

S.23.02. Detailed information by tiers 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 row and column number, as shown in the template in Annex I.

This Annex relates to annual submission for groups.

	ITEM	INSTRUCTIONS
R0010/C0010 (A56)	Ordinary share capital -Paid in – total	This is the total of paid in ordinary share capital.
R0010/C0020 (B56)	Ordinary share capital - Paid in – tier 1	This is the total of paid in ordinary share capital that meets the criteria for Tier 1.
R0020/C0010 (A57)	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.
R0020/C0040 (C57)	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.
R0030/C0010 (A58)	Own shares held – total	This is the total amount of own shares held by the undertaking.
R0030/C0020 (B58)	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 (A59)	Total ordinary share capital	This is the total of ordinary share capital. Note, own shares held will be included in either paid in or called up but not paid in.
R0100/C0020 (B59)	Total ordinary share capital – tier 1	This is the total of ordinary share capital that meets the criteria for Tier 1.
R0100/C0040 (C59)	Total ordinary share capital – tier 2	This is the total of ordinary share capital that meets the criteria for Tier 2.
R0110/C0010 (A67)	Initial fund 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 fund members' contributions or the equivalent basic own-fund items for mutual and mutual-type undertaking.
R0110/C0020 (B67)	Initial fund 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 fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meet the criteria for Tier 1.

R0120/C0010 (A68)	Initial fund 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 fund members' contributions or the equivalent basic own fund items for mutual and mutual type undertaking
R0120/C0040 (C68)	Initial fund 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 fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2.
R0200/C0010 (A69)	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking	This is the total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking
R0200/C0020 (B69)	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 1	This is the total of the initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 1.
R0200/C0040 (C69)	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 2	This is the total of the initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2.
R0210/C0010 (A73)	Dated subordinated mutual members accounts – total	This is the total amount of dated subordinated mutual members accounts
R0210/C0020 (B73)	Dated subordinated mutual members accounts – tier 1	This is the total amount of date subordinated mutual members accounts that meet the criteria for Tier 1.
R0210/C0030 (C73)	Dated subordinated mutual members accounts – tier 1 of which counted under transitionals	This is the total amount of date subordinated mutual members accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0210/C0040 (D73)	Dated subordinated mutual members accounts – tier 2	This is the total amount of date subordinated mutual members accounts that meet the criteria for Tier 2.
R0210/C0050 (E73)	Dated subordinated mutual members accounts – tier 2 of which counted under transitionals	This is the total amount of date subordinated mutual members' accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0210/C0060 (F73)	Dated subordinated mutual members accounts – tier 3	This is the total amount of date subordinated mutual members' accounts that meet the criteria for Tier 3.
R0220/C0010 (A74)	Undated subordinated mutual members accounts with a call option - total	This is the total of undated subordinated mutual members' accounts with a call option.
R0220/C0020 (B74)	Undated subordinated mutual members accounts with a call option – tier 1	This is the total of undated subordinated mutual members' accounts with a call option that meet the criteria for Tier 1.

R0220/C0030 (C74)	Undated subordinated mutual members accounts with a call option – tier 1 of which counted under transitionals	This is the total of undated subordinated mutual members' accounts with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0220/C0040 (D74)	Undated subordinated mutual members accounts with a call option – tier 2	This is the total of undated subordinated mutual members' accounts with a call option that meet the criteria for Tier 2.
R0220/C0050 (E74)	Undated subordinated mutual members accounts with a call option – tier 2 of which counted under transitionals	This is the total of undated subordinated mutual members' accounts with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0220/C0060 (F74)	Undated subordinated mutual members accounts with a call option – tier 3	This is the total of undated subordinated mutual members' accounts with a call option that meet the criteria for Tier 3.
R0230/C0010 (A75)	Undated subordinated mutual members accounts with no contractual opportunity to redeem – total	This is the total of undated subordinated mutual members' accounts with no contractual opportunity to redeem.
R0230/C0020 (B75)	Undated subordinated mutual members accounts with no contractual opportunity to redeem – tier 1	This is the total of undated subordinated mutual members' accounts with no contractual opportunity to redeem that meet the criteria for Tier 1.
R0230/C0030 (C75)	Undated subordinated mutual members accounts with no contractual opportunity to redeem – tier 1 of which counted under transitionals	This is the total of undated subordinated mutual members' accounts with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0230/C0040 (D75)	Undated subordinated mutual members accounts with no contractual opportunity to redeem – tier 2	This is the total of undated subordinated mutual members' accounts with no contractual opportunity to redeem that meet the criteria for Tier 2.
R0230/C0050 (E75)	Undated subordinated mutual members accounts with no contractual opportunity to redeem – tier 2 of which counted under transitionals	This is the total of undated subordinated mutual members' accounts with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0230/C0060 (F75)	Undated subordinated mutual members accounts with no contractual opportunity to redeem – tier 3	This is the total of undated subordinated mutual members' accounts with no contractual opportunity to redeem that meet the criteria for Tier 3.
R0300/C0010 (A76)	Total subordinated mutual members accounts	This is the total subordinated mutual members' accounts.
R0300/C0020 (B76)	Total subordinated mutual members accounts – tier 1	This is the total of the subordinated mutual members' accounts that meet the criteria for Tier 1.
R0300/C0030 (C76)	Total subordinated mutual members accounts – tier 1 of which counted under transitionals	This is the total of the subordinated mutual members' accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.

R0300/C0040 (D76)	Total subordinated mutual members accounts – tier 2	This is the total of the subordinated mutual members' accounts that meet the criteria for Tier 2.
R0300/C0050 (E76)	Total subordinated mutual members accounts – tier 2 of which counted under transitionals	This is the total of the subordinated mutual members' accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0300/C0060 (F76)	Total subordinated mutual members accounts – tier 3	This is the total of the subordinated mutual members' accounts that meet the criteria for Tier 3.
R0310/C0010 (A79)	Dated preference shares - total	This is the total dated preference shares.
R0310/C0020 (B79)	Dated preference shares – tier 1	This is the total of dated preference shares that meet the criteria for Tier 1.
R0310/C0030 (C79)	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 (D79)	Dated preference shares – tier 2	This is the total of dated preference shares that meet the criteria for Tier 2.
R0310/C0050 (E79)	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 (F79)	Dated preference shares – tier 3	This is the total of dated preference shares that meet the criteria for Tier 3.
R0320/C0010 (A80)	Undated preference shares with a call option - total	This is the total undated preference shares with a call option.
R0320/C0020 (B80)	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 (C80)	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 (D80)	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 (E80)	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 (F80)	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 (A81)	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 (B81)	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 (C81)	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 (D81)	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 (E81)	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 (F81)	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 (A82)	Total preference shares	This is the total preference shares.
R0400/C0020 (B82)	Total preference shares – tier 1	This is the total of preference shares that meet the criteria for Tier 1.
R0400/C0030 (C82)	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 (D82)	Total preference shares – tier 2	This is the total of preference shares that meet the criteria for Tier 2.
R0400/C0050 (E82)	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 (F82)	Total preference shares – tier 3	This is the total of preference shares that meet the criteria for Tier 3.
R0410/C0010 (A92)	Dated subordinated liabilities - total	This is the total of dated subordinated liabilities.
R0410/C0020 (B92)	Dated subordinated liabilities– tier 1	This is the amount of dated subordinated liabilities that meet the criteria for Tier 1.
R0410/C0030 (C92)	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 (D92)	Dated subordinated liabilities– tier 2	This is the amount of dated subordinated liabilities that meet the criteria for Tier 2.

R0410/C0050 (E92)	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 (F92)	Dated subordinated liabilities– tier 3	This is the amount of dated subordinated liabilities that meet the criteria for Tier 3.
R0420/C0010 (A93)	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 (B93)	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 (C93)	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 (D93)	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 (E93)	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 (F93)	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 (A94)	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 (B94)	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 (C94)	Undated subordinated liabilities with no contractual opportunity to redeem – tier 1 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 1 that are counted under the transitional provisions.
R0430/C0040 (D94)	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 (E94)	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 (F94)	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 (A95)	Total subordinated liabilities – total	This is the total of subordinated liabilities.
R0500/C0020 (B95)	Total subordinated liabilities – tier 1	This is the total of subordinated liabilities that meet the criteria for Tier 1.
R0500/C0030 (C95)	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 (D95)	Total subordinated liabilities – tier 2	This is the amount of subordinated liabilities that meet the criteria for Tier 2.
R0500/C0050 (E95)	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 (F95)	Total subordinated liabilities – tier 3	This is the amount of subordinated liabilities that meet the criteria for Tier 3.
R0510/C0070 (A108)	Ancillary own funds 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 (B108)	Ancillary own funds 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 (C108)	Ancillary own funds 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 (D108)	Ancillary own funds 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 (B109)	Ancillary own funds 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 (D109)	Ancillary own funds 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 (Q1)	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 (Q2)	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 (Q3)	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 (Q4)	Total of reserves and retained earnings from financial statements	This is total reserves and retained earnings taken from the financial statements.
R0640/C0110 (Q5)	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 (Q6)	Reserves from financial statements adjusted for Solvency II valuation differences	This is the total of reserves from the financial statements after adjustment for valuation differences.
R0660/C0110 (Q7)	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 (Q8)	Excess of assets over liabilities	This is the amount of excess of assets over liabilities.