

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 disclosed by row and column number, as shown in the template in Annex I.

This Annex relates to opening, quarterly and annual disclosure of information 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
R0010/C0010 (A1)	Ordinary share capital (gross of own shares) – total	Ordinary share capital (before deduction of own shares). This is the ordinary share capital of the undertaking 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 share capital and classified accordingly notwithstanding their description or designation.
R0010/C0020 (B1)	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 (C1)	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 (A1A)	Non-available called but not paid in ordinary share capital 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.
R0020/C0020 (B1A)	Non-available called but not paid in ordinary share capital 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.
R0020/C0040 (C1A)	Non-available called but not paid in ordinary share capital at group level –tier 2	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 which meets the criteria for Tier 2.
R0030/C0010 (A2)	Share premium account related to ordinary share capital - total	The total share premium account related to ordinary share capital of the undertaking that fully satisfies the criteria for Tier 1 or Tier 2 items.
R0030/C0020 (B2)	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 (C2)	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 (A3)	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 (B3)	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 (C3)	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings – tier 2	This is the total amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that meet Tier 2 criteria.
R0050/C0010 (A4)	Subordinated mutual member accounts – total	This is the total amount of subordinated mutual member accounts that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0050/C0030 (B4)	Subordinated mutual member accounts – tier 1 restricted	This is the amount of subordinated mutual member accounts that meets the criteria for Tier 1 restricted.
R0050/C0040 (C4)	Subordinated mutual member accounts – tier 2	This is the amount of subordinated mutual member accounts that meets the criteria for Tier 2.
R0050/C0050 (D4)	Subordinated mutual member accounts – tier 3	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 3.
R0060/C0010 (A5)	Non-available subordinated mutual member accounts 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.
R0060/C0030 (B6)	Non-available subordinated mutual member accounts 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.
R0060/C0040 (C6)	Non-available subordinated mutual member accounts 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.
R0060/C0050 (D6)	Non-available subordinated mutual member accounts 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.
R0070/C0010 (A6)	Surplus funds – total	This is the total amount of surplus funds that fall under Article 91 (2) of the Directive 2009/138/EC 2009/138/EC.

R0070/C0020 (B6)	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 (A7)	Non-available surplus funds 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.
R0080/C0020 (B7)	Non-available surplus funds at group level) – tier 1 unrestricted	This is the total 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 (A8)	Preference shares – total	This is the total amount of preference shares issued by the undertaking that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0090/C0030 (B8)	Preference shares – tier 1 restricted	This is the amount of the preference shares issued by the undertaking that meet the criteria for Tier 1 restricted.
R0090/C0040 (C8)	Preference shares – tier 2	This is the amount of the preference shares issued by the undertaking that meets the criteria for Tier 2.
R0090/C0050 (D8)	Preference shares – tier 3	This is the amount of the preference shares issued by the undertaking that meets the criteria for Tier 3.
R0100/C0010 (A10)	Non-available preference shares 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.
R0100/C0030 (B10)	Non-available preference shares at group level – 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 that meets the criteria for Tier 1 restricted items.
R0100/C0040 (C10)	Non-available preference shares 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 that meets the criteria for Tier 2.
R0100/C0050 (D10)	Non-available preference shares 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 that meets the criteria for Tier 3.
R0110/C0010 (A9)	Share premium account related to preference shares – total	The total share premium account related to preference share capital of the undertaking that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0110/C0030 (B9)	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 meet the criteria for Tier 1 restricted items because it relates to preference

		shares treated as Tier 1 restricted items.
R0110/C0040 (C9)	Share premium account related to preference shares – tier 2	This is the amount of the share premium account that relates to preference shares that meet the criteria for Tier 2 because it relates to preference shares treated as Tier 2.
R0110/C0050 (D9)	Share premium account related to preference shares – tier 3	This is the amount of the share premium account that relates to preference shares that meet the criteria for Tier 3 because it relates to preference shares treated as Tier 3.
R0120/C0010 (A11)	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 (B11)	Non-available share premium account related to preference shares 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 which meets the criteria for Tier 1 restricted items.
R0120/C0040 (C11)	Non-available share premium account related to preference shares 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 that meets the criteria for Tier 2.
R0120/C0050 (D11)	Non-available share premium account related to preference shares 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 that meets the criteria for Tier 3.
R0130/C0010 (A12)	Reconciliation reserve before deduction for participations – total	The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds) but it also reconciles differences between accounting valuation and valuation according to Article 75 of Directive 2009/138/EC.
R0130/C0020 (B12)	Reconciliation reserve before deduction for participations- tier 1 unrestricted	The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds) but it also reconciles differences between accounting valuation and valuation according to Directive 2009/138/EC.
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.
R0150/C0010 (A14)	Non-available subordinated liabilities 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.
R0150/C0030 (B14)	Non-available subordinated liabilities at group level – tier 1 restricted	This is the amount of subordinate liabilities that are deemed non-available as defined in Article 222(2)-(5) of the Directive 2009/138/EC that meets the criteria for Tier 1 restricted items.
R0150/C0040 (C14)	Non-available subordinated liabilities 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 meets the criteria for Tier 2.
R0150/C0050 (D14)	Non-available subordinated liabilities 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 meets the criteria for Tier 3.
R0160/C0010 (A15)	An amount equal to the value of net deferred tax assets - total	This is the total amount of net deferred tax assets of the undertaking.
R0160/C0050 (D15)	An amount equal to the value of net deferred tax assets – tier 3	This is the amount of net deferred tax assets of the undertaking that meet the tier 3 classification criteria.
R0170/C0010 (A15A)	An amount equal to the value of net deferred tax assets non available at group level –total	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.
R0170/C0050 (D15A)	An amount equal to the value of net deferred tax assets non available 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.
R0180/C0010 (A16)	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.
R0180/C0020 (B16)	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 unrestricted Tier 1 criteria and that received supervisory approval.
R0180/C0030 (B16A)	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 (C16)	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 (D16)	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 (A17)	Non-available own funds related to other items approved by supervisory authority as basic own funds not specified above 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.
R0190/C0020 (B17)	Non-available own funds related to other items approved by supervisory authority as basic own funds not specified above 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.
R0190/C0030 (B17A)	Non-available own funds related to other items approved by supervisory authority as basic own funds not specified above tier 1) restricted 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 restricted items.
R0190/C0040 (C17)	Non-available own funds related to other items approved by supervisory authority as basic own funds not specified above 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.
R0190/C0050 (D17)	Non-available own funds related to other items approved by supervisory authority as basic own funds not specified above – 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.
R0200/C0010 (A18)	Minority interests at group level (if not disclosed as part of another own fund item)– total	This may only be completed by groups and is the total of minority interests in the group being disclosed upon. This line should be disclosed if minority interests have not been already included in other items of BOF (i.e. minority interests should not be counted twice).
R0200/C0020 (B18)	Minority interests at group level (if not disclosed as part of another own fund item)– tier 1 unrestricted	The amount of minority interests in the group being disclosed upon that meets the criteria for Tier 1 unrestricted items.
R0200/C0030 (B18A)	Minority interests at group level (if not disclosed as part of another own fund item)– tier 1	The amount of minority interests in the group being disclosed upon that meets the criteria for Tier 1 restricted items.

	restricted	
R0200/C0040 (C18)	Minority interests at group level (if not disclosed as part of another own fund item)– tier 2	The amount of minority interests in the group being disclosed upon that meets the criteria for Tier 2.
R0200/C0050 (D18)	Minority interests at group level (if not disclosed as part of another own fund item)– tier 3	The amount of minority interests in the group being disclosed upon that meets the criteria for Tier 3.
R0210/C0010 (A19)	Non available minority interests 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.
R0210/C0020 (B19)	Non available minority interests 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.
R0210/C0030 (B19A)	Non available minority interests 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.
R0210/C0040 (C19)	Non available minority interests 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.
R0210/C0050 (D19)	Non available minority interests 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.
R0220/C0010 (B502)	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 funds 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. Subordinated liabilities which do not count as basic own funds shall not be disclosed here, but on the balance sheet (template S.02.01) as subordinated liabilities that do not count as basic own funds.

R0220/C0020	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 – tier 1 unrestricted	This is the total amount of own funds 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, tier 1 unrestricted.
R0240/C0010 (A603)	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities - total	This is 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 financial entities carrying out financial activities.
R0240/C0020 (B603)_	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities – tier 1 unrestricted	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 financial entities carrying out financial activities – tier 1 restricted items.
R0240/C0030 (C603)	Deductions for in other financial undertakings, including non-regulated undertakings carrying out financial activities – tier 1 restricted	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 financial entities carrying out financial activities – tier 1 restricted items.
R0240/C0040 (D603)	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities – tier 2	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 financial entities carrying out financial activities tier 2.
R0250/C0010 (A604)	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 art. 229 of the Directive 2009/138/EC.
R0250/C0020 (B604)	Deductions for participations where there is non-availability of information (Article 229) – tier unrestricted	This is the deduction of the participations in other financial entities, including non-regulated financial entities carrying out financial activities, (paragraphs 1 and 2) of the Directive 2009/138/EC.
R0250/C0030 (C604)	Deductions for participations where there is non-availability of information (Article 229) – tier 1 restricted	This is the deduction of the participations in other financial entities, including non-regulated financial entities carrying out financial activities, according to art. 228 (paragraphs 1 and 2) of the Directive 2009/138/EC.
R0250/C0040 (D604)	Deductions for participations where there is non-availability of information (Article 229) –	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available,

	tier 2	according to art. 229 of the Directive 2009/138/EC, Tier 2.
R0250/C0050 (E604)	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 art. 229 of the Directive 2009/138/EC, Tier 3.
R0260/C0010 (A605)	Deduction for participations included via D&A when the combination of methods is used – total	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation when the combination of methods is used.
R0260/C0020 (B605)	Deduction for participations included with D&A 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.
R0260/C0030 (C605)	Deduction for participations included with D&A when the combination of methods is used – tier 1 restrictedRestricted	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation when a combination of methods is used.
R0260/C0040 (D605)	Deduction for participations included with 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 .
R0260/C0050 (E605)	Deduction for participations included with 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.
R0270/C0010 (A606)	Total of non-available own fund items – total	This is the total of non- available own funds items.
R0270/C0020 (B606)	Total of non-available own fund items – tier 1 unrestricted	This is the total of non- available own funds items in Tier 1 unrestricted items.
R0270/C0030 (C606)	Total of non-available own fund items – tier 1 restricted	This is the total of non-available own fund items – tier 1 restricted items.
R0270/C0040 (D606)	Total of non-available own fund items – tier 2	This is the total of non-available own fund items – tier 2.
R0270/C0050 (E606)	Total of non-available own fund items – tier 3	This is the total of non-available own fund items – tier 3.
R0280/C0010 (A607)	Total deductions – total	This is a total amount of deductions not included in the reconciliation reserves.
R0280/C0020 (B607)	Total deductions – tier 1 unrestricted	This is a total amount of deductions from tier 1 unrestricted not included in the reconciliation reserves.

R0280/C0030 (C607)	Total deductions – tier 1 restricted	This is a total amount of deductions from tier 1 restricted not included in the reconciliation reserves.
R0280/C0040 (D607)	Total deductions – tier 2	This is a total amount of deductions from tier 2 not included in the reconciliation reserves.
R0280/C0050 (E607)	Total deductions – tier 3	This is a total amount of deductions from tier 3 not included in the reconciliation reserves.
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.

Ancillary own funds

R0300/C0010 (A33)	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 (C33)	Unpaid and uncalled ordinary share capital callable on demand – tier 2	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 that meet the criteria for Tier 2.
R0310/C0010 (A34)	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 (C34)	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 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 that meet the criteria for Tier 2.
R0320/C0010 (A35)	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 (C35)	Unpaid and uncalled preference shares callable on demand – tier 2	This is the total 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 (D35)	Unpaid and uncalled preference shares callable on demand – tier 3	This is the total 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 3
R0330/C0010 (A36)	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 (C36)	A legally binding commitment to subscribe and pay for subordinated liabilities on demand – tier 2	This is the total amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 2.
R0330/C0050 (D36)	A legally binding commitment to subscribe and pay for subordinated liabilities on demand – tier 3	This is the total amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 3.
R0340/C0010 (A37)	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 (C37)	Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC– tier 2	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 that meet the criteria for Tier 2.
R0350/C0010 (A38)	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 (C38)	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC – tier 2	This is the total 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 institutions authorised in accordance with Directive 2006/48/EC.

R0350/C0050 (D38)	Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC – tier 3	This is the total 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 (A39)	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 (C39)	Supplementary members calls under first subparagraph of Article 96(3) of the Directive 2009/138/EC – tier 2	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
R0370/C0010 (A40)	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 Art. 96(3) of the Directive 2009/138/EC.
R0370/C0040 (C40)	Supplementary members calls - other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC – tier 2	This is the total 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 Art. 96(3) of the Directive 2009/138/EC that meet the criteria for Tier 2.
R0370/C0050 (D40)	Supplementary members calls - other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC – tier 3	This is the total 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 Art. 96(3) of the Framework Directive 2009/138/EC that meets the criteria for Tier 3.
R0380/C0010 (A41)	Non available ancillary own funds at group level – 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 (C41)	Non available ancillary own funds at group level – 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 (D41)	Non available ancillary own funds at group level – 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 (A42)	Other ancillary own funds - total	This is the total amount of other ancillary own funds.
R0390/C0040 (C42)	Other ancillary own funds – tier 2	This is the amount of other ancillary own funds that meet criteria for Tier 2.
R0390/C0050 (D42)	Other ancillary own funds – tier 3	This is the amount of other ancillary own funds that meet criteria for Tier 3.
R0400/C0010 (A43)	Total ancillary own funds	This is the total amount of ancillary own fund items.
R0400/C0040 (C43)	Total ancillary own funds tier 2	This is the total amount of ancillary own fund items that meet the criteria for Tier 2.
R0400/C0050 (D43)	Total ancillary own funds – tier 3	This is the total amount of ancillary own fund items that meet the criteria for Tier 3.

Own funds of other financial sectors

The following items are applicable also in case of D&A and combination of methods

R0410/C0010 (A45)	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies 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 art. 228 (paragraphs 1 and 2) of the Directive 2009/138/EC.
R0420/C0010 (A45A)	Institutions for occupational retirement provision	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 art. 228 (paragraphs 1 and 2) of the Directive 2009/138/EC.
R0430/C0010 (A45B)	Non-regulated entities carrying out financial activities	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 art. 228 (paragraphs 1 and 2) of the Directive 2009/138/EC.

R0440/C0010 (A45C)	Total own funds of other financial sectors	Total own funds in other financial sectors. The total own funds deducted in cell R0240/C0010 are brought back here but net of IGTs and after the adjustment for non- available own funds according to the relevant sectoral rules and according to art 228 (paragraph 1 and 2) of the Directive 2009/138/EC.
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Own funds when using the D&A or a combination of methods

R0450/C0010 (A45D)	Own funds of related undertakings when using the D&A and a combination of method – Total -	These are the own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods ; the own funds figure disclosed here should be net of non-available own funds For D&A undertakings in equivalent non-EEA regimes, groups could use the local rules to approximate and map the local own funds into the relevant tiering columns as appropriate.
R0450/C0020 (B45D)	Own funds aggregated when using the D&A and or a combination of method - Tier 1 unrestricted - unrestricted	These are the total own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 1 unrestricted. The own funds figure disclosed here should be net of non-available own funds
R0450/C0030 (C45D)	Own funds aggregated when using the D&A and or a combination of method - Tier 1 unrestricted -	These are the total own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 1 unrestricted. The own funds figure disclosed here should be net of non available own funds
R0450/C0040 (D45D)	Own funds of related undertakings when using the D&A and a combination of method – Tier 2	These are the total own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 2. The own funds figure disclosed here should be net of non available own funds.
R0450/C0050 (D45D)	Own funds of related undertakings when using the D&A and a combination of method – Tier 3	These are the total own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 3. The own funds figure disclosed here should be net of non available own funds.
R0460/C0010 (A45E)	Own funds aggregated when using the D&A and a combination of method net of IGT - Total	These are the own funds without the intra-group transactions for the calculation of the aggregated group eligible own funds The own funds figure disclosed here should be net of non available own funds and net of IGTs.
R0460/C0020 (B45E)	Own funds aggregated when using the D&A and a combination of method net of IGT – Tier 1 unrestricted itemsunrestricted	These are the own funds without the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 unrestricted items. The own funds figure disclosed here should be net of non available own funds and net of IGTs.

R0460/C0030 (C45E)	Own funds aggregated when using the D&A and a combination of method net of IGT – Tier 1 restricted items	These are the own funds without the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 restricted. The own funds figure disclosed here should be net of non available own funds and net of IGTs.
R0460/C0040 (D45E)	Own funds aggregated when using the D&A and a combination of method net of IGT – Tier 2	These are the own funds without the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 2. The own funds figure disclosed here should be net of non available own funds and net of IGTs.
R0460/C0050 (E45E)	Own funds aggregated when using the D&A and a combination of method net of IGT – Tier 3	These are the own funds without the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 3. The own funds figure disclosed here should be net of non available own funds and net of IGTs.

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

R0520/C0010 (A48)	Total available own funds to meet the group SCR - excluding the other financial sector and the undertakings included via D&A-total	This is the total own funds of the undertaking, comprising basic own funds after adjustments plus ancillary own funds, that are available to meet the SCR for a group but excluding the own funds from other financial sector and from the undertakings included via D&A.
R0520/C0020 (B48)	Total available own funds to meet the group SCR – tier unrestricted	This is the total own funds of the undertaking, comprising basic own funds after adjustments, that are available to meet the SCR for a group and that meet the criteria to be included in Tier unrestricted items.
R0520/C0030 (C48)	Total available own funds to meet the group SCR – tier 1 restricted)	This is the total own funds of the undertaking, comprising basic own funds after adjustments, that are available to meet the SCR for a group and that meet the criteria to be included in Tier 1 restricted items.
R0520/C0040 (D48)	Total available own funds to meet the group SCR – tier 2	This is the total own funds of the undertaking, comprising basic own funds after adjustments plus ancillary own funds, that are available to meet the SCR for a group and that meet the criteria to be included in Tier 2.
R0520/C0050 (E48)	Total available own funds to meet the group SCR – tier 3	This is the total own funds of the undertaking, comprising basic own funds after adjustments plus ancillary own funds, that are available to meet the SCR for a group and that meet the criteria to be included in Tier 3.
R0530/C0010 (A49)	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 adjustments, that are available to meet the minimum group SCR, excluding the own funds from other financial sector and from the undertakings included via D&A

R0530/C0020 (B49)	Total available own funds to meet the minimum consolidated group SCR– tier unrestricted	This is the total own funds of the undertaking, comprising basic own funds after adjustments, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier unrestricted
R0530/C0030 (C49)	Total available own funds to meet the minimum consolidated group SCR (group) – tier 1 restricted items	This is the total own funds of the group, comprising basic own funds after adjustments, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 1 restricted items
R0530/C0040 (D49)	Total available own funds to meet the minimum consolidated group SCR (group) – tier 2	This is the total own funds of the undertaking, comprising basic own funds after adjustments, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 2.
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.
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 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 unrestricted 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

R0590/C0010 (A52A)	Consolidated Group SCR	Consolidated Group SCR calculated for the consolidated data in accordance with Article 336 a-b-c-d of Implementing measures (only for the part of the group covered by method 1).
R0610/C0010 (A53A)	Minimum consolidated Group SCR (Article 230)	Minimum consolidated Group SCR calculated for the consolidated data (method 1) as per Article 230 of the Solvency II Directive 2009/138/EC (only for the part of the group covered by method 1).
R0630/C0010 (A54A)	Ratio of Eligible own funds to group SCR (excluding other financial sectors and D&A undertakings)	This is the ratio of Eligible own funds to group SCR, excluding capital requirements and own funds from other financial sectors and D&A undertakings.
R0650/C0010 (A55A)	Ratio of Eligible own funds to Minimum Consolidated Group SCR (excluding other financial sectors and D&A undertakings)	Ratio of Eligible own funds to Minimum Consolidated Group SCR (excluding other financial sectors and D&A undertakings)
R0660/C0010 (A53B)	SCR for entities included with D&A method	This is the total of solvency capital requirements for undertakings included with Deduction and Aggregation method. This cell should include sum of the proportional share of the SCR for undertakings included in the group solvency calculation through D&A. It's only relevant in case of D&A and combination of methods.
R0670/C0010 (A55B)	Ratio of Eligible own funds to SCR including other financial sectors and D&A undertakings	Ratio of Eligible own funds to SCR including other financial sectors and D&A undertakings.

Reconciliation Reserve

R0700/C0010 (B23)	Excess of assets over liabilities	This is the excess of assets over liabilities as disclosed in the Solvency 2 balance sheet.
R0710/C0010 (B24)	Own shares (included as assets on the balance sheet)	This is the amount of own shares held by the undertaking .
R0720/C0010 (B25)	Foreseeable dividends, distributions and charges	These are the dividends, distributions and charges foreseeable by the undertaking.
R0730/C0010 (B26)	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 Directive 2009/138/EC.
R0740/C0010 (B27)	Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced 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.

R0750/C0010 (B28)	Other non available own funds	These are other non available own funds of related undertakings according to art 335 (1)(d) and (f) of Implementing Measures
R0760/C0010 (B29)	Reconciliation reserve before deduction for participations-total	This the reconciliation reserve of the undertaking, before deductions for participations.
R0770/C0010 (A30)	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 undertaking.
R0780/C0010 (A31)	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 undertaking.
R0790/C0010 (A32)	Total Expected profits included in future premiums (EPIFP)	This is the total amount calculated as expected profits included in future premiums.