

S.23.01 – Own Funds

General comments:

This section relates to opening, 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, the items applicable when Deduction and Aggregation is used, exclusively or in combination with method 1, are clearly identified in the instructions.

	ITEM	INSTRUCTIONS
Basic own funds before deduction for participations in other financial sector		
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 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	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	Non–available called but not paid in ordinary share capital 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 the Directive 2009/138/EC which meets the criteria for Tier 2.
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 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	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	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	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	Surplus funds – total	This is the total amount of surplus funds that fall under Article 91 (2) of the 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 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	Non–available surplus funds 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 the Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items.
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 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	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 and which meet the criteria for Tier 1 restricted items.
R0100/C0040	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 and which meet the criteria for Tier 2.
R0100/C0050	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 and which meet the criteria for Tier 3.
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 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	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 and which meets the criteria for Tier 1 restricted items.
R0120/C0040	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 and which meets the criteria for Tier 2.
R0120/C0050	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 and which meets the criteria for Tier 3.
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 according to Article 75 of Directive 2009/138/EC.
R0130/C0020	Reconciliation – 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 according to 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 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	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 meet the criteria for Tier 1 restricted items.
R0150/C0040	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 meet the criteria for Tier 2.
R0150/C0050	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 meet the criteria for Tier 3.
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	An amount equal to the value of net deferred tax assets non available 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 the Directive 2009/138/EC.
R0170/C0050	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	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	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	This is the amount of basic own fund items not identified above that meet the criteria for Tier 2 and that received supervisory approval.

	basic own funds not specified above – tier 2	
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 – 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	Non–available own funds related to other own funds items approved by supervisory authority – 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	Non–available own funds related to other own funds items approved by supervisory authority – 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	Non–available own funds related to other own funds items approved by supervisory authority – 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	Non–available own funds related to other own funds items approved by supervisory authority – 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	Minority interests at group level (if not reported as part of another own fund item)– total	This is the total of minority interests in the group being reported upon. This row shall be reported if minority interests have not been already included in other items of basic own fund ("BOF") (i.e. minority interests shall not be counted twice).
R0200/C0020	Minority interests at group level (if not reported as part of another own fund item)– 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 (if not reported as part of another own fund item)– 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 (if not reported as part of another own fund item)– 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 (if not reported as part of another own fund item)– 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 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	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	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	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	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.
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		
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 as Solvency II own funds – total	<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> <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. Subordinated liabilities which do not count as basic own funds shall not be reported here, but on the</p>

		balance sheet (template S.02.01) as subordinated liabilities that do not count as basic own funds.
Deductions		
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 according to 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 according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities.</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 according to Article 228, paragraph 2 of the 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 according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities – tier 1 unrestricted items.</p>
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 according to 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 according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR</p>

		ratios both excluding and including other financial sector entities – tier 1 restricted items.
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 according to 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 according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities – tier 2.</p>
R0230/C0050	Deductions for participations in other financial undertakings, including non-regulated undertakings carrying out financial activities – tier 3	<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 according to 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 according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities – tier 3.</p>
R0240/C0010	whereof deducted according to art 228 of the Directive 2009/138/EC– total	This is the total value of participations deducted according to Article 228, paragraph 2 of the 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 according to Article 228, paragraph 2 of the 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 according to Article 228, paragraph 2 of the 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 according to Article 228, paragraph 2 of the 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, according to article 229 of the 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, according to article 229 of the Directive 2009/138/EC – tier 1 unrestricted.
R0250/C0030	Deductions for participations where there is non-availability of information (Article 229) – tier 1 restricted	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the 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, according to article 229 of the 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, according to article 229 of the Directive 2009/138/EC, Tier 3.
R0260/C0010	Deduction for participations included via deduction and aggregation ("D&A") 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 when the combination of methods is used.
R0260/C0020	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 – tier 1 unrestricted.
R0260/C0030	Deduction for participations included with D&A 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 when a combination of methods is used – tier 1 restricted.
R0260/C0040	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 – tier 2.
R0260/C0050	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 – tier 3.

R0270/C0010	Total of non-available own fund items – total	This is the total of non- available own fund items.
R0270/C0020	Total of non-available own fund items – tier 1 unrestricted	This is the non- available own fund items in Tier 1 unrestricted items.
R0270/C0030	Total of non-available own fund items – tier 1 restricted	This is the non-available own fund items – tier 1 restricted items.
R0270/C0040	Total of non-available own fund items – tier 2	This is the non-available own fund items – tier 2.
R0270/C0050	Total of non-available own fund items – tier 3	This is the non-available own fund items – tier 3.
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.
Total basic own funds after deductions		
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.

Ancillary own funds

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 equivalent basic own fund item for mutual and mutual–type undertakings, callable on demand – tier 2	This is the 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 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 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	Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC – tier 2	This is the 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	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	Letters of credit and guarantees other than under Article 96(2) of the 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 the 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 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	Supplementary members calls under first subparagraph of Article 96(3) of the 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 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 article 96(3) of the Directive 2009/138/EC.
R0370/C0040	Supplementary members calls – other than under first subparagraph of Article 96(3) of the 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 the 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 the 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 – 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	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	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	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.

Own funds of other financial sectors

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

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. 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 article 228, paragraph 2 of the 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 according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0410/C0030	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies – Tier 1 restricted	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. 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 article 228, paragraph 2 of the Directive 2009/138/EC.
R0410/C0040	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies – Tier 2	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. 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 article 228, paragraph 2 of the Directive 2009/138/EC.
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 and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0420/C0020	Institutions for occupational retirement provision –tier 1 unrestricted	Own funds in institutions for occupational retirement provision, 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 according to article 228, paragraph 2 of the Directive 2009/138/EC
R0420/C0030	Institutions for occupational retirement provision –tier 1 restricted	Own funds in institutions for occupational retirement provision, 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 according to Article 228, paragraph 2 of the Directive 2009/138/EC
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 and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC
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 and deducted of own funds according to Article 228, paragraph 2 of the Directive 2009/138/EC
R0430/C0010	Non–regulated entities 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 according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0430/C0020	Non–regulated entities 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 according to Article 228, paragraph 2 of the Directive 2009/138/EC.

R0430/C0030	Non-regulated entities 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 according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0430/C0040	Non-regulated entities carrying out financial activities – tier 2	Own funds in non-regulated entities carrying out financial activities, 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 and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC.
R0440/C0010	Total own funds of other financial sectors – total	Total of own funds in other financial sectors. The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.
R0440/C0020	Total own funds of other financial sectors – tier 1 unrestricted	Total of own funds in other financial sectors –tier 1 unrestricted. The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.
R0440/C0030	Total own funds of other financial sectors – tier 1 restricted	Total of own funds in other financial sectors –tier 1 restricted. The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.
R0440/C0040	Total own funds of other financial sectors – tier 2	Total of own funds in other financial sectors –tier 2. The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.
R0440/C0050	Total own funds of other financial sectors – tier 3	Total of own funds in other financial sectors –tier 3. The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC.

Own funds when using the D&A, exclusively or in combination of method 1

R0450/C0010	Own funds aggregated when using the D&A and combination of method – 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 D&A or a combination of methods; after the deduction of non-available own funds at group level.
R0450/C0020	Own funds aggregated when using the D&A and combination of method – 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 D&A 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 D&A 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 D&A 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 D&A 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 D&A 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 D&A 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 D&A 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 D&A 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 D&A 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 D&A 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 D&A and combination of method net of IGT – Tier 2	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 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 D&A 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 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 deductions, plus ancillary own funds, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A.
R0520/C0020	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) – tier 1 unrestricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A and that meet the criteria to be included in Tier 1 unrestricted items.
R0520/C0030	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) – tier 1 restricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A and that meet the criteria to be included in Tier 1 restricted items.
R0520/C0040	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) – tier 2	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 group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A and that meet the criteria to be included in Tier 2.
R0520/C0050	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A)– 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 group SCR but excluding the other financial sector and from the undertakings included via D&A and that meet the criteria to be included in 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 sector and from the undertakings included via D&A.
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 SCR for a group 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 SCR for a group 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 SCR for a group and that meet the criteria to be included in Tier 2.
R0560/C0010	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – total	This is the total group own funds which are eligible to cover the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) under the limits 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 the Delegated Regulation (EU) 2015/35) consistently.
R0560/C0020	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 1 unrestricted	This is the group own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 1 unrestricted items.
R0560/C0030	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 1 Restricted	This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 1 restricted items.
R0560/C0040	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 2	This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 2.
R0560/C0050	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 3	This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 3.
R0570/C0010	Total eligible own funds to meet the minimum consolidated group SCR– total	This is the total eligible own funds to meet the minimum consolidated group SCR.
R0570/C0020	Total eligible own funds to meet the minimum consolidated group SCR – tier 1 unrestricted	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 1 unrestricted items.

R0570/C0030	Total eligible own funds to meet the minimum consolidated group SCR – tier 1 restricted	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 1 restricted items.
R0570/C0040	Total eligible own funds to meet the minimum consolidated group SCR – tier 2	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 2.
R0590/C0010	Consolidated Group SCR	<p>Consolidated group SCR calculated for the consolidated data in accordance with Article 336, (a), (b), (c) and (d) of Delegated Regulation (EU) 2015/35.</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 or 231 of the Solvency II Directive 2009/138/EC.
R0630/C0010	Ratio of Eligible own funds to the consolidated group SCR (excluding other financial sectors and the undertakings included via D&A)	<p>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, excluding capital requirements and own funds from other financial sectors and the undertakings included via D&A.</p> <p>For the purpose of this ratio the consolidated group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of the Delegated Regulation (EU) 2015/35)).</p>
R0650/C0010	Ratio of Eligible own funds to Minimum Consolidated Group SCR	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 D&A).
R0660/C0010	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A)	This is the total eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A, to meet the total group SCR.
R0660/C0020	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) – tier 1 unrestricted	This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A, to meet the total group SCR that meet the criteria to be included in Tier 1 unrestricted
R0660/C0030	Total eligible own funds to meet the group SCR (including own	This is the eligible own funds, including the own funds from the other financial sectors and from the

	funds from other financial sector and from undertakings included via D&A) – tier 1 restricted	undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 1 restricted
R0660/C0040	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) – tier 2	This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 2
R0660/C0050	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) – tier 3	This is the eligible available own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 3
R0670/C0010	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 shall 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.
R0680/C0010	Group SCR	The group SCR is the sum of the consolidated group SCR calculated in accordance with Article 336, (a), (b), (c) and (d) of Delegated Regulation (EU) 2015/35 (R0590/C0010) and the SCR for entities included with D&A (R0670/C0010).
R0690/C0010	Ratio of Eligible own funds to the group SCR including other financial sectors and D&A undertakings	This is solvency ratio calculated as the total of eligible own funds to meet the group SCR divided by the group SCR, including other financial sectors and D&A undertakings

Reconciliation Reserve

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 by the undertaking.
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 the 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 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 undertaking, before deductions for participations.
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 undertaking.
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 undertaking.
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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