

### S.23.02 – Detailed information by tiers on own funds

#### General comments:

This section relates to annual submission for groups when method 1 is used, either exclusively or in combination with method 2.

|             | ITEM  | INSTRUCTIONS   |
|-------------|---|--|
| R0010/C0010 | Ordinary share capital –Paid in – total   | This is the total of paid in ordinary share capital, including own shares.   |
| R0010/C0020 | Ordinary share capital – Paid in – tier 1   | This is the total of paid in ordinary share capital that meets the criteria for Tier 1, including own shares.  |
| R0020/C0010 | Ordinary share capital –Called up but not yet paid in – total   | This is the total amount of ordinary shares that have been called up but not yet paid in, including own shares.  |
| R0020/C0040 | Ordinary share capital –Called up but not yet paid in – tier 2  | This is the amount of ordinary shares that have been called up but not yet paid in that meet the criteria for Tier 2, including own shares.                                    |
| R0030/C0010 | Own shares held – total   | This is the total amount of own shares held by the undertaking.  |
| R0030/C0020 | Own shares held – tier 1  | This is the total amount of own shares held by the undertaking, that meet the criteria for Tier 1.   |
| R0100/C0010 | Total ordinary share capital  | This is the total of ordinary share capital. Note that own shares held will be included in either paid in or called up but not yet paid in.                                    |
| R0100/C0020 | Total ordinary share capital – tier 1   | This is the total of ordinary share capital that meets the criteria for Tier 1. Note that own shares held will be included in either paid in or called up but not yet paid in. |
| R0100/C0040 | Total ordinary share capital – tier 2   | This is the total of ordinary share capital that meets the criteria for Tier 2.  |
| R0110/C0010 | Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Paid in – total                       | This is the total of paid in initial funds, members' contributions or the equivalent basic own–fund item for mutual and mutual–type undertaking.                               |
| R0110/C0020 | Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Pain in – tier 1                      | This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 1.    |
| R0120/C0010 | Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Called up but not yet paid in – total | This is the total of called up but not yet paid in initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking          |

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| R0120/C0040 | Initial funds, members' contributions or the equivalent basic own-fund items for mutual and mutual-type undertaking – Called up but not yet paid in – tier 2 | This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2.     |
| R0200/C0010 | Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking                                     | This is the total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking.   |
| R0200/C0020 | Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 1                            | This is the total of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 1. |
| R0200/C0040 | Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 2                            | This is the total of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2. |
| R0210/C0010 | Subordinated mutual member accounts – Dated subordinated – total   | This is the total amount of dated subordinated mutual member accounts.  |
| R0210/C0020 | Subordinated mutual member accounts – Dated subordinated – tier 1  | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1.  |
| R0210/C0030 | Subordinated mutual member accounts – Dated subordinated – tier 1 of which counted under transitionals   | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.                     |
| R0210/C0040 | Subordinated mutual member accounts – Dated subordinated – tier 2  | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2.  |
| R0210/C0050 | Subordinated mutual member accounts – Dated subordinated – tier 2 of which counted under transitionals   | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.                     |
| R0210/C0060 | Subordinated mutual member accounts – Dated subordinated – tier 3  | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 3.  |
| R0220/C0010 | Subordinated mutual member accounts – Undated subordinated with a call option – total  | This is the total of undated subordinated mutual member accounts with a call option.  |
| R0220/C0020 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 1   | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1.  |
| R0220/C0030 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 1 of which counted under transitionals                                  | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions.       |

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| R0220/C0040 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 2   | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2.   |
| R0220/C0050 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 2 of which counted under transitionals                        | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions.                        |
| R0220/C0060 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 3   | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 3.   |
| R0230/C0010 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – total                                       | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem.  |
| R0230/C0020 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 1                                      | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1.  |
| R0230/C0030 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 1 of which counted under transitionals | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0230/C0040 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 2                                      | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2.  |
| R0230/C0050 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 2 of which counted under transitionals | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0230/C0060 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 3                                      | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 3.  |
| R0300/C0010 | Total subordinated mutual member accounts  | This is the total subordinated mutual member accounts.   |
| R0300/C0020 | Total subordinated mutual member accounts – tier 1   | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1.  |
| R0300/C0030 | Total subordinated mutual member accounts – tier 1 of which counted under transitionals  | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.   |
| R0300/C0040 | Total subordinated mutual member accounts – tier 2   | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2.  |

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| R0300/C0050 | Total subordinated mutual member accounts – tier 2 of which counted under transitionals                           | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.                             |
| R0300/C0060 | Total subordinated mutual member accounts – tier 3  | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 3.  |
| R0310/C0010 | Dated preference shares – total   | This is the total dated preference shares.   |
| R0310/C0020 | Dated preference shares – tier 1  | This is the total of dated preference shares that meet the criteria for Tier 1.  |
| R0310/C0030 | Dated preference shares – tier 1 of which counted under transitionals   | This is the total of dated preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions.   |
| R0310/C0040 | Dated preference shares – tier 2  | This is the total of dated preference shares that meet the criteria for Tier 2.  |
| R0310/C0050 | Dated preference shares – tier 2 of which counted under transitionals   | This is the total of dated preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions.   |
| R0310/C0060 | Dated preference shares – tier 3  | This is the total of dated preference shares that meet the criteria for Tier 3.  |
| R0320/C0010 | Undated preference shares with a call option – total  | This is the total undated preference shares with a call option.  |
| R0320/C0020 | Undated preference shares with a call option – tier 1   | This is the total of undated preference shares with a call option that meet the criteria for Tier 1.   |
| R0320/C0030 | Undated preference shares with a call option – tier 1 of which counted under transitionals                        | This is the total of undated preference shares with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions.                        |
| R0320/C0040 | Undated preference shares with a call option – tier 2   | This is the total of undated preference shares with a call option that meet the criteria for Tier 2.   |
| R0320/C0050 | Undated preference shares with a call option – tier 2 of which counted under transitionals                        | This is the total of undated preference shares with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions.                        |
| R0320/C0060 | Undated preference shares with a call option – tier 3   | This is the total of undated preference shares with a call option that meet the criteria for Tier 3.   |
| R0330/C0010 | Undated preference shares with no contractual opportunity to redeem – total                                       | This is the total undated preference shares with no contractual opportunity to redeem.   |
| R0330/C0020 | Undated preference shares with no contractual opportunity to redeem – tier 1                                      | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1.  |
| R0330/C0030 | Undated preference shares with no contractual opportunity to redeem – tier 1 of which counted under transitionals | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions. |

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| R0330/C0040 | Undated preference shares with no contractual opportunity to redeem – tier 2                                      | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2.  |
| R0330/C0050 | Undated preference shares with no contractual opportunity to redeem – tier 2 of which counted under transitionals | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0330/C0060 | Undated preference shares with no contractual opportunity to redeem – tier 3                                      | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 3.  |
| R0400/C0010 | Total preference shares   | This is the total preference shares.   |
| R0400/C0020 | Total preference shares – tier 1  | This is the total of preference shares that meet the criteria for Tier 1.  |
| R0400/C0030 | Total preference shares – tier 1 of which counted under transitionals   | This is the total of preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions.   |
| R0400/C0040 | Total preference shares – tier 2  | This is the total of preference shares that meet the criteria for Tier 2.  |
| R0400/C0050 | Total preference shares – tier 2 of which counted under transitionals   | This is the total of preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions.   |
| R0400/C0060 | Total preference shares – tier 3  | This is the total of preference shares that meet the criteria for Tier 3.  |
| R0410/C0010 | Dated subordinated liabilities – total  | This is the total of dated subordinated liabilities.   |
| R0410/C0020 | Dated subordinated liabilities– tier 1  | This is the amount of dated subordinated liabilities that meet the criteria for Tier 1.  |
| R0410/C0030 | Dated subordinated liabilities – tier 1 of which counted under transitionals                                      | This is the amount of dated subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions.                                     |
| R0410/C0040 | Dated subordinated liabilities– tier 2  | This is the amount of dated subordinated liabilities that meet the criteria for Tier 2.  |
| R0410/C0050 | Dated subordinated liabilities– tier 2 of which counted under transitionals                                       | This is the amount of dated subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions.                                     |
| R0410/C0060 | Dated subordinated liabilities– tier 3  | This is the amount of dated subordinated liabilities that meet the criteria for Tier 3.  |
| R0420/C0010 | Undated subordinated liabilities with a contractual opportunity to redeem – total                                 | This is the total of undated subordinated liabilities that have a contractual opportunity to redeem.   |
| R0420/C0020 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 1                                | This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 1.   |

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| R0420/C0030 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 1 of which counted under transitionals  | This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.  |
| R0420/C0040 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 2                                       | This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 2.   |
| R0420/C0050 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 2 of which counted under transitionals  | This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.    |
| R0420/C0060 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 3                                       | This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 3.   |
| R0430/C0010 | Undated subordinated liabilities with no contractual opportunity to redeem – total                                       | This is the total of undated subordinated liabilities with no contractual opportunity to redeem.   |
| R0430/C0020 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 1                                      | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1.  |
| R0430/C0030 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 1 of which counted under transitionals | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0430/C0040 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 2                                      | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2.  |
| R0430/C0050 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 2 of which counted under transitionals | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0430/C0060 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 3                                      | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 3.  |
| R0500/C0010 | Total subordinated liabilities – total   | This is the total of subordinated liabilities.   |
| R0500/C0020 | Total subordinated liabilities – tier 1  | This is the total of subordinated liabilities that meet the criteria for Tier 1.   |
| R0500/C0030 | Total subordinated liabilities – tier 1 of which counted under transitionals   | This is the total of subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions.  |
| R0500/C0040 | Total subordinated liabilities – tier 2  | This is the amount of subordinated liabilities that meet the criteria for Tier 2.  |

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| R0500/C0050 | Total subordinated liabilities – tier 2 of which counted under transitionals   | This is the amount of subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions.  |
| R0500/C0060 | Total subordinated liabilities – tier 3  | This is the amount of subordinated liabilities that meet the criteria for Tier 3.   |
| R0510/C0070 | Ancillary own fund items for which an amount was approved – tier 2 initial amounts approved                                    | This the initial amount approved for ancillary own funds for which an amount was approved under Tier 2.   |
| R0510/C0080 | Ancillary own fund items for which an amount was approved – tier 2 current amounts   | This is the current amount for ancillary own funds for which an amount was approved under Tier 2.   |
| R0510/C0090 | Ancillary own fund items for which an amount was approved – tier 3 initial amounts approved                                    | This the initial amount approved for ancillary own funds for which an amount was approved under Tier 3.   |
| R0510/C0100 | Ancillary own fund items for which an amount was approved – tier 3 current amounts   | This is the current amount for ancillary own funds for which an amount was approved under Tier 3.   |
| R0520/C0080 | Ancillary own fund items for which a method was approved – tier 2 current amounts  | This is the current amount for ancillary own funds for which a method was approved under Tier 2.  |
| R0520/C0100 | Ancillary own fund items for which a method was approved – tier 3 current amounts  | This is the current amount for ancillary own funds for which a method was approved under Tier 3.  |
| R0600/C0110 | Excess of assets over liabilities – attribution of valuation differences – Difference in the valuation of assets               | This is the difference in the valuation of assets.  |
| R0610/C0110 | Excess of assets over liabilities – attribution of valuation differences – Difference in the valuation of technical provisions | This is the difference in the valuation of technical provisions.  |
| R0620/C0110 | Excess of assets over liabilities – attribution of valuation differences – Difference in the valuation of other liabilities    | This is the difference in the valuation of other liabilities.   |
| R0630/C0110 | Total of reserves and retained earnings from financial statements  | This is total reserves and retained earnings taken from the financial statements.   |
| R0640/C0110 | Other, please explain why you need to use this line.   | This is the amount of any other items not already identified. When reporting a value in R0640/C0110, the value in R0640/C0120 shall provide an explanation and details of such items.                       |
| R0640/C0120 | Other, please explain why you need to use this line  | This is the explanation of other items reported in R0640/C0110.   |
| R0650/C0110 | Reserves from financial statements adjusted for Solvency II valuation differences  | This is the total of reserves from the financial statements after adjustment for valuation differences. This item shall include values from financial statement such as retained earnings, reserve capital, |



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|-------------|---|--|
|             |   | net profit, profits from previous years, revaluation capital (fund), other reserve capital.                      |
| R0660/C0110 | Excess of assets over liabilities attributable to basic own fund items (excluding the reconciliation reserve) | This is the excess of assets over liabilities attributable to basic own funds, excluding reconciliation reserve. |
| R0700/C0110 | Excess of assets over liabilities   | This is the amount of excess of assets over liabilities.   |



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