

S.23.04 - List of items on own funds (OF-B1)

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 annual submission for groups.

	ITEM	INSTRUCTIONS
C0010 (A77.1:A.77.n)	Description of subordinated mutual members' accounts	This shall list subordinated mutual members' accounts for a group.
C0020 (B77.1:B77.n)	Subordinated mutual members' accounts - Amount (in reporting currency)	This is the amount of individual subordinated mutual members' accounts.
C0030 (C77.1:C77.n)	Subordinated mutual members' accounts – Tier	This shall indicate the tier of the subordinated mutual members' accounts. One of the options in the following closed list shall be used: 1 - Tier 1 2 - Tier 1 – unrestricted 3 - Tier 1 – restricted 4 - Tier 2 5 - Tier 3
C0040 (D77.1:D77.n)	Subordinated mutual members' accounts - Currency Code	Identify the ISO 4217 alphabetic code of the currency. This is the original currency.
C0050 (E78.1:E78.n)	Subordinated mutual members' accounts -issuing entity (if belongs to the group G, otherwise NG)	This should indicate whether the issuing entity of the subordinated mutual members'accounts belongs to the group.
C0060 (F78.1:F78.n)	Subordinated mutual members' accounts - Lender (if specific)	This should list the lender of the mutual members' accounts.
C0070 (F77.1:F77.n)	Subordinated mutual members' accounts - Counted under transitionals?	This shall indicate whether the subordinated mutual members' accounts 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
C0080 (G77.1:G77.n)	Subordinated mutual members' accounts - Counterparty (if specific)	This shall list the counterparty of the subordinated mutual members' accounts
C0090 (H77.1:H77.n)	Subordinated mutual members' accounts - Issue date	This is the issue date of the subordinated mutual members' accounts . This shall be in ISO8601 format, yyyy-mm-dd.
C0100 (I77.1:I77.n)	Subordinated mutual members' accounts - Maturity date	This is the maturity date of the subordinated mutual members' accounts . This shall be in ISO8601 format, yyyy-mm-dd.
C0110 (J77.1:J77.n)	Subordinated mutual members' accounts - First call date	This is the first call date of the subordinated mutual members' accounts . This shall be in ISO8601 format, (yyyy-mm-dd.
C0120 (K77.1:K77.n)	Subordinated mutual members' accounts - Details of further call	These are the further call dates of the subordinated liabilities.

	dates	
C0130 (L77.1:L77.n)	Subordinated mutual members' accounts - Details of incentives to redeem	These are the incentives to redeem the subordinated mutual members' accounts .
C0140 (M77.1:M77.n)	Subordinated mutual members' accounts - Notice	This is the notice of the subordinated mutual members' accounts . The date shall be entered here, using ISO8601 format (yyyy-mm-dd).
C0150 (O78.1:O78.n)	Subordinated mutual members' account - Name of supervisory authority having given authorisation)	This is the name of the supervisory authority which has issued the authorization, with country in parenthesis.
C0160 (N77.1:N77.n)	Subordinated mutual members' account - Buy back during the year	Explanation if the item has been bought back during the year.
C0170 (Q78.1:Q78.n)	Subordinated mutual members' accounts - % of the issue held by entities in the group	This is the % of the issue of subordinated mutual members' accounts held by entities belonging to the group.
C0180 (R78.1:R78.n)	Subordinated mutual members' accounts - Contribution to group subordinated mutual members' accounts	This is the contribution of the mutual members' accounts to total group subordinated mutual members' accounts.
C0190 (A87.1:A87.n)	Description of preference shares	This shall list individual preference shares
C0200 (B87.1:B87.n)	Preference shares - Amount	This is the amount of the preference share.
C0210 (C87.1:C87.n)	Preference shares - Counted under transitionals?	This shall indicate whether the preference share 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
C0220 (D87.1:D87.n)	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 (E87.1:E87.n)	Preference shares - Issue date	This is the issue date of the preference share. This shall be in ISO8601 format (yyyy-mm-dd).
C0240 (F87.1:F87.n)	Preference shares - First call date	This is the first call date of the preference share. This shall be in ISO8601 format (yyyy-mm-dd).
C0250 (G87.1:G87.n)	Preference shares - Details of further call dates	These are the further call dates of the preference share.
C0260 (H87.1:H87.n)	Preference shares - Details of incentives to redeem	These are the incentives to redeem the preference share.
C0270 (A100.1:A100.n)	Description of subordinated liabilities	This shall list the individual subordinated liabilities for an individual undertaking.
C0280 (B100.1:B100.n)	Subordinated liabilities - Amount	This is the amount of individual subordinated liabilities.
C0290 (C100.1:C110.n)	Subordinated liabilities -Tier	This shall indicate the tier of the subordinated liabilities.
C0300 (D100.1:D100.n)	Subordinated liabilities - Currency Code	Identify the ISO 4217 alphabetic code of the currency.
C0310 (E101.1:E101.n)	Subordinated liabilities - Issuing entity	This should indicate whether the issuing entity of the subordinated liabilities belongs to the group. The following close list shall be used: 1 – Group, if belongs to the group 2 – Not group, otherwise
C0320 (E100.1:E100.n)	Subordinated liabilities – Lender (if specific)	This shall list the lender of the subordinated liabilities.

C0330 (F100.1:F100.n)	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 (H101.1:H101.n)	Subordinated liabilities - Counterparty of subordinated liabilities - (if specific)	This should list the counterparty of the subordinated liabilities.
C0350 (H100.1:H100.n)	Subordinated liabilities - Issue date	This is the issue date of the subordinated liabilities. This shall be in ISO8601 format (yyyy-mm-dd).
C0360 (I100.1:I100.n)	Subordinated liabilities - Maturity date	This is the maturity date of the subordinated liabilities. This shall be in ISO8601 format (yyyy-mm-dd).
C0370 (J100.1:J100.n)	Subordinated liabilities - First call date	This is the first call date of the subordinated liabilities. This shall be in ISO8601 format (yyyy-mm-dd).
C0380 (K100.1:K100.n)	Subordinated liabilities - Further call dates	These are the further call dates of the subordinated liabilities.
C0390 (L100.1:L100.n)	Subordinated liabilities - Details of incentives to redeem	These are the details about the incentives to redeem the subordinated liabilities.
C0400 (M100.1:M100.n)	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 (O101.1:O101.n)	Subordinated liabilities - Name of supervisory authority having given authorisation for subordinated liabilities	This is the name of the supervisory authority which has issued the authorization, with country in parenthesis.
C0420 (P101.1:P101.n)	Subordinated liabilities - Buy back during the year of subordinated liabilities	Explanation if the item has been bought back.
C0430 (Q101.1:Q101.n)	Subordinated liabilities - % of the issue held by entities in the group	This is the % of the issue held by entities belonging to the group.
C0440 (R101.1:R101.n)	Subordinated liabilities - Contribution to group subordinated liabilities	This is the contribution of the subordinated liabilities to total group subordinated liabilities.
C0450 (A106.1:A106.n)	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 (B106.1:B106.n)	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 (C106.1:C106.n)	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 (D106.1:D106.n)	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 (E106.1:E106.n)	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 (F106.1:F106.n)	Other items approved by supervisory authority as basic	This is the amount of other individual items approved by the supervisory authority that meet the criteria for

	own funds not specified above - Tier 3	Tier 3.
C0510 (G106.1:G106.n)	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 (H107.1:H107.n)	Other items approved by supervisory authority as basic own funds not specified above - Name of supervisory authority having given authorisation for other basic own funds items not specified above	This is the name of the supervisory authority which has issued the authorization, with country in parenthesis.
C0530 (I107.1:I107.n)	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 (J107.1:J107.n)	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 (K107.1:K107.n)	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 belonging to the group.
C0560 (L107.1:L107.n)	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 (A501.1:A501n)	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	This cell shall contain a description of the own fund item 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 (B501.1:B501.n)	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 amount	This is the total amount of the own fun item 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.
C0590 (A113.1:A113.n)	Ancillary own funds - Description	This is details of each ancillary own fund for an individual undertaking.
C0600 (B113.1:B113.n)	Ancillary own funds - Amount	This is the amount for each ancillary own fund.
C0610 (C113.1:C113.n)	Ancillary own funds – Counterpart	This is the counterpart of each ancillary own fund.
C0620 (D113.1:D113.n)	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 (E113.1:E113.n)	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 (F114.1:F114.n)	Ancillary own fund - Name of supervisory authority having given authorisation	This is the name of the supervisory authority which has issued the authorization, with country in parenthesis.
C0650	Ancillary own fund - Name of	This is the name of the entity concerned by the

(G114.1:G114.n)	entity concerned	ancillary own fund.
Adjustment for ring fenced funds and matching adjustment portfolios		
C0660 (A115.1:A115.n)	Ring-fenced fund/ matching adjustment portfolio - Name	This is the name of each ring-fenced fund/ matching adjustment portfolio.
C0670 (B115.1:B115.n)	Ring-fenced fund/ matching adjustment portfolio - Notional SCR	This is the notional SCR of each ring-fenced fund/each matching adjustment portfolio.
C0680 (C115.1:C115.n)	Ring-fenced fund/ matching adjustment portfolio - Notional SCR (negative results set to zero)	This is the notional SCR - with negative results set to zero.
C0690 (D115.1:D115.n)	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.
C0700 (E115.1:E115.n)	Ring-fenced fund/ matching adjustment portfolio - Shareholder value in ring-fenced funds	This is the shareholder value in each ring-fenced fund.
C0710 (F115.1:F115.n)	Ring-fenced fund/ matching adjustment portfolio - Own funds eligible for undertaking	This is the own funds eligible of each ring-fenced fund/matching adjustment portfolios.
R0010/C0720 (B116)	Risks outside any ring-fenced fund /matching adjustment portfolios - Notional SCR	This is the notional SCR for risks outside any ring-fenced fund or/and matching adjustment portfolios.
R0010/C0730 (C116)	Risks outside any ring-fenced fund/matching adjustment portfolios – Notional SCR (negative results set to zero)	This is the notional SCR (with negative results set to zero) for risks outside any ring-fenced fund/matching portfolios.
R0010/C0740 (D116)	Risks outside any ring-fenced fund/matching adjustment portfolios - Excess of assets over liabilities	This is the excess of assets over liabilities for risks outside any ring-fenced fund/matching adjustment portfolios.
R0010/C0750 (E116)	Risks outside any ring-fenced fund and matching portfolios – Shareholder value in risk-fenced funds	This is the shareholder value for risks outside any ring-fenced fund and matching adjustment portfolios.
R0010/C0760 (F116)	Risks outside any ring-fenced fund – Own funds eligible for undertaking	This is the own funds eligible for risks outside any ring-fenced fund/matching adjustment portfolios.
R0020/C0740 (D117)	Total excess of assets over liabilities for ring-fenced funds and matching adjustment portfolios	This is the total of excess of assets over liabilities for ring-fenced funds and matching adjustment portfolios.
R0020/C0760 (F117)	Total own funds eligible for undertaking	This is the total own funds eligible for the undertaking in ring-fenced funds/matching portfolios plus the own funds covering the risks outside of any ring-fenced fund/matching portfolios.
R0030/C0760 (F118)	Ring fenced funds/matching adjustment portfolios deduction	This is the total deduction for ring-fenced funds and matching adjustment portfolios.

Calculation of non-available own funds at group level (such a calculation has to be done entity by entity)

Non-available own funds at group level – exceeding the contribution of solo SCR to group SCR

C0770 (A130.1:A130.n)	Related (Re)insurance undertakings, Insurance Holding Company, Mixed Financial Holding Company, ancillary entities and SVP included in	Name of entity
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	the scope of the group calculation	
C0780 (B130.1:B130.n)	Country	ISO 3166-1 alpha-2 code of the country where the entity has its head office
C0790 (C130.1:C130.n)	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 should be calculated according the formula:</p> $\text{Contr}_j = \text{SCR}_j \times \text{SCR}_{\text{fully consolidated}} / \sum_i \text{SCR}_i^{\text{solo}}$ <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. <p>The assessment of non-available own funds should 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>
C0800 D130.1:D130.n	Non-available minority interests	Non-available minority interests, when the method 1 is applied, that is any minority interests in the eligible own funds (after deducting other non-available own funds) of (re) insurance subsidiary exceeding the contribution of the solo SCR to the group SCR.
C0810	Non available own funds related to other own funds items approved by supervisory authority	Non available own funds related to other own funds items approved by supervisory authority.
C0820 (G130.1:G130.n)	Non-available surplus funds	Non-available surplus funds at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 323 (4) of Implementing measures)
C0830 (H130.1:H130.n)	Non-available called up but not paid in capital	Non-available called up but not 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 323 (4) of Implementing measures)
C0840 (I130.1:I130.n)	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 323 (4) of Implementing measures)
C0850 (J130.1:J130.n)	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 323 (4) of Implementing measures)
C0860 (K130.1:K130.n)	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 323 (4) of Implementing measures)
C0870 (L130.1:L130.n)	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 323 (4) of Implementing measures)

C0880 (M130.1:M130.n)	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 323 (4) of Implementing measures)
C0890	Non-available share premium account related to preference shares at group level	Non-available share premium account related to preference shares at group level.
C0900 (N130.1:N130.n)	Total non-available excess own funds	Non – available excess own funds at group level.
C0910 (D131)	Non-available minority interests	This is the overall total amount of non – available minority interests at group level.
C0920 (G131)	Non-available surplus funds	This is the overall total amount of non – available surplus funds at group level.
C0930 (H131)	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.
C0940 (I131)	Non-available ancillary own funds	This is the total overall amount of non-available ancillary own funds at group level.
C0950 (J131)	Non-available subordinated mutual member accounts	This is the total overall amount of non-available subordinated mutual member accounts
C0960 (K131)	Non-available preference shares	This is the total overall amount of non-available preference shares at group level.
C0970 (L131)	Non-available Subordinated Liabilities	This is the total overall amount of non-available subordinated liabilities at group level.
C0980 (M131)	An amount equal to the value of non-available net deferred tax assets at the group level	This is the total overall amount of amount equal to the value of non-available net deferred tax assets at the group level
C0990	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
C1000 (N131)	Total non-available excess own funds	<p>This is the total overall amount of non-available excess own funds.</p> <p>According to Article 222(4) of the Directive 2009/138/EC, the total non-available own funds is calculated, entity by entity, 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 323 SCG3(3) of Implementing measures (i.e. ancillary own funds, preferences shares, subordinated mutual members 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>