

# Q&A

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## Question

Considering that R0220 is only open regarding C0010, could I please ask for clarification regarding how this amount is to be considered in other rows, such as R0290, R0500, etc?

## EIOPA answer

EIOPA confirms that in R0220 the amount of "Own funds from the financial statements that should not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds" should be reported only under Total.

However, in the calculations of R0290 (Total basic own funds after deductions), R0500 to R0550 (Available and eligible own funds for individual undertakings) and R0520 to R0570 (Available and eligible own funds for groups) the amount reported in R0220/C0010 should be deducted as if it was reported as Tier 1 unrestricted (assumption is that deduction is done in Reconciliation reserve which is Tier 1 unrestricted).

Following this approach validations BV76 and BV 90 were amended and all the other validations should be correct.