**Technical Annex B**

**S.23.01 - 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 Deduction and Aggregation is used, exclusively or in combination with method 1, are clearly identified in the log file instructions.

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|  | **ITEM** | **INSTRUCTIONS** |
| 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 meets the criteria for Tier 1 restricted items. |
| R0140/C0040 | Subordinated liabilities – tier 2 | This is the amount of subordinated liabilities that meets the criteria for Tier 2. |
| R0140/C0050 | Subordinated liabilities – tier 3 | This is the amount of subordinated liabilities that meets the criteria for Tier 3. |
| 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 adjustments 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 adjustments that meet the criteria for Tier 2. |
| R0290/C0050 | Total basic own funds after deductions – tier 3 | This is the amount of basic own fund items after adjustments that meet the criteria for Tier 3. |
| 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. | |
| R0570/C0020 | Total eligible own funds to meet the minimum consolidated group SCR – tier 1 unrestricted | This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 1 unrestricted items. | |
| R0570/C0030 | Total eligible 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 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 that meet the criteria to be included in Tier 2. | |
| R0660/C0010 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A ) | This is the total eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A, to meet the total group SCR. | |
| R0660/C0020 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A ) – tier 1 unrestricted | This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A, to meet the total group SCR that meet the criteria to be included in Tier 1 unrestricted | |
| R0660/C0030 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A ) – tier 1 restricted | This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 1 restricted | |
| R0660/C0040 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A ) – tier 2 | This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet 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 sector and from undertakings included via D&A ) – tier 3 | This is the eligible available own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 3 | |