

S.23.01 — Own Funds

General comments:

This section relates to the quarterly and annual submission 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 (Accounting consolidation-based method), the items applicable when method 2 (Deduction and Aggregation method or D&A method) is used, exclusively or in combination with method 1, are clearly identified in the instructions.

	ITEM	INSTRUCTIONS
<i>Basic own funds before deduction for participations in other financial sector</i>		
R0010/C0010	Ordinary share capital (gross of own shares) — total	This is the total ordinary share capital, both held directly and indirectly (before deduction of own shares). This is the total ordinary share capital of the group 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 shares capital and classified accordingly notwithstanding their description or designation.
R0010/C0020	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	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	Non–available called but not paid in ordinary share capital to be deducted 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 Directive 2009/138/EC, to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0020/C0020	Non–available called but not paid in ordinary share capital to be deducted 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 Directive 2009/138/EC that meets tier 1 unrestricted criteria and has to be deducted as per Article 330 of Delegated Regulation(EU) 2015/35.

R0020/C0040	Non-available called but not paid in ordinary share capital to be deducted at group level — tier 2	This is the amount of called but not paid in ordinary share capital which is deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC which meets the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0030/C0010	Share premium account related to ordinary share capital — total	The total share premium account related to ordinary share capital that fully satisfies the criteria for Tier 1 or Tier 2 items.
R0030/C0020	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	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	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	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	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — tier 2	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 Tier 2 criteria.

R0050/C0010	Subordinated mutual member accounts — total	This is the total amount of subordinated mutual member accounts that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0050/C0030	Subordinated mutual member accounts — tier 1 restricted	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 1 restricted.
R0050/C0040	Subordinated mutual member accounts — tier 2	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 2.
R0050/C0050	Subordinated mutual member accounts — tier 3	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 3.
R0060/C0010	Non-available subordinated mutual member accounts to be deducted 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0060/C0030	Non-available subordinated mutual member accounts to be deducted 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 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0060/C0040	Non-available subordinated mutual member accounts to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0060/C0050	Non-available subordinated mutual member accounts to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.

R0070/C0010	Surplus funds — total	This is the total amount of surplus funds that fall under Article 91 (2) of Directive 2009/138/EC.
R0070/C0020	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	Non-available surplus funds to be deducted 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0080/C0020	Non-available surplus funds to be deducted at group level — tier 1 unrestricted	This is the amount of surplus funds that are deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items and has to be deducted as per Article 330 of the Delegated Regulation (EU) 2015/35.
R0090/C0010	Preference shares — total	This is the total amount of preference shares issued that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0090/C0030	Preference shares — tier 1 restricted	This is the amount of the preference shares issued that meet the criteria for Tier 1 restricted.
R0090/C0040	Preference shares — tier 2	This is the amount of the preference shares issued that meet the criteria for Tier 2.
R0090/C0050	Preference shares — tier 3	This is the amount of the preference shares issued that meet the criteria for Tier 3.
R0100/C0010	Non-available preference shares to be deducted 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0100/C0030	Non-available preference shares at group level to be	This is the amount of preference shares which are deemed non — available as defined in Article 222(2)–(5) of Directive 2009/138/EC and which meet the criteria for Tier 1

	deducted — tier 1 Restricted	restricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0100/C0040	Non-available preference shares to be deducted 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 Directive 2009/138/EC and which meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0100/C0050	Non-available preference shares to be deducted 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 Directive 2009/138/EC and which meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0110/C0010	Share premium account related to preference shares — total	The total share premium account related to preference shares capital that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0110/C0030	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 meets the criteria for Tier 1 restricted items because it relates to preference shares treated as Tier 1 restricted items.
R0110/C0040	Share premium account related to preference shares — tier 2	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 2 because it relates to preference shares treated as Tier 2.
R0110/C0050	Share premium account related to preference shares — tier 3	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 3 because it relates to preference shares treated as Tier 3.
R0120/C0010	Non-available share premium account related to preference shares to be deducted 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 Directive 2009/138/EC.
R0120/C0030	Non-available share premium account related to preference	This is the amount of the share premium account relating to preference shares that is deemed non-available as defined in Article

	shares to be deducted at group level — tier 1 restricted	222(2)–(5) of Directive 2009/138/EC and which meets the criteria for Tier 1 restricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0120/C0040	Non–available share premium account related to preference shares to be deducted 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 Directive 2009/138/EC and which meets the criteria for Tier 2 and has to be deducted as per Article 330 of the Delegated Regulation (EU) 2015/35.
R0120/C0050	Non–available share premium account related to preference shares to be deducted 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 Directive 2009/138/EC and which meets the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0130/C0010	Reconciliation reserve — total	The total reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring–fenced funds). It results mainly from differences between accounting valuation and valuation in accordance with Article 75 of Directive 2009/138/EC.
R0130/C0020	Reconciliation reserve — tier 1 unrestricted	The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring–fenced funds). It results mainly from differences between accounting valuation and valuation in accordance with Directive 2009/138/EC.
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 meet the criteria for Tier 1 restricted items.
R0140/C0040	Subordinated liabilities — tier 2	This is the amount of subordinated liabilities that meet the criteria for Tier 2.
R0140/C0050	Subordinated liabilities — tier 3	This is the amount of subordinated liabilities that meet the criteria for Tier 3.

R0150/C0010	Non-available subordinated liabilities to be deducted 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 Directive 2009/138/EC.
R0150/C0030	Non-available subordinated liabilities to be deducted at group level — tier 1 restricted	This is the amount of subordinated liabilities that are deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 1 restricted items.
R0150/C0040	Non-available subordinated liabilities to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0150/C0050	Non-available subordinated liabilities to be deducted 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 meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0160/C0010	An amount equal to the value of net deferred tax assets — total	This is the total amount of net deferred tax assets.
R0160/C0050	An amount equal to the value of net deferred tax assets — tier 3	This is the amount of net deferred tax assets that meet the tier 3 classification criteria.
R0170/C0010	The amount equal to the value of net deferred tax assets not available to be deducted at group level –total	This is the total amount of net deferred tax assets which are deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35.
R0170/C0050	The amount equal to the value of net deferred tax assets not available to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation 2015/35.

R0180/C0010	Other own fund items approved by the supervisory authority as basic own funds not specified above - total	This is the total of basic own fund items not identified above and that received supervisory approval.
R0180/C0020	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 Tier 1 unrestricted criteria and that received supervisory approval.
R0180/C0030	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	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	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	Non-available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0190/C0020	Non-available own funds related to other own funds items approved by	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

	supervisory authority to be deducted — tier 1 unrestricted items	defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0190/C0030	Non-available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC that meet the criteria for Tier 1 restricted items and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0190/C0040	Non-available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC that meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0190/C0050	Non-available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC that meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0200/C0010	Minority interests at group level– total	This is the total of minority interests in the group being reported upon.
R0200/C0020	Minority interests at group level– tier 1 unrestricted	The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 unrestricted items.
R0200/C0030	Minority interests at group level– tier 1 restricted	The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 restricted items.
R0200/C0040	Minority interests at group level– tier 2	The amount of minority interests in the group being reported upon that meet the criteria for Tier 2.

R0200/C0050	Minority interests at group level– tier 3	The amount of minority interests in the group being reported upon that meet the criteria for Tier 3.
R0210/C0010	Non-available minority interests to be deducted 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 Directive 2009/138/EC, and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0210/C0020	Non-available minority interests to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted, and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0210/C0030	Non-available minority interests to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 1 restricted, and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0210/C0040	Non-available minority interests to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 2, and to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0210/C0050	Non-available minority interests to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 3, and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
<i>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</i>		
R0220/C0010	Own funds from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified	<p>This is the total amount of own fund 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>

	as Solvency II own funds — total	<p>i) items that appear in the lists of own fund items, but fail to meet the classification criteria or the transitional provisions; or</p> <p>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.</p> <p>Subordinated liabilities which do not count as basic own funds shall not be reported here, but on the balance sheet (template S.02.01) as subordinated liabilities that do not count as basic own funds.</p>
<i>Deductions</i>		
R0230/C0010	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities — total	<p>This is the total deduction for participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings carrying out financial activities, including the participations that are deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.</p> <p>Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440.</p>
R0230/C0020	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities — tier 1 unrestricted	<p>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 undertakings carrying out financial activities, including the participations that are deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC (to be showed separately in the row R0240).</p> <p>Those participations are deducted from basic own funds and added back as own funds in</p>

		accordance with the relevant sectoral rules in the rows from R0410 to R0440 — tier 1 unrestricted items.
R0230/C0030	Deductions for in other financial undertakings, including non-regulated undertakings carrying out financial activities — tier 1 restricted	<p>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 undertakings carrying out financial activities, including the participations that are deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.</p> <p>Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440— tier 1 restricted items.</p>
R0230/C0040	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities — tier 2	<p>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 undertakings carrying out financial activities, including the participations that are deducted in accordance with Article 228, paragraph 2 of the Directive 2009/138/EC.</p> <p>Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440 — tier 2.</p>
R0230/C0050	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities — Tier 3	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 undertakings carrying out financial activities, including the participations that are deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.

		Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440 — Tier 3.
R0240/C0010	whereof deducted according to art 228 of the Directive 2009/138/EC— total	This is the total value of participations deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC, as part of the value reported in row R0230 — total
R0240/C0020	whereof deducted according to art 228 of the Directive 2009/138/EC — tier 1 unrestricted	This is the value of participations that are deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC, as part of the value reported in row R0230 — tier 1 unrestricted
R0240/C0030	whereof deducted according to art 228 of the Directive 2009/138/EC — tier 1 restricted	This is the value of participations deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC, as part of the value reported in row R0230 — tier 1 restricted
R0240/C0040	whereof deducted according to art 228 of the Directive 2009/138/EC — tier 2	This is the value of participations deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC, as part of the value reported in row R0230 — tier 2
R0250/C0010	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, in accordance with Article 229 of Directive 2009/138/EC.
R0250/C0020	Deductions for participations where there is non–availability of information (Article 229) — tier 1 unrestricted	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, in accordance with Article 229 of Directive 2009/138/EC — tier 1 unrestricted.
R0250/C0030	Deductions for participations where there is non–availability of	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, in accordance with Article

	information (Article 229) — tier 1 restricted	229 of Directive 2009/138/EC — tier 1 restricted.
R0250/C0040	Deductions for participations where there is non-availability of information (Article 229) — tier 2	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, in accordance with Article 229 of Directive 2009/138/EC, Tier 2.
R0250/C0050	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, in accordance with Article 229 of Directive 2009/138/EC, Tier 3.
R0260/C0010	Deduction for participations included via Deduction and Aggregation method when the combination of methods is used — total	This is the total deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used.
R0260/C0020	Deduction for participations included with Deduction and Aggregation method 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 — tier 1 unrestricted.
R0260/C0030	Deduction for participations included with Deduction and Aggregation method when the combination of methods is used — tier 1 restricted	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when a combination of methods is used — tier 1 restricted.
R0260/C0040	Deduction for participations included with Deduction and Aggregation method when the combination	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used — tier 2.

	of methods is used — tier 2	
R0260/C0050	Deduction for participations included with Deduction and Aggregation method 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 — tier 3.
R0270/C0010	Total of non-available own fund items to be deducted — total	This is the total of non-available own fund items and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0270/C0020	Total of non-available own fund items to be deducted — tier 1 unrestricted	This is the non-available own fund items in Tier 1 unrestricted items and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0270/C0030	Total of non-available own fund items to be deducted — tier 1 restricted	This is the non-available own fund items — tier 1 restricted items and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0270/C0040	Total of non-available own fund items to be deducted — tier 2	This is the non-available own fund items — tier 2 and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0270/C0050	Total of non-available own fund items to be deducted — tier 3	This is the non-available own fund items — tier 3 and has to be deducted as per Article 330 of Delegated Regulation 2015/35.
R0280/C0010	Total deductions — total	This is the total amount of deductions not included in the reconciliation reserves.
R0280/C0020	Total deductions — tier 1 unrestricted	This is the amount of deductions from tier 1 unrestricted not included in the reconciliation reserves.
R0280/C0030	Total deductions — tier 1 restricted	This is the amount of deductions from tier 1 restricted not included in the reconciliation reserves.
R0280/C0040	Total deductions — tier 2	This is the amount of deductions from tier 2 not included in the reconciliation reserves.

R0280/C0050	Total deductions — tier 3	This is the amount of deductions from tier 3 not included in the reconciliation reserves.
<i>Total basic own funds after deductions</i>		
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 deductions 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 deductions 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 deductions that meet the criteria for Tier 3.
<i>Ancillary own funds</i>		
R0300/C0010	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	Unpaid and uncalled ordinary share capital callable on demand — tier 2	This is the amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2.
R0310/C0010	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	Unpaid and uncalled initial funds, members' contributions or the	This is the amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type

	equivalent basic own fund item for mutual and mutual-type undertakings, callable on demand — tier 2	undertakings that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2.
R0320/C0010	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	Unpaid and uncalled preference shares callable on demand — tier 2	This is the 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	Unpaid and uncalled preference shares callable on demand — tier 3	This is the 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	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	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 2	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 2.
R0330/C0050	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 3	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 3.
R0340/C0010	Letters of credit and guarantees under Article 96(2) of 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	Letters of credit and guarantees under	This is the amount of letters of credit and guarantees that are held in trust for the benefit

	Article 96(2) of Directive 2009/138/EC — tier 2	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	Letters of credit and guarantees other than under Article 96(2) of 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	Letters of credit and guarantees other than under Article 96(2) of Directive 2009/138/EC — tier 2	This is the 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	Letters of credit and guarantees other than under Article 96(2) of Directive 2009/138/EC— tier 3	This is the 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	Supplementary members calls under first subparagraph of Article 96(3) of 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	Supplementary members calls under first subparagraph of Article 96(3) of Directive 2009/138/EC — tier 2	This is the 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	Supplementary members calls — other than under first subparagraph of Article 96(3) of Directive 2009/138/EC - total	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 Article 96(3) of the Directive 2009/138/EC.
R0370/C0040	Supplementary members calls — other than under first subparagraph of Article 96(3) of Directive 2009/138/EC — tier 2	This is the amount 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 Article 96(3) of Directive 2009/138/EC that meet the criteria for Tier 2.
R0370/C0050	Supplementary members calls — other than under first subparagraph of Article 96(3) of Directive 2009/138/EC — tier 3	This is the 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 Article 96(3) of the Framework Directive 2009/138/EC that meet the criteria for Tier 3.
R0380/C0010	Non available ancillary own funds at group level to be deducted— total	This is the total amount of ancillary own funds which are deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC.
R0380/C0040	Non available ancillary own funds at group level to be deducted — tier 2	This is the amount of ancillary own funds which are deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 2.
R0380/C0050	Non available ancillary own funds at group level to be deducted — tier 3	This is the amount of ancillary own funds which are deemed non-available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 3.
R0390/C0010	Other ancillary own funds — total	This is the total amount of other ancillary own funds.

R0390/C0040	Other ancillary own funds — tier 2	This is the amount of other ancillary own funds that meet criteria for Tier 2.
R0390/C0050	Other ancillary own funds — tier 3	This is the amount of other ancillary own funds that meet criteria for Tier 3.
R0400/C0010	Total ancillary own funds	This is the total amount of ancillary own fund items.
R0400/C0040	Total ancillary own funds tier 2	This is the amount of ancillary own fund items that meet the criteria for Tier 2.
R0400/C0050	Total ancillary own funds — tier 3	This is the amount of ancillary own fund items that meet the criteria for Tier 3.
<i>Own funds of other financial sectors</i>		
<i>The following items are applicable also in case of D&A method and combination of methods</i>		
R0410/C0010	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — total	Total of own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction. The inclusion of other financial sectors follow Article 329 of Delegated Regulation 2015/35, if not deducted in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.
R0410/C0020	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — Tier 1 unrestricted	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 1 unrestricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.

R0410/C0030	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — Tier 1 restricted	<p>Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 1 restricted.</p> <p>Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.</p>
R0410/C0040	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — Tier 2	<p>Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 2.</p> <p>Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.</p>
R0420/C0010	Institutions for occupational retirement provision — total	Total of 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.
R0420/C0020	Institutions for occupational retirement provision –tier 1 unrestricted	<p>Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 1 unrestricted.</p> <p>Those items should be also deducted of any non-available own funds according to the relevant sectoral rules</p>
R0420/C0030	Institutions for occupational retirement provision –tier 1 restricted	<p>Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 1 restricted.</p> <p>Those items should be also deducted of any non-available own funds according to the relevant sectoral rules</p>

R0420/C0040	Institutions for occupational retirement provision –tier 2	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 2. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules
R0420/C0050	Institutions for occupational retirement provision –tier 3	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 3. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules
R0430/C0010	Non–regulated undertakings carrying out financial activities — total	Total of 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.
R0430/C0020	Non–regulated undertakings carrying out financial activities — tier 1 unrestricted	Own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 1 unrestricted. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.
R0430/C0030	Non–regulated undertakings carrying out financial activities — tier 1 restricted	Own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 1 restricted. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.

R0430/C0040	Non-regulated undertakings carrying out financial activities — tier 2	<p>Own funds in non-regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 2.</p> <p>Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.</p>
R0440/C0010	Total own funds of other financial sectors — total	<p>Total of own funds in other financial sectors.</p> <p>The value of the <u>participation in the other financial sectors</u> is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</p>
R0440/C0020	Total own funds of other financial sectors — tier 1 unrestricted	<p>Total of own funds in other financial sectors –tier 1 unrestricted.</p> <p>The value of the <u>participation in the other financial sectors</u> is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</p>
R0440/C0030	Total own funds of other financial sectors — tier 1 restricted	<p>Total of own funds in other financial sectors –tier 1 restricted.</p> <p>The value of the <u>participation in the other financial sectors</u> is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</p>
R0440/C0040	Total own funds of other financial sectors — tier 2	<p>Total of own funds in other financial sectors –tier 2.</p> <p>The value of the <u>participation in the other financial sectors</u> is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.</p>

R0440/C0050	Total own funds of other financial sectors — Tier 3	Total of own funds in other financial sectors –Tier 3. The value of the <u>participation in the other financial sectors</u> is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.
<i>Own funds when using the Deduction and Aggregation method (D&A) exclusively, or in combination with method 1</i>		
R0450/C0010	Own funds aggregated when using the Deduction and Aggregation method or combination of methods — Total	These are the total eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation method or a combination of methods; after the deduction of non-available own funds at group level.
R0450/C0020	Own funds aggregated when using the Deduction and Aggregation method or combination of methods — Tier 1 unrestricted	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation method or a combination of methods, classified as Tier 1 unrestricted after the deduction of non-available own funds at group level
R0450/C0030	Own funds aggregated when using the Deduction and Aggregation method, and combination of method — Tier 1 restricted	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation method or a combination of methods, classified as Tier 1 restricted after

		the deduction of non-available own funds at group level
R0450/C0040	Own funds aggregated when using the Deduction and Aggregation method and combination of method — Tier 2	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation method or a combination of methods, classified as Tier 2 after the deduction of non-available own funds at group level.
R0450/C0050	Own funds aggregated when using the Deduction and Aggregation method and combination of method — Tier 3	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation method or a combination of methods, classified as Tier 3 after the deduction of non-available own funds at group level.
R0460/C0010	Own funds aggregated when using the Deduction and Aggregation method, and combination of method net of IGT — Total	These are the total eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0020	Own funds aggregated when using the Deduction and Aggregation method, and combination of method net of IGT — Tier 1 unrestricted	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 unrestricted items. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0030	Own funds aggregated when using the Deduction and Aggregation method, and combination of method net of IGT — Tier 1 restricted	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 restricted. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0040	Own funds aggregated when using the Deduction and	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group

	Aggregation method, and combination of method net of IGT — Tier 2	eligible own funds, classified as Tier 2. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0050	Own funds aggregated when using the Deduction and Aggregation method, and combination of method net of IGT — Tier 3	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 3. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0520/C0010	Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) – total	This is the total own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated part of the group SCR but excluding the own funds from other financial sectors, and the own funds from the undertakings included via Deduction and aggregation method (D&A).
R0520/C0020	Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 1 unrestricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated part of the group SCR but excluding the own funds from other financial sectors, and the own funds from the undertakings included via Deduction and aggregation method and meet the criteria to be included in Tier 1 unrestricted items.
R0520/C0030	Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 1 restricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated part of the group SCR but excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method and that meet the criteria to be included in Tier 1 restricted items.
R0520/C0040	Total available own funds to meet the	This is the own funds of the undertaking, comprising basic own funds after deductions,



	consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 2	plus ancillary own funds, that are available to meet the consolidated part of the group SCR but excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method and that meet the criteria to be included in Tier 2.
R0520/C0050	Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method)— tier 3	This is the own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated part of the group SCR but excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method and that meet the criteria to be included in Tier 3.
R0560/C0010	Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from undertakings included via D&A method) — total	<p>This is the total group own funds which are eligible to cover the consolidated part of the group SCR (excluding own funds from other financial sectors, and from the undertakings included via Deduction and aggregation method) under the limits</p> <p>For the purpose of the eligibility of those own fund items the consolidated group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of Delegated Regulation (EU) 2015/35) consistently</p>
R0560/C0020	Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from undertakings included via D&A method) — tier 1 unrestricted	This is the group own funds which are eligible under the limits set out to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 1 unrestricted items.
R0560/C0030	Total eligible own funds to meet the	This is the own funds which are eligible under the limits set out to meet the

	consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from undertakings included via D&A method) — tier 1 Restricted	consolidated part of the group SCR (excluding own funds from other financial sectors, and from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 1 restricted items.
R0560/C0040	Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 2	This is the own funds which are eligible under the limits set out to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 2.
R0560/C0050	Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 3	This is the own funds which are eligible under the limits set out to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 3.
R0530/C0010	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 deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method.
R0530/C0020	Total available own funds to meet the minimum consolidated group SCR– tier 1 unrestricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, and that

		meet the criteria to be included in Tier 1 unrestricted.
R0530/C0030	Total available own funds to meet the minimum consolidated group SCR — tier 1 restricted	This is the own funds of the group, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, and that meet the criteria to be included in Tier 1 restricted items.
R0530/C0040	Total available own funds to meet the minimum consolidated group SCR — tier 2	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, and that meet the criteria to be included in Tier 2.
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 excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method.
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 excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, 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 excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, 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, excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, that meet the criteria to be included in Tier 2.
R0800/C0010	Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method) – Total	This is total eligible own funds that are available to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and aggregation method) - Total
R0800/C0020	Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method) - tier 1 unrestricted	This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 1 unrestricted items.
R0800/C0030	Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method) - tier 1 restricted	This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 1 restricted items.
R0800/C0040	Total eligible own funds to meet the consolidated group SCR (including own	This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from

	funds from other financial sectors, excluding own funds from undertakings included via D&A method) — tier 2	undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 2.
R0800/C0050	Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method method) — tier 3	This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 3.
R0810/C0010	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) - total	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) – Total
R0810/C0020	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) - tier 1 unrestricted	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) – that meet the criteria to be included in Tier 1 unrestricted items
R0810/C0030	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) – that meet the criteria to be included in Tier 1 restricted items

	method) - tier 1 restricted	
R0810/C0040	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) — tier 2	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) - that meet the criteria to be included in Tier 2
R0810/C0050	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) — tier 3	Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) - that meet the criteria to be included in Tier 3
R0660/C0010	Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) - total	This is the total eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, to meet the total group SCR.
R0660/C0020	Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) - tier 1 unrestricted	This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, 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 Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 1 restricted	This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method 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 Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) tier 2	This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method 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 Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 3	This is the eligible available own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method to meet the total group SCR that meet the criteria to be included in Tier 3
R0820/C0010	Consolidated part of the Group SCR (excluding CR for other financial sectors and SCR for undertakings included via D&A method) - total	<p>Consolidated part of Group SCR, excluding CR for other financial sectors and SCR for undertakings included via Deduction and aggregation method.</p> <p>This is the SCR based on art 336 (a), (b), (d) and (e) of Delegated Regulation (EU) 2015/35 including any capital add-on</p> <p>For quarterly reporting this is the latest SCR to be calculated and reported, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on.</p>

R0610/C0010	Minimum consolidated Group SCR	Minimum consolidated group SCR calculated for the consolidated data (method 1) as per Article 230 of Directive 2009/138/EC.
R0860/C0010	Capital requirements (CR) for other financial sectors	This is the total capital requirements for related undertakings belonging to other financial sectors, as calculated according to the sectoral rules
R0590/C0010	Consolidated Group SCR (including CR for other financial sectors, excluding SCR for undertakings included via D&A method)	<p>Consolidated group SCR calculated for the consolidated data under method 1 in accordance with Article 336, (a), (b), (c), (d) and (e) of Delegated Regulation (EU) 2015/35. Including any capital add-on.</p> <p>In case the minimum consolidated Group SCR (R0610/C0010) is higher than the sum of R0820/C0010 and R0860/C0010, that minimum (R0610/C0010) shall be reported</p> <p>For quarterly reporting this is the latest SCR to be calculated and reported, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on.</p>
R0670/C0010	SCR for undertakings included via D&A method	This is the total of solvency capital requirements for related undertakings included with Deduction and Aggregation method. This cell shall include sum of the proportional share of the SCR for undertakings included via Deduction and aggregation method. It is only relevant in case of Deduction and aggregation method and combination of methods.
R0830/C0010	Group SCR (excluding CR for other financial sectors, including SCR for undertakings included via D&A method)	<p>The group SCR is the sum of the consolidated part of the group SCR calculated in accordance with Article 336, (a), (b), (d) and (e) of Delegated Regulation (EU) 2015/35 and any capital-add on (R0820/C0010) and the SCR for undertakings included via Deduction and aggregation method (R0670/C0010).</p> <p>In case the minimum consolidated Group SCR (R0610/C0010) is higher than the</p>

		<p>amount reported on R0820/C0100, then the group SCR is the sum of R0610/C0010 and R0670/C0010.</p> <p>The group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of Delegated Regulation (EU) 2015/35).</p>
R0680/C0010	Total Group SCR (including CR for other financial sectors and SCR for undertakings included via D&A method)	The total group SCR is the sum of the consolidated group SCR (R0590/C0010) and the SCR for undertakings included via Deduction and aggregation method (R0670/C0010).
R0630/C0010	Ratio of Eligible own funds (R0560) to the consolidated part of the group SCR (R0820) - ratio excluding other financial sectors, and undertakings included via D&A method	This is the solvency ratio calculated as the total of eligible own funds to meet the consolidated part of the group SCR divided by the consolidated part of the group SCR, excluding own funds and capital requirements from other financial sectors and own funds and solvency capital requirements from undertakings included via Deduction and aggregation method.
R0650/C0010	Ratio of Eligible own funds (R0570) to Minimum Consolidated Group SCR (R0610)	This is the minimum solvency ratio calculated as the total of eligible own funds to meet the Minimum Consolidated group SCR divided by the Minimum Consolidated group SCR (excluding other financial sectors and the undertakings included via Deduction and aggregation method).
R0840/C0010	Ratio of Eligible own funds (R0800) to the Consolidated group SCR (R0590) - ratio including other financial sectors but excluding undertakings included via D&A method	This is the solvency ratio calculated as the total of eligible own funds to meet the Consolidated group SCR divided by the Consolidated group SCR, including capital requirements and own funds from other financial sectors but excluding SCR and own funds from the undertakings included via Deduction and aggregation method.
R0850/C0010	Ratio of Eligible own funds (R0810) to the	This is the solvency ratio calculated as the total eligible own funds to meet the

	Group SCR (R0830) - ratio excluding other financial sectors, including undertakings included via D&A method	consolidated part of the group SCR divided by the Consolidated group SCR excluding own funds and CR from the other financial sectors but including own funds and SCR from the undertakings included via Deduction and Aggregation method.
R0690/C0010	Ratio of Total Eligible own funds (R0660) to the Total group SCR (R0680) – ratio including other financial sectors and undertakings included via D&A method	This is solvency ratio calculated as the Total of eligible own funds to meet the Total group SCR divided by the total group SCR, including other financial sectors, and undertakings included via Deduction and aggregation method.
<i>Reconciliation Reserve</i>		
R0700/C0060	Excess of assets over liabilities	This is the excess of assets over liabilities as reported in the Solvency 2 balance sheet.
R0710/C0060	Own shares (held directly and indirectly)	This is the amount of own shares held by the participating insurance or reinsurance undertaking, the insurance holding company or the mixed financial holding company and the related undertakings, both directly and indirectly.
R0720/C0060	Foreseeable dividends, distributions and charges	These are the dividends, distributions and charges foreseeable from the group. .
R0730/C0060	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 Delegated Regulation (EU) 2015/35.
R0740/C0060	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 at group level.

R0750/C0060	Other non-available own funds	These are other non-available own funds such as those of related undertakings according to Article 335 (1)(d) and (f) of Delegated Regulation (EU) 2015/35.
R0760/C0060	Reconciliation reserve — total	This is the reconciliation reserve of the group.
R0770/C0060	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 group.
R0780/C0060	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 group.
R0790/C0060	Total Expected profits included in future premiums (EPIFP)	This is the total amount calculated as expected profits included in future premiums.

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