

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> |
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| 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. |

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| | | 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 | <p>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.</p> <p>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.</p> |
| C0060/R0010 | Without volatility adjustment and without other transitional measures — Technical Provisions | <p>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.</p> <p>If volatility adjustment is not applicable report the same amount as in C0040.</p> |
| C0070/R0010 | Impact of volatility adjustment set to zero — Technical provisions | <p>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.</p> <p>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.</p> |
| C0080/R0010 | Without matching adjustment and without all the others — Technical Provisions | <p>Total amount of gross technical provisions without any LTG measure.</p> <p>If matching adjustment is not applicable report the same amount as in C0060.</p> |
| C0090/R0010 | Impact of matching adjustment set to zero — Technical Provisions | <p>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.</p> <p>It shall be the difference between the technical provisions without matching adjustment and without all the other</p> |

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| | | 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 | <p>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.</p> <p>If transitional deduction to technical provisions is not applicable report the same amount as in C0010.</p> |
| C0030/R0020 | Impact of transitional on technical provisions — Basic own funds | <p>Amount of the adjustment to the Basic own funds due to the application of the transitional deduction to technical provisions.</p> <p>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.</p> |
| C0040/R0020 | Without transitional on interest rate — Basic own funds | <p>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.</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/R0020 | Impact of transitional on interest rate — Basic own funds | <p>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.</p> <p>It shall be the difference between the basic own funds calculated considering the technical provisions without</p> |

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| | | 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 |

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| | 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. |

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| 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> |

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| | 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 | <p>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.</p> <p>If transitional deduction to technical provisions is not applicable report the same amount as in C0010.</p> |
| C0030/R0040 | Impact of transitional on technical provisions — 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 deduction to technical provisions.</p> <p>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.</p> |
| C0040/R0040 | Without transitional on interest rate — 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 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> |

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| 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> |

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| 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> |

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| | | 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> |

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| 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. |

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| | 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 | <p>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.</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/R0060 | Impact of transitional on interest rate — Eligible own funds to meet SCR–Tier 1 | <p>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.</p> <p>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.</p> |
| C0060/R0060 | Without volatility adjustment and without other transitional measures — Eligible own funds to meet SCR–Tier 1 | <p>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.</p> <p>If volatility adjustment is not applicable report the same amount as in C0040.</p> |
| C0070/R0060 | Impact of volatility adjustment set to zero — Eligible own funds to meet SCR–Tier 1 | <p>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.</p> <p>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</p> |

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| | | 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. |

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| 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> |

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| | 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 |

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| | technical provisions — Eligible own funds to meet SCR–Tier 3 | <p>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/R0080 | Impact of transitional on technical provisions — 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 transitional deduction to technical provisions.</p> <p>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.</p> |
| C0040/R0080 | Without transitional on interest rate — 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 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/R0080 | Impact of transitional on interest rate — 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 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 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.</p> |
| C0060/R0080 | Without volatility adjustment and without other transitional measures — 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 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> |

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| 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 |

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| | provisions — SCR | <p>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/R0090 | Impact of transitional on technical provisions — SCR | <p>Amount of the adjustment to the SCR due to the application of the transitional deduction to technical provisions.</p> <p>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.</p> |
| C0040/R0090 | Without transitional on interest rate — SCR | <p>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.</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/R0090 | Impact of transitional on interest rate — SCR | <p>Amount of the adjustment to the 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 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.</p> |
| C0060/R0090 | Without volatility adjustment and without other transitional measures — SCR | <p>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.</p> <p>If volatility adjustment is not applicable report the same amount as in C0040.</p> |
| C0070/R0090 | Impact of volatility adjustment set to zero — SCR | <p>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.</p> <p>It shall be the difference between the SCR calculated considering the technical provisions without volatility</p> |

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| | | 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 . |

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| 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. |

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| 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> |

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| 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</u> at group level — 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</u> at group level — 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</u> at group level — 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> |

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| 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> |

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| 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. |

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| 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. |

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| 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 |

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| | 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. |

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| | 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> | | |

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| <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> |

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| | | 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 |

| | | |
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| | 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 |

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| 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 Aggregation method (‘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. |

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| | 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> |

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| 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. |

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| 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 |

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| | 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 |

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| | | 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 |

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| | 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> | | |
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| 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, -If not deducted</u> 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. |

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| | 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. |

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| | | 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 <u>undertakings</u> 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 <u>undertakings</u> 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 <u>undertakings</u> 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 <u>undertakings</u> 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 o <u>Other fFinancial sSectors is deducted in R0230, and</u> |

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| | | <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> |

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| | | <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 method 1</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 — | <p>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.</p> |
| R0450/C0020 | Own funds aggregated when using the <u>D&A Deduction and Aggregation method</u> | <p>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</p> |

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| | and-or combination of method method — Tier 1 unrestricted | aggregation method 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 method 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</u> D&A <u>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 method 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</u> D&A <u>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 method 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</u> D&A <u>method</u> , D&A 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</u> , D&A 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. |

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| R0460/C0030 | Own funds aggregated when using the <u>Deduction and Aggregation method</u> , D&A 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</u> , D&A 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</u> D&A , 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 sectors, sector and <u>own funds from the</u> undertakings included via <u>Deduction and Aggregation Method</u> D&A) <u>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 sectors, sector and <u>the own funds</u> from the undertakings included via Deduction and aggregation <u>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 sectors, sector 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 sectors, sector and <u>the 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 unrestricted items. |

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| | <u>Aggregation Method</u> <u>D&A method</u>) — tier 1 unrestricted | |
| R0520/C0030 | 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> <u>D&A Deduction and Aggregation method</u>) — 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> <u>Deduction and Aggregation method</u> <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> <u>Deduction and Aggregation method</u> <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. |

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| 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 <u>s</u>ector and from the undertakings included via Deduction and aggregation <u>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 | <p>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 Deduction and aggregation <u>method</u>) under the limits</p> <p>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</p> <p>-</p> |
| 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 |

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| | 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. |

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| <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> |

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| | 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 entities <u>undertakings</u> included by D& <u>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 entities <u>undertakings</u> included <u>via Deduction and Aggregation methodby D&A</u>) that meet the criteria to be included in Tier 1 unrestricted items. |

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| | <u>methodDeduction and AggregationA)</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 entitiesundertakings 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 entitiesundertakings 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> |

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| <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> |

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| <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> |

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| <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> |

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| | | <u>aggregation method. It is 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 <u>own funds and solvency capital requirements from the</u> 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 |

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| | | 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 <u>Deduction and Aggregation method</u>D&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> |

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| | 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 <u>Deduction and Aggregation method D&A</u>) — tier 3 | This is the eligible available own funds, including the own funds from the other financial sectors, and from the undertakings included via <u>Deduction and aggregation method</u> to meet the total group SCR that meet the criteria to be included in Tier 3 |
| R0670/C0010 | SCR for entities included with <u>Deduction and Aggregation method D&A method</u> | This is the total of solvency capital requirements for <u>related</u> 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 <u>Deduction and aggregation method</u> . It's only relevant in case of <u>Deduction and aggregation method</u> , 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 <u>Total</u> group SCR (R0680) – ratio including other financial sectors and <u>undertakings included via D&A method Deduction and Aggregation method D&A undertakings</u> | This is solvency ratio calculated as the total of eligible own funds to meet the <u>Total</u> group SCR divided by the <u>total</u> group SCR, including other financial sectors, and <u>undertakings included via</u> Deduction and aggregation <u>undertakings method</u> . |

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| <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 <u>from the group.</u> 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 <u>ring-fenced</u> 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. <u>before deductions for participations.</u> |
| 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> |

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|-------------|---|---|
| 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. |

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| 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 – Paid 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 | <p>This is the total of reserves from the financial statements after adjustment for valuation differences.</p> <p>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.</p> |
| 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 |

| | | |
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| | 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 |

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| | 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 |

| | | |
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| | 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. |

| | | |
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| | 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. |

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| <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). |

| | | |
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| 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. |

| | | |
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| 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. |

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| | 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. |

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| 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 |

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| 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> $\text{Contr}_j = \text{SCR}_j \times \text{SCR}^{\text{fully consolidated diversified}} / \sum_i \text{SCR}_i^{\text{solo}}$ $\text{Contr}_j = \text{SCR}_j \times \text{SCR}^{\text{fully consolidated c}}$ <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 | <p>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</p> |

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| | | 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- |

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| | 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> |
| C0850 | Total non available excess own funds <u>to be deducted at group level</u> | <p>Total nNon-Non-available excess own funds <u>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> |

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| <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 from the group own funds | 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 |

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| | 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> |

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| | | <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 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:

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

| | | | |
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| — | <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> |
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| Z0010 | Article 112 | Identifies whether the reported figures have been requested under Article 112(7) of |

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| | | <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> |

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| | | <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 positivenegative.</u> |
| R0070/C0030 | Net solvency capital requirement Intangible asset risk | <p>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.</p> |

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| 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> |

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| 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 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. |

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| | | 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. |

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| | 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>Consolidated group SCR method</u> | 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> <ul 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 entities <u>undertakings</u> carrying out financial activities | <p>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.</p> <p>This item is only applicable to group reporting where the group includes undertakings which are non — regulated entities <u>undertakings</u> carrying out financial activities.</p> |
| R0540/C0100 | Capital requirement for non–controlled participations requirements | <p>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></p> <p>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.</p> |
| 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> SS solvency capital requirement | <p>Overall SCR for all undertakings regardless of the method used.</p> <p>The total <u>group</u> solvency capital requirement is expected to be equal to the sum of R0220 and R0560.</p> |

~~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:~~

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

| | | | |
|--------------|-----------------------|--------------|---|
| — | adjustment | = | Adjustment calculated according to one of the three methods referred above |
|--------------|-----------------------|--------------|---|

| | | | |
|---|---------------------------|---|--|
| — | <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 underw____riting 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 |

| | | |
|-------|---|---|
| | | 2 Counterparty default risk 3 Life underwriting risk 4 Health underwriting risk 5 Non life underwriting risk 6 Intangible asset risk 7 Operational risk 8 LAC Technical Provisions (negative amount) 9 LAC Deferred Taxes (negative amount) <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> <p>1—Future management actions regarding the loss-absorbing capacity of technical provisions embedded within the component</p> <p>2—Future management actions regarding the loss-absorbing capacity of deferred taxes embedded within the component</p> <p>3—Future management actions regarding the loss-absorbing capacity of technical provisions and deferred taxes embedded within the component</p> <p>4—No embedded consideration of future management actions.</p> |
| 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 | <p>The total amount of the diversification among components reported in C0030.</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 reported as negative value.</p> |
| 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-on. |
| 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 | <p>Amount of the Solvency Capital Requirement for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC.</p> <p>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).</p> |
| Other information on SCR | | |

| | | |
|-------------|---|---|
| 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 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 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 |

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| | | <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> <p>1—Future management actions regarding the loss absorbing capacity of technical provisions embedded within the component</p> <p>2—Future management actions regarding the loss absorbing capacity of deferred taxes embedded within the component</p> <p>3—Future management actions regarding the loss absorbing capacity of technical provisions and deferred taxes embedded within the component</p> <p>4—No embedded consideration of future management actions.</p> |
| 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” = $\frac{\text{adjustment}}{BSCR' - nSCR_{int}}$, where
 - adjustment = Adjustment calculated according to one of the three methods referred above
 - BSCR' = Basic solvency capital requirement calculated according to the information reported in this template
 - 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> |
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| <u>Z0020</u> | <u>Ring-fenced fund, matching adjustment portfolio or Remaining Part</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: 1 – RFF/MAP 2 – Remaining part |
| <u>Z0030</u> | <u>Fund/Portfolio number</u> | When item Z0020 = 1, identification number for a ring-fenced 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. When item Z0020 = 2, then report “0” |
| <u>C0010/R0020</u> | <u>Total diversification</u> | Amount of the diversification effects between risk modules. This amount should be reported as a negative value. |
| <u>C0010/R0030</u> | <u>Total diversified risk before tax</u> | Amount of diversified capital charges before tax. Same as S.26.08.04 C0010/R0030. |

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| <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> |

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| <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> |

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| | | <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> |

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| | | <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> |

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| | | <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> |

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| | | <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> |

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| | <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> | <p><u>Amount of capital requirement for institutions for occupational retirement provisions.</u></p> <p><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></p> |
| <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> | <p><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></p> <p><u>This item is only applicable to group reporting where the group includes undertakings which are non-regulated entities carrying out financial activities.</u></p> |
| <u>R0540/C0100</u> | <u>Capital requirement for non-controlled participation</u> | <p><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></p> <p><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></p> |
| <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> |
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| 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: |

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| | | <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> |

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| | | <p>loans. The following options shall be used:</p> <p>1 — Simplifications used</p> <p>2 — Simplifications not used</p> |
| R0040/C0010 | Captives simplifications — market risk concentration | <p>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:</p> <p>1 — Simplifications used</p> <p>2 — Simplifications not used</p> |
| <i>Interest rate risk</i> | | |
| R0100/C0060 | Absolute value after shock — Net solvency capital requirement — interest rate risk | <p>This is the net capital charge for interest rate risk, i.e. after adjustment for the loss absorbing capacity of technical provisions.</p> <p>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.</p> |
| R0100/C0080 | Absolute value after shock — Gross solvency capital requirement — interest rate risk | <p>This is the gross capital charge for interest rate risk, i.e. before the loss absorbing capacity of technical provisions.</p> <p>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.</p> |
| R0110– R0120/C0020 | Initial absolute values before shock — Assets — Interest rate risk — interest rate down/up shock | <p>This is the total value of the assets sensitive to interest rate down/up risk, before shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| R0110– R0120/C0030 | Initial absolute values before shock — Liabilities — Interest rate risk — | <p>This is the total value of the liabilities sensitive to interest rate down/up risk, before shock.</p> |

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| | 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> | | |

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| 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. |

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| | | 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, <u>R0230, R0231, -</u> 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, <u>R0230, R0231, -</u> 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> |

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| 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 |

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| 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. |

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| 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. |

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| | | 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. |

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| 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. |

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| 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. |

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| | | 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 | <p>This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| R0410/C0040 | Absolute values after shock — Assets — spread risk — bonds and loans | <p>This is the absolute value of the assets sensitive to the spread risk on bonds and loans, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| R0410/C0050 | Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — spread risk — bonds and loans | <p>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.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| R0410/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, after adjustment for the loss absorbing capacity of technical provisions.</p> <p>If R00120/C0010 = 1 <u>and/or 2</u>, this item represents the net solvency capital requirement for spread risk — bonds and loans, calculated using simplifications</p> |
| R0410/C0070 | Absolute values after shock — Liabilities (before the loss absorbing capacity of technical provisions)— spread risk — bonds and loans | <p>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.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| R0410/C0080 | Absolute value after shock — Gross solvency capital requirement — spread risk — bonds and loans | <p>This is the gross capital charge for spread risk on bonds and loans, i.e. before the loss absorbing capacity of technical provisions.</p> <p>If R00102/C0010 = 1 <u>and/or 2</u>, this item represents gross solvency capital</p> |

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| | | 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) | <p>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.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| R0412/C0030 | Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (other than qualifying infrastructure investment) | <p>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.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| R0412/C0040 | Absolute values after shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment) | <p>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.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| 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) | <p>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.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |

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| R0412/C0060 | Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment) | 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. If R001 20 /C0010 = 1 <u>and/or 2</u> , this item shall not be reported. |
| 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) | 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. The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0412/C0080 | Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment) | 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. If R001 02 /C0010 = 1 <u>and/or 2</u> , this item shall not be reported. |
| 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 |

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| | 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> |

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| | (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 | This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying |

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| | 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 2</u>, 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 |

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| | capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | <p>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.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| R0414/C0080 | Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | <p>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.</p> <p>If R00120/C0010 = 1 <u>and/or</u> 2, this item shall not be reported.</p> |
| 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 | <p>This is the absolute value of assets sensitive to the downward/upward shock in respect to the spread risk on credit derivatives.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| 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. |

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| | 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 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. |

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

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| 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 |

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| | 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> |

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| 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 | <p>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.</p> |

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| | | 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 | <p>This is the absolute value of the assets sensitive to the spread risk on resecuritisation positions.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| R0480/C0030 | Initial absolute values before shock — Liabilities — spread risk — securitisation positions — resecuritisation | <p>This is the absolute value of the liabilities sensitive to the spread risk on resecuritisation positions.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| R0480/C0040 | Absolute values after shock — Assets — spread risk — securitisation positions — resecuritisation | <p>This is the absolute value of the assets sensitive to the spread risk on resecuritisation positions, after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| R0480/C0050 | Absolute values after shock — Liabilities (after the loss absorbing capacity of technical provisions) — spread risk — securitisation positions — resecuritisation | <p>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.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| 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 | <p>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.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |

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| 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 |

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| | 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> |

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| | | <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> |

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| | | <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> |

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| | 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> |

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| <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 | 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. |
| <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 |

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| | | 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 | <p>This is the sum for the different currencies of:</p> <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 | <p>This is the total value of the assets sensitive to currency increase/decrease risk, before shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| R0610– R0620/C0030 | Initial absolute values before shock — Liabilities — Currency risk — increase/ decrease in the value of the foreign currency | <p>This is the total value of the liabilities sensitive to currency increase/decrease risk, before shock.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |
| R0610– R0620/C0040 | Absolute values after shock — Assets — Currency risk — increase/ decrease in the value of the foreign currency | <p>This is the absolute value of assets sensitive to currency increase/decrease risk after the shock.</p> <p>Recoverables from reinsurance and SPVs shall not be included in this cell.</p> |
| 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 | <p>This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to currency increase/decrease risk after the shock.</p> <p>The amount of TP shall be net of reinsurance and SPV recoverables.</p> |

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| 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. |

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| | | 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 |