Tier 1	Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without any LTG measure. If matching adjustment is not applicable report the same amount as in C0060.
C0090/R0060	Impact of matching adjustment set to zero — Eligible own funds to meet SCR–Tier 1	Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero. It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions reported under C0060.
C0100/R0060	Impact of all LTG measures and transitionals — Eligible own funds to meet SCR–Tier 1	Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the LTG measures and transitionals.
C0010/R0070	Amount with LTG measures and transitionals — Eligible own funds to meet SCR–Tier 2	Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures.
C0020/R0070	Without transitional on technical provisions — Eligible own funds to meet SCR–Tier 2	Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.

C0030/R0070	Impact of transitional on technical provisions — Eligible own funds to meet SCR–Tier 2	<p>Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the transitional deduction to technical provisions.</p> <p>It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions with LTG and transitional measures.</p>
C0040/R0070	Without transitional on interest rate — Eligible own funds to meet SCR–Tier 2	<p>Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment.</p> <p>If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.</p>
C0050/R0070	Impact of transitional on interest rate — Eligible own funds to meet SCR–Tier 2	<p>Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.</p> <p>It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions reported under C0020.</p>
C0060/R0070	Without volatility adjustment and without other transitional measures — Eligible own funds to meet SCR–Tier 2	<p>Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.</p> <p>If volatility adjustment is not applicable report the same amount as in C0040.</p>
C0070/R0070	Impact of volatility adjustment set to zero — Eligible	<p>Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the volatility</p>

	own funds to meet SCR–Tier 2	<p>adjustment. It shall reflect the impact of setting the volatility adjustment to zero.</p> <p>It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions reported under C0040.</p>
C0080/R0070	Without matching adjustment and without all the others — Eligible own funds to meet SCR–Tier 2	<p>Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without any LTG measure.</p> <p>If matching adjustment is not applicable report the same amount as in C0060.</p>
C0090/R0070	Impact of matching adjustment set to zero — Eligible own funds to meet SCR–Tier 2	<p>Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.</p> <p>It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions reported under C0060.</p>
C0100/R0070	Impact of all LTG measures and transitionals — Eligible own funds to meet SCR–Tier 2	Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the LTG measures and transitionals.
C0010/R0080	Amount with LTG measures and transitionals — Eligible own funds to meet SCR–Tier 3	Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures.
C0020/R0080	Without transitional on	Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without the

	technical provisions — Eligible own funds to meet SCR–Tier 3	adjustment due to the transitional deduction to technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.
C0030/R0080	Impact of transitional on technical provisions — Eligible own funds to meet SCR–Tier 3	Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the transitional deduction to technical provisions. It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions with LTG and transitional measures.
C0040/R0080	Without transitional on interest rate — Eligible own funds to meet SCR–Tier 3	Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.
C0050/R0080	Impact of transitional on interest rate — Eligible own funds to meet SCR–Tier 3	Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the transitional adjustment to the relevant risk-free interest rate term structure. It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions reported under C0020.
C0060/R0080	Without volatility adjustment and without other transitional measures — Eligible own funds to meet SCR–Tier 3	Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment. If volatility adjustment is not applicable report the same amount as in C0040.

C0070/R0080	Impact of volatility adjustment set to zero — Eligible own funds to meet SCR–Tier 3	<p>Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.</p> <p>It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions reported under C0040.</p>
C0080/R0080	Without matching adjustment and without all the others — Eligible own funds to meet SCR–Tier 3	<p>Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without any LTG measure.</p> <p>If matching adjustment is not applicable report the same amount as in C0060.</p>
C0090/R0080	Impact of matching adjustment set to zero — Eligible own funds to meet SCR–Tier 3	<p>Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.</p> <p>It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions reported under C0060.</p>
C0100/R0080	Impact of all LTG measures and transitionals — Eligible own funds to meet SCR–Tier 3	Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the LTG measures and transitionals.
C0010/R0090	Amount with LTG measures and transitionals — SCR	Total amount of SCR calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures
C0020/R0090	Without transitional on technical	Total amount of SCR calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the

	provisions — SCR	adjustments due to the volatility adjustment and the matching adjustment. If transitional deduction to technical provisions is not applicable report the same amount as in C0010.
C0030/R0090	Impact of transitional on technical provisions — SCR	Amount of the adjustment to the SCR due to the application of the transitional deduction to technical provisions. It shall be the difference between the SCR calculated considering the technical provisions without transitional deduction to technical provisions and the SCR calculated with the technical provisions with LTG and transitional measures.
C0040/R0090	Without transitional on interest rate — SCR	Total amount of SCR calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping the adjustments due to the volatility adjustment and the matching adjustment. If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.
C0050/R0090	Impact of transitional on interest rate — SCR	Amount of the adjustment to the SCR due to the application of the transitional adjustment to the relevant risk-free interest rate term structure. It shall be the difference between the SCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the SCR calculated with the technical provisions reported under C0020.
C0060/R0090	Without volatility adjustment and without other transitional measures — SCR	Total amount of SCR calculated considering Technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment. If volatility adjustment is not applicable report the same amount as in C0040.
C0070/R0090	Impact of volatility adjustment set to zero — SCR	Amount of the adjustment to the SCR due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero. It shall be the difference between the SCR calculated considering the technical provisions without volatility

		adjustment and without other transitional measures and the SCR calculated with the technical provisions reported under C0040.
C0080/R0090	Without matching adjustment and without all the others — SCR	Total amount of SCR calculated considering Technical provisions without any LTG measure. If matching adjustment is not applicable report the same amount as in C0060.
C0090/R0090	Impact of matching adjustment set to zero — SCR	Amount of the adjustment to the SCR due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero. It shall be the difference between the SCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the SCR calculated with the technical provisions reported under C0060.
C0100/R0090	Impact of all LTG measures and transitionals — SCR	Amount of the adjustment to the SCR due to the application of the LTG measures and transitionals.
<u>C0010- C0100/R0120</u>	<u>With LTG measures and transitionals — Solvency Capital Requirement Ratio</u>	<u>Solvency Capital Requirement ratio calculated considering technical provisions as reported in R0010 of each column</u> <u>Total amount of eligible own funds to meet SCR (R0050) divided by the total amount of SCR (R0090) of each column.</u>
<u>C0010- C0100/R0130</u>	<u>Amount with Long Term GuaranteeLTG measures and transitionals — Minimum Capital Requirement Ratio</u>	<u>Minimum Capital Requirement ratio calculated considering technical provisions as reported in R0010 of each column.</u> <u>Total amount of eligible own funds to meet MCR (R0100) divided by the total amount of MCR (R0110) of each column.</u>

S.23.01 — Own Funds

General comments:

This section relates to opening, quarterly and annual submission for groups.

The template is applicable under all three calculation methods for group solvency capital requirement. Since most of the items are applicable to the part of the group that is covered by method 1 ([Accounting consolidation-based method](#)), the items applicable when [method 2](#) ([Deduction and Aggregation method or D&A method](#)) is used, exclusively or in combination with method 1, are clearly identified in the instructions.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
	<i>Basic own funds before deduction for participations in other financial sector</i>	
R0010/C0010	Ordinary share capital (gross of own shares) — total	This is the total ordinary share capital, both held directly and indirectly (before deduction of own shares). This is the total ordinary share capital of the group that fully satisfies the criteria for Tier 1 or Tier 2 items. Any ordinary share capital that does not fully satisfy the criteria shall be treated as preference shares capital and classified accordingly notwithstanding their description or designation.
R0010/C0020	Ordinary share capital (gross of own shares) — tier 1 unrestricted	This is the amount of paid up ordinary share capital that meets unrestricted Tier 1– criteria.
R0010/C0040	Ordinary share capital (gross of own shares) — tier 2	This is the amount of called up ordinary share capital that meets the criteria for Tier 2.
R0020/C0010	Non–available called but not paid in ordinary share capital to be deducted at group level — total	This is the total amount of called but not paid in ordinary share capital which is deemed non–available as defined in Article 222(2)– (5) of the Directive 2009/138/EC, to be deducted as per Article 330 of the Delegated Regulation .
R0020/C0020	Non–available called but not paid in ordinary share capital to be deducted at group level — tier 1 unrestricted	This is the total amount of called but not paid in ordinary share capital which is deemed non–available as defined in Article 222(2)– (5) of the Directive 2009/138/EC that meets tier 1 unrestricted criteria and has to be deducted as per Article 330 of the Delegated Regulation .

R0020/C0040	Non-available called but not paid in ordinary share capital <u>to be deducted</u> at group level — tier 2	This is the amount of called but not paid in ordinary share capital which is deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC which meets the criteria for Tier 2 <u>and has to be deducted as per Article 330 of the Delegated Regulation.</u>
R0030/C0010	Share premium account related to ordinary share capital — total	The total share premium account related to ordinary share capital that fully satisfies the criteria for Tier 1 or Tier 2 items <u>and has to be deducted as per Article 330 of the Delegated Regulation.</u>
R0030/C0020	Share premium account related to ordinary share capital — tier 1 unrestricted	This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 1 unrestricted because it relates to ordinary share capital treated as unrestricted Tier 1.
R0030/C0040	Share premium account related to ordinary share capital — tier 2	This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 2 because it relates to ordinary share capital treated as Tier 2.
R0040/C0010	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — total	The initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that fully satisfies the criteria for Tier 1 or Tier 2 items.
R0040/C0020	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — tier 1 unrestricted	This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that meets the criteria for Tier 1 unrestricted.
R0040/C0040	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — tier 2	This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that meets Tier 2 criteria.

R0050/C0010	Subordinated mutual member accounts — total	This is the total amount of subordinated mutual member accounts that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0050/C0030	Subordinated mutual member accounts — tier 1 restricted	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 1 restricted.
R0050/C0040	Subordinated mutual member accounts — tier 2	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 2.
R0050/C0050	Subordinated mutual member accounts — tier 3	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 3.
R0060/C0010	Non-available subordinated mutual member accounts <u>to be deducted</u> at group level — total	This is the total amount of subordinated mutual member accounts which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0060/C0030	Non-available subordinated mutual member accounts <u>to be deducted</u> at group level — tier 1 restricted	This is the amount of subordinated mutual member accounts which are deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 1 restricted <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0060/C0040	Non-available subordinated mutual member accounts <u>to be deducted</u> at group level — tier 2	This is the amount of subordinated mutual member accounts which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0060/C0050	Non-available subordinated mutual member accounts <u>to be deducted</u> at group level — tier 3	This is the amount of subordinated mutual member accounts which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>

R0070/C0010	Surplus funds — total	This is the total amount of surplus funds that fall under Article 91 (2) of the Directive 2009/138/EC.
R0070/C0020	Surplus funds — tier 1 unrestricted	These are the surplus funds that fall under Article 91 (2) of the Directive 2009/138/EC and that meet the criteria for Tier 1 unrestricted items.
R0080/C0010	Non-available surplus funds <u>to be deducted at group level</u> — total	This is the total amount of surplus funds which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0080/C0020	Non-available surplus funds <u>to be deducted at group level</u> — tier 1 unrestricted	This is the amount of surplus funds that are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items.
R0090/C0010	Preference shares — total	This is the total amount of preference shares issued that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0090/C0030	Preference shares — tier 1 restricted	This is the amount of the preference shares issued that meet the criteria for Tier 1 restricted.
R0090/C0040	Preference shares — tier 2	This is the amount of the preference shares issued that meet the criteria for Tier 2.
R0090/C0050	Preference shares — tier 3	This is the amount of the preference shares issued that meet the criteria for Tier 3.
R0100/C0010	Non-available preference shares <u>to be deducted at group level</u> — total	This is the total amount of preference shares which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0100/C0030	Non-available preference shares at group level <u>to be deducted</u> — tier 1 Restricted	This is the amount of preference shares which are deemed non — available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meet the criteria for Tier 1 restricted items <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>

R0100/C0040	Non-available preference shares <u>to be deducted</u> at group level — tier 2	This is the amount of preference shares which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meet the criteria for Tier 2 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0100/C0050	Non-available preference shares <u>to be deducted</u> at group level — tier 3	This is the amount of preference shares which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meet the criteria for Tier 3 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0110/C0010	Share premium account related to preference shares — total	The total share premium account related to preference shares capital that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0110/C0030	Share premium account related to preference shares — tier 1 restricted	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 1 restricted items because it relates to preference shares treated as Tier 1 restricted items.
R0110/C0040	Share premium account related to preference shares — tier 2	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 2 because it relates to preference shares treated as Tier 2.
R0110/C0050	Share premium account related to preference shares — tier 3	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 3 because it relates to preference shares treated as Tier 3.
R0120/C0010	Non-available share premium account related to preference shares at group level — total	This is the total amount of the share premium account relating to preference shares that is deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC.
R0120/C0030	Non-available share premium account related to preference shares <u>to be deducted</u> at group level — tier 1 restricted	This is the amount of the share premium account relating to preference shares that is deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meets the criteria for Tier 1 restricted items <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>

R0120/C0040	Non-available share premium account related to preference shares <u>to be deducted</u> at group level — tier 2	This is the amount of the share premium account relating to preference shares that is deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meets the criteria for Tier 2 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0120/C0050	Non-available share premium account related to preference shares <u>to be deducted</u> at group level — tier 3	This is the amount of the share premium account relating to preference shares that is deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meets the criteria for Tier 3 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0130/C0010	Reconciliation reserve — total	The total reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to Article 75 of Directive 2009/138/EC.
R0130/C0020	Reconciliation — tier 1 unrestricted	The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to Directive 2009/138/EC.
R0140/C0010	Subordinated liabilities — total	This is the total amount of subordinated liabilities.
R0140/C0030	Subordinated liabilities — tier 1 restricted	This is the amount of subordinated liabilities that meet the criteria for Tier 1 restricted items.
R0140/C0040	Subordinated liabilities — tier 2	This is the amount of subordinated liabilities that meet the criteria for Tier 2.
R0140/C0050	Subordinated liabilities — tier 3	This is the amount of subordinated liabilities that meet the criteria for Tier 3.
R0150/C0010	Non-available subordinated liabilities <u>to be deducted</u> at group level — total	This is the total amount of subordinated liabilities that are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC.

R0150/C0030	Non-available subordinated liabilities <u>to be deducted</u> at group level — tier 1 restricted	This is the amount of subordinated <u>subordinate</u> liabilities that are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 restricted items.
R0150/C0040	Non-available subordinated liabilities <u>to be deducted</u> at group level — tier 2	This is the amount of subordinated liabilities that are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0150/C0050	Non-available subordinated liabilities <u>to be deducted</u> at group level — tier 3	This is the amount of subordinated liabilities that are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0160/C0010	An amount equal to the value of net deferred tax assets — total	This is the total amount of net deferred tax assets.
R0160/C0050	An amount equal to the value of net deferred tax assets — tier 3	This is the amount of net deferred tax assets that meet the tier 3 classification criteria.
R0170/C0010	An amount equal to the value of net deferred tax assets non-not available <u>to be deducted</u> at group level –total	This is the total amount of net deferred tax assets which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0170/C0050	An amount equal to the value of net deferred tax assets non-not available <u>to be deducted</u> at group level –Tier 3	This is the amount of net deferred tax assets which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0180/C0010	Other own fund items approved by the supervisory authority as basic own funds not specified above	This is the total of basic own fund items not identified above and that received supervisory approval.

R0180/C0020	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 1 unrestricted	This is the amount of basic own fund items not identified above that meet Tier 1 unrestricted criteria and that received supervisory approval.
R0180/C0030	Other own fund items approved by the supervisory authority as basic own funds not specified above — Tier 1 restricted	This is the amount of basic own fund items not identified above which meet the criteria for Tier 1, restricted items and that received supervisory approval.
R0180/C0040	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 2	This is the amount of basic own fund items not identified above that meet the criteria for Tier 2 and that received supervisory approval.
R0180/C0050	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 3	This is the amount of basic own fund items not identified above that meet the criteria for Tier 3 and that received supervisory approval.
R0190/C0010	Non-available own funds related to other own funds items approved by supervisory authority <u>to be deducted</u> — total	This is the total amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available, as defined in Article 222(2)–(5) of the Directive 2009/138/EC <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0190/C0020	Non-available own funds related to other own funds items approved by supervisory authority <u>to be deducted</u> — tier 1 unrestricted items	This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0190/C0030	Non-available own funds related to other	This is the amount of own fund items related to other items approved by supervisory

	own funds items approved by supervisory authority <u>to be deducted</u> — tier 1 restricted items	authority as basic own funds not specified above which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 restricted items <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0190/C0040	Non-available own funds related to other own funds items approved by supervisory authority <u>to be deducted</u> — tier 2	This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0190/C0050	Non-available own funds related to other own funds items approved by supervisory authority <u>to be deducted</u> — tier 3	This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0200/C0010	Minority interests at group level (if not reported as part of another own fund item) — total	This is the total of minority interests in the group being reported upon. This row shall be reported if minority interests have not been already included in other items of basic own fund ('BOF') (i.e. minority interests shall not be counted twice).
R0200/C0020	Minority interests at group level (if not reported as part of another own fund item) — tier 1 unrestricted	The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 unrestricted items.
R0200/C0030	Minority interests at group level (if not reported as part of another own fund item) — tier 1 restricted	The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 restricted items.
R0200/C0040	Minority interests at group level (if not reported as part of	The amount of minority interests in the group being reported upon that meet the criteria for Tier 2.

	another own fund item – tier 2	
R0200/C0050	Minority interests at group level (if not reported as part of another own fund item) – tier 3	The amount of minority interests in the group being reported upon that meet the criteria for Tier 3.
R0210/C0010	Non available minority interests <u>to be deducted</u> at group level — total	This is the total amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC, <u>and to be deducted as per Article 330 of the Delegated Regulation.</u>
R0210/C0020	Non available minority interests <u>to be deducted</u> at group level — tier 1 unrestricted	This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted, <u>and to be deducted as per Article 330 of the Delegated Regulation.</u>
R0210/C0030	Non available minority interests <u>to be deducted</u> at group level — tier 1 restricted	This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 restricted, <u>and to be deducted as per Article 330 of the Delegated Regulation.</u>
R0210/C0040	Non available minority interests <u>to be deducted</u> at group level — tier 2	This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2, <u>and to be deducted as per Article 330 of the Delegated Regulation.</u>
R0210/C0050	Non available minority interests <u>to be deducted</u> at group level — tier 3	This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3, <u>and to be deducted as per Article 330 of the Delegated Regulation.</u>
<i>Own funds from the financial statements that should not be represented by the reconciliation</i>		

<i>reserve and do not meet the criteria to be classified as Solvency II own funds</i>		
R0220/C0010	Own funds from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds — total	<p>This is the total amount of own fund items from financial statements that are not represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds.</p> <p>These own fund items are either:</p> <ul style="list-style-type: none"> i) items that appear in the lists of own fund items, but fail to meet the classification criteria or the transitional provisions; or ii) items intended to perform the role of own funds that are not on the list of own fund items and have not been approved by the supervisory authority, and do not appear on the balance sheet as liabilities. <p>Subordinated liabilities which do not count as basic own funds shall not be reported here, but on the balance sheet (template S.02.01) as subordinated liabilities that do not count as basic own funds.</p>
<i>Deductions</i>		
R0230/C0010	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities — total	<p>This is the total deduction for participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p> <p>Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both</p>

		excluding and including other financial sector entities.
R0230/C0020	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities — tier 1 unrestricted	<p>This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC (to be showed separately in the row R0240).</p> <p>Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities — tier 1 unrestricted items.</p>
R0230/C0030	Deductions for in other financial undertakings, including non-regulated undertakings carrying out financial activities — tier 1 restricted	<p>This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p> <p>Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities — tier 1 restricted items.</p>
R0230/C0040	Deductions for participations in other financial undertakings, including non-regulated undertakings	This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings

	carrying out financial activities — tier 2	<p>carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p> <p>Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities — tier 2.</p>
R0230/C0050	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities — Tier 3	<p>This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p> <p>Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities — Tier 3.</p>
R0240/C0010	whereof deducted according to art 228 of the Directive 2009/138/EC– total	This is the total value of participations deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 — total
R0240/C0020	whereof deducted according to art 228 of the Directive 2009/138/EC — tier 1 unrestricted	This is the value of participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 — tier 1 unrestricted
R0240/C0030	whereof deducted according to art 228 of the Directive 2009/138/EC — tier 1 restricted	This is the value of participations deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 — tier 1 restricted

R0240/C0040	whereof deducted according to art 228 of the Directive 2009/138/EC — tier 2	This is the value of participations deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 — tier 2
R0250/C0010	Deductions for participations where there is non-availability of information (Article 229) — total	This is the total deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC.
R0250/C0020	Deductions for participations where there is non-availability of information (Article 229) — tier 1 unrestricted	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC — tier 1 unrestricted.
R0250/C0030	Deductions for participations where there is non-availability of information (Article 229) — tier 1 restricted	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC — tier 1 restricted.
R0250/C0040	Deductions for participations where there is non-availability of information (Article 229) — tier 2	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC, Tier 2.
R0250/C0050	Deductions for participations where there is non-availability of information (Article 229) — tier 3	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC, Tier 3.
R0260/C0010	Deduction for participations included via Deduction and Aaggregation methodaggregation ('D&A')-when the combination of	This is the total deduction of the participations in related undertakings included with the Deduction and Aggregation <u>method</u> when the combination of methods is used.

	methods is used — total	
R0260/C0020	Deduction for participations included with D&A <u>Deduction and Aggregation method</u> when the combination of methods is used — tier 1 unrestricted	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used — tier 1 unrestricted.
R0260/C0030	Deduction for participations included with <u>Deduction and Aggregation method</u> D&A when the combination of methods is used — tier 1 restricted	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation <u>method</u> when a combination of methods is used — tier 1 restricted.
R0260/C0040	Deduction for participations included with <u>Deduction and Aggregation method</u> D&A when the combination of methods is used — tier 2	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used — tier 2.
R0260/C0050	Deduction for participations included with <u>Deduction and Aggregation method</u> D&A when combination of methods is used — tier 3	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used — tier 3.
R0270/C0010	Total of non-available own fund items <u>to be deducted</u> — total	This is the total of non- available own fund items <u>and hasve to be deducted as per Article 330 of the Delegated Regulation.</u>
R0270/C0020	Total of non-available own fund items — tier 1 unrestricted <u>to be deducted.</u>	This is the non- available own fund items in Tier 1 unrestricted items <u>and hasve to be deducted as per Article 330 of the Delegated Regulation.</u>

R0270/C0030	Total of non-available own fund items — tier 1 restricted <u>to be deducted.</u>	This is the non-available own fund items — tier 1 restricted items <u>and have to be deducted as per Article 330 of the Delegated Regulation .</u>
R0270/C0040	Total of non-available own fund items — tier 2 <u>to be deducted</u>	This is the non-available own fund items — tier 2 <u>and have to be deducted as per Article 330 of the Delegated Regulation.</u>
R0270/C0050	Total of non-available own fund items — tier 3 <u>to be deducted</u>	This is the non-available own fund items — tier 3 <u>and have to be deducted as per Article 330 of the Delegated –Regulation.</u>
R0280/C0010	Total deductions — total	This is the total amount of deductions not included in the reconciliation reserves.
R0280/C0020	Total deductions — tier 1 unrestricted	This is the amount of deductions from tier 1 unrestricted not included in the reconciliation reserves.
R0280/C0030	Total deductions — tier 1 restricted	This is the amount of deductions from tier 1 restricted not included in the reconciliation reserves.
R0280/C0040	Total deductions — tier 2	This is the amount of deductions from tier 2 not included in the reconciliation reserves.
R0280/C0050	Total deductions — tier 3	This is the amount of deductions from tier 3 not included in the reconciliation reserves.
<i>Total basic own funds after deductions</i>		
R0290/C0010	Total basic own funds after deductions	This is the total amount of basic own fund items after deductions.
R0290/C0020	Total basic own funds after deductions — tier 1 unrestricted	This is the amount of basic own fund items after deductions that meet the criteria for Tier 1 unrestricted items.
R0290/C0030	Total basic own funds after deductions — tier 1 restricted	This is the amount of basic own fund items after deductions that meet the criteria for Tier 1 restricted items.
R0290/C0040	Total basic own funds after deductions — tier 2	This is the amount of basic own fund items after deductions that meet the criteria for Tier 2.

R0290/C0050	Total basic own funds after deductions — tier 3	This is the amount of basic own fund items after deductions that meet the criteria for Tier 3.
<i>Ancillary own funds</i>		
R0300/C0010	Unpaid and uncalled ordinary share capital callable on demand — total	This is the total amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand.
R0300/C0040	Unpaid and uncalled ordinary share capital callable on demand — tier 2	This is the amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2.
R0310/C0010	Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual — type undertakings, callable on demand—total	This is the total amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings that has not been called up or paid up but that is callable on demand.
R0310/C0040	Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings, callable on demand — tier 2	This is the amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2.
R0320/C0010	Unpaid and uncalled preference shares callable on demand — total	This is the total amount of preference shares that have not been called up or paid up but that are callable on demand.
R0320/C0040	Unpaid and uncalled preference shares callable on demand — tier 2	This is the amount of preference shares that have not been called up or paid up but that are callable on demand that meet the criteria for Tier 2.
R0320/C0050	Unpaid and uncalled preference shares	This is the amount of preference shares that have not been called up or paid up but that

	callable on demand — tier 3	are callable on demand that meet the criteria for Tier 3
R0330/C0010	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — total	This is the total amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand.
R0330/C0040	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 2	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 2.
R0330/C0050	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 3	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 3.
R0340/C0010	Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC — total	This is the total amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC.
R0340/C0040	Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC — tier 2	This is the amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC that meet the criteria for Tier 2.
R0350/C0010	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC — total	This is the total amount of letters of credit and guarantees that satisfy criteria for Tier 2 or Tier 3, other than those that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC.
R0350/C0040	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC — tier 2	This is the amount of letters of credit and guarantees that meet the criteria for Tier 2, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit

		institutions authorised in accordance with Directive 2006/48/EC.
R0350/C0050	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC– tier 3	This is the amount of letters of credit and guarantees that meet the criteria for Tier 3, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC.
R0360/C0010	Supplementary members calls under first subparagraph of Article 96(3) of the Directive 2009/138/EC — total	This is the total amount of any future claims which mutual or mutual–type associations of ship owners with variable contributions solely insuring risks listed in classes 6, 12 and 17 in Part A of Annex I may have against their members by way of a call for supplementary contributions, within the following 12 months.
R0360/C0040	Supplementary members calls under first subparagraph of Article 96(3) of the Directive 2009/138/EC — tier 2	This is the amount of any future claims which mutual or mutual–type associations of ship owners with variable contributions solely insuring risks listed in classes 6, 12 and 17 in Part A of Annex I may have against their members by way of a call for supplementary contributions, within the following 12 months.
R0370/C0010	Supplementary members calls — other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC	This is the total amount of any future claims which mutual or mutual–type associations with variable contributions may have against their members by way of a call for supplementary contributions, within the following 12 months, other than those described in the first subparagraph of article 96(3) of the Directive 2009/138/EC.
R0370/C0040	Supplementary members calls — other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC — tier 2	This is the amount of any future claims which mutual or mutual–type associations of with variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of article 96(3) of the Directive 2009/138/EC that meet the criteria for Tier 2.
R0370/C0050	Supplementary members calls — other	This is the amount of any future claims which mutual or mutual–type associations with

	than under first subparagraph of Article 96(3) of the Directive 2009/138/EC — tier 3	variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of article 96(3) of the Framework Directive 2009/138/EC that meet the criteria for Tier 3.
R0380/C0010	Non available ancillary own funds at group level <u>to be deducted</u> — total	This is the total amount of ancillary own funds which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC.
R0380/C0040	Non available ancillary own funds at group level <u>to be deducted</u> — tier 2	This is the amount of ancillary own funds which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2.
R0380/C0050	Non available ancillary own funds at group level <u>to be deducted</u> — tier 3	This is the amount of ancillary own funds which are deemed non-available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3.
R0390/C0010	Other ancillary own funds — total	This is the total amount of other ancillary own funds.
R0390/C0040	Other ancillary own funds — tier 2	This is the amount of other ancillary own funds that meet criteria for Tier 2.
R0390/C0050	Other ancillary own funds — tier 3	This is the amount of other ancillary own funds that meet criteria for Tier 3.
R0400/C0010	Total ancillary own funds	This is the total amount of ancillary own fund items.
R0400/C0040	Total ancillary own funds tier 2	This is the amount of ancillary own fund items that meet the criteria for Tier 2.
R0400/C0050	Total ancillary own funds — tier 3	This is the amount of ancillary own fund items that meet the criteria for Tier 3.
<i>Own funds of other financial sectors</i>		
<i>The following items are applicable also in case of D&A <u>method</u> and</i>		

<i>combination of methods</i>		
R0410/C0010	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — total	Total of own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction. <u>The inclusion of other financial sectors follow Article 329 of the Delegated Regulation.</u> If not deducted Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0410/C0020	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — Tier 1 unrestricted	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 1 unrestricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0410/C0030	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — Tier 1 restricted	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 1 restricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0410/C0040	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 2.

	management companies — Tier 2	Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0420/C0010	Institutions for occupational retirement provision — total	Total of own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules, and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0420/C0020	Institutions for occupational retirement provision –tier 1 unrestricted	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 1 unrestricted. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC
R0420/C0030	Institutions for occupational retirement provision –tier 1 restricted	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 1 restricted. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Article 228, paragraph 2 of the Directive 2009/138/EC
R0420/C0040	Institutions for occupational retirement provision –tier 2	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 2. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC
R0420/C0050	Institutions for occupational retirement provision –tier 3	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 3.

		Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Article 228, paragraph 2 of the Directive 2009/138/EC
R0430/C0010	Non-regulated entities undertakings carrying out financial activities — total	Total of own funds in non-regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0430/C0020	Non-regulated entities undertakings carrying out financial activities — tier 1 unrestricted	Own funds in non-regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 1 unrestricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Article 228, paragraph 2 of the Directive 2009/138/EC.
R0430/C0030	Non-regulated entities undertakings carrying out financial activities — tier 1 restricted	Own funds in non-regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 1 restricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0430/C0040	Non-regulated entities undertakings carrying out financial activities — tier 2	Own funds in non-regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 2. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0440/C0010	Total own funds of other financial sectors — total	Total of own funds in other financial sectors. The value of the participation in the oOther fFinancial sSectors is deducted in R0230, and

		<p><u>the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</u></p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p>
R0440/C0020	Total own funds of other financial sectors — tier 1 unrestricted	<p>Total of own funds in other financial sectors –tier 1 unrestricted.</p> <p><u>The value of the participation in the oOther fFinancial sSectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</u></p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p>
R0440/C0030	Total own funds of other financial sectors — tier 1 restricted	<p>Total of own funds in other financial sectors –tier 1 restricted.</p> <p><u>The value of the participation in the oOther fFinancial sSectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</u></p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p>
R0440/C0040	Total own funds of other financial sectors — tier 2	<p>Total of own funds in other financial sectors –tier 2.</p> <p><u>The value of the participation in the oOther fFinancial sSectors is deducted in R0230, and the own funds according to the own sectoral</u></p>

		<p><u>rule of own funds of such undertakings are reported in R0440.</u></p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p>
R0440/C0050	Total own funds of other financial sectors — Tier 3	<p>Total of own funds in other financial sectors –Tier 3.</p> <p><u>The value of the participation in the other financial sectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</u></p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.</p>
	<i>Own funds when using the <u>D&A Deduction and Aggregation method (D&A)</u>; exclusively, or in combination of with <u>method 1</u></i>	
R0450/C0010	Own funds aggregated when using the <u>D&A Deduction and Aggregation method</u> and or combination of <u>methods</u> method — Total —	These are the total eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation <u>method</u> or a combination of methods; after the deduction of non-available own funds at group level.
R0450/C0020	Own funds aggregated when using the <u>D&A Deduction and Aggregation method</u>	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and

	and-or combination of methods <u>method</u> — Tier 1 unrestricted	aggregation <u>method</u> or a combination of methods, classified as Tier 1 unrestricted after the deduction of non-available own funds at group level
R0450/C0030	Own funds aggregated when using the D&A <u>Deduction and Aggregation method</u> , and combination of method — Tier 1 restricted	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation <u>method</u> or a combination of methods, classified as Tier 1 restricted after the deduction of non available own funds at group level
R0450/C0040	Own funds aggregated when using the <u>Deduction and Aggregation D&A method</u> and combination of method — Tier 2	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation <u>method</u> or a combination of methods, classified as Tier 2 after the deduction of non available own funds at group level.
R0450/C0050	Own funds aggregated when using the <u>Deduction and Aggregation D&A method</u> and combination of method — Tier 3	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation <u>method</u> or a combination of methods, classified as Tier 3 after the deduction of non available own funds at group level.
R0460/C0010	Own funds aggregated when using the <u>Deduction and Aggregation D&A method, D&A</u> and combination of method net of IGT — Total	These are the total eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds. The own funds figure reported here shall be net of non available own funds and net of IGTs.
R0460/C0020	Own funds aggregated when using the <u>Deduction and Aggregation method, D&A</u> and combination of method net of IGT — Tier 1 unrestricted	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 unrestricted items. The own funds figure reported here shall be net of non available own funds and net of IGTs.

R0460/C0030	Own funds aggregated when using the <u>Deduction and Aggregation method, D&A</u> and combination of method net of IGT — Tier 1 restricted	These are the eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 restricted. The own funds figure reported here shall be net of non available own funds and net of IGTs.
R0460/C0040	Own funds aggregated when using the <u>Deduction and Aggregation D&A method, D&A</u> and combination of method net of IGT — Tier 2	These are the eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 2. The own funds figure reported here shall be net of non available own funds and net of IGTs.
R0460/C0050	Own funds aggregated when using the <u>Deduction and Aggregation method D&A,</u> and combination of method net of IGT — Tier 3	These are the eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 3. The own funds figure reported here shall be net of non available own funds and net of IGTs.
R0520/C0010	Total available own funds to meet the consolidated <u>part of the</u> group SCR (excluding <u>own funds from the</u> other financial <u>sectors,sector</u> and <u>own funds from the</u> undertakings included via <u>Deduction and Aggregation Method D&A) D&A method</u> –total	This is the total own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated <u>part of the</u> group SCR but excluding the own funds from other financial <u>sectors,sector</u> and <u>the own funds</u> from the undertakings included via <u>Deduction and aggregation method (D&A).</u>
R0520/C0020	Total available own funds to meet the consolidated <u>part of the</u> group SCR (excluding <u>own funds from the</u> other financial <u>sectors,sector</u> and <u>own funds from the</u> undertakings included via <u>Deduction and</u>	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated <u>part of the</u> group SCR but excluding the own funds from other financial <u>sectors,sector</u> and <u>the own funds</u> from the undertakings included via <u>Deduction and aggregation method</u> and <u>that</u> meet the criteria to be included in Tier 1 unrestricted items.

	Aggregation Method D&A method) — tier 1 unrestricted	
R0520/C0030	Total available own funds to meet the consolidated <u>part of the group SCR</u> (excluding <u>own funds from the</u> other financial <u>sectors,sector</u> and <u>own funds from the</u> undertakings included via <u>D&A method</u> D&A Deduction and Aggregation method) — tier 1 restricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated <u>part of the</u> -group SCR but excluding the own funds from other financial <u>sectors,sector</u> and <u>own funds</u> from the undertakings included via Deduction and aggregation <u>method</u> and that meet the criteria to be included in Tier 1 restricted items.
R0520/C0040	Total available own funds to meet the consolidated <u>part of the</u> group SCR (excluding <u>own funds from the</u> other financial <u>sectors,sector</u> and <u>own funds from the</u> undertakings included via <u>D&A method</u> Deduction and Aggregation method <u>D&A</u>) — tier 2	This is the own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated <u>part of the</u> group SCR but excluding the own funds from other financial <u>sectors,sector</u> and <u>own funds</u> from the undertakings included via Deduction and aggregation <u>method</u> and that meet the criteria to be included in Tier 2.
R0520/C0050	Total available own funds to meet the consolidated <u>part of the</u> group SCR (excluding <u>own funds from the</u> other financial <u>sectors,sector</u> and <u>own funds from the</u> undertakings included via <u>D&A method</u> Deduction and Aggregation method <u>D&A</u>) — tier 3	This is the own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated <u>part of the</u> group SCR but excluding the own funds from other financial <u>sectors,sector</u> and <u>own funds from</u> the undertakings included via Deduction and aggregation <u>method</u> and that meet the criteria to be included in Tier 3.

R0530/C0010	Total available own funds to meet the minimum consolidated group SCR—total	This is the total own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial s , sector and from the undertakings included via <u>Deduction and aggregation method</u> .
R0530/C0020	Total available own funds to meet the minimum consolidated group SCR—tier 1 unrestricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR for a group and that meet the criteria to be included in Tier 1 unrestricted.
R0530/C0030	Total available own funds to meet the minimum consolidated group SCR—tier 1 restricted	This is the own funds of the group, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR for a group and that meet the criteria to be included in Tier 1 restricted items.
R0530/C0040	Total available own funds to meet the minimum consolidated group SCR—tier 2	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR for a group and that meet the criteria to be included in Tier 2.
R0560/C0010	Total eligible own funds to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial <u>sectors, sector</u> and <u>own funds</u> from the undertakings included via <u>Deduction and Aggregation method D&A-D&A method</u>) — total	This is the total group own funds which are eligible to cover the consolidated <u>part of the</u> group SCR (excluding own funds from other financial <u>sectors, sector</u> and from the undertakings included via <u>Deduction and aggregation method</u>) under the limits For the purpose of the eligibility of those own fund items the consolidated group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of the Delegated Regulation (EU) 2015/35) consistently -
R0560/C0020	Total eligible own funds to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other	This is the group own funds which are eligible under the limits set out to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial <u>sectors, sector</u> and from the undertakings

	financial sectors,sector and <u>own funds</u> from the undertakings included via <u>Deduction and Aggregation method D&A-D&A method</u>) — tier 1 unrestricted	included via Deduction and aggregation <u>method</u>), that meet the criteria for Tier 1 unrestricted items.
R0560/C0030	Total eligible own funds to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial sectors,sector and <u>own funds</u> from the undertakings included via <u>Deduction and Aggregation method D&A-D&A method</u>) — tier 1 Restricted	This is the own funds which are eligible under the limits set out to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial sectors,sector and from the undertakings included via Deduction and aggregation <u>method</u>), that meet the criteria for Tier 1 restricted items.
R0560/C0040	Total eligible own funds to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial sectors,sector and <u>own funds</u> from the undertakings included via <u>Deduction and Aggregation method D&A-D&A method</u>) — tier 2	This is the own funds which are eligible under the limits set out to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial sectors,sector and <u>own funds</u> from the undertakings included via Deduction and aggregation <u>method</u>), that meet the criteria for Tier 2.
R0560/C0050	Total eligible own funds to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial sectors,sector and <u>own funds</u> from the undertakings included via <u>Deduction and Aggregation method D&A-D&A method</u>) — tier 3	This is the own funds which are eligible under the limits set out to meet the consolidated <u>part of the</u> group SCR (excluding own funds from other financial sectors,sector and <u>own funds</u> from the undertakings included via Deduction and aggregation <u>method</u>), that meet the criteria for Tier 3.

<u>R0530/C0010</u>	<u>Total available own funds to meet the minimum consolidated group SCR –total</u>	<u>This is the total own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method.</u>
<u>R0530/C0020</u>	<u>Total available own funds to meet the minimum consolidated group SCR– tier 1 unrestricted</u>	<u>This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, and that meet the criteria to be included in Tier 1 unrestricted.</u>
<u>R0530/C0030</u>	<u>Total available own funds to meet the minimum consolidated group SCR — tier 1 restricted</u>	<u>This is the own funds of the group, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, and that meet the criteria to be included in Tier 1 restricted items.</u>
<u>R0530/C0040</u>	<u>Total available own funds to meet the minimum consolidated group SCR — tier 2</u>	<u>This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, and that meet the criteria to be included in Tier 2.</u>
R0570/C0010	Total eligible own funds to meet the minimum consolidated group SCR– total	This is the total eligible own funds to meet the minimum consolidated group SCR <u>excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method.</u>
R0570/C0020	Total eligible own funds to meet the minimum consolidated	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR, <u>excluding the own</u>

	group SCR — tier 1 unrestricted	<u>funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method,</u> that meet the criteria to be included in Tier 1 unrestricted items.
R0570/C0030	Total eligible e own funds to meet the minimum consolidated group SCR — tier 1 restricted	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR <u>excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method,</u> that meet the criteria to be included in Tier 1 restricted items.
R0570/C0040	Total eligible own funds to meet the minimum consolidated group SCR — tier 2	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR, <u>excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method,</u> that meet the criteria to be included in Tier 2.
<u>R0800/C0010</u>	<u>Total eligible own funds to meet the consolidated group SCR (i.e-including own funds from other financial sectors, excluding own funds from entitiesundertakings included via by Deduction and &AggregationD&A method) - Total</u>	<u>This is total eligible own funds that are available to meet the consolidated group SCR (i.e-including own funds from other financial sectors, excluding own funds from entitiesundertakings included via Deduction and aggregation method-by D&A) - Total</u>
<u>R0800/C0020</u>	Total eligible own funds to meet the consolidated group SCR (i.e-including own funds from other financial sectors, excluding own funds from <u>entities undertakings</u> included <u>by D& via D&A</u>	This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from <u>entities undertakings</u> included <u>via Deduction and Aggregation methodby D&A</u>) that meet the criteria to be included in Tier 1 unrestricted items.

	<u>method Deduction and Aggregation A)</u>	
<u>R0800/C0030</u>	<u>Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method)</u>	<u>This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 1 restricted items.</u>
<u>R0800/C0040</u>	<u>Total eligible own funds to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via D&A method)</u>	<u>This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 2.</u>
<u>R0800/C0050</u>	<u>Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from entities undertakings included via D&A method method)</u>	<u>This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 3.</u>
<u>R0810/C0010</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the entities undertakings included via D&A method)</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) – Total</u>

<u>R0810/C0020</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the entities undertakings included via D&A method)</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) — that meet the criteria to be included in Tier 1 unrestricted items</u>
<u>R0810/C0030</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method)</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the entities undertakings included via Deduction and Aggregation method) – that meet the criteria to be included in Tier 1 restricted items</u>
<u>R0810/C0040</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via Deduction and Aggregation D&A method)</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) - that meet the criteria to be included in Tier 2</u>
<u>R0810/C0050</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including -own funds from undertakings included via D&A method)</u>	<u>Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) - that meet the criteria to be included in Tier 3</u>

<u>R0660/C0010</u>	<u>Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors, and own funds from undertakings included via D&A method)</u>	<u>This is the total eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, to meet the total group SCR.</u>
<u>R0660/C0020</u>	<u>Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors, and own funds from undertakings included via D&A method)</u>	<u>This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, to meet the total group SCR that meet the criteria to be included in Tier 1 unrestricted</u>
<u>R0660/C0030</u>	<u>Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors, and own funds from undertakings included via D&A method) — tier 1 restricted</u>	<u>This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method to meet the total group SCR that meet the criteria to be included in Tier 1 restricted</u>
<u>R0660/C0040</u>	<u>Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors, and own funds from undertakings included via D&A method) —</u>	<u>This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method to meet the total group SCR that meet the criteria to be included in Tier 2</u>

<u>R0660/C0050</u>	<u>Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors, and own funds from undertakings included via D&A method)</u>	<u>This is the eligible available own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method to meet the total group SCR that meet the criteria to be included in Tier 3</u>
<u>R0820/C0010</u>	<u>Consolidated part of the Group SCR (—i.e. excluding CR for other financial sectors and SCR for undertakings included via D&A method)</u>	<u>Consolidated part of Group SCR, i.e. excluding CR for other financial sectors and SCR for undertakings included via Deduction and aggregation method.&A</u> <u>This is the SCR based on art 336 (a), (b), (d) and (e) of Delegated Regulation (EU) 2015/35.</u> <u>For quarterly reporting this is the latest SCR to be calculated and reported, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on.</u>
<u>R0610/C0010</u>	<u>Minimum consolidated Group SCR</u>	<u>Minimum consolidated group SCR calculated for the consolidated data (method 1) as per Article 230 or 231 of the Solvency II Directive 2009/138/EC.</u>
<u>R0590/C0010</u>	<u>Consolidated Group SCR (including CR for other financial sectors, excluding SCR for undertakings included via D&A method)</u>	<u>Consolidated group SCR calculated for the consolidated data under method 1 in accordance with Article 336, (a), (b), (c), (d) and (e) of Delegated Regulation (EU) 2015/35.</u> <u>For quarterly reporting this is the latest SCR to be calculated and reported, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on.</u>
<u>R0670/C0010</u>	<u>SCR for undertakings included via D&A method</u>	<u>This is the total of solvency capital requirements for related undertakings included with Deduction and Aggregation method. This cell shall include sum of the proportional share of the SCR for undertakings included via Deduction and</u>

		<u>aggregation method. It i's only relevant in case of Deduction and aggregation method and combination of methods.</u>
<u>R0830/C0010</u>	<u>Group SCR (excluding CR for other financial sectors, including SCR for undertakings included via D&A method)</u>	<p><u>The group SCR is the sum of the consolidated part of the group SCR calculated in accordance with Article 336, (a), (b), (d) and (e) of Delegated Regulation (EU) 2015/35 (R0590/C0010) and the SCR for undertakings included via Deduction and aggregation method (R0670/C0010).</u></p> <p><u>The group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of the Delegated Regulation (EU) 2015/35) consistently</u></p>
<u>R0680/C0010</u>	<u>Total Group SCR (including CR for other financial sectors and SCR for undertakings included via D&A method)</u>	<u>The total group SCR is the sum of the consolidated group SCR calculated in accordance with Article 336, (a), (b), (c), (d) and (e) of Delegated Regulation (EU) 2015/35 (R0590/C0010) and the SCR for entities undertakings included with via Deduction and aggregation method (R0670/C0010).</u>
R0630/C0010	Ratio of Eligible own funds <u>(R0560)</u> to the consolidated <u>part of the</u> group SCR <u>(R0820) -</u> (ratio excluding other financial sectors, and the undertakings included via D&A <u>method)</u>	<p>This is the solvency ratio calculated as the total of eligible own funds to meet the consolidated <u>part of the</u> group SCR divided by the consolidated <u>part of the</u> group SCR, excluding <u>own funds and</u> capital requirements and own funds from other financial sectors, and own funds and solvency capital requirements from the undertakings included via Deduction and aggregation <u>method.</u></p> <p>For the purpose of this ratio the consolidated group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of the Delegated Regulation (EU) 2015/35)).</p>
R0650/C0010	Ratio of Eligible own funds <u>(R0570)</u> to Minimum Consolidated Group SCR <u>(R0610)</u>	This is the minimum solvency ratio calculated as the total of eligible own funds to meet the Minimum Consolidated group SCR divided by the Minimum Consolidated group SCR (excluding other financial sectors, and

		the undertakings included via Deduction and aggregation <u>method</u>).
<u>R0840/C0010</u>	<u>Ratio of the-Eligible own funds (R0800) to the Consolidated group SCR(R0590) - ratio including other financial sectors but excluding undertakings included via D&A method</u>	<u>This is the solvency ratio calculated as the total of eligible own funds to meet the Consolidated group SCR divided by the Consolidated group SCR, including capital requirements and own funds from other financial sectors but excluding SCR and own funds from the undertakings included via Deduction and aggregation method</u>
<u>R0850/C0010</u>	<u>Ratio of the-Eligible own funds (R0810) to the Group SCR (R0830) - ratio excluding other financial sectors, but including undertakings included via D&A</u>	<u>This is the solvency ratio calculated as the total -eligible own funds to meet the consolidated part of the group SCR- (-(i.e. excluding own funds from the other financial sectors but)including own funds from the undertakings included via Deduction and Aggregation method); divided by the Consolidated group SCR, excluding capital requirements from other financial sectors, including capital requirements of undertakings included via Deduction and Aggregation method.</u>
<u>R00860/C0010</u>	<u>Capital requirements (CR) for other financial sectors</u>	<u>This is the total capital requirements for related undertakings belonging to other financial sectors, as calculated according to the sectoral rules</u>
<u>R0660/C0030</u>	<u>Total-eligible own funds to meet the group SCR (including own funds from other financial sectors, sector and from undertakings included via Deduction and Aggregation methodD&A) — tier 1 restricted</u>	<u>This is the eligible own funds, including the own funds from the other financial sectors, and from the undertakings included via Deduction and aggregation <u>method</u> to meet the total group SCR that meet the criteria to be included in Tier 1 restricted</u>
<u>R0660/C0040</u>	<u>Total-eligible own funds to meet the group SCR (including own funds from other</u>	<u>This is the eligible own funds, including the own funds from the other financial sectors, and from the undertakings included via Deduction and aggregation <u>method</u> to meet</u>

	financial sectors, sector and from undertakings included via Deduction and Aggregation method D&A) — tier 2	the total group SCR that meet the criteria to be included in Tier 2
R0660/C0050	Total eligible own funds to meet the group SCR (including own funds from other financial sectors, sector and from undertakings included via Deduction and Aggregation method D&A) — tier 3	This is the eligible available own funds, including the own funds from the other financial sectors, and from the undertakings included via Deduction and aggregation method to meet the total group SCR that meet the criteria to be included in Tier 3
R0670/C0010	SCR for entities included with Deduction and Aggregation method D&A method	This is the total of solvency capital requirements for related undertakings included with Deduction and Aggregation method. This cell shall include sum of the proportional share of the SCR for undertakings included in the group solvency calculation through Deduction and aggregation method. It's only relevant in case of Deduction and aggregation method, and combination of methods.
R0680/C0010	Group SCR	The group SCR is the sum of the consolidated group SCR calculated in accordance with Article 336, (a), (b), (c), and (d) and (e) of Delegated Regulation (EU) 2015/35 (R0590/C0010) and the SCR for entities included with Deduction and aggregation method (R0670/C0010).
R0690/C0010	Ratio of Eligible own funds (R0660) to the Total group SCR (R0680) – ratio including other financial sectors and undertakings included via D&A method Deduction and Aggregation method D&A undertakings	This is solvency ratio calculated as the total of eligible own funds to meet the Total group SCR divided by the total group SCR, including other financial sectors, and undertakings included via Deduction and aggregation undertakings method.

<i>Reconciliation Reserve</i>		
R0700/C0060	Excess of assets over liabilities	This is the excess of assets over liabilities as reported in the Solvency 2 balance sheet.
R0710/C0060	Own shares (held directly and indirectly)	This is the amount of own shares held by the participating insurance or reinsurance undertaking, the insurance holding company or the mixed financial holding company and the related undertakings, both directly and indirectly.
R0720/C0060	Foreseeable dividends, distributions and charges	These are the dividends, distributions and charges foreseeable from the group. by the undertaking.
R0730/C0060	Other basic own fund items	These are the basic own fund items included in points (a)(i) to (v) of Article 69, Article 72(a) and Article 76(a), as well as those basic own fund items approved by the supervisory authority in accordance with Article 79 of the Delegated Regulation (EU) 2015/35.
R0740/C0060	Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced ring-fenced funds	This is the total amount of the adjustment to the reconciliation reserve due to the existence of restricted own fund items in respect of ring-fenced funds and matching portfolios at group level.
R0750/C0060	Other non available own funds	These are other non available own funds <u>such as those</u> of related undertakings according to Article 335 (1)(d) and (f) of Delegated Regulation (EU) 2015/35.
R0760/C0060	Reconciliation reserve — total	This is the reconciliation reserve of the undertaking group, before deductions for participations.
R0770/C0060	Expected profits included in future premiums (EPIFP) — Life business	The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums (EPIFP). This cell represents that amount for the life business of the <u>undertaking group.</u>

R0780/C0060	Expected profits included in future premiums (EPIFP) — Non– life business	The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums (EPIFP). This cell represents that amount for the non–life business of the <u>undertaking group</u> .
R0790/C0060	Total Expected profits included in future premiums (EPIFP)	This is the total amount calculated as expected profits included in future premiums.

S.23.02 — Detailed information by tiers on own funds

General comments:

This section relates to annual submission for groups when method 1 is used, either exclusively or in combination with method 2.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
R0010/C0010	Ordinary share capital –Paid in — total	This is the total of paid in ordinary share capital, including own shares.
R0010/C0020	Ordinary share capital — Paid in — tier 1	This is the total of paid in ordinary share capital that meets the criteria for Tier 1, including own shares.
R0020/C0010	Ordinary share capital –Called up but not yet paid in — total	This is the total amount of ordinary shares that have been called up but not yet paid in, including own shares.
R0020/C0040	Ordinary share capital –Called up but not yet paid in — tier 2	This is the amount of ordinary shares that have been called up but not yet paid in that meet the criteria for Tier 2, including own shares.
R0030/C0010	Own shares held — total	This is the total amount of own shares held by the undertaking.
R0030/C0020	Own shares held — tier 1	This is the total amount of own shares held by the undertaking, that meet the criteria for Tier 1.
R0100/C0010	Total ordinary share capital	This is the total of ordinary share capital. Note that own shares held will be included in either paid in or called up but not yet paid in.

R0100/C0020	Total ordinary share capital — tier 1	This is the total of ordinary share capital that meets the criteria for Tier 1. Note that own shares held will be included in either paid in or called up but not yet paid in.
R0100/C0040	Total ordinary share capital — tier 2	This is the total of ordinary share capital that meets the criteria for Tier 2.
R0110/C0010	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Paid in — total	This is the total of paid in initial funds, members' contributions or the equivalent basic own–fund item for mutual and mutual–type undertaking.
R0110/C0020	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Pain in — tier 1	This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 1.
R0120/C0010	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Called up but not yet paid in — total	This is the total of called up but not yet paid in initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking
R0120/C0040	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Called up but not yet paid in — tier 2	This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2.
R0200/C0010	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking	This is the total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking.
R0200/C0020	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking — tier 1	This is the total of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 1.
R0200/C0040	Total initial funds, members' contributions or the equivalent	This is the total of the initial funds, members' contributions or the

	basic own fund item for mutual and mutual type undertaking — tier 2	equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2.
R0210/C0010	Subordinated mutual member accounts — Dated subordinated — total	This is the total amount of dated subordinated mutual member accounts.
R0210/C0020	Subordinated mutual member accounts — Dated subordinated — tier 1	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1.
R0210/C0030	Subordinated mutual member accounts — Dated subordinated — tier 1 of which counted under transitionals	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0210/C0040	Subordinated mutual member accounts — Dated subordinated — tier 2	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2.
R0210/C0050	Subordinated mutual member accounts — Dated subordinated — tier 2 of which counted under transitionals	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0210/C0060	Subordinated mutual member accounts — Dated subordinated — tier 3	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 3.
R0220/C0010	Subordinated mutual member accounts — Undated subordinated with a call option — total	This is the total of undated subordinated mutual member accounts with a call option.
R0220/C0020	Subordinated mutual member accounts — Undated subordinated with a call option — tier 1	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1.
R0220/C0030	Subordinated mutual member accounts — Undated subordinated with a call option — tier 1 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0220/C0040	Subordinated mutual member accounts — Undated subordinated with a call option — tier 2	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2.

R0220/C0050	Subordinated mutual member accounts — Undated subordinated with a call option — tier 2 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0220/C0060	Subordinated mutual member accounts — Undated subordinated with a call option — tier 3	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 3.
R0230/C0010	Subordinated mutual member accounts — Undated subordinated with no contractual opportunity to redeem — total	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem.
R0230/C0020	Subordinated mutual member accounts — Undated subordinated with no contractual opportunity to redeem — tier 1	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1.
R0230/C0030	Subordinated mutual member accounts — Undated subordinated with no contractual opportunity to redeem — tier 1 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0230/C0040	Subordinated mutual member accounts — Undated subordinated with no contractual opportunity to redeem — tier 2	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2.
R0230/C0050	Subordinated mutual member accounts — Undated subordinated with no contractual opportunity to redeem — tier 2 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0230/C0060	Subordinated mutual member accounts — Undated subordinated with no contractual opportunity to redeem — tier 3	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 3.
R0300/C0010	Total subordinated mutual member accounts	This is the total subordinated mutual member accounts.

R0300/C0020	Total subordinated mutual member accounts — tier 1	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1.
R0300/C0030	Total subordinated mutual member accounts — tier 1 of which counted under transitionals	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0300/C0040	Total subordinated mutual member accounts — tier 2	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2.
R0300/C0050	Total subordinated mutual member accounts — tier 2 of which counted under transitionals	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0300/C0060	Total subordinated mutual member accounts — tier 3	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 3.
R0310/C0010	Dated preference shares — total	This is the total dated preference shares.
R0310/C0020	Dated preference shares — tier 1	This is the total of dated preference shares that meet the criteria for Tier 1.
R0310/C0030	Dated preference shares — tier 1 of which counted under transitionals	This is the total of dated preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0310/C0040	Dated preference shares — tier 2	This is the total of dated preference shares that meet the criteria for Tier 2.
R0310/C0050	Dated preference shares — tier 2 of which counted under transitionals	This is the total of dated preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0310/C0060	Dated preference shares — tier 3	This is the total of dated preference shares that meet the criteria for Tier 3.
R0320/C0010	Undated preference shares with a call option — total	This is the total undated preference shares with a call option.

R0320/C0020	Undated preference shares with a call option — tier 1	This is the total of undated preference shares with a call option that meet the criteria for Tier 1.
R0320/C0030	Undated preference shares with a call option — tier 1 of which counted under transitionals	This is the total of undated preference shares with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0320/C0040	Undated preference shares with a call option — tier 2	This is the total of undated preference shares with a call option that meet the criteria for Tier 2.
R0320/C0050	Undated preference shares with a call option — tier 2 of which counted under transitionals	This is the total of undated preference shares with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0320/C0060	Undated preference shares with a call option — tier 3	This is the total of undated preference shares with a call option that meet the criteria for Tier 3.
R0330/C0010	Undated preference shares with no contractual opportunity to redeem — total	This is the total undated preference shares with no contractual opportunity to redeem.
R0330/C0020	Undated preference shares with no contractual opportunity to redeem — tier 1	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1.
R0330/C0030	Undated preference shares with no contractual opportunity to redeem — tier 1 of which counted under transitionals	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0330/C0040	Undated preference shares with no contractual opportunity to redeem — tier 2	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2.
R0330/C0050	Undated preference shares with no contractual opportunity to redeem — tier 2 of which counted under transitionals	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.

R0330/C0060	Undated preference shares with no contractual opportunity to redeem — tier 3	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 3.
R0400/C0010	Total preference shares	This is the total preference shares.
R0400/C0020	Total preference shares — tier 1	This is the total of preference shares that meet the criteria for Tier 1.
R0400/C0030	Total preference shares — tier 1 of which counted under transitionals	This is the total of preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0400/C0040	Total preference shares — tier 2	This is the total of preference shares that meet the criteria for Tier 2.
R0400/C0050	Total preference shares — tier 2 of which counted under transitionals	This is the total of preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0400/C0060	Total preference shares — tier 3	This is the total of preference shares that meet the criteria for Tier 3.
R0410/C0010	Dated subordinated liabilities — total	This is the total of dated subordinated liabilities.
R0410/C0020	Dated subordinated liabilities— tier 1	This is the amount of dated subordinated liabilities that meet the criteria for Tier 1.
R0410/C0030	Dated subordinated liabilities — tier 1 of which counted under transitionals	This is the amount of dated subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0410/C0040	Dated subordinated liabilities— tier 2	This is the amount of dated subordinated liabilities that meet the criteria for Tier 2.
R0410/C0050	Dated subordinated liabilities— tier 2 of which counted under transitionals	This is the amount of dated subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions.

R0410/C0060	Dated subordinated liabilities—tier 3	This is the amount of dated subordinated liabilities that meet the criteria for Tier 3.
R0420/C0010	Undated subordinated liabilities with a contractual opportunity to redeem — total	This is the total of undated subordinated liabilities that have a contractual opportunity to redeem.
R0420/C0020	Undated subordinated liabilities with a contractual opportunity to redeem — tier 1	This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 1.
R0420/C0030	Undated subordinated liabilities with a contractual opportunity to redeem — tier 1 of which counted under transitionals	This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0420/C0040	Undated subordinated liabilities with a contractual opportunity to redeem — tier 2	This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 2.
R0420/C0050	Undated subordinated liabilities with a contractual opportunity to redeem — tier 2 of which counted under transitionals	This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0420/C0060	Undated subordinated liabilities with a contractual opportunity to redeem — tier 3	This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 3.
R0430/C0010	Undated subordinated liabilities with no contractual opportunity to redeem — total	This is the total of undated subordinated liabilities with no contractual opportunity to redeem.
R0430/C0020	Undated subordinated liabilities with no contractual opportunity to redeem — tier 1	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1.
R0430/C0030	Undated subordinated liabilities with no contractual opportunity to	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1 that are

	redeem — tier 1 of which counted under transitionals	counted under the transitional provisions.
R0430/C0040	Undated subordinated liabilities with no contractual opportunity to redeem — tier 2	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2.
R0430/C0050	Undated subordinated liabilities with no contractual opportunity to redeem — tier 2 of which counted under transitionals	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0430/C0060	Undated subordinated liabilities with no contractual opportunity to redeem — tier 3	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 3.
R0500/C0010	Total subordinated liabilities — total	This is the total of subordinated liabilities.
R0500/C0020	Total subordinated liabilities — tier 1	This is the total of subordinated liabilities that meet the criteria for Tier 1.
R0500/C0030	Total subordinated liabilities — tier 1 of which counted under transitionals	This is the total of subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0500/C0040	Total subordinated liabilities — tier 2	This is the amount of subordinated liabilities that meet the criteria for Tier 2.
R0500/C0050	Total subordinated liabilities — tier 2 of which counted under transitionals	This is the amount of subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0500/C0060	Total subordinated liabilities — tier 3	This is the amount of subordinated liabilities that meet the criteria for Tier 3.
R0510/C0070	Ancillary own fund items for which an amount was approved — tier 2 initial amounts approved	This the initial amount approved for ancillary own funds for which an amount was approved under Tier 2.

R0510/C0080	Ancillary own fund items for which an amount was approved — tier 2 current amounts	This is the current amount for ancillary own funds for which an amount was approved under Tier 2.
R0510/C0090	Ancillary own fund items for which an amount was approved — tier 3 initial amounts approved	This the initial amount approved for ancillary own funds for which an amount was approved under Tier 3.
R0510/C0100	Ancillary own fund items for which an amount was approved — tier 3 current amounts	This is the current amount for ancillary own funds for which an amount was approved under Tier 3.
R0520/C0080	Ancillary own fund items for which a method was approved — tier 2 current amounts	This is the current amount for ancillary own funds for which a method was approved under Tier 2.
R0520/C0100	Ancillary own fund items for which a method was approved — tier 3 current amounts	This is the current amount for ancillary own funds for which a method was approved under Tier 3.
R0600/C0110	Excess of assets over liabilities — attribution of valuation differences —Difference in the valuation of assets	This is the difference in the valuation of assets.
R0610/C0110	Excess of assets over liabilities — attribution of valuation differences — Difference in the valuation of technical provisions	This is the difference in the valuation of technical provisions.
R0620/C0110	Excess of assets over liabilities — attribution of valuation differences —Difference in the valuation of other liabilities	This is the difference in the valuation of other liabilities.
R0630/C0110	Total of reserves and retained earnings from financial statements	This is total reserves and retained earnings taken from the financial statements.
R0640/C0110	Other, please explain why you need to use this line.	This is the amount of any other items not already identified. When reporting a value in R0640/C0110, the value in R0640/C0120 shall provide an explanation and details of such items.
R0640/C0120	Other, please explain why you need to use this line	This is the explanation of other items reported in R0640/C0110.

R0650/C0110	Reserves from financial statements adjusted for Solvency II valuation differences	This is the total of reserves from the financial statements after adjustment for valuation differences. This item shall include values from financial statement such as retained earnings, reserve capital, net profit, profits from previous years, revaluation capital (fund), other reserve capital.
R0660/C0110	Excess of assets over liabilities attributable to basic own fund items (excluding the reconciliation reserve)	This is the excess of assets over liabilities attributable to basic own funds, excluding reconciliation reserve.
R0700/C0110	Excess of assets over liabilities	This is the amount of excess of assets over liabilities.

S.23.03 — Annual movements on own funds

General comments:

This template shall be reported if the own funds change per tier is more than 5% compared to the previous year calculated as below.

$$\% \text{ change } (T; T-1) := \frac{\text{Available Own funds in tier } i \text{ to cover SCR in } T}{\text{Available Own funds in tier to cover SCR in } T-1}$$

This section relates to annual submission for groups when method 1 is used, either exclusively or in combination with method 2.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
	<i>Ordinary share capital — movements in the reporting period</i>	
R0010/C0010	Ordinary share capital –Paid in — balance brought forward	This is the balance of paid in ordinary share capital brought forward from the previous reporting period.
R0010/C0020	Ordinary share capital –Paid in — increase	This is the increase in paid in ordinary share capital over the reporting period.
R0010/C0030	Ordinary share capital –Paid in — reduction	This is the reduction in paid in ordinary share capital over the reporting period.

R0010/C0060	Ordinary share capital –Paid in — balance carried forward	This is the balance of paid in ordinary share capital carried forward to the next reporting period.
R0020/C0010	Ordinary share capital –Called up but not yet paid in — balance brought forward	This is the balance of called up but not yet paid in ordinary share capital brought forward from the previous reporting period.
R0020/C0020	Ordinary share capital –Called up but not yet paid in — increase	This is the increase in called up but not yet paid in ordinary share capital over the reporting period.
R0020/C0030	Ordinary share capital –Called up but not yet paid in — reduction	This is the reduction in called up but not yet paid in ordinary share capital over the reporting period.
R0020/C0060	Ordinary share capital –Called up but not yet paid in — balance carried forward	This is the balance of called up but not yet paid in ordinary share capital carried forward to the next reporting period.
R0030/C0010	Own shares held — balance brought forward	This is the balance of own shares held, brought forward from the previous reporting period.
R0030/C0020	Own shares held — increase	This is the increase in own shares held, brought over the reporting period.
R0030/C0030	Own shares held — reduction	This is the reduction in own shares held, brought over the reporting period.
R0030/C0060	Own shares held — balance carried forward	This is the balance of own shares held carried forward to the next reporting period.
R0100/C0010	Total ordinary share capital — balance brought forward	This is the balance of total ordinary share capital brought forward from the previous reporting period. R0100/C0010 includes own shares held.
R0100/C0020	Total ordinary share capital — increase	This is the increase in total ordinary share capital over the reporting period.
R0100/C0030	Total ordinary share capital — reduction	This is the reduction in total ordinary share capital over the reporting period.

R0100/C0060	Total ordinary share capital — balance carried forward	This is the balance of total ordinary share capital carried forward to the next reporting period.
<i>Share premium account related to ordinary share capital — movements in the reporting period</i>		
R0110/C0010	Share premium account related to ordinary share capital –Tier 1 — balance brought forward	This is the balance of the share premium account related to ordinary share capital that is tier 1 brought forward from the previous reporting period.
R0110/C0020	Share premium account related to ordinary share capital –Tier 1 — increase	This is the increase in the share premium account related to ordinary share capital that is tier 1 over the reporting period.
R0110/C0030	Share premium account related to ordinary share capital –Tier 1 — reduction	This is the reduction in the share premium account related to ordinary share capital that is tier 1 over the reporting period.
R0110/C0060	Share premium account related to ordinary share capital –Tier 1 — balance carried forward	This is the balance of the share premium account related to ordinary share capital that is tier 1 carried forward to the next reporting period.
R0120/C0010	Share premium account related to ordinary share capital –Tier 2 — balance brought forward	This is the balance of the share premium account related to ordinary share capital that is tier 2 brought forward from the previous reporting period.
R0120/C0020	Share premium account related to ordinary share capital –Tier 2 — increase	This is the increase in the share premium account related to ordinary share capital that is tier 2 over the reporting period.
R0120/C0030	Share premium account related to ordinary share capital –Tier 2 — reduction	This is the reduction in the share premium account related to ordinary share capital that is tier 2 over the reporting period.
R0120/C0060	Share premium account related to	This is the balance of the share premium account related to ordinary

	ordinary share capital –Tier 2 — balance carried forward	share capital that is tier 2 carried forward to the next reporting period.
R0200/C0010	Share premium account related to ordinary share capital –Total — balance brought forward	This is the total balance of the share premium account related to ordinary share capital brought forward from the previous reporting period.
R0200/C0020	Share premium account related to ordinary share capital –Total — increase	This is the increase in the total share premium account related to ordinary share capital over the reporting period.
R0200/C0030	Share premium account related to ordinary share capital –Total — reduction	This is the reduction in the total share premium account related to ordinary share capital over the reporting period.
R0200/C0060	Share premium account related to ordinary share capital –Total — balance carried forward	This is the balance of the share premium account related to ordinary share capital carried forward to the next reporting period.
<i>Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings — movements in the reporting period</i>		
R0210/C0010	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings —Paid in — balance brought forward	This is the balance of the paid in initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings brought forward from the previous reporting period.
R0210/C0020	Initial funds, members' contributions or the equivalent basic own fund item for mutual	This is the increase in the paid in initial funds, members' contributions or the equivalent basic own — fund

	and mutual type undertakings –Paid in — increase	item for mutual and mutual type undertakings over the reporting period.
R0210/C0030	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Paid in — reduction	This is the reduction in the paid in initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings over the reporting period.
R0210/C0060	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Paid in — balance carried forward	This is the balance of the paid in initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings carried forward to the next reporting period.
R0220/C0010	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Called up but not yet paid in — balance brought forward	This is the balance of the called up but not yet paid in initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings brought forward from the previous reporting period.
R0220/C0020	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Called up but not yet paid in — increase	This is the increase in the called up but not yet paid in initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings over the reporting period.
R0220/C0030	Initial funds, members' contributions or the equivalent basic own fund item for mutual	This is the reduction in the called up but not yet paid in initial funds, members' contributions or the equivalent basic own — fund item for

	and mutual type undertakings –Called up but not yet paid in — reduction	mutual and mutual type undertakings over the reporting period.
R0220/C0060	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Called up but not yet paid in — balance carried forward	This is the balance of the called up but not yet paid in initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings carried forward to the next reporting period.
R0300/C0010	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings — balance brought forward	This is the balance of the total initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings brought forward from the previous reporting period.
R0300/C0020	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings — increase	This is the increase in the total initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings over the reporting period.
R0300/C0030	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings — reduction	This is the decrease in the total initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings over the reporting period.
R0300/C0060	Total initial funds, members' contributions or the equivalent basic own fund item for mutual	This is the balance of the total initial funds, members' contributions or the equivalent basic own — fund item for mutual and mutual type undertakings

	and mutual type undertakings — balance carried forward	carried forward to the next reporting period.
<i>Subordinated mutual member accounts — movements in the reporting period</i>		
R0310/C0010	Subordinated mutual member accounts — Tier 1 — balance brought forward	This is the balance of tier 1 subordinated mutual member accounts brought forward from the previous reporting period.
R0310/C0070	Subordinated mutual member accounts – Tier 1 — issued	This is the amount of tier 1 subordinated mutual member accounts issued over the reporting period.
R0310/C0080	Subordinated mutual member accounts – Tier 1 — redeemed	This is the amount of tier 1 subordinated mutual member accounts redeemed over the reporting period.
R0310/C0090	Subordinated mutual member accounts – Tier 1 — movements in valuation	This is the amount reflecting movement in valuation tier 1 subordinated mutual member accounts over the reporting period.
R0310/C0100	Subordinated mutual member accounts – Tier 1 — regulatory action	This is the amount reflecting an increase/decrease in tier 1 subordinated mutual member accounts due to regulatory action over the reporting period.
R0310/C0060	Subordinated mutual member accounts – Tier 1 — balance carried forward	This is the balance of tier 1 subordinated mutual member accounts carried forward to the next reporting period.
R0320/C0010	Subordinated mutual member accounts – Tier 2 — balance brought forward	This is the balance of tier 2 subordinated mutual member accounts brought forward from the previous reporting period.
R0320/C0070	Subordinated mutual member accounts – Tier 2 — issued	This is the amount of tier 2 subordinated mutual member accounts issued over the reporting period.

R0320/C0080	Subordinated mutual member accounts – Tier 2 — redeemed	This is the amount of tier 2 subordinated mutual member accounts redeemed over the reporting period.
R0320/C0090	Subordinated mutual member accounts – Tier 2 — movements in valuation	This is the amount reflecting movement in valuation tier 2 subordinated mutual member accounts over the reporting period.
R0320/C0100	Subordinated mutual member accounts – Tier 2 — regulatory action	This is the amount reflecting an increase/decrease in tier 2 subordinated mutual member accounts due to regulatory action over the reporting period.
R0320/C0060	Subordinated mutual member accounts – Tier 2 — balance carried forward	This is the balance of tier 2 subordinated mutual member accounts carried forward to the next reporting period.
R0330/C0010	Subordinated mutual member accounts – Tier 3 — balance brought forward	This is the balance of tier 3 subordinated mutual member accounts brought forward from the previous reporting period.
R0330/C0070	Subordinated mutual member accounts – Tier 3 — issued	This is the amount of tier 3 subordinated mutual member accounts issued over the reporting period.
R0330/C0080	Subordinated mutual member accounts – Tier 3 — redeemed	This is the amount of tier 3 subordinated mutual member accounts redeemed over the reporting period.
R0330/C0090	Subordinated mutual member accounts – Tier 3 — movements in valuation	This is the amount reflecting movement in valuation tier 3 subordinated mutual member accounts over the reporting period.
R0330/C0100	Subordinated mutual member accounts – Tier 3 — regulatory action	This is the amount reflecting an increase/decrease in tier 3 subordinated mutual member accounts due to regulatory action over the reporting period.
R0330/C0060	Subordinated mutual member accounts – Tier 3 — balance carried forward	This is the balance of tier 3 subordinated mutual member accounts carried forward to the next reporting period.

R0400/C0010	Total subordinated mutual member accounts — balance brought forward	This is the total balance of subordinated mutual member accounts brought forward from the previous reporting period.
R0400/C0070	Total subordinated mutual member accounts — issued	This is the total amount of subordinated mutual member accounts issued over the reporting period.
R0400/C0080	Total subordinated mutual member accounts — redeemed	This is the total amount of subordinated mutual member accounts redeemed over the reporting period.
R0400/C0090	Total subordinated mutual member accounts— movements in valuation	This is the amount reflecting the total movement in valuation subordinated mutual member accounts over the reporting period.
R0400/C0100	Total subordinated mutual member accounts — regulatory action	This is the amount reflecting the total increase/decrease in subordinated mutual member accounts due to regulatory action over the reporting period.
R0400/C0060	Total subordinated mutual member accounts — balance carried forward	This is the total balance of subordinated mutual member accounts carried forward to the next reporting period.
<i>Surplus funds</i>		
R0500/C0010	Surplus funds – Balance brought forward	This is the balance of surplus funds brought forward from the previous reporting period.
R0500/C0060	Surplus funds – Balance carried forward	This is the balance of surplus funds carried forward to the next reporting period.
<i>Preference shares — movements in the reporting period</i>		
R0510/C0010	Preference shares – Tier 1 — balance brought forward	This is the balance of Tier 1 preference shares brought forward from the previous reporting period.

R0510/C0020	Preference shares – Tier 1 — increase	This is the increase in Tier 1 preference shares over the reporting period.
R0510/C0030	Preference shares – Tier 1 — reduction	This is the reduction in Tier 1 preference shares over the reporting period.
R0510/C0060	Preference shares – Tier 1 — balance carried forward	This is the balance of Tier 1 preference shares carried forward to the next reporting period.
R0520/C0010	Preference shares – Tier 2 — balance brought forward	This is the balance of Tier 2 preference shares brought forward from the previous reporting period.
R0520/C0020	Preference shares – Tier 2 — increase	This is the increase in Tier 2 preference shares over the reporting period.
R0520/C0030	Preference shares – Tier 2 — reduction	This is the reduction in Tier 2 preference shares over the reporting period.
R0520/C0060	Preference shares – Tier 2 — balance carried forward	This is the balance of Tier 2 preference shares carried forward to the next reporting period.
R0530/C0010	Preference shares – Tier 3 — balance brought forward	This is the balance of Tier 3 preference shares brought forward from the previous reporting period.
R0530/C0020	Preference shares – Tier 3 — increase	This is the increase in Tier 3 preference shares over the reporting period.
R0530/C0030	Preference shares – Tier 3 — reduction	This is the reduction in Tier 3 preference shares over the reporting period.
R0530/C0060	Preference shares – Tier 3 — balance carried forward	This is the balance of Tier 3 preference shares carried forward to the next reporting period.
R0600/C0010	Total preference shares — balance brought forward	This is the balance of total preference shares brought forward from the previous reporting period.

R0600/C0020	Total preference shares — increase	This is the increase in total preference shares over the reporting period.
R0600/C0030	Total preference shares — reduction	This is the reduction in total preference shares over the reporting period.
R0600/C0060	Total preference shares — balance carried forward	This is the balance of total preference shares carried forward to the next reporting period.
<i>Share premium relating to preference shares</i>		
R0610/C0010	Share premium relating to preference shares –Tier 1 — balance brought forward	This is the balance of the share premium account relating to preference shares that is tier 1 brought forward from the previous reporting period.
R0610/C0020	Share premium relating to preference shares –Tier 1 — increase	This is the increase in the share premium account relating to preference shares that is tier 1 over the reporting period.
R0610/C0030	Share premium relating to preference shares –Tier 1 — reduction	This is the reduction in the share premium account relating to preference shares that is tier 1 over the reporting period.
R0610/C0060	Share premium relating to preference shares –Tier 1 — balance carried forward	This is the balance of the share premium account relating to preference shares that is tier 1 carried forward to the next reporting period.
R0620/C0010	Share premium relating to preference shares –Tier 2 — balance brought forward	This is the balance of the share premium account relating to preference shares that is tier 2 brought forward from the previous reporting period.
R0620/C0020	Share premium relating to preference shares –Tier 2— increase	This is the increase in the share premium account relating to preference shares that is tier 2 over the reporting period.
R0620/C0030	Share premium relating to preference	This is the reduction in the share premium account relating to

	shares –Tier 2 — reduction	preference shares that is tier 2 over the reporting period.
R0620/C0060	Share premium relating to preference shares –Tier 2 — balance carried forward	This is the balance of the share premium account relating to preference shares that is tier 2 carried forward to the next reporting period.
R0630/C0010	Share premium relating to preference shares –Tier 3 — balance brought forward	This is the balance of the share premium account relating to preference shares that is tier 3 brought forward from the previous reporting period.
R0630/C0020	Share premium relating to preference shares –Tier 3 — increase	This is the increase in the share premium account relating to preference shares that is tier 3 over the reporting period.
R0630/C0030	Share premium relating to preference shares –Tier 3 — reduction	This is the reduction in the share premium account relating to preference shares that is tier 3 over the reporting period.
R0630/C0060	Share premium relating to preference shares –Tier 3 — balance carried forward	This is the balance of the share premium account relating to preference shares that is tier 3 carried forward to the next reporting period.
R0700/C0010	Share premium relating to preference shares –Total — balance brought forward	This is the balance of the total share premium account relating to preference shares that is brought forward from the previous reporting period.
R0700/C0020	Share premium relating to preference shares –Total — increase	This is the increase in the total share premium account relating to preference shares over the reporting period.
R0700/C0030	Share premium relating to preference shares –Total — reduction	This is the reduction in the total share premium account relating to preference shares over the reporting period.
R0700/C0060	Share premium relating to preference	This is the balance of the total share premium account relating to

	shares –Total — balance carried forward	preference shares that is carried forward to the next reporting period.
<i>Subordinated liabilities — movements in the reporting period</i>		
R0710/C0010	Subordinated liabilities –Tier 1 — balance brought forward	This is the balance of Tier 1 subordinated liabilities brought forward from the previous reporting period.
R0710/C0070	Subordinated liabilities –Tier 1 — issued	This is the amount of Tier 1 subordinated liabilities issued over the reporting period.
R0710/C0080	Subordinated liabilities –Tier 1 — redeemed	This is the amount of Tier 1 subordinated liabilities redeemed over the reporting period.
R0710/C0090	Subordinated liabilities –Tier 1 — movements in valuation	This is an amount reflecting the movements in valuation of Tier 1 subordinated liabilities over the reporting period.
R0710/C0100	Subordinated liabilities –Tier 1 — regulatory action	This is an amount reflecting change to Tier 1 subordinated liabilities due to regulatory action.
R0710/C0060	Subordinated liabilities –Tier 1 — balance carried forward	This is the balance of Tier 1 subordinated liabilities carried forward to the next reporting period.
R0720/C0010	Subordinated liabilities –Tier 2 — balance brought forward	This is the balance of Tier 2 subordinated liabilities brought forward from the previous reporting period.
R0720/C0070	Subordinated liabilities –Tier 2 — issued	This is the amount of Tier 2 subordinated liabilities issued over the reporting period.
R0720/C0080	Subordinated liabilities –Tier 2 — redeemed	This is the amount of Tier 2 subordinated liabilities redeemed over the reporting period.

R0720/C0090	Subordinated liabilities –Tier 2 — movements in valuation	This is an amount reflecting the movements in valuation of Tier 2 subordinated liabilities over the reporting period.
R0720/C0100	Subordinated liabilities –Tier 2 — regulatory action	This is an amount reflecting change to Tier 2 subordinated liabilities due to regulatory action.
R0720/C0060	Subordinated liabilities –Tier 2 — balance carried forward	This is the balance of Tier 2 subordinated liabilities carried forward to the next reporting period.
R0730/C0010	Subordinated liabilities –Tier 3— balance brought forward	This is the balance of Tier 3 subordinated liabilities brought forward from the previous reporting period.
R0730/C0070	Subordinated liabilities –Tier 3 — issued	This is the amount of Tier 3 subordinated liabilities issued over the reporting period.
R0730/C0080	Subordinated liabilities –Tier 3 — redeemed	This is the amount of Tier 3 subordinated liabilities redeemed over the reporting period.
R0730/C0090	Subordinated liabilities –Tier 3 — movements in valuation	This is an amount reflecting the movements in valuation of Tier 3 subordinated liabilities over the reporting period.
R0730/C0100	Subordinated liabilities –Tier 3 — regulatory action	This is an amount reflecting change to Tier 3 subordinated liabilities due to regulatory action.
R0730/C0060	Subordinated liabilities –Tier 3 — balance carried forward	This is the balance of Tier 3 subordinated liabilities carried forward to the next reporting period.
R0800/C0010	Total subordinated liabilities — balance brought forward	This is the balance of total subordinated liabilities brought forward from the previous reporting period.

R0800/C0070	Total subordinated liabilities — issued	This is the amount of total subordinated liabilities issued over the reporting period.
R0800/C0080	Total subordinated liabilities — redeemed	This is the amount of total subordinated liabilities redeemed over the reporting period.
R0800/C0090	Total subordinated liabilities — movements in valuation	This is an amount reflecting the movements in valuation of total subordinated liabilities over the reporting period.
R0800/C0100	Total subordinated liabilities — regulatory action	This is an amount reflecting change to total subordinated liabilities due to regulatory action.
R0800/C0060	Total subordinated liabilities — balance carried forward	This is the balance of total subordinated liabilities carried forward to the next reporting period.
<i>An amount equal to the value of deferred tax assets</i>		
R0900/C0010	An amount equal to the value of net deferred tax assets – Balance brought forward	This is the balance of an amount equal to the value of deferred tax assets brought forward from the previous reporting period.
R0900/C0060	An amount equal to the value of net deferred tax assets – Balance carried forward	This is the balance of an amount equal to the value of deferred tax assets carried forward to the next reporting period.
<i>Other items approved by supervisory authority as basic own funds not specified above — movements in the reporting period</i>		
R1000/C0010	Other items approved by supervisory authority as basic own funds not specified above – Tier 1 unrestricted items —	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as

	balance brought forward	unrestricted items brought forward from the previous reporting period.
R1000/C0070	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items — issued	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items issued over the reporting period.
R1000/C0080	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items — redeemed	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items redeemed over the reporting period
R1000/C0090	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items — movements in valuation	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items.
R1000/C0060	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items — balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items carried forward to the next reporting period.
R1010/C0010	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items — balance brought forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items brought forward from the previous reporting period.
R1010/C0070	Other items approved by supervisory authority as basic own	This is the amount of other items approved by supervisory authority as basic own funds not specified above

	funds not specified above –Tier 1 to be treated as restricted items — issued	that are Tier 1 to be treated as restricted items issued over the reporting period.
R1010/C0080	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items — redeemed	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items redeemed over the reporting period
R1010/C0090	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items — movements in valuation	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items.
R1010/C0060	Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items — balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items carried forward to the next reporting period.
R1020/C0010	Other items approved by supervisory authority as basic own funds not specified above –Tier 2 — balance brought forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 brought forward from the previous reporting period.
R1020/C0070	Other items approved by supervisory authority as basic own funds not specified above –Tier 2 — issued	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 issued over the reporting period.
R1020/C0080	Other items approved by supervisory authority as basic own	This is the amount of other items approved by supervisory authority as basic own funds not specified above

	funds not specified above –Tier 2 — redeemed	that are Tier 2 redeemed over the reporting period
R1020/C0090	Other items approved by supervisory authority as basic own funds not specified above –Tier 2 — movements in valuation	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 2.
R1020/C0060	Other items approved by supervisory authority as basic own funds not specified above –Tier 2— balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 carried forward to the next reporting period.
R1030/C0010	Other items approved by supervisory authority as basic own funds not specified above –Tier 3 — balance brought forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 brought forward from the previous reporting period.
R1030/C0070	Other items approved by supervisory authority as basic own funds not specified above –Tier 3 — issued	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 issued over the reporting period.
R1030/C0080	Other items approved by supervisory authority as basic own funds not specified above –Tier 3 — redeemed	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 redeemed over the reporting period.
R1030/C0090	Other items approved by supervisory authority as basic own funds not specified above –Tier 3 —	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 3.

	movements in valuation	
R1030/C0060	Other items approved by supervisory authority as basic own funds not specified above –Tier 3 — balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 carried forward to the next reporting period.
R1100/C0010	Total of other items approved by supervisory authority as basic own fund items not specified above — balance brought forward	This is the balance of total other items approved by supervisory authority as basic own funds not specified above brought forward from the previous reporting period.
R1100/C0070	Total of other items approved by supervisory authority as basic own fund items not specified above — issued	This is the amount of total other items approved by supervisory authority as basic own funds not specified above issued over the reporting period.
R1100/C0080	Total of other items approved by supervisory authority as basic own fund items not specified above –redeemed	This is the amount of total other items approved by supervisory authority as basic own funds not specified above that are redeemed over the reporting period.
R1100/C0090	Total of other items approved by supervisory authority as basic own fund items not specified above — movements in valuation	This is an amount reflecting movements in valuation of total other items approved by supervisory authority as basic own funds not specified above.
R1100/C0060	Total of other items approved by supervisory authority as basic own fund items not specified above — balance carried forward	This is the balance of total other items approved by supervisory authority as basic own funds not specified above carried forward to the next reporting period.

<i>Ancillary own funds — movements in the reporting period</i>		
R1110/C0010	Ancillary own funds – Tier 2 — balance brought forward	This is the balance of Tier 2 ancillary own funds brought forward from the previous reporting period.
R1110/C0110	Ancillary own funds – Tier 2 — new amount made available	This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period.
R1110/C0120	Ancillary own funds – Tier 2 — reduction to amount available	This is the reduction to the amount available Tier 2 ancillary own funds over the reporting period.
R1110/C0130	Ancillary own funds – Tier 2 — called up to basic own fund	This is the amount of Tier 2 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1110/C0060	Ancillary own funds – Tier 2 — balance carried forward	This is the balance of Tier 2 ancillary own funds carried forward to the next reporting period.
R1120/C0010	Ancillary own funds – Tier 3 — balance brought forward	This is the balance of Tier 3 ancillary own funds brought forward from the previous reporting period.
R1120/C0110	Ancillary own funds – Tier 3— new amount made available	This is the new amount of Tier 3 ancillary own funds to be made available over the reporting period.
R1120/C0120	Ancillary own funds – Tier 3 — reduction to amount available	This is the reduction to the amount available Tier 3 ancillary own funds over the reporting period.
R1120/C0130	Ancillary own funds – Tier 3 — called up to basic own fund	This is the amount of Tier 3 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1120/C0060	Ancillary own funds – Tier 3— balance carried forward	This is the balance of Tier 3 ancillary own funds carried forward to the next reporting period.

R1200/C0010	Total ancillary own funds — balance brought forward	This is the balance of total ancillary own funds brought forward from the previous reporting period.
R1200/C0110	Total ancillary own funds — new amount made available	This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period.
R1200/C0120	Total ancillary own funds — reduction to amount available	This is the reduction to the amount available total ancillary own funds over the reporting period.
R1200/C0130	Total ancillary own funds — called up to basic own fund	This is the amount of total ancillary own funds that are called up to a basic own fund item over the reporting period.
R1200/C0060	Total ancillary own funds — balance carried forward	This is the balance of total ancillary own funds carried forward to the next reporting period.

S.23.04 — List of items on own funds

General comments:

This section relates to annual submission for groups regardless of the method used for the calculation of the group solvency.

This template shall be reported if the own funds per tier change is more than 5% compared to the previous year calculated as below.

$$\% \text{ change } (T; T-1) := \frac{\text{Available Own funds in tier } i \text{ to cover SCR in } T}{\text{Available Own funds in tier to cover SCR in } T-1}$$

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010	Description of subordinated mutual member accounts	This shall list subordinated mutual member accounts for a group.
C0020	Subordinated mutual member accounts — Amount (in reporting currency)	This is the amount of individual subordinated mutual member accounts.
C0030	Subordinated mutual member accounts — Tier	This shall indicate the tier of the subordinated mutual member accounts.

		<p>One of the options in the following closed list shall be used:</p> <p>1 — Tier 1</p> <p>2 — Tier 1 — unrestricted</p> <p>3 — Tier 1 — restricted</p> <p>4 — Tier 2</p> <p>5 — Tier 3</p>
C0040	Subordinated mutual member accounts — Currency Code	Identify the ISO 4217 alphabetic code of the currency. This is the original currency.
C0050	Subordinated mutual member accounts –issuing entity	<p>This shall indicate whether the issuing entity of the subordinated mutual member accounts is within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. The following close list shall be used:</p> <p>1 — Belonging to the same group</p> <p>2 — Not belonging to the same group</p>
C0060	Subordinated mutual member accounts — Lender (if specific)	Indicate the lender of the mutual member accounts.
C0070	Subordinated mutual member accounts — Counted under transitionals?	<p>This shall indicate whether the subordinated mutual member accounts are counted under the transitional provisions.</p> <p>One of the options in the following closed list shall be used:</p> <p>1– Counted under transitionals</p> <p>2– Not counted under transitionals</p>
C0080	Subordinated mutual member accounts — Counterparty (if specific)	This shall list the counterparty of the subordinated mutual member accounts
C0090	Subordinated mutual member accounts — Issue date	This is the issue date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd).
C0100	Subordinated mutual member accounts — Maturity date	This is the maturity date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd).

C0110	Subordinated mutual member accounts — First call date	This is the first call date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd).
C0120	Subordinated mutual member accounts — Details of further call dates	These are the further call dates of the subordinated mutual member accounts.
C0130	Subordinated mutual member accounts — Details of incentives to redeem	These are the incentives to redeem the subordinated mutual member accounts.
C0140	Subordinated mutual member accounts — Notice period	This is the notice of the subordinated mutual member accounts. The date shall be entered here, using ISO8601 format (yyyy–mm–dd).
C0150	Subordinated mutual member account — Name of supervisory authority having given authorisation	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0160	Subordinated mutual member account — Buy back during the year	Explanation if the item has been bought back during the year.
C0170	Subordinated mutual member accounts — % of the issue held by entities in the group	This is the % of the issue of subordinated mutual member accounts held by entities within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC.
C0180	Subordinated mutual member accounts — Contribution to group subordinated mutual member accounts	This is the contribution of the mutual member accounts to total group subordinated mutual member accounts.
C0190	Description of preference shares	This shall list individual preference shares
C0200	Preference shares — Amount	This is the amount of the preference shares.
C0210	Preference shares — Counted under transitionals?	This shall indicate whether the preference shares are counted under the transitional provisions. One of the options in the following closed list shall be used:

		1– Counted under transitionals 2– Not counted under transitionals
C0220	Preference shares — Counterparty (if specific)	This shall list the holder of the preference shares if limited to a single party. If the shares are broadly issued, no data is required.
C0230	Preference shares — Issue date	This is the issue date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd).
C0240	Preference shares — First call date	This is the first call date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd).
C0250	Preference shares — Details of further call dates	These are the further call dates of the preference shares.
C0260	Preference shares — Details of incentives to redeem	These are the incentives to redeem the preference share.
C0270	Description of subordinated liabilities	This shall list the individual subordinated liabilities for an individual undertaking a group .
C0280	Subordinated liabilities – Amount	This is the amount of individual subordinated liabilities.
C0290	Subordinated liabilities – Tier	This shall indicate the tier of the subordinated liabilities.
C0300	Subordinated liabilities — Currency Code	Identify the ISO 4217 alphabetic code of the currency.
C0310	Subordinated liabilities — Issuing entity	This shall indicate whether the <u>code of the</u> issuing entity of the subordinated liabilities <u>belonging to is</u> within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. The following close list shall be used: 1— Belonging to the same group 2— Not belonging to the same group
C0320	Subordinated liabilities — Lender (if specific)	This shall list the lender of the subordinated liabilities if specific. If not specific this item shall not be reported.

C0330	Subordinated liabilities — Counted under transitionals?	This shall indicate whether the subordinated liability is counted under the transitional provisions. One of the options in the following closed list shall be used: 1 – Counted under transitionals 2 – Not counted under transitionals
C0340	Subordinated liabilities — Counterparty of subordinated liabilities — (if specific)	This shall list the counterparty of the subordinated liabilities <u>belonging to the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC, if any. If not specific this item shall not be reported.</u> <u>This column is kept for the internal lenders, if any.</u>
C0350	Subordinated liabilities — Issue date	This is the issue date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0360	Subordinated liabilities — Maturity date	This is the maturity date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0370	Subordinated liabilities — First call date	This is the first future call date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0380	Subordinated liabilities — Further call dates	These are the further call dates of the subordinated liabilities.
C0390	Subordinated liabilities — Details of incentives to redeem	These are the details about the incentives to redeem the subordinated liabilities.
C0400	Subordinated liabilities — Notice period	This is the notice of the subordinated liabilities. The date shall be entered here, using ISO8601 format (yyyy–mm–dd).
C0410	Subordinated liabilities — Name of supervisory authority having given authorisation for subordinated liabilities	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0420	Subordinated liabilities — Buy back during the year of subordinated liabilities	Explanation if the item has been bought back.

C0430	Subordinated liabilities — % of the issue held by entities in the group	This is the % of the issue held- by <u>any counterparty belonging to entities within</u> the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC.
C0440	Subordinated liabilities — Contribution to group subordinated liabilities	This is the <u>value of contribution</u> of the subordinated liabilities <u>that is included in the group own funds.</u> to total group subordinated liabilities <u>and that contributes to group own funds.</u>
C0450	Other items approved by supervisory authority as basic own funds not specified above	This shall list the other individual items approved by the supervisory authority for an individual undertaking.
C0460	Other items approved by supervisory authority as basic own funds not specified above –Amount	This is the amount of other individual items approved by the supervisory authority.
C0470	Other items approved by supervisory authority as basic own funds not specified above – Currency code	Identify the ISO 4217 alphabetic code of the currency.
C0480	Other items approved by supervisory authority as basic own funds not specified above –Tier 1	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 1.
C0490	Other items approved by supervisory authority as basic own funds not specified above –Tier 2	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 2.
C0500	Other items approved by supervisory authority as basic own funds not specified above –Tier 3	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 3.
C0510	Other items approved by supervisory authority as basic own funds not specified above –Date of authorisation	This is the date of authorisation of other individual items approved by the supervisory authority. It shall be in ISO8601 format (yyyy-mm-dd).

C0520	Other items approved by supervisory authority as basic own funds not specified above –Name of supervisory authority having given authorisation for other basic own fund items not specified above	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0530	Other items approved by supervisory authority as basic own funds not specified above — Name of entity concerned	This is the name of the entity concerned.
C0540	Other items approved by supervisory authority as basic own funds not specified above –Buy back during the year	Explanation if the item has been bought back.
C0550	Other items approved by supervisory authority as basic own funds not specified above –% of the issue held by entities in the group	This is the % of the issue held by entities within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC.
C0560	Other items approved by supervisory authority as basic own funds not specified above – Contribution to group other basic own funds	This is the contribution of the other individual items approved by the supervisory authority to group other basic own funds.
C0570	Own funds– from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds — Description <u>of item</u>	This cell shall contain a description of the own fund items from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds.
C0580	Own funds from the financial statements that shall not be represented by the reconciliation	This is the total amount of the own fund items from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds.

	reserve and do not meet the criteria to be classified as Solvency II own funds — Total amount	
C0590	Ancillary own funds – Description <u>of ancillary own funds</u>	This is details of each ancillary own fund for an individual undertaking.
C0600	Ancillary own funds — Amount	This is the amount for each ancillary own fund.
C0610	Ancillary own funds — Counterpart	This is the counterpart of each ancillary own fund.
C0620	Ancillary own funds — Issue date	This is the issue date of each ancillary own fund. This shall be in ISO8601 format (yyyy–mm–dd).
C0630	Ancillary own fund — Date of authorisation	This is the date of authorisation of each ancillary own fund. This shall be in ISO8601 format (yyyy–mm–dd).
C0640	Ancillary own fund — Name of supervisory authority having given authorisation	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0650	Ancillary own fund — Name of entity concerned	This is the name of the entity concerned by the ancillary own fund.
<i>Adjustment for ring fenced funds and matching adjustment portfolios</i>		
C0660/ R0020	Ring–fenced fund/ matching adjustment portfolio — Number	Identification number for a ring fenced <u>ring-fenced</u> fund or matching adjustment portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates.
C0670/ R0020	Ring–fenced fund/ matching adjustment portfolio — Notional SCR	This is the notional SCR of each ring–fenced fund/each matching adjustment portfolio.
C0680/ R0020	Ring–fenced fund/ matching adjustment portfolio — Notional SCR (negative results set to zero)	This is the notional SCR. When the value is negative zero shall be reported.

C0690/ R0020	Ring-fenced fund/ matching adjustment portfolio — Excess of assets over liabilities	This is the amount of excess of assets over liabilities of each ring-fenced fund/matching adjustment portfolio. This value shall reflect any deduction of future transfers attributable to shareholders.
C0700/ R0020	Ring-fenced fund/ matching adjustment portfolio — Future transfers attributable to shareholders	Value of future transfers attributable to shareholders according to Article 80 (2) of Delegated Regulation (EU) 2015/35.
C0710/ R0010	Ring fenced funds/matching adjustment portfolios — Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring-fenced funds	This is the total deduction for ring-fenced funds and matching adjustment portfolios.
C0710/ R0020	Ring fenced funds/matching adjustment portfolio — Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring-fenced funds	This is the deduction for each ring-fenced fund/matching adjustment portfolio in accordance with Article 81 of Delegated Regulation (EU) 2015/35.
<i>Calculation of non available own funds at group level (such a calculation has to be done undertaking by undertaking)</i>		
<i>Non available own funds at group level — exceeding the contribution of solo SCR to group SCR</i>		
C0720	Related (Re)insurance undertakings, Insurance Holding Company, Mixed Financial Holding Company, A ancillary entities services undertakings and SVPVSVP included in the scope of the group calculation	Name of undertaking
C0730	Country	ISO 3166-1 alpha-2 code of the country where the entity has its head office

C0740	Contribution of solo SCR to Group SCR	<p>Contribution of solo SCR to group SCR</p> <p>If the method 1 is applied, the contribution of a subsidiary undertaking to the group shall be calculated according to the formula:</p> $\text{Contr}_j = \text{SCR}_j \times \text{SCR}^{\text{fully consolidated diversified}} / \sum_i \text{SCR}_i^{\text{solo}}$ $\text{Contr}_j = \text{SCR}_j \times \text{SCR}^{\text{fully consolidated}}$ <hr/> <p>Where:</p> <ul style="list-style-type: none"> – $\text{SCR}_i^{\text{solo}}$ is the solo SCR of the parent undertaking and each insurance, reinsurance and intermediate insurance holding and mixed financial holding company over which a dominant influence is exercised and that are included in the SCR fully consolidated – SCR_j is the solo SCR of the entity j – the ratio is the proportional adjustment due to the recognition of diversification effects in the part fully consolidated (in the case where the SCR diversified (numerator) calculated in accordance to Article 336(a) of the Delegated Regulation (EU) 2015/35 is greater than the sum of the individual SCR of the participating undertaking and each related insurance and reinsurance undertaking included in the calculation of the SCR diversified (denominator), the value of the ratio is capped to 1.) <p>The assessment of non-available own funds shall be made also for own funds in non controlled undertakings taking into account the proportionality principle.</p> <p>For method 2 the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR.</p>
C0750	Non available minority interests	Non available minority interests, when the method 1 is applied, that is any minority interests in the eligible own funds (after deducting other non available own

		funds) of (re) insurance subsidiary exceeding the contribution of the solo SCR to the group SCR.
C0760	Non available own funds related to other own fund items approved by supervisory authority	Total amount for nNonnon available own funds related to other own fund items approved by supervisory authority.
C0770	Non available surplus funds	Non available surplus funds at group level both in EEA and non-EEA (re)insurance undertakings entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0780	Non available called up but not yet paid in capital	Non available called up but not yet paid in capital at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0790	Non available ancillary own funds	Non available ancillary own funds at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (34) of Delegated Regulation (EU) 2015/35)
C0800	Non available subordinated mutual member accounts	Non available subordinated mutual member accounts at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (34) of Delegated Regulation (EU) 2015/35)
C0810	Non available preference shares	Non available preference shares at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (34) of Delegated Regulation (EU) 2015/35)
C0820	Non available Subordinated Liabilities	Non available Subordinated Liabilities at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (34) of Delegated Regulation (EU) 2015/35)
C0830	An amount equal to the value of non available net deferred tax assets at the group level	An amount equal to the value of non available net deferred tax assets at the group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (34) of Delegated Regulation (EU) 2015/35)
C0840	Non available share premium account related	Non available share premium account related to preference shares at group level both in EEA and non-

	to preference shares at group level	<u>EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (3) of Delegated Regulation (EU) 2015/35)</u>
<u>C0841</u>	<u>Non-available own funds in the reconciliation reserve</u>	Other n <u>Non-available own funds related to own-funds in the reconciliation reserve</u>
<u>C0842</u>	<u>Total non-available own funds</u>	<u>Total of non-available own funds identified after the the availability assessment at group level, according to Article 222(4) of the Directive 2009/138/EC, the total non available own funds is calculated, undertaking by undertaking, by adding up own funds indicated in Article 222(2) of the directive (i.e. surplus funds and any subscribed but not paid-up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets).</u>
<u>C0850</u>	<u>Total non available excess own funds to be deducted at group level</u>	<p><u>Total nNon-Non available excess own funds to be deducted at group level.-</u></p> <p><u>According to Article 222(4) of the Directive 2009/138/EC, the total non available own funds is calculated, undertaking by undertaking, by adding up own funds indicated in Article 222(2) of the directive (i.e. surplus funds and any subscribed but not paid-up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets).</u></p> <p><u>The part of such own funds that exceeds the contribution of the related undertaking to the group SCR cannot be considered as available for covering the group SCR.</u></p> <p><u>If the total amount of such own funds in C0842 does not exceed the contribution of the related undertaking to the group SCR, this deduction in C0850 is not needed as part of the calculation.</u></p>

<u>C0851</u>	<u>Non-Available Minority interests</u>	<u>Minority interest at group level when method 1 is applied, in subsidiary EEA and non-EEA (re)insurance undertakings, insurance holding companies, mixed financial holding companies or ancillary services undertakings (Article 330 (4) of Delegated Regulation (EU) 2015/35)</u>
C0750 C0860	Non-Available Non available-Mminority interests to be deducted from the group own funds <u>from the group own funds</u>	This is the overall total amount of non — available minority interests at group level. <u>Non available minority interests to be deducted from the group own funds, when the method 1 is applied, that is any minority interests in the eligible own funds (after considering the deduction of non available own funds in C0850) of (re) insurance subsidiary exceeding the contribution of the solo SCR to the group SCR. (Article 330 (4) of Delegated Regulation (EU) 2015/35)</u>
C0860	Non available minority interests	This is the overall total amount of non — available minority interests at group level.
C0870	Non available own funds related to other own fund items approved by supervisory authority	<u>This is the t</u> Total amount for non available own funds related to other own fund items approved by supervisory authority <u>at group level.</u>
C0880	Non available surplus funds	This is the overall total amount of non available surplus funds at group level.
C0890	Non available called but not paid in capital	This is the total overall amount of non available called but not paid in capital at group level.
C0900	Non available ancillary own funds	This is the total overall amount of non available ancillary own funds at group level.
C0910	Non available subordinated mutual member accounts	This is the total overall amount of non available subordinated mutual member accounts <u>at group level</u>
C0920	Non available preference shares	This is the total overall amount of non available preference shares at group level.
C0930	Non available Subordinated Liabilities	This is the total overall amount of non available subordinated liabilities at group level.
C0940	An amount equal to the value of non available net	This is the total overall amount equal to the value of non available net deferred tax assets at the group level

	deferred tax assets at the group level	
C0950	Non available share premium account related to preference shares at group level	This is the total overall amount of non available share premium account related to preference shares at group level
<u>C0951</u>	<u>Non-available own funds in the reconciliation reserve</u>	<u>This is the total of non-available own funds related to own funds in the reconciliation reserve at group level.</u>
<u>C0962</u>	<u>Total non-available own funds</u>	<u>Total of non-available own funds identified after the the availability assessment at group level, according to Article 222(4) of the Directive 2009/138/EC, the total non available own funds is calculated, undertaking by undertaking, by adding up own funds indicated in Article 222(2) of the directive (i.e. surplus funds and any subscribed but not paid-up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets).</u>
C0960	Total non available excess own funds <u>to be deducted</u>	<p>This is the total overall amount of non available excess own funds <u>to be deducted from the group own funds.</u></p> <p>According to Article 222(4) of the Directive 2009/138/EC, the total non available own funds is calculated, undertaking by undertaking, by adding up own funds indicated in Article 222(2) of the directive (i.e. surplus funds and any subscribed but not paid up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (i.e. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets). The part of such own funds that exceeds the contribution of the related undertaking to the group SCR cannot be considered as available for covering the group SCR.</p> <p>If the total amount of such own funds does not exceed the contribution of the related undertaking to the group SCR, such limitation doesn't apply.</p>

		<p><u>According to Article 222(4) of the Directive 2009/138/EC, the total non available own funds is calculated, undertaking by undertaking, by adding up own funds indicated in Article 222(2) of the directive (i.e. surplus funds and any subscribed but not paid-up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets).</u></p> <p><u>The part of such own funds that exceeds the contribution of the related undertaking to the group SCR cannot be considered as available for covering the group SCR.</u></p> <p><u>If the total amount of such own funds in C0842 does not exceed the contribution of the related undertaking to the group SCR, this deduction in C0850 is not needed as part of the calculation.</u></p>
<u>C0861</u>	<u>Minority interests</u>	<u>This is the overall total amount of minority interests at group level -</u>
<u>C0860</u>	<u>Minority interests to be deducted from the group own funds</u>	<u>This is the overall total amount of minority interests to be deducted at group level.</u>

S.25.01 — Solvency Capital Requirement — for groups on Standard Formula

General comments:

This section relates to opening and annual submission of information for ~~individual entities~~ **groups**, ring fenced-funds, matching adjustment portfolios and remaining part.

Template **SR.25.01** has to be filled in for each ring-fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part. However, where an RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub-funds of a material RFF/MAP as identified in the second table of template S.01.03.

Template **SR.25.01** is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a) and (c) of Delegated Regulation (EU) 2015/35, when method 1 (Accounting consolidation-based method) is used, either exclusively or in combination with method 2 (Deduction and aggregation method).

Where the entity has MAP or RFF (except those under the scope of Article 304 of Directive 2009/138/EC) when reporting at the level of the whole undertaking, the notional Solvency Capital Requirement ('nSCR') at risk module level and the loss-absorbing capacity (LAC) of technical provisions and deferred taxes to be reported shall be calculated as follows:

- Where the undertaking applies the full adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level the nSCR is calculated as if no loss of diversification exists and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part;
- Where the undertaking applies the Simplification at risk sub-module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR is calculated considering a direct summation at sub-module level method and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part;
- Where the undertaking applies the simplification at risk module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR is calculated considering a direct summation at module level method and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part.

The adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level shall be allocated (C0050) to the relevant risk modules (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non-life underwriting risk). The amount to be allocated to each relevant risk module shall be calculated as follows:

$$\text{Calculation of q factor} = \frac{\text{adjustment}}{BSCR' - nSCR_{int}}, \text{ where}$$

—	<i>adjustment</i>	=	Adjustment calculated according to one of the three methods referred above
—	<i>BSCR'</i>	=	Basic solvency capital requirement calculated according to the information reported in this template (C0040/R0100)
—	<i>nSCR_{int}</i>	=	nSCR for intangible assets risk according to the information reported in this template (C0040/R0070)

- Multiplication of this ‘q factor’ by the nSCR of each relevant risk module (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non-life underwriting risk)

For group reporting the following specific requirements shall be met:

- The information until R0460 is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
- When combination method is being used, the information until R0460 is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
Z0010	Article 112	Identifies whether the reported figures have been requested under Article 112(7) of

		<p>Solvency II, to provide an estimate of the SCR using standard formula.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Article 112(7) reporting</p> <p>2 — Regular reporting</p>
Z0020	Ring-fenced fund, matching adjustment portfolio or remaining part	<p>Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or to the remaining part. One of the options in the following closed list shall be used:</p> <p>1 — RFF/MAP</p> <p>2 — Remaining part</p>
Z0030	Fund/Portfolio number	<p>When item Z0020 = 1, identification number for a ring-fencedring-fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates.</p>
R0010–R0050/C0030	Net solvency capital requirement	<p>Amount of the net capital charge for each risk module, as calculated using the standard formula.</p> <p>The difference between the net and the gross SCR is the consideration of the future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35.</p> <p>This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.</p> <p>These cells do not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.</p>
R0010–R0050/C0040	Gross solvency capital requirement	<p>Amount of the gross capital charge for each risk module, as calculated using the standard formula.</p> <p>The difference between the net and the gross SCR is the consideration of the future</p>

		<p>discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35.</p> <p>This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.</p> <p>These cells do not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.</p>
R0010–R0050/C0050	Allocation of RFF adjustment due to RFF and Matching adjustments portfolios	<p>Part of the adjustment allocated to each risk module according to the procedure described in the general comments.</p> <p>This amount shall be positive.</p>
R0060/C0030	Net solvency capital requirement Diversification	<p>Amount of the diversification effects between Basic SCR of net risk modules, <u>including diversification within each risk module</u>, due to the application of the correlation matrix defined in Annex IV of Directive 2009/138/EC.</p> <p>This amount shall be reported as a negative value.</p>
R0060/C0040	Gross solvency capital requirement Diversification	<p>Amount of the diversification effects between Basic SCR of gross risk modules, <u>including diversification within each risk module</u>, due to the application of the correlation matrix defined in Annex IV of Directive 2009/138/EC.</p> <p>This amount shall be reported as a negative value.</p>
<u>R0060/C0050</u>	<u>Allocation of RFF adjustment due to RFF and Matching adjustments portfolios</u>	<u>Part of the adjustment allocated to each risk module according to the procedure described in the general comments. This amount shall be positive/negative.</u>
R0070/C0030	Net solvency capital requirement Intangible asset risk	Amount of the capital charge, after the adjustment for the loss-absorbing capacity of technical provisions, for intangible assets risk, as calculated using the standard formula.

R0070/C0040	Gross solvency capital requirement Intangible assets risk	The future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35 for intangible assets risk is zero under standard formula hence R0070/C0040 equals R0070/C0030.
<u>R0070/C0050</u>	<u>Allocation of RFF adjustment due to RFF and Matching adjustments portfolios</u>	<u>Part of the adjustment allocated to each risk module according to the procedure described in the general comments. This amount shall be positive.</u>
R0100/C0030	Net solvency capital requirement — Basic Solvency Capital Requirement	<p>Amount of the basic capital requirements, after the consideration of future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula.</p> <p>This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.</p> <p>This cell does not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.</p> <p>This amount shall be calculated as a sum of the net capital charges for each risk module within the standard formula, including adjustment for diversification effect within standard formula.</p>

R0100/C0040	Gross solvency capital requirement — Basic Solvency Capital Requirement	<p>Amount of the basic capital requirements, before the consideration of future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula.</p> <p>This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.</p> <p>This cell does not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.</p> <p>This amount shall be calculated as a sum of the gross capital charges for each risk module within the standard formula, including adjustment for diversification effect within standard formula</p>
<u>R0100/C0050</u>	<u>Allocation from adjustments due to RFF and Matching adjustments portfolios — Basic Solvency Capital Requirement</u>	<p><u>Amount of the basic capital requirements, before the consideration of future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula.</u></p> <p><u>This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.</u></p> <p><u>This cell includes the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.</u></p> <p><u>This amount shall be calculated as a sum of the gross capital charges for each risk module within the standard formula, including adjustment for diversification effect within standard formula</u></p>
<i>Calculation of Solvency Capital Requirement</i>		
R0120/C0100	Adjustment due to RFF/MAP nSCR aggregation	Adjustment to correct the bias on SCR calculation due to aggregation of RFF/MAP nSCR at risk module level.

		This amount shall be positive.
R0130/C0100	Operational risk	Amount of the capital requirements for operational risk module as calculated using the standard formula.
R0140/C0100	Loss-absorbing capacity of technical provisions	<p>Amount of the adjustment for loss-absorbing capacity of technical provisions calculated according to the standard formula.</p> <p>This amount shall be reported as a negative value.</p> <p>At RFF/MAP level and at entity level where there are no RFF (other than those under Article 304 of Directive 2009/138/EC) nor MAP it is the maximum between zero and the amount corresponding to the minimum between the amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance and the difference between gross and net basic solvency capital requirement.</p> <p>Where there are RFF (other than those under Article 304 of Directive 2009/138/EC) or MAP, this amount shall be calculated as the sum of the loss-absorbing capacity of technical provisions of each RFF/MAP and remaining part, taking into account the net future discretionary benefits as a top limit.</p>
R0150/C0100	Loss-absorbing capacity of deferred taxes	<p>Amount of the adjustment for loss-absorbing capacity of deferred taxes calculated according to the standard formula.</p> <p>This amount shall be negative.</p>
R0160/C0100	Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC	Amount of the capital requirement, calculated according to the rules stated in article 17 of Directive 2003/41/EC, for ring-fenced funds relating to pension business operated under article 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be reported only during the transitional period.
R0200/C0100	Solvency capital requirement	Amount of the total diversified SCR before any capital add-on.

	excluding capital add-on	
R0210/C0100	Capital add-ons already set	Amount of capital add-on that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.
<u>R0211/C0100</u>	<u>Capital add-ons already set – Article 37 (1) Type a</u>	<u>Amount of capital add-on that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.</u>
<u>R0212/C0100</u>	<u>Capital add-ons already set - Article 37 (1) Type b</u>	<u>Amount of capital add-on that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.</u>
<u>R0213/C0100</u>	<u>Capital add-ons already set - Article 37 (1) Type c</u>	<u>Amount of capital add-on that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.</u>
<u>R0214/C0100</u>	<u>Capital add-ons already set - Article 37 (1) Type d</u>	<u>Amount of capital add-on that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.</u>
R0220/C0100	Solvency capital requirement for undertakings under <u>Ce</u> onsolidated group SCR method	Amount of the Solvency Capital Requirement for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC. It shall include all components of the consolidated SCR (R0200 + R0210), including capital requirements of undertakings from other financial sectors (R0500), capital requirement for non-controlled participations requirements (R0540) and capital requirement for residual undertakings (R0550).

<i>Other information on SCR</i>		
R0400/C0100	Capital requirement for duration-based equity risk sub-module	Amount of the capital requirement for duration-based equity risk sub-module.
R0410/C0100	Total amount of notional Solvency Capital Requirements for remaining part	Amount of the notional SCRs of remaining part when group has RFF.
R0420/C0100	Total amount of notional Solvency Capital Requirements for ring-fenced funds	Amount of the sum of notional SCRs of all ring-fenced funds when group has RFF (other than those related to business operated in accordance with article 4 of Directive 2003/41/EC (transitional)).
R0430/C0100	Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios	Amount of the sum of notional SCRs of all matching adjustment portfolios.
R0440/C0100	Diversification effects due to RFF nSCR aggregation for Article 304	Amount of the adjustment for a diversification effect between ring-fenced funds under Article 304 of Directive 2009/138/EC and the remaining part where applicable.
R0450/C0100	Method used to calculate the adjustment due to RFF/MAP nSCR aggregation	<p>Method used to calculate the adjustment due to RFF nSCR aggregation. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 — Full recalculation 2 — Simplification at risk sub-module level 3 — Simplification at risk module level 4 — No adjustment <p>When the group has no RFF (or have only RFF under Article 304 of Directive 2009/138/EC) it shall select option 4.</p>

R0460/C0100	Net future discretionary benefits	Amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance.
R0470/C0100	Minimum consolidated group solvency capital requirement	Amount of the minimum consolidated group Solvency Capital Requirement as stated in article 230 of Directive 2009/138/EC. This item is applicable to group reporting only.
R0500/C0100	Capital requirement for other financial sectors (Non–insurance capital requirements)	<p>Amount of capital requirement for other financial sectors.</p> <p>R0500 is expected to be equal to the sum of R0510, R0520 and R0530.</p> <p>This item is only applicable to group reporting where the group includes an undertaking which is subject to non–insurance capital requirements, such as a bank, and is the capital requirement calculated in accordance with the appropriate requirements.</p>
R0510/C0100	Capital requirement for other financial sectors (Non–insurance capital requirements) — Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies	<p>Amount of capital requirement for credit institutions, investment firms and financial institutions.</p> <p>This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules.</p>
R0520/C0100	Capital requirement for other financial sectors (Non–insurance capital requirements) — Institutions for occupational retirement provisions	<p>Amount of capital requirement for institutions for occupational retirement provisions.</p> <p>This item is only applicable to group reporting where the group includes undertaking which are institutions for occupational retirement provision and subject to non–insurance capital requirements calculated in accordance with the relevant sectoral rules.</p>

R0530/C0100	Capital requirement for other financial sectors (Non–insurance capital requirements) — Capital requirement for non–regulated <u>entities undertakings</u> carrying out financial activities	Amount of capital requirement for non–regulated <u>non-regulated entities-undertakings</u> carrying out financial activities. This figure represents a notional solvency requirement, calculated if the relevant sectoral rules were to be applied. This item is only applicable to group reporting where the group includes undertakings which are non — regulated <u>entities-undertakings</u> carrying out financial activities.
R0540/C0100	Capital requirement for non–controlled participations <u>requirements</u>	Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies <u>or mixed financial holding companies</u> which are not subsidiaries, <u>in accordance with Article 336 (1) (b) of Delegated Regulation (EU) 2015/35.</u> This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2.
R0550/C0100	Capital requirement for residual undertakings	Amount determined in accordance with Article 336 (1) (d) of Delegated Regulation (EU) 2015/35.
R0560/C0100	SCR for undertakings included via D & and <u>A method</u>	Amount of the Solvency Capital Requirement for undertakings included under method 2 as defined in Article 233 of Directive 2009/138/EC when the combination of methods is used.
R0570/C0100	<u>Total group</u> S Solvency capital requirement	Overall SCR for all undertakings regardless of the method used. The total <u>group</u> solvency capital requirement is expected to be equal to the sum of R0220 and R0560.

~~S.25.02 — Solvency Capital Requirement — for groups using the standard formula and partial internal model~~

~~General comments:~~

~~This section relates to opening and annual submission of information for groups, ring fenced funds, matching adjustment portfolios and remaining part.~~

~~The components to be reported shall be agreed between national supervisory authorities and groups.~~

~~Template SR.25.02 shall be reported by ring fenced fund, matching adjustment portfolio and the remaining part for every group under a partial internal model. This includes undertakings where a partial internal model is applied to a full ring fenced fund and/or matching adjustment portfolio while the other ring fenced funds and/or matching adjustment portfolios are under the standard formula. This template shall be reported for all sub funds of a material RFF/MAP as identified in the second table of S.01.03~~

~~Template SR.25.02 is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a) and (c) of Delegated Regulation (EU) 2015/35, when method 1 (Accounting consolidation based method) is used, either exclusively or in combination with method 2 (Deduction and aggregation method).~~

~~For those undertakings under a partial internal model to which the adjustment due to the aggregation of the nSCR of RFF/MAP is applicable, where the entity has MAP or RFF (except those under the scope of Article 304 of Directive 2009/138/EC) when reporting at the level of the whole undertaking, the nSCR at risk module level and the loss absorbing capacity (LAC) of technical provisions and deferred taxes to be reported shall be calculated as follows:~~

- ~~— Where the undertaking applies the full adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level: the nSCR is calculated as if no RFF and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part;~~
- ~~— Where the undertaking applies the Simplification at risk sub module level to aggregate the nSCR of the RFF/MAP at entity level the the nSCR and LAC are calculated considering a direct summation at sub module level method;~~
- ~~— Where the undertaking applies the Simplification at risk module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR and LAC are calculated considering a direct summation at module level method.~~

~~The adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level shall be allocated (C0060) to the relevant risk modules (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non life underwriting risk) when calculated according to the standard formula. The amount to be allocated to each relevant risk module shall be calculated as follows:~~

$$\text{Calculation of q factor} = \frac{\text{adjustment}}{\text{BSCR}' - \text{nSCR}_{\text{int}}}, \text{ where}$$

—	<i>adjustment</i>	=	Adjustment calculated according to one of the three methods referred above
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—	<i>BSCR'</i>	=	Basic solvency capital requirement calculated according the information reported in this template
—	<i>nSCR_{int}</i>	=	nSCR for intangible assets risk according to the information reported in this template

— Multiplication of this 'q factor' by the nSCR of each relevant risk module (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non-life underwriting risk)

For group reporting the following specific requirements shall be met:

- c) The information until R0470 is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
- d) When combination method is being used, the information until R0470 is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
Z0020	Ring fenced fund, matching adjustment portfolio or Remaining Part	Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or to the remaining part. One of the options in the following closed list shall be used: 1— RFF/MAP 2— Remaining part
Z0030	Fund/Portfolio number	When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates.
C0010	Unique number of component	Unique number of each component agreed with their national supervisory authority to identify uniquely components from their model. This number shall always be used with the appropriate component description reported in each item. Where the partial internal model allow the same split by risk module as the one in the standard formula, the following numbers of components shall be used: — 1— Market risk

		<p>2 Counterparty default risk</p> <p>3 Life underwriting risk</p> <p>4 Health underwriting risk</p> <p>5 Non life underwriting risk</p> <p>6 Intangible asset risk</p> <p>7 Operational risk</p> <p>8 LAC Technical Provisions (negative amount)</p> <p>9 LAC Deferred Taxes (negative amount)</p> <p>Where standard formula risk modules cannot be reported, groups shall attribute a number to each component different from 1 to 7.</p> <p>This number shall always be used with the appropriate component description reported in each item C0020. The numbers of the components shall be kept consistent over time.</p>
C0020	Components description	<p>Identification, using free text, of each of the components that can be identified by the group. These components shall be aligned with standard formula risk modules if possible according to the partial internal model. Each component shall be identified using a separate entry. Groups shall identify and report components consistently across different reporting periods, unless there has been some change to the internal model affecting the categories.</p> <p>Loss absorbing capacity of technical provisions and/or deferred taxes not embedded within components shall be reported as separated components.</p>
C0030	Calculation of the Solvency Capital Requirement	<p>Amount of the capital charge for each component regardless of the method of calculation (either standard formula or partial internal model), after the adjustments for loss absorbing capacity of technical provision and/or deferred taxes when they are embedded in the component calculation.</p> <p>For the components Loss absorbing capacity of technical provisions and/or deferred taxes when reported as a separate component it shall be the</p>

		<p>amount of the loss-absorbing capacity (these amounts shall be reported as negative values)</p> <p>For components calculated using the standard formula this cell represents the gross nSCR. For components calculated using the partial internal model, this represents the value considering the future management actions which are embedded in the calculation, but not those which are modelled as a separate component.</p> <p>This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable where applicable.</p> <p>When applicable, this cell does not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level.</p>
C0050	Allocation from adjustments due to RFF and Matching adjustment portfolios	<p>Where applicable, part of the adjustment allocated to each risk module according to the procedure described in the general comments.</p> <p>This amount shall be positive.</p>
C0060	Consideration of the future management actions regarding technical provisions and/or deferred taxes	<p>To identify if the future management actions relating to the loss-absorbing capacity of technical provisions and/or deferred taxes are embedded in the calculation, the following closed list of options shall be used:</p> <ol style="list-style-type: none"> 1—Future management actions regarding the loss-absorbing capacity of technical provisions embedded within the component 2—Future management actions regarding the loss-absorbing capacity of deferred taxes embedded within the component 3—Future management actions regarding the loss-absorbing capacity of technical provisions and deferred taxes embedded within the component 4—No embedded consideration of future management actions.
C0070	Amount modelled	<p>For each component this cell represents the amount calculated according to the partial internal model. Therefore, the amount calculated with the Standard Formula shall be the difference between the amounts reported in C0030 and C0070.</p>

R0110/C0100	Total of undiversified components	Sum of all components.
R0060/C0100	Diversification	The total amount of the diversification among components reported in C0030. This amount does not include diversification effects inside each component, which shall be embedded in the values reported in C0030. This amount shall be reported as negative value.
R0120/C0100	Adjustment due to RFF/MAP nSCR aggregation	When applicable, adjustment to correct the bias on SCR calculation due to aggregation of RFF/MAP nSCR at risk module level.
R0160/C0100	Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC	Amount of the capital requirement, calculated according to the rules stated in article 17 of Directive 2003/41/EC, for ring-fenced funds relating to pension business operated under article 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be reported only during the transitional period.
R0200/C00100	Solvency capital requirement, excluding capital add-ons	Amount of the total diversified SCR before any capital add-ons.
R0210/C0100	Capital add-ons already set	Amount of capital add-ons that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.
R0220/C0100	Solvency capital requirement for undertakings under consolidated method	Amount of the Solvency Capital Requirement for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC. It shall include all components of the consolidated SCR (R0200 + R0210), including capital requirements of undertakings from other financial sectors (R0500), capital requirement for non-controlled participation requirements (R0540) and capital requirement for residual undertakings (R0550).
<i>Other information on SCR</i>		

R0300/C0100	Amount/Estimate of the overall loss-absorbing capacity of technical provisions	Amount/Estimate of the overall adjustment for loss-absorbing capacity of technical provisions, including the part embedded in the components and the part reported as a single component. This amount shall be negative.
R0310/C0100	Amount/Estimate of the loss-absorbing capacity for deferred taxes	Amount/Estimate of the overall adjustment for loss-absorbing capacity for deferred taxes, including the part embedded in the components and the part reported as a single component.
R0400/C0100	Capital requirement for duration-based equity risk sub-module	Amount of the capital requirement for duration-based equity risk sub-module.
R0410/C0100	Total amount of notional Solvency Capital Requirements for remaining part	Amount of the notional SCR of remaining part when group has RFF.
R0420/C0100	Total amount of Notional Solvency Capital Requirements for ring-fenced funds	Amount of the sum of notional SCR of all ring-fenced funds when group has RFF (other than those related to business operated in accordance with Article 4 of Directive 2003/41/EC (transitional)).
R0430/C0100	Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios	Amount of the sum of notional SCR of all matching adjustment portfolios This item does not have to be reported when reporting SCR calculation at RFF or matching adjustment portfolio level.
R0440/C0100	Diversification effects due to RFF nSCR aggregation for article 304	Amount of the adjustment for a diversification effect between ring-fenced funds under Article 304 of Directive 2009/138/EC and the remaining part where applicable. It shall be equal to the difference between the sum of the nSCR for each RFF/MAP/RP and the SCR reported in R0200/C0100.
R0450/C0100	Method used to calculate the adjustment due to RFF nSCR aggregation	Method used to calculate the adjustment due to RFF nSCR aggregation. One of the following option shall be used: 1— Full recalculation 2— Simplification at risk sub-module level

		<p>3—Simplification at risk module level</p> <p>4—No adjustment</p> <p>When the group has no RFF (or have only RFF under Article 304 of Directive 2009/138/EC) it shall select option 4.</p>
R0460/C0100	Net future discretionary benefits	Amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance
R0470/C0100	Minimum consolidated group solvency capital requirement	Amount of the minimum consolidated group Solvency Capital Requirement as stated in article 230 of Directive 2009/138/EC. This item is applicable to group reporting only.
R0500/C0100	Capital requirement for other financial sectors (Non-insurance capital requirements)	<p>Amount of capital requirement for other financial sectors.</p> <p>R0500 is expected to be equal to the sum of R0510, R0520 and R0530.</p> <p>This item is only applicable to group reporting where the group includes an undertaking which is subject to non-insurance capital requirements, such as a bank, and is the capital requirement calculated in accordance with the appropriate requirements.</p>
R0510/C0100	Capital requirement for other financial sectors (Non-insurance capital requirements)— Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies	<p>Amount of capital requirement for credit institutions, investment firms and financial institutions.</p> <p>This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules.</p>
R0520/C0100	Capital requirement for other financial sectors (Non-insurance capital requirements)— Institutions for	<p>Amount of capital requirement for institutions for occupational retirement provisions.</p> <p>This item is only applicable to group reporting where the group includes undertaking which are institutions for occupational retirement provision and subject to non-insurance capital requirements</p>

	occupational retirement provisions	calculated in accordance with the relevant sectoral rules.
R0530/C0100	Capital requirement for other financial sectors (Non-insurance capital requirements) — Capital requirement for non-regulated entities carrying out financial activities	Amount of capital requirement for non-regulated entities carrying out financial activities. This figure represents a notional solvency requirement, calculated if the relevant sectoral rules were to be applied. This item is only applicable to group reporting where the group includes undertakings which are non-regulated entities carrying out financial activities.
R0540/C0100	Capital requirement for non-controlled participation requirements	Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries. This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2.
R0550/C0100	Capital requirement for residual undertakings	Amount determined in accordance with Article 336 (1) (d) of Delegated Regulation (EU) 2015/35.
R0560/C0100	SCR for undertakings included via D and A	Amount of the Solvency Capital Requirement for undertakings included under method 2 as defined in Article 233 of Directive 2009/138/EC when the combination of methods is used.
R0570/C0100	Solvency capital requirement	Overall SCR for all undertakings regardless of the method used. The total solvency capital requirement is expected to be equal to the sum of R0220 and R0560.

S.25.03 — Solvency Capital Requirement — for groups using full internal model

General comments:

This section relates to opening and annual submission of information for groups, ring fenced funds, matching adjustment portfolios and remaining part.

The components to be reported shall be agreed between national supervisory authorities and groups.

Template SR.25.03 has to be filled in for each ring fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part for every group under a full internal

model. However, where a RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.25.03 is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a) and (c) of Delegated Regulation (EU) 2015/35, when method 1 (Accounting consolidation based method) is used, either exclusively or in combination with method 2 (Deduction and aggregation method).

For group reporting the following specific requirements shall be met:

- ~~e) The information until R0470 is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;~~
- ~~f) When combination method is being used, the information until R0470 is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC.~~

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
Z0020	Ring-fenced fund, matching adjustment portfolio or Remaining Part	Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or to the remaining part. One of the options in the following closed list shall be used: 1—RFF/MAP 2—Remaining part
Z0030	Fund/Portfolio number	When item Z0020 = 1, identification number for a ring-fenced fund or matching adjustment portfolio. This number is attributed by the group and must be consistent over time and with the fund/portfolio number reported in other templates.
C0010	Unique number of component	Unique number of each component of the full internal model, agreed with their national supervisory authority to identify uniquely components from their model. This number shall always be used with the appropriate component description reported in each item C0020. The numbers of the components shall be kept consistent over time.
C0020	Components description	Identification, using free text, of each of the components that can be identified by the undertaking within the full internal model. These components may not exactly align with

		<p>the risks defined for the standard formula. Each component shall be identified using a separate entry. Groups shall identify and report components consistently across different reporting periods, unless there has been some change to internal model affecting the categories.</p> <p>Loss absorbing capacity of technical provisions and/or deferred taxes modelled but not within components shall be reported as separated components.</p>
C0030	Calculation of the Solvency Capital Requirement	<p>Amount of the net capital charge for each component, after the adjustments for the future management actions relating to technical provision and/or deferred taxes when applicable, calculated by the full internal model on an undiversified basis, to the extent that these adjustments are modelled within components.</p> <p>Loss absorbing capacity of technical provisions and/or deferred taxes modelled but not within components shall be reported as negative values.</p>
C0060	Consideration of the future management actions regarding technical provisions and/or deferred taxes	<p>To identify if the future management actions relating to the loss absorbing capacity of technical provisions and/or deferred taxes are embedded in the calculation, the following closed list of options shall be used:</p> <ol style="list-style-type: none"> 1—Future management actions regarding the loss absorbing capacity of technical provisions embedded within the component 2—Future management actions regarding the loss absorbing capacity of deferred taxes embedded within the component 3—Future management actions regarding the loss absorbing capacity of technical provisions and deferred taxes embedded within the component 4—No embedded consideration of future management actions.
R0110/C0100	Total of undiversified components	Sum of all components.

R0060/C0100	Diversification	<p>The total amount of the diversification among components reported in C0030 calculated using the full internal model.</p> <p>This amount does not include diversification effects inside each component, which shall be embedded in the values reported in C0030.</p> <p>This amount shall be negative.</p>
R0160/C0100	Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC	Amount of the capital requirement, calculated according to the rules stated in article 17 of Directive 2003/41/EC, for ring-fenced funds relating to pension business operated under article 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be reported only during the transitional period.
R0200/C0100	Solvency capital requirement, excluding capital add-on	Amount of the total diversified SCR before any capital add-on.
R0210/C0100	Capital add-ons already set	Amount of capital add-on that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.
R0220/C0100	Solvency capital requirement	Amount of total SCR calculated using full internal model.
<i>Other information on SCR</i>		
R0300/C0100	Amount/estimate of the overall loss-absorbing capacity of technical provisions	Amount/Estimate of the overall adjustment for loss-absorbing capacity of technical provisions, including the part embedded in each component and the part reported as a single component.
R0310/C0100	Amount/estimate of the overall loss-absorbing capacity of deferred taxes	Amount/Estimate of the overall adjustment for loss-absorbing capacity for deferred taxes, including the part embedded in each component and the part reported as a single component.

R0410/C0100	Total amount of notional Solvency Capital Requirements for remaining part	Amount of the notional SCRs of remaining part when group has RFF.
R0420/C0100	Total amount of Notional Solvency Capital Requirements for ring fenced funds	Amount of the sum of notional SCRs of all ring fenced funds when group has RFF (other than those related to business operated in accordance with article 4 of Directive 2003/41/EC (transitional)).
R0430/C0100	Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios	Amount of the sum of notional SCRs of all matching adjustment portfolios.
R0440/C0100	Diversification effects due to RFF nSCR aggregation for Article 304	Amount of the adjustment for a diversification effect between ring fenced funds under Article 304 of Directive 2009/138/EC and remaining part where applicable.
R0460/C0100	Net future discretionary benefits	Amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance
R0470/C0100	Minimum consolidated group solvency capital requirement	Amount of the minimum consolidated group Solvency Capital Requirement as stated in article 230 of Directive 2009/138/EC. This item is applicable to group reporting only.
R0500/C0100	Capital requirement for other financial sectors (Non insurance capital requirements)	<p>Amount of capital requirement for other financial sectors.</p> <p>R0500 is expected to be equal to the sum of R0510, R0520 and R0530.</p> <p>This item is only applicable to group reporting where the group includes an undertaking which is subject to non insurance capital requirements, such as a bank, and is the capital requirement calculated in accordance with the appropriate requirements.</p>
R0510/C0100	Capital requirement for other financial sectors (Non insurance capital requirements) — Credit institutions, investment firms and financial	<p>Amount of capital requirement for credit institutions, investment firms and financial institutions.</p> <p>This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and</p>

	institutions, alternative investment funds managers, UCITS management companies	financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules.
R0520/C0100	Capital requirement for other financial sectors (Non insurance capital requirements) — Institutions for occupational retirement provisions	Amount of capital requirement for institutions for occupational retirement provisions. This item is only applicable to group reporting where the group includes undertaking which are institutions for occupational retirement provision and subject to non insurance capital requirements calculated in accordance with the relevant sectoral rules.
R0530/C0100	Capital requirement for other financial sectors (Non insurance capital requirements) — Capital requirement for non-regulated entities carrying out financial activities	Amount of capital requirement for non-regulated entities carrying out financial activities. This figure represents a notional solvency requirement, calculated if the relevant sectoral rules were to be applied. This item is only applicable to group reporting where the group includes undertakings which are non-regulated entities carrying out financial activities.
R0540/C0100	Capital requirement for non-controlled participation requirements	Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries. This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2.
R0550/C0100	Capital requirement for residual undertakings	Amount determined in accordance with Article 336 (1) (d) of Delegated Regulation (EU) 2015/35.

S.25.05 – Solvency Capital Requirement - for groups using an internal model (partial or full)

General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex I.

This annex relates to opening and annual submission of information for individual entities groups, ring fenced-funds, matching adjustment portfolios and remaining part.

All components that are supported by the model structure shall be reported. The components to be reported shall be agreed between national supervisory authorities and insurance and reinsurance undertakings groups.

For group reporting the following specific requirements shall be met:

- a) The information until R0470 (S.25.05.04.02) is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
- b) When combination method is being used, the information until R0470 (S.25.05.04.02) is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC.

Template SR.25.05 is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a) and (c) of Delegated Regulation (EU) 2015/35, when method 1 (Accounting consolidation-based method) is used, either exclusively or in combination with method 2 (Deduction and aggregation method).

Partial internal model:

Template SR.25.05 shall be reported by ring-fenced fund, matching adjustment portfolio and the remaining part for every group under a partial internal model. This includes undertakings where a partial internal model is applied to a full ring-fenced fund and/or matching adjustment portfolio while the other ring-fenced funds and/or matching adjustment portfolios are under the standard formula. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

For those groups under a partial internal model to which the adjustment due to the aggregation of the nSCR of RFF/MAP is applicable, where the entity has MAP or RFF (except those under the scope of article 304 of Directive 2009/138/EC) when reporting at the level of the whole undertaking, the nSCR at risk module level and the loss-absorbing capacity (LAC) of technical provisions and deferred taxes to be reported shall be calculated as follows:

- Where the undertaking applies the full adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level: the nSCR is calculated as if no RFF and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part;
- Where the undertaking applies the Simplification at risk sub-module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR and LAC are calculated considering a direct summation at sub-module level method,
- Where the undertaking applies the Simplification at risk module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR and LAC are calculated considering a direct summation at module level method.

The adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level shall be allocated (C00650) to the relevant risk modules (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non-life underwriting risk) when calculated according to the standard formula. The amount to be allocated to each relevant risk module shall be calculated as follows:

- Calculation of “q factor” = $\frac{adjustment}{BSCR' - nSCR_{int}}$, where
 - o adjustment = Adjustment calculated according to one of the three methods referred above
 - o BSCR' = Basic solvency capital requirement calculated according to the information reported in this template
 - o nSCR_{int} = nSCR for intangible assets risk according to the information reported in this template
- Multiplication of this “q factor” by the nSCR of each relevant risk module (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non-life underwriting risk)

Full internal model:-

Template SR.25.05 has to be filled in for each ring-fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part for every group under a full internal model. However, where an RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

	<u>ITEM</u>	<u>INSTRUCTIONS</u>
<u>Z0020</u>	<u>Ring-fenced fund, matching adjustment portfolio or Remaining Part</u>	<u>Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or to the remaining part. One of the options in the following closed list shall be used:</u> <u>1 – RFF/MAP</u> <u>2 – Remaining part</u>
<u>Z0030</u>	<u>Fund/Portfolio number</u>	<u>When item Z0020 = 1, identification number for a ring-fenced fund or matching adjustment portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates.</u> <u>When item Z0020 = 2, then report “0”</u>
<u>C0010/R0020</u>	<u>Total diversification</u>	<u>Amount of the diversification effects between risk modules.</u> <u>This amount should be reported as a negative value.</u>
<u>C0010/R0030</u>	<u>Total diversified risk before tax</u>	<u>Amount of diversified capital charges before tax.</u> <u>Same as S.26.08.04 C0010/R0030.</u>

<u>C0010/R0040</u>	<u>Total diversified risk after tax</u>	<u>Amount of diversified capital charges after tax.</u> <u>Same as S.26.08.04 C0010/R0040.</u>
<u>C0010/R0050</u>	<u>Loss absorbing capacity of deferred taxes</u>	<u>Amount of the adjustment for loss-absorbing capacity of deferred taxes.</u> <u>This amount should be reported as a negative value.</u> <u>Same as S.26.08.04 C0010/R0050.</u>
<u>C0010/R0060</u>	<u>Loss absorbing capacity of technical provisions</u>	<u>Amount of the adjustment for loss-absorbing capacity of technical provisions.</u> <u>This amount should be reported as a negative value.</u> <u>Same as S.26.08.04 C0010/R0060.</u>
<u>C0010/R0070</u>	<u>Total market & credit risk</u>	<u>Sum of the respective following values from C0020 of S.26.09.01:</u> <ul style="list-style-type: none"> - <u>Interest rate risk diversified (R0050)</u> - <u>Inflation risk (R0080)</u> - <u>Equity risk diversified (R0100)</u> - <u>Property risk (R0130)</u> - <u>Currency risk (R0140)</u> - <u>Credit risk sum (R0150)</u> <u>Same as S.26.08.04 C0010/R0070.</u>
<u>C0010/R0080</u>	<u>Market & Credit risk - diversified</u>	<u>S.26.08.04 C0010/R0070 minus part of total diversification allocated to Market & Credit risk by the undertaking's algorithm.</u> <u>Same as S.26.08.04 C0010/R0080.</u>
<u>C0010/R0190</u>	<u>Credit event risk not covered in market & credit risk</u>	<u>SCR allocated to credit event risk that is not covered by the market & credit risk module.</u> <u>Same as S.26.08.04 C0010/R0190.</u>

<u>C0010/R0200</u>	<u>Credit event risk not covered in market & credit risk - diversified</u>	<u>S.26.08.04 C0010/R0190 minus diversification allocated to credit event risk that is not covered by the market & credit risk module.</u> <u>Same as S.26.08.04 C0010/R0200.</u>
<u>C0010/R0270</u>	<u>Total Business risk</u>	<u>Capital charge allocated to business risk.</u> <u>To be reported only if undertaking models this explicitly in its own module.</u> <u>Same as S.26.08.04 C0010/R0270.</u>
<u>C0010/R0280</u>	<u>Total Business risk - diversified</u>	<u>S.26.08.04 C0010/R0240 minus part of total diversification allocated to Business risk by the undertaking's algorithm.</u> <u>Same as S.26.08.04 C0010/R0280.</u>
<u>C0010/R0310</u>	<u>Total Net Non-life risk</u>	<u>Sum of S.26.08.04 C0010/R0330-R0360, R0370.</u> <u>Same as S.26.08.04 C0010/R0310.</u>
<u>C0010/R0320</u>	<u>Total Net Non-life risk - diversified</u>	<u>S.26.08.04 C0010/R0310 minus part of total diversification allocated to Non-Life risk by the undertaking's algorithm.</u> <u>Same as S.26.08.04 C0010/R0320.</u>
<u>C0010/R0400</u>	<u>Total Life & Health underwriting risk</u>	<u>Sum of S.26.08.04 C0010/R0420-R0480 or sum of S.26.08.04 C0010/R0480-R0500.</u> <u>Same as S.26.08.04 C0010/R0400.</u>
<u>C0010/R0410</u>	<u>Total Life & Health underwriting risk - diversified</u>	<u>S.26.08.04 C0010/R0400 minus part of total diversification allocated to Life & Health risk by the undertaking's algorithm.</u> <u>Same as S.26.08.04 C0010/R0410.</u>
<u>C0010/R0510</u>	<u>Total Operational risk</u>	<u>Diversified operational risk capital requirement net of risk mitigating contracts.</u> <u>Same as S.26.08.04 C0010/R0510.</u>
<u>C0010/R0520</u>	<u>Total Operational risk - diversified</u>	<u>S.26.08.04 C0010/R0510 minus part of total diversification allocated to Operational risk by the undertaking's algorithm.</u>

		<u>Same as S.26.08.04 C0010/R0520.</u>
<u>C0010/R0530</u>	<u>Other risk</u>	<u>Capital charge not allocated to the categories listed here.</u> <u>Same as S.26.08.04 C0010/R0530.</u>
<u>C0050/R0020-R0530</u>	<u>Allocation from adjustments due to RFF and Matching adjustment portfolios</u>	<u>Where applicable, part of the adjustment allocated to each risk module and submodule according to the procedure described in the general comments. This amount shall be positive.</u> <u>Applicable only for partial internal models.</u>
<u>C0060/R0020-R0530</u>	<u>Consideration of the future management actions regarding technical provisions and/or deferred taxes</u>	<u>To identify if the future management actions relating to the loss absorbing capacity of technical provisions and/or deferred taxes are embedded in the calculation. The following closed list of options shall be used:</u> <u>1 – Future management actions regarding the loss-absorbing capacity of technical provisions embedded within the component</u> <u>2 – Future management actions regarding the loss-absorbing capacity of deferred taxes embedded within the component</u> <u>3 – Future management actions regarding the loss-absorbing capacity of technical provisions and deferred taxes embedded within the component</u> <u>4 – No embedded consideration of future management actions.</u>
<u>C0070/R0020-R0530</u>	<u>Amount modelled</u>	<u>For each component, this cell represents the amount calculated according to the partial internal model.</u> <u>Applicable only for partial internal models.</u>
<u>R0110/C0100</u>	<u>Total of undiversified components</u>	<u>Sum of all components.</u>
<u>R0060/C0100</u>	<u>Diversification</u>	<u>The total amount of the diversification among components reported in C0030.</u> <u>This amount does not include diversification effects inside each component, which shall be embedded in the values reported in C0030.</u>

		<u>This amount should be reported as negative value.</u>
<u>R0120/C0100</u>	<u>Adjustment due to RFF/MAP nSCR aggregation</u>	<u>When applicable, adjustment to correct the bias on SCR calculation due to aggregation of RFF/MAP nSCR at risk module level.</u> <u>Applicable only for partial internal models.</u>
<u>R0160/C0100</u>	<u>Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC</u>	<u>Amount of the capital requirement, calculated according to the rules stated in Art. 17 of Directive 2003/41/EC, for ring-fenced funds relating to pension business operated under Art. 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be reported only during the transitional period.</u>
<u>R0200/C0100</u>	<u>Solvency capital requirement, excluding capital add-ons</u>	<u>Amount of the total diversified SCR before any capital add-on.</u>
<u>R0211/C0100</u>	<u>Capital add-ons already set</u>	<u>Amount of type (a) capital add-on according to Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.</u>
<u>R0212/C0100</u>	<u>Capital add-ons already set</u>	<u>Amount of type (b) capital add-on according to Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.</u>
<u>R0213/C0100</u>	<u>Capital add-ons already set</u>	<u>Amount of type (c) capital add-on according to Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data.</u>
<u>R0214/C0100</u>	<u>Capital add-ons already set</u>	<u>Amount of type (d) capital add-on according to Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It will not include capital add-ons set between that date and the submission of the</u>

		<u>data to the supervisory authority, nor any set after the submission of the data.</u>
<u>R0220/C0100</u>	<u>Consolidated Group SCR</u>	<u>Overall consolidated group solvency capital requirement including capital add-ons</u>
<u>Other information on SCR</u>		
<u>R0300/C0100</u>	<u>Amount/Estimate of the overall loss-absorbing capacity of technical provisions</u>	<u>Amount/Estimate of the overall adjustment for loss-absorbing capacity of technical provisions, including the part embedded in the components and the part reported as a single component. This amount shall be reported as a negative amount.</u>
<u>R0310/C0100</u>	<u>Amount/Estimate of the loss absorbing capacity for deferred taxes</u>	<u>Amount/Estimate of the overall adjustment for deferred taxes, including the part embedded in the components and the part reported as a single component. This amount shall be reported as a negative amount.</u>
<u>R0400/C0100</u>	<u>Capital requirement for duration-based equity risk sub-module</u>	<u>Amount of the capital requirement for duration-based equity risk sub-module.</u> <u>Applicable only for partial internal models.</u>
<u>R0410/C0100</u>	<u>Total amount of notional Solvency Capital Requirements for remaining part</u>	<u>Amount of the notional SCRs of remaining part when undertaking has RFF.</u>
<u>R0420/C0100</u>	<u>Total amount of Notional Solvency Capital Requirements for ring fenced funds</u>	<u>Amount of the sum of notional SCRs of all ring-fenced funds when undertaking has RFF (other than those related to business operated in accordance with article 4 of Directive 2003/41/EC (transitional)).</u>
<u>R0430/C0100</u>	<u>Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios</u>	<u>Amount of the sum of notional SCRs of all matching adjustment portfolios</u> <u>This item does not have to be reported when reporting SCR calculation at RFF or matching adjustment portfolio level.</u>
<u>R0440/C0100</u>	<u>Diversification effects due to RFF nSCR aggregation for article 304</u>	<u>Amount of the adjustment for a diversification effect between ring fenced funds under article 304 of Directive 2009/138/EC and the remaining part where applicable.</u>

		<u>It shall be equal to the difference between the sum of the nSCR for each RFF/MAP/RP and the SCR reported in R0200/C0100.</u>
<u>R0450/C0100</u>	<u>Method used to calculate the adjustment due to RFF nSCR aggregation</u>	<p><u>Method used to calculate the adjustment due to RFF nSCR aggregation. One of the following options shall be used:</u></p> <p><u>1 - Full recalculation</u></p> <p><u>2 - Simplification at risk sub-module level</u></p> <p><u>3 - Simplification at risk module level</u></p> <p><u>4 - No adjustment</u></p> <p><u>When the undertaking has no RFF (or have only RFF under article 304 of Directive 2009/138/EC) it shall select option 4.</u></p> <p><u>Applicable only for partial internal models.</u></p>
<u>R0460/C0100</u>	<u>Net future discretionary benefits</u>	<u>Amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance.</u>
<u>R0470/C0100</u>	<u>Minimum consolidated group solvency capital requirement</u>	<u>Amount of the minimum consolidated group Solvency Capital Requirement as stated in art. 230 of Directive 2009/138/EC. This item is applicable to group reporting only.</u>
<u>R0500/C0100</u>	<u>Capital requirement for other financial sectors (Non-insurance capital requirements)</u>	<p><u>Amount of capital requirement for other financial sectors.</u></p> <p><u>This item is only applicable to group reporting where the group includes an undertaking which is subject to non-insurance capital requirements, such as a bank, and is the capital requirement calculated in accordance with the appropriate requirements.</u></p>
<u>R0510/C0100</u>	<u>Capital requirement for other financial sectors (Non-insurance capital requirements) - Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS</u>	<p><u>Amount of capital requirement for credit institutions, investment firms and financial institutions.</u></p> <p><u>This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment</u></p>

	<u>management companies</u>	<u>funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules.</u>
<u>R0520/C0100</u>	<u>Capital requirement for other financial sectors (Non-insurance capital requirements) - Institutions for occupational retirement provisions</u>	<u>Amount of capital requirement for institutions for occupational retirement provisions.</u> <u>This item is only applicable to group reporting where the group includes undertaking which are institutions for occupational retirement provision and subject to non-insurance capital requirements calculated in accordance with the relevant sectoral rules.</u>
<u>R0530/C0100</u>	<u>Capital requirement for other financial sectors (Non-insurance capital requirements) - Capital requirement for non-regulated undertakings carrying out financial activities</u>	<u>Amount of capital requirement for non-regulated undertakings carrying out financial activities. This figure represents a notional solvency requirement, calculated if the relevant sectoral rules were to be applied.</u> <u>This item is only applicable to group reporting where the group includes undertakings which are non-regulated entities carrying out financial activities.</u>
<u>R0540/C0100</u>	<u>Capital requirement for non-controlled participation</u>	<u>Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries.</u> <u>This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2.</u>
<u>R0550/C0100</u>	<u>Capital requirement for residual undertakings</u>	<u>Amount determined in accordance with article 336 (1) (d) of Delegated Regulation (EU) 2015/35.</u>
<u>R0560/C0100</u>	<u>SCR for undertakings included via D&A method</u>	<u>Amount of the Solvency Capital Requirement Solvency for undertakings included under method 2 as defined in Article 233 of Directive 2009/138/EC when the combination of methods is used.</u>
<u>R0570/C0100</u>	<u>Total group Solvency capital requirement</u>	<u>Overall group SCR for all undertakings regardless of the method used.</u>

S.26.01 — Solvency Capital Requirement — Market risk

General comments:

This section relates to annual submission of information for groups, ring fenced–funds, matching adjustment portfolios and remaining part.

The template **SR.26.01** has to be filled in for each ring–fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part. However, where an RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template **SR.26.01** is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35, when method 1 (Accounting consolidation–based method) is used, either exclusively or in combination with method 2 (Deduction and aggregation method).

Amounts before and after shock shall be filled in with the amount of assets and liabilities sensitive to that shock. For the liabilities the assessment shall be done at the most granular level available between contract and homogeneous risk group. This means that if a contract/HRG is sensitive to a shock the amount of liabilities associated to that contract/HRG shall be reported as amount sensitive to that shock.

For group reporting the following specific requirements shall be met:

- a) This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
- b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;
- c) This information does not apply to groups when method 2 as defined in Article 233 of Directive 2009/138/EC is being used exclusively.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
Z0010	Article 112	Identifies whether the reported figures have been requested under Article 112 (7), to provide an estimate of the SCR using standard formula. One of the options in the following closed list shall be used: 1 — Article 112 (7) reporting 2 — Regular reporting
Z0020	Ring–fenced fund, matching adjustment portfolio or remaining part	Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or to the remaining part. One of the options in the following closed list shall be used:

		<p>1 — RFF/MAP</p> <p>2 — Remaining part</p>
Z0030	Fund/Portfolio number	<p>When item Z0020 = 1, identification number for a ring-fenced<u>ring-fenced</u> fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates.</p>
R0012/C0010	Simplifications spread risk – bonds and loans	<p>The options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – Simplification for the purposes of Article 104 2 – Simplifications for the purposes of Article 105a 9 – Simplifications not used <p>Options 1 and 2 may be used simultaneously.</p> <p>Where R0012/C0010 = 1, only C0060 and C0080 shall be filled in for R0410</p>
R0014/C0010	Simplifications market risk concentration–simplifications used	<p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 – Simplifications for the purposes of Article 105a 9 – Simplifications not used
R0020/C0010	Captives simplifications — interest rate risk	<p>Identify whether a captive undertaking within the scope of group supervision used simplifications for the calculation of interest rate risk. The following options shall be used:</p> <ul style="list-style-type: none"> 1 — Simplifications used 2 — Simplifications not used <p>If R0020/C0010 = 1, only C0060 and C0080 shall be filled in for R0100–R0120</p>
R0030/C0010	Captives simplifications — spread risk on bonds and loans	<p>Identify whether a captive undertaking within the scope of group supervision used simplifications for the calculation of spread risk with regard to bonds and</p>

		loans. The following options shall be used: 1 — Simplifications used 2 — Simplifications not used
R0040/C0010	Captives simplifications — market risk concentration	Identify whether a captive undertaking within the scope of group supervision used simplifications for the calculation of market risk concentration. The following options shall be used: 1 — Simplifications used 2 — Simplifications not used
<i>Interest rate risk</i>		
R0100/C0060	Absolute value after shock — Net solvency capital requirement — interest rate risk	This is the net capital charge for interest rate risk, i.e. after adjustment for the loss absorbing capacity of technical provisions. If R0020/C0010=1, this item represents the net capital charge for interest rate risk calculated using simplified calculations for captive undertakings within the scope of group supervision.
R0100/C0080	Absolute value after shock — Gross solvency capital requirement — interest rate risk	This is the gross capital charge for interest rate risk, i.e. before the loss absorbing capacity of technical provisions. If R0020/C0010=1, this item represents the gross capital charge for interest rate risk calculated using simplified calculations for captive undertakings within the scope of group supervision.
R0110– R0120/C0020	Initial absolute values before shock — Assets — Interest rate risk — interest rate down/up shock	This is the total value of the assets sensitive to interest rate down/up risk, before shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0110– R0120/C0030	Initial absolute values before shock — Liabilities — Interest rate risk —	This is the total value of the liabilities sensitive to interest rate down/up risk, before shock.

	interest rate down/up shock	The amount of technical provisions ('TP') shall be net of reinsurance and SPV recoverables.
R0110– R0120/C0040	Absolute values after shock — Assets — Interest rate risk — interest rate down/up shock	This is the absolute value of assets sensitive to interest rate down/up risks after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0110– R0120/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — Interest rate risk– interest rate down/up shock	This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to interest rate down/up risks after the shock. The amount of TP shall be net of reinsurance and SPV recoverables.
R0110– R0120/C0060	Absolute value after shock — Net solvency capital requirement — interest rate risk– interest rate down/up shock	This is the net capital charge for interest rate down/up risk, after adjustment for the loss absorbing capacity of technical provisions. If R0020/C0010=1, this item represents the net capital charge for interest rate down/up risk calculated using simplifications.
R0110– R0120/C0070	Absolute values after shock — Liabilities (before the loss-absorbing capacity of technical provisions) — Interest rate risk — Interest rate down/up shock	This is the absolute value of liabilities (before the loss absorbing capacity of technical provisions) sensitive to interest rate down/up risks after the shock. The amount of TP shall be net of reinsurance and SPV recoverables.
R0110– R0120/C0080	Absolute value after shock — Gross solvency capital — interest rate risk — interest rate down/up shock	This is the gross capital charge for the interest rate down/up risk, i.e. before the loss absorbing capacity of Technical provisions If R0020/C0010=1, this item represents the gross capital charge for interest rate down/up risk calculated using simplifications.
<i>Equity risk</i>		

R0200/C0060	Absolute value after shock — Net solvency capital requirement — equity risk	This is the net capital charge for equity risk, i.e. after adjustment for the loss absorbing capacity of technical provisions.
R0200/C0080	Absolute value after shock — Gross solvency capital requirement — equity risk	This is the gross capital charge for equity risk, i.e. before the loss absorbing capacity of technical provisions.
<u>R0205/C0034</u>	<u>Initial absolute values before shock — Liabilities — equity risk — long term equities</u>	<u>This is the initial absolute value of the life liabilities sensitive to the equity risk charge related to long term equities</u> <u>Recoverables from reinsurance and SPVs shall not be included in this cell.</u>
<u>R0205/C0035</u>	<u>Initial absolute values before shock — Liabilities — equity risk — long term equities</u>	<u>This is the initial absolute value of the non-life liabilities sensitive to the equity risk charge related to long term equities</u> <u>Recoverables from reinsurance and SPVs shall not be included in this cell.</u>
R0210/C0020	Initial absolute values before shock — Assets — equity risk — type 1 equities	This is the initial absolute value of the assets sensitive to the equity risk charge related to type 1 equities Recoverables from reinsurance and SPVs shall not be included in this cell.
R0210/C0030	Initial absolute values before shock — Liabilities — equity risk — type 1 equities	This is the initial absolute value of the liabilities sensitive to equity risk related to type 1 equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0210/C0040	Absolute values after shock — Assets — Equity risk — type 1 equities	This is the absolute value of the assets sensitive to the equity risk charge related to type 1 equities category, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0210/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — Equity risk — type 1 equities	This is the absolute value of the liabilities sensitive to equity risk charge related to type 1 equities, after the shock and after the loss absorbing capacity of technical provisions.

		The amount of TP shall be net of reinsurance and SPV recoverables.
R0210/C0060	Absolute value after shock — Net solvency capital requirement — equity risk —type 1 equities	This is the net capital charge for equity risk (for type 1 equities), after adjustment for the loss absorbing capacity of technical provisions.
R0210/C0070	Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions) — equity risk —type 1 equities	This is the absolute value of the liabilities sensitive to equity risk charge related to type 1 equities, after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0210/C0080	Absolute value after shock — Gross solvency capital requirement — Equity risk —type 1 equities	This is the gross capital charge for equity risk for type 1 equities, i.e. before the loss absorbing capacity of technical provisions.
R0221, R0230, R0231, - R0240/C0020	Initial absolute values before shock — Assets — equity risk —type 1 equities	This is the initial absolute value of the assets sensitive to the equity risk (for each kind of type 1 equity). Recoverables from reinsurance and SPVs shall not be included in this cell.
R0221, R0230, R0231, - R0240/C0040	Absolute values after shock — Assets — equity risk —type 1 equities	This is the absolute value of the assets sensitive the equity risk charge, (for each kind of type 1 equity), after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
<u>R0231/C0034</u>	<u>Initial absolute values before shock — Liabilities — equity risk — Long-term equity investments (type 1 equities)</u>	<u>This is the initial absolute value of the life liabilities sensitive to equity risk related to Long-term equity investments (type 1 equities).</u> <u>The amount of TP shall be net of reinsurance and SPV recoverables.</u>
<u>R0231/C0035</u>	<u>Initial absolute values before shock — Liabilities — equity risk — Long-term equity investments (type 1 equities)</u>	<u>This is the initial absolute value of the non-life liabilities sensitive to equity risk related to Long-term equity investments (type 1 equities).</u> <u>The amount of TP shall be net of reinsurance and SPV recoverables.</u>

R0250/C0020	Initial absolute values before shock — Assets — equity risk –type 2 equities	This is the initial absolute value of the assets sensitive to the equity risk for type 2 equities Recoverables from reinsurance and SPVs shall not be included in this cell.
R0250/C0030	Initial absolute values before shock — Liabilities — equity risk –type 2 equities	This is the initial absolute value of liabilities sensitive to the equity risk for type 2 equities. The amount of TP shall be net of reinsurance and SPV recoverables.
R0250/C0040	Absolute values after shock — Assets — Equity risk — type 2 equities	This is the absolute value of the assets sensitive to equity risk charge for type 2 equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0250/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — Equity risk –type 2 equities	This is the absolute value of liabilities sensitive to equity risk (for type 2 equities), after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0250/C0060	Absolute value after shock — Net solvency capital requirement — equity risk –type 2 equities	This is the net capital charge for equity risk (for type 2 equities) after adjustment for the loss absorbing capacity of technical provisions.
R0250/C0070	Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions) equity risk – type 2 equities	This is the absolute value of the liabilities sensitive to equity risk (for type 2 equities), after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0250/C0080	Absolute value after shock — Gross solvency capital requirement — Equity risk — type 2 equities	This is the gross capital charge for equity risk for type 2 equities, i.e. before the loss absorbing capacity of technical provisions

R0261, R0270, R0271,- R0280/C0020	Initial absolute values before shock — Assets — equity risk –type 2 equities	This is the value of the assets sensitive to the equity risk (for each kind of type 2 equities) Recoverables from reinsurance and SPVs shall not be included in this cell.
R0261, R0270, R0271,- R0280/C0040	Absolute values after shock — Assets — equity risk –type 2 equities	This is the absolute value of the assets sensitive to equity risk (for each kind of type 2 equities), after the equity shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0271/C0034	Initial absolute values before shock — Liabilities — equity risk — Long-term equity investments (type 2 equities)	This is the initial absolute value of the life liabilities sensitive to equity risk related to Long-term equity investments (type 2 equities). The amount of TP shall be net of reinsurance and SPV recoverables.
R0271/C0035	Initial absolute values before shock — Liabilities — equity risk — Long-term equity investments (type 2 equities)	This is the initial absolute value of the non-life liabilities sensitive to equity risk related to Long-term equity investments (type 2 equities). The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0020, R0293- R0295/C0020	Initial absolute values before shock – Assets – Equity risk –qualifying infrastructure corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure corporate equity. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0291/C0030, R0293- R0295/C0030-	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure corporate equity. The amount of TP shall be net of reinsurance and SPV recoverables.

R0291/C0040, R0293- R0295/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the assets sensitive to equity risk for each kind of qualifying infrastructure corporate equity, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
<u>R0295/C0034</u>	<u>Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities</u>	<u>This is the initial absolute value of life liabilities sensitive to the equity risk for each kind of qualifying infrastructure corporate equities.</u> <u>The amount of TP shall be net of reinsurance and SPV recoverables.</u>
<u>R0295/C0035</u>	<u>Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities</u>	<u>This is the initial absolute value of non-life liabilities sensitive to the equity risk for each kind of qualifying infrastructure corporate equities.</u> <u>The amount of TP shall be net of reinsurance and SPV recoverables.</u>
R0291/C0050; R0293- R0295/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equity), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0060; R0293- R0295/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the net capital charge for equity risk (for each kind of qualifying infrastructure corporate equity), after the application of the adjustment for the loss-absorbing capacity of technical provisions.
R0291/C0070; R0293- R0295/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equity), after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.

		The amount of TP shall be net of reinsurance and SPV recoverables.
R0291/C0080, R0293- R0295/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities	This is the gross capital charge for equity risk for each kind of qualifying infrastructure corporate equity, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.
R0292/C0020, R0296- R0298/C0020	Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure equities other than corporate equities	This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure equity, other than corporate equities. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0292/C0030, R0296- R0298/C0030	Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities other than corporate equities	This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure equity, other than corporate equities. The amount of TP shall be net of reinsurance and SPV recoverables.
<u>R0298 /C0034</u>	<u>Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities other than corporate equities</u>	<u>This is the initial absolute value of life liabilities sensitive to the equity risk for each kind of qualifying infrastructure equities other than corporate equities.</u> <u>The amount of TP shall be net of reinsurance and SPV recoverables.</u>
<u>R0298 /C0035</u>	<u>Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities other than corporate equities</u>	<u>This is the initial absolute value of non-life liabilities sensitive to the equity risk for each kind of qualifying infrastructure equities other than corporate equities.</u> <u>The amount of TP shall be net of reinsurance and SPV recoverables.</u>
R0292/C0040, R0296- R0298/C0040	Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of the assets sensitive to equity risk for each kind of qualifying infrastructure equity, other than corporate equities, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.

R0292/C0050; R0296 R0298/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure equity, other than corporate equities), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0060; R0296 R0298/C0060	Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate equities	This is the net capital charge for equity risk (for each kind of qualifying infrastructure equity other than corporate equities), after the application of the adjustment for the loss-absorbing capacity of technical provisions.
R0292/C0070; R0296 R0298/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities	This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure equity other than corporate equities), after the shock, but before the application of the adjustment for the loss-absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0292/C0080; R0296 R0298/C0080	Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate equities	This is the gross capital charge for equity risk for each kind of qualifying infrastructure equity, other than corporate equities, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.
<i>Property risk</i>		
R0300/C0020	Initial absolute values before shock — Assets — Property risk	This is the absolute value of the assets sensitive to the property risk. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0300/C0030	Initial absolute values before shock — Liabilities — Property risk	This is the value of the liabilities sensitive to the property risk. The amount of TP shall be net of reinsurance and SPV recoverables.

R0300/C0040	Absolute values after shock — Assets — Property risk	This is the absolute value of the assets sensitive to property risk charge, after the property shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0300/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — Property risk	This is the absolute value of the liabilities underlying property risk charge, after the property shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0300/C0060	Absolute value after shock — Net solvency capital requirement — property risk	This is the net capital charge for property risk, after adjustment for the loss absorbing capacity of technical provisions.
R0300/C0070	Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions) — property risk	This is the absolute value of the liabilities underlying property risk charge, after the property shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0300/C0080	Absolute value after shock — Gross solvency capital requirement — Property risk	This is the gross capital charge for property risk, i.e. before the loss absorbing capacity of technical provisions.
<i>Spread risk</i>		
R0400/C0060	Absolute value after shock — Net solvency capital requirement — spread risk	This is the net capital charge for spread risk, after adjustment for the loss absorbing capacity of technical provisions.
R0400/C0080	Absolute value after shock — Gross solvency capital requirement — spread risk	This is the gross capital charge for spread risk, before the loss absorbing capacity of technical provisions.
R0410/C0020	Initial absolute values before shock — Assets — spread risk — bonds and loans	This is the absolute value of the assets sensitive to the spread risk on bonds and loans.

		Recoverables from reinsurance and SPVs shall not be included in this cell.
R0410/C0030	Initial absolute values before shock — Liabilities — spread risk — bonds and loans	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans. The amount of TP shall be net of reinsurance and SPV recoverables.
R0410/C0040	Absolute values after shock — Assets — spread risk — bonds and loans	This is the absolute value of the assets sensitive to the spread risk on bonds and loans, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0410/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — spread risk — bonds and loans	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans, after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0410/C0060	Absolute value after shock — Net solvency capital requirement — spread risk — bonds and loans	This is the net capital charge for spread risk on bonds and loans, after adjustment for the loss absorbing capacity of technical provisions. If R001 20 /C0010 = 1 <u>and/or 2</u> , this item represents the net solvency capital requirement for spread risk — bonds and loans, calculated using simplifications
R0410/C0070	Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions)— spread risk — bonds and loans	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans, after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0410/C0080	Absolute value after shock — Gross solvency capital requirement — spread risk — bonds and loans	This is the gross capital charge for spread risk on bonds and loans, i.e. before the loss absorbing capacity of technical provisions. If R001 02 /C0010 = 1 <u>and/or 2</u> , this item represents gross solvency capital

		requirement for spread risk — bonds and loans calculated using simplifications.
R0412/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0412/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0412/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0412/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment)	This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.

R0412/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment)	<p>This is the net capital charge for spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>If R00120/C0010 = 1 <u>and/or</u> 2, this item shall not be reported.</p>
R0412/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment)	<p>This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0412/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment)	<p>This is the gross capital charge for spread risk on bonds and loans other than qualifying infrastructure investment and infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>If R00102/C0010 = 1 <u>and/or</u> 2, this item shall not be reported.</p>
R0413/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and	This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying

	loans (qualifying infrastructure investment)	<p>infrastructure investment other than infrastructure corporate.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0413/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (qualifying infrastructure investment)	<p>This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0413/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure investment)	<p>This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0413/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment)	<p>This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0413/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans	<p>This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall</p>

	(qualifying infrastructure investment)	<p>be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>If R00129/C0010 = 1 <u>and/or 2</u>, this item shall not be reported.</p>
R0413/C0070	Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment)	<p>This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0413/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure investment)	<p>This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure investment other than infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>If R00102/C0010 = 1 <u>and/or 2</u>, this item shall not be reported.</p>
R0414/C0020	Initial absolute values before shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	<p>This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0414/C0030	Initial absolute values before shock – Liabilities – Spread risk – bonds and	<p>This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying</p>

	loans (qualifying infrastructure corporate investment)	<p>infrastructure corporate investment. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0414/C0040	Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	<p>This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0414/C0050	Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	<p>This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure corporate investment, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0414/C0060	Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	<p>This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.</p> <p>If R00120/C0010 = 1 <u>and/or</u> 2, this item shall not be reported.</p>
R0414/C0070	Absolute values after shock – Liabilities (before the loss absorbing	This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure

	capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	corporate investment, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0414/C0080	Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment)	This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in. If R00120/C0010 = 1 <u>and/or</u> 2, this item shall not be reported.
R0420/C0060	Absolute value after shock — Net solvency capital requirement — spread risk — credit derivatives	This is the net capital charge for spread risk on credit derivatives, after adjustment for the loss absorbing capacity of technical provisions.
R0420/C0080	Absolute value after shock — Gross solvency capital requirement — spread risk — credit derivatives	This is the gross capital charge for spread risk on credit derivatives, i.e. before the loss absorbing capacity of technical provisions.
R0430– R0440/C0020	Initial absolute values before shock — Assets — spread risk — credit derivatives — downward/upward shock on credit derivatives	This is the absolute value of assets sensitive to the downward/upward shock in respect to the spread risk on credit derivatives. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0430– R0440/C0030	Initial absolute values before shock — Liabilities — spread risk — credit derivatives —	This is the absolute value of the liabilities sensitive to the downward/upward shock in respect to spread risk on credit derivatives.

	downward/upward shock on credit derivatives	The amount of TP shall be net of reinsurance and SPV recoverables.
R0430– R0440/C0040	Absolute values after shock — Assets — spread risk — credit derivatives — downward/upward shock on credit derivatives	This is the absolute value of the assets sensitive to the downward/upward shock for spread risk on credit derivatives, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0430– R0440/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — spread risk — credit derivatives — downward/upward shock on credit derivatives	This is the absolute value of the liabilities sensitive to the downward/upward shock for spread risk on credit derivatives, after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0430– R0440/C0060	Absolute value after shock — Net solvency capital requirement — spread risk — credit derivatives — downward/upward shock on credit derivatives	This is the net capital charge for the downward/upward shock for spread risk on credit derivatives, after adjustment for the loss absorbing capacity of technical provisions.
R0430– R0440/C0070	Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions) — spread risk — credit derivatives — downward/upward shock on credit derivatives	This is the absolute value of the liabilities sensitive to the downward/upward shock for spread risk on credit derivatives, after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0430– R0440/C0080	Absolute value after shock — Gross solvency capital requirement — spread risk — credit derivatives — downward/upward shock on credit derivatives	This is the gross capital charge for the downward/upward shock for spread risk on credit derivatives, i.e. before the loss absorbing capacity of technical provisions.
R0450/C0020	Initial absolute values before shock — Assets — spread risk — securitisation positions	This is the absolute value of the assets sensitive to the spread risk on securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.

R0450/C0030	Initial absolute values before shock — Liabilities — spread risk — securitisation positions	This is the absolute value of the liabilities sensitive to the spread risk on securitisation positions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0450/C0040	Absolute values after shock — Assets — spread risk — securitisation positions	This is the absolute value of the assets sensitive to the spread risk on securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0450/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — spread risk — securitisation positions	This is the absolute value of the liabilities sensitive to the spread risk on securitisation positions, after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0450/C0060	Absolute value after shock — Net solvency capital requirement — spread risk — securitisation positions	This is the net capital charge for spread risk on securitisation positions, after adjustment for the loss absorbing capacity of technical provisions.
R0450/C0070	Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions) — spread risk — securitisation positions	This is the absolute value of the liabilities sensitive to the spread risk on securitisation positions, after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0450/C0080	Absolute value after shock — Gross solvency capital requirement — spread risk — securitisation positions	This is the gross capital charge for spread risk on securitisation positions, i.e. before the loss absorbing capacity of technical provisions.
R0461/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – senior STS securitisation	This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.

R0461/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – senior STS securitisation	<p>This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0461/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – senior STS securitisation	<p>This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0461/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – senior STS securitisation)	<p>This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0461/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – senior STS securitisation	<p>This is the net capital charge for spread risk on senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0461/C0070	Absolute values after shock – Liabilities (before the loss-absorbing	This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock

	capacity of technical provisions)– spread risk – securitisation positions – senior STS securitisation	<p>but before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0461/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – senior STS securitisation	<p>This is the gross capital charge for spread risk on senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0462/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – non-senior STS securitisation	<p>This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0462/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – non-senior STS securitisation	<p>This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0462/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – non-senior STS securitisation	<p>This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>

R0462/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – non-senior STS securitisation)	<p>This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0462/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation	<p>This is the net capital charge for spread risk on non-senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0462/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – non-senior STS securitisation	<p>This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0462/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation	This is the gross capital charge for spread risk on non-senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.

		This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.
R0480/C0020	Initial absolute values before shock — Assets — spread risk — securitisation positions — resecuritisation	This is the absolute value of the assets sensitive to the spread risk on resecuritisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0480/C0030	Initial absolute values before shock — Liabilities — spread risk — securitisation positions — resecuritisation	This is the absolute value of the liabilities sensitive to the spread risk on resecuritisation positions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0480/C0040	Absolute values after shock — Assets — spread risk — securitisation positions — resecuritisation	This is the absolute value of the assets sensitive to the spread risk on resecuritisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0480/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — spread risk — securitisation positions — resecuritisation)	This is the absolute value of the liabilities sensitive to the spread risk on resecuritisation positions, after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.
R0480/C0060	Absolute value after shock — Net solvency capital requirement — spread risk — securitisation positions — resecuritisation	This is the net capital charge for spread risk on resecuritisation positions, after adjustment for the loss absorbing capacity of technical provisions.
R0480/C0070	Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions) — spread risk — securitisation positions — resecuritisation	This is the absolute value of the liabilities sensitive to the spread risk on resecuritisation positions, after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables.

R0480/C0080	Absolute value after shock — Gross solvency capital requirement — spread risk — securitisation positions — resecuritisation	This is the gross capital charge for spread risk on resecuritisation positions, i.e. before the loss absorbing capacity of technical provisions.
R0481/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – other securitisation	This is the absolute value of the assets sensitive to the spread risk on other securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0481/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – other securitisation	This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0481/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – other securitisation	This is the absolute value of the assets sensitive to the spread risk on other securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0481/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – other securitisation)	This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions. This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in. The amount of TP shall be net of reinsurance and SPV recoverables.
R0481/C0060	Absolute value after shock – Net solvency capital	This is the net capital charge for spread risk on other securitisation positions, after

	requirement – spread risk – securitisation positions – other securitisation	<p>the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0481/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – other securitisation	<p>This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall be reported only where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0481/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – other securitisation	<p>This is the gross capital charge for spread risk on other securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall be reported only where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0482/C0020	Initial absolute values before shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation	<p>This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0482/C0030	Initial absolute values before shock – Liabilities – spread risk – securitisation positions – transitional type 1 securitisation	<p>This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the</p>

		<p>calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0482/C0040	Absolute values after shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation	<p>This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0482/C0050	Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – transitional type 1 securitisation)	<p>This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0482/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation	<p>This is the net capital charge for spread risk on transitional type 1 securitisation positions, after application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0482/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – transitional type 1 securitisation	<p>This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the</p>

		<p>calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0482/C0080	<p>Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation</p>	<p>This is the gross capital charge for spread risk on transitional type 1 securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0483/C0020	<p>Initial absolute values before shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation</p>	<p>This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0483/C0030	<p>Initial absolute values before shock – Liabilities – spread risk – securitisation positions – guaranteed STS securitisation</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0483/C0040	<p>Absolute values after shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation</p>	<p>This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0483/C0050	<p>Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions –</p>	<p>This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock and after application of the</p>

	guaranteed STS securitisation	<p>adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0483/C0060	Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation	<p>This is the net capital charge for spread risk on guaranteed STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>
R0483/C0070	Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – guaranteed STS securitisation	<p>This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p>
R0483/C0080	Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation	<p>This is the gross capital charge for spread risk on guaranteed STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.</p> <p>This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.</p>

<i>Concentration risk</i>		
R0500/C0020	Initial absolute values before shock — Assets — market risk concentrations	<p>This is the absolute value of the asset sensitive to the market risk concentrations</p> <p>For captive undertakings within the scope of group supervision, if R0040/C0010=1, this item represents the absolute value of the assets sensitive to the market risk concentration, after taking into account simplifications allowed for captives.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p>
R0500/C0060	Absolute value after shock — Net solvency capital requirement — market risk concentrations	<p>This is the net capital charge for market risk concentrations, after adjustment for the loss absorbing capacity of technical provisions, aggregated for each single name exposure.</p> <p>For captive undertakings within the scope of group supervision, if cell R0040/C0010=1, this item represents net capital charge for market risk concentration, calculated using simplified calculation.</p>
R0500/C0080	Absolute value after shock — Gross solvency capital requirement — market risk concentrations	<p>This is the gross capital charge for market risk concentrations, aggregated for each single name exposure, i.e. before the loss absorbing capacity of technical provisions.</p>
<i>Currency risk</i>		
R0600/C0060	Absolute value after shock — Net solvency capital requirement (after the loss absorbing capacity of technical provisions) — currency risk	<p>This is the sum for the different currencies of:</p> <ul style="list-style-type: none"> – the capital requirement (including after the loss absorbing capacity of technical provisions) for an increase in value of the foreign currency against the local currency; – the capital requirement (including after the loss absorbing capacity of technical

		provisions) for a decrease in value of the foreign currency against the local currency.
R0600/C0080	Absolute value after shock — Gross solvency capital requirement — currency risk	This is the sum for the different currencies of: <ul style="list-style-type: none"> – the capital requirement (before the loss absorbing capacity of technical provisions) for an increase in value of the foreign currency against the local currency; – the capital requirement (before the loss absorbing capacity of technical provisions) for a decrease in value of the foreign currency against the local currency.
R0610–R0620/C0020	Initial absolute values before shock — Assets — Currency risk — increase/decrease in the value of the foreign currency	This is the total value of the assets sensitive to currency increase/decrease risk, before shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0610–R0620/C0030	Initial absolute values before shock — Liabilities — Currency risk — increase/decrease in the value of the foreign currency	This is the total value of the liabilities sensitive to currency increase/decrease risk, before shock. The amount of TP shall be net of reinsurance and SPV recoverables.
R0610–R0620/C0040	Absolute values after shock — Assets — Currency risk — increase/decrease in the value of the foreign currency	This is the absolute value of assets sensitive to currency increase/decrease risk after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell.
R0610–R0620/C0050	Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — Currency risk — increase/decrease in the value of the foreign currency	This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to currency increase/decrease risk after the shock. The amount of TP shall be net of reinsurance and SPV recoverables.

R0610– R0620/C0060	Absolute value after shock — Net solvency capital requirement (after the loss absorbing capacity of technical provisions) — Currency risk — increase/decrease in the value of the foreign currency	This is the net capital charge for currency increase/decrease risk, after adjustment for the loss absorbing capacity of technical provisions. In R0610 only the currencies where the increase shock is the largest shall be reported and in R0620 only the currencies where the decrease shock is the largest shall be reported.
R0610– R0620/C0070	Absolute values after shock (before the loss–absorbing capacity of technical provisions) — Currency risk — increase/decrease in the value of the foreign currency	This is the absolute value of liabilities (before the loss absorbing capacity of technical provisions) sensitive to currency increase/decrease risk after the shock. The amount of TP shall be net of reinsurance and SPV recoverables.
R0610– R0620/C0080	Absolute value after shock — Gross solvency capital requirement (excluding the loss–absorbing capacity of technical provisions) — Currency risk — increase/ decrease in the value of the foreign currency	This is the gross capital charge for the currency increase/decrease risk, i.e. excluding before the loss absorbing capacity of Technical provisions. In R0610 only the currencies where the increase shock is the largest shall be reported and in R0620 only the currencies where the decrease shock is the largest shall be reported.
<i>Diversification within market risk module</i>		
R0700/C0060	Diversification within market risk module –net	This is the diversification effect within the market risk module as a result of the aggregation of the net capital requirements (after loss absorbing capacity of technical provisions) of the single risk sub–modules. Diversification shall be reported as a negative value when it reduces the capital requirement.
R0700/C0080	Diversification within market risk module — gross	This is the diversification effect within the market risk module as a result of the aggregation of the gross capital requirements (before loss absorbing capacity of technical provisions) of the single risk sub–modules.

		Diversification shall be reported as a negative value when it reduces the capital requirement.
<i>Total solvency capital requirement for market risk</i>		
R0800/C0060	Total net solvency capital requirements for market risk	This is the total net capital charge for all market risks, after loss absorbing capacity of technical provisions, calculated using the standard formula.
R0800/C0080	Gross solvency capital for market risk	This is the total gross capital charge for all market risks, excluding loss absorbing capacity of technical provisions, calculated using the standard formula.
<i>Currency used as a reference to calculate the currency risk</i>		
R0810/C0090	Currency used as a reference to calculate the currency risk	Identify the ISO 4217 alphabetic code of the currency that is used as a reference to calculate the currency risk