## $S.23.02-Detailed\ information\ by\ tiers\ on\ own\ funds$

## **General comments:**

This section relates to annual submission for individual entities.

	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 meet the criteria for Tier 1.
R0120/C0010	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking –	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

	Called up but not yet paid in –	undertaking
	total	
R0120/C0040	Initial funds, members'	This is the total of initial funds, members'
	contributions or the equivalent	contributions or the equivalent basic own fund item
	basic own-fund items for mutual	for mutual and mutual type undertaking that meet the
	and mutual-type undertaking -	criteria for Tier 2.
	Called up but not yet paid in – tier	
D0200/C0010	Total initial funds, mambars'	This is the total initial found and the control of
R0200/C0010	Total initial funds, members'	This is the total initial funds, members' contributions
	contributions or the equivalent basic own fund item for mutual	or the equivalent basic own fund item for mutual and mutual type undertaking
	and mutual type undertaking	matuar type undertaking
R0200/C0020	Total initial funds, members'	This is the total of the initial funds, members'
10200/00020	contributions or the equivalent	contributions or the equivalent basic own fund item
	basic own fund item for mutual	for mutual and mutual type undertaking that meet the
	and mutual type undertaking – tier	criteria for Tier 1.
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R0200/C0040	Total initial funds, members'	This is the total of the initial funds, members'
	contributions or the equivalent	contributions or the equivalent basic own fund item
	basic own fund item for mutual	for mutual and mutual type undertaking that meet the
	and mutual type undertaking - tier	criteria for Tier 2.
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R0210/C0010	Subordinated mutual member	This is the total amount of dated subordinated mutual
	accounts – Dated subordinated –	member accounts
705	total	
R0210/C0020	Subordinated mutual member	This is the total amount of dated subordinated mutual
	accounts – Dated subordinated –	member accounts that meet the criteria for Tier 1.
D0210/C0222	tier 1	This is the total arms of Clark 1 1 2 2 2 2
R0210/C0030	Subordinated mutual member	This is the total amount of dated subordinated mutual
	accounts – Dated subordinated –	member accounts that meet the criteria for Tier 1 that
7	tier 1 of which counted under transitionals	are counted under the transitional provisions.
R0210/C0040	Subordinated mutual member	This is the total amount of dated subordinated mutual
	accounts – Dated subordinated –	member accounts that meet the criteria for Tier 2.
	tier 2	and the official for the 2.
R0210/C0050	Subordinated mutual member	This is the total amount of dated subordinated mutual
	accounts – Dated subordinated –	member accounts that meet the criteria for Tier 2 that
	tier 2 of which counted under	are counted under the transitional provisions.
	transitionals	-
R0210/C0060	Subordinated mutual member	This is the total amount of dated subordinated mutual
	accounts – Dated subordinated –	member accounts that meet the criteria for Tier 3.
	tier 3	
R0220/C0010	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts – Undated subordinated	member accounts with a call option.
	with a call option – total	
R0220/C0020	Subordinated mutual member	This is the total of undated subordinated mutual
I	accounts – Undated subordinated	member accounts with a call option that meet the
	with a call option – tier 1	criteria for Tier 1.

R0220/C0030	Subordinated mutual member	This is the total of undated subordinated mutual
10220/0030	accounts – Undated subordinated	
		member accounts with a call option that meet the criteria for Tier 1 that are counted under the
	with a call option – tier 1 of which	
D0220/C0040	counted under transitionals	transitional provisions.
R0220/C0040	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts – Undated subordinated	member accounts with a call option that meet the
	with a call option – tier 2	criteria for Tier 2.
R0220/C0050	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts – Undated subordinated	member accounts with a call option that meet the
	with a call option – tier 2 of which	criteria for Tier 2 that are counted under the
	counted under transitionals	transitional provisions.
R0220/C0060	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts – Undated subordinated	member accounts with a call option that meet the
	with a call option – tier 3	criteria for Tier 3.
R0230/C0010	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts - Undated subordinated	member accounts with no contractual opportunity to
	with no contractual opportunity to	redeem.
	redeem – total	
R0230/C0020	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts – Undated subordinated	member accounts with no contractual opportunity to
	with no contractual opportunity to	redeem that meet the criteria for Tier 1.
	redeem – tier 1	
R0230/C0030	Subordinated mutual member	This is the total of undated subordinated mutual
110230/20030	accounts – Undated subordinated	member accounts with no contractual opportunity to
	with no contractual opportunity to	redeem that meet the criteria for Tier 1 that are
	redeem – tier 1 of which counted	counted under the transitional provisions.
	under transitionals	counted under the transitional provisions.
R0230/C0040	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts – Undated subordinated	member accounts with no contractual opportunity to
	with no contractual opportunity to	redeem that meet the criteria for Tier 2.
	redeem – tier 2	
R0230/C0050	Subordinated mutual member	This is the total of undated subordinated mutual
	accounts – Undated subordinated	member accounts with no contractual opportunity to
	with no contractual opportunity to	redeem that meet the criteria for Tier 2 that are
	redeem – tier 2 of which counted	counted under the transitional provisions.
	under transitionals	F (1000)
R0230/C0060	Subordinated mutual member	This is the total of undated subordinated mutual
11022 3, 20000	accounts – Undated subordinated	member accounts with no contractual opportunity to
	with no contractual opportunity to	redeem that meet the criteria for Tier 3.
	redeem – tier 3	reacon that meet the effectal for field.
R0300/C0010	Total Subordinated mutual	This is the total subordinated mutual member
K0300/C0010	member accounts	accounts.
	member accounts	accounts.
R0300/C0020	Total Subordinated mutual	This is the total of the subordinated mutual member
10300/0020	member accounts – tier 1	accounts that meet the criteria for Tier 1.
	member accounts – uci i	accounts that meet the criteria for Tier 1.
R0300/C0030	Total Subordinated mutual	This is the total of the subordinated mutual member
	member accounts – tier 1 of	accounts that meet the criteria for Tier 1 that are
	which counted under transitionals	counted under the transitional provisions.
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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.
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.
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	This is the amount of undated subordinated liabilities
110 130/ 20000	with no contractual opportunity to	with no contractual opportunity to redeem that meet
	redeem – tier 3	the criteria for Tier 3.
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R0500/C0010	Total subordinated liabilities –	This is the total of subordinated liabilities.
	total	
R0500/C0020	Total subordinated liabilities – tier	This is the total of subordinated liabilities that meet
R0300/C0020	1 otal subordinated habilities – tier	the criteria for Tier 1.
	1	the Criteria for Tier 1.
R0500/C0030	Total subordinated liabilities – tier	This is the total of subordinated liabilities that meet
	1 of which counted under	the criteria for Tier 1 that are counted under the
	transitionals	transitional provisions.
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R0500/C0040	Total subordinated liabilities – tier	This is the amount of subordinated liabilities that meet
	2	the criteria for Tier 2.
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R0500/C0050	Total subordinated liabilities – tier	This is the amount of subordinated liabilities that meet
	2 of which counted under	the criteria for Tier 2 that are counted under the
	transitionals	transitional provisions.
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R0500/C0060	Total subordinated liabilities – tier	This is the amount of subordinated liabilities that meet
	3	the criteria for Tier 3.
D0510/G0050		
R0510/C0070	Ancillary own fund items for	This the initial amount approved for ancillary own
	which an amount was approved –	funds for which an amount was approved under Tier
R0510/C0080	tier 2 initial amounts approved  Ancillary own fund items for	2. This is the current amount for ancillary own funds for
K0310/C0080	which an amount was approved –	which an amount was approved under Tier 2.
	tier 2 current amounts	which an amount was approved under Tier 2.
R0510/C0090	Ancillary own fund items for	This the initial amount approved for ancillary own
710070,00070	which an amount was approved –	funds for which an amount was approved under Tier
	tier 3 initial amounts approved	3.
R0510/C0100	Ancillary own fund items for	This is the current amount for ancillary own funds for
	which an amount was approved -	which an amount was approved under Tier 3.
	tier 3 current amounts	
R0520/C0080	Ancillary own fund items for	This is the current amount for ancillary own funds for
	which a method was approved –	which a method was approved under Tier 2.
	tier 2 current amounts	
R0520/C0100	Ancillary own fund items for	This is the current amount for ancillary own funds for
	which a method was approved –	which a method was approved under Tier 3.
P0<00/G0110	tier 3 current amounts	T01: 14 1:00 1 1 1:00
R0600/C0110	Excess of assets over liabilities –	This is the difference in the valuation of assets.
	attribution of valuation differences	
	–Difference in the valuation of	
R0610/C0110	assets  Excess of assets over liabilities –	This is the difference in the valuation of technical
KOUTO/CUTTU	attribution of valuation differences	provisions.
	- Difference in the valuation of	provisions.
	technical provisions	
	termical 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, 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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