

S.23.01.h - Own Funds

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 the quarterly submission of information for financial stability purposes 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, the items applicable when D&A is used, exclusively or in combination with method 1, are clearly identified in the log file.

	ITEM	INSTRUCTIONS
R0140/C0010 (A13)	Subordinated liabilities – total	This is the total amount of subordinated liabilities issued by the undertaking.
R0140/C0030 (B13)	Subordinated liabilities – tier 1 restricted	This is the amount of subordinated liabilities issued by the undertaking that meets the criteria for Tier 1 restricted items.
R0140/C0040 (C13)	Subordinated liabilities – tier 2	This is the amount of subordinated liabilities issued by the undertaking that meets the criteria for Tier 2.
R0140/C0050 (D13)	Subordinated liabilities – tier 3	This is the amount of subordinated liabilities issued by the undertaking that meets the criteria for Tier 3.
R0290/C0010 (A20)	Total basic own funds after deductions	This is the total amount of basic own fund items after deductions.
R0290/C0020 (B20)	Total basic own funds after deductions – tier 1 unrestricted	This is the total amount of basic own fund items after deductions that meet the criteria for Tier 1 unrestricted items.
R0290/C0030 (B20A)	Total basic own funds after deductions – tier 1 restricted	This is the total amount of basic own fund items after adjustments that meet the criteria for Tier 1 restricted items.
R0290/C0040 (C20)	Total basic own funds after deductions – tier 2	This is the total amount of basic own fund items after adjustments that meet the criteria for Tier 2.
R0290/C0050 (D20)	Total basic own funds after deductions – tier 3	This is the total amount of basic own fund items after adjustments that meet the criteria for Tier 3.

Available and eligible own funds group excluding the other financial sector and the undertakings included via D&A

Those cells are not applicable in case of D&A and combination of methods

R0560/C0010 (A50A)	Total eligible own funds to meet the group SCR – total	This is the total group own funds which are eligible under the limits.
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R0560/C0020 (B50A)	Total eligible own funds to meet the group SCR – tier 1 unrestricted	This is the total group own funds which are eligible under the limits set out to meet the SCR, that meet the criteria for Tier 1 unrestricted items.
R0560/C0030 (C50A)	Total eligible own funds to meet the SCR (group)– tier 1 Restricted	This is the total own funds which are eligible under the limits set out to meet the SCR, that meet the criteria for Tier 1 restricted items.
R0560/C0040 (D50A)	Total eligible own funds to meet the group SCR – tier 2	This is the total own funds which are eligible under the limits set out to meet the SCR, that meet the criteria for Tier 2.
R0560/C0050 (E50A)	Total eligible own funds to meet the group SCR – tier 3	This is the total own funds which are eligible under the limits set out to meet the SCR, that meet the criteria for Tier 3.
R0570/C0010 (A51A)	Total eligible available own funds to meet the minimum consolidated group SCR– total	This is the total eligible available own funds to meet the minimum consolidated group SCR.
R0570/C0020 (B51A)	Total eligible available own funds to meet the minimum consolidated group SCR – tier 1 unrestricted	This is the total eligible own funds of the group, that are available to meet the minimum group SCR that meet the criteria to be included in Tier 1 unrestricted items.
R0570/C0030 (C51A)	Total eligible available own funds to meet the minimum consolidated group SCR – tier 1 Restricted	This is the total eligible own funds of the group, that are available to meet the minimum group SCR that meet the criteria to be included in Tier 1 restricted items.
R0570/C0040 (D51A)	Total available own funds to meet the minimum consolidated group SCR – tier 2	This is the total own funds of the group, that are available to meet the minimum group SCR that meet the criteria to be included in Tier 2