

S.23.04 – List of items on own funds

General comments:

This section relates to annual submission for groups regardless of the method used for the calculation of the group solvency.

	ITEM	INSTRUCTIONS
C0010	Description of subordinated mutual member accounts	This shall list subordinated mutual member accounts for a group.
C0020	Subordinated mutual member accounts – Amount (in reporting currency)	This is the amount of individual subordinated mutual member accounts.
C0030	Subordinated mutual member accounts – Tier	<p>This shall indicate the tier of the subordinated mutual member accounts.</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none">1 – Tier 12 – Tier 1 – unrestricted3 – Tier 1 – restricted4 – Tier 25 – Tier 3
C0040	Subordinated mutual member accounts – Currency Code	Identify the ISO 4217 alphabetic code of the currency. This is the original currency.
C0050	Subordinated mutual member accounts –issuing entity	<p>This shall indicate whether the issuing entity of the subordinated mutual member accounts is within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. The following close list shall be used:</p> <ul style="list-style-type: none">1 – Belonging to the same group2 – Not belonging to the same group
C0060	Subordinated mutual member accounts – Lender (if specific)	Indicate the lender of the mutual member accounts.

C0070	Subordinated mutual member accounts – Counted under transitionals?	<p>This shall indicate whether the subordinated mutual member accounts are counted under the transitional provisions.</p> <p>One of the options in the following closed list shall be used:</p> <p>1– Counted under transitionals</p> <p>2– Not counted under transitionals</p>
C0080	Subordinated mutual member accounts – Counterparty (if specific)	This shall list the counterparty of the subordinated mutual member accounts
C0090	Subordinated mutual member accounts – Issue date	This is the issue date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd).
C0100	Subordinated mutual member accounts – Maturity date	This is the maturity date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd).
C0110	Subordinated mutual member accounts – First call date	This is the first call date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd).
C0120	Subordinated mutual member accounts – Details of further call dates	These are the further call dates of the subordinated mutual member accounts.
C0130	Subordinated mutual member accounts – Details of incentives to redeem	These are the incentives to redeem the subordinated mutual member accounts.
C0140	Subordinated mutual member accounts – Notice period	This is the notice of the subordinated mutual member accounts. The date shall be entered here, using ISO8601 format (yyyy–mm–dd).
C0150	Subordinated mutual member account – Name of supervisory authority having given authorisation	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0160	Subordinated mutual member account – Buy back during the year	Explanation if the item has been bought back during the year.
C0170	Subordinated mutual member accounts – % of the issue held by entities in the group	This is the % of the issue of subordinated mutual member accounts held by entities within the group in

		the meaning of Article 212(1)(c) of Directive 2009/138/EC.
C0180	Subordinated mutual member accounts – Contribution to group subordinated mutual member accounts	This is the contribution of the mutual member accounts to total group subordinated mutual member accounts.
C0190	Description of preference shares	This shall list individual preference shares
C0200	Preference shares – Amount	This is the amount of the preference shares.
C0210	Preference shares – Counted under transitionals?	<p>This shall indicate whether the preference shares are counted under the transitional provisions.</p> <p>One of the options in the following closed list shall be used:</p> <p>1– Counted under transitionals</p> <p>2– Not counted under transitionals</p>
C0220	Preference shares – Counterparty (if specific)	This shall list the holder of the preference shares if limited to a single party. If the shares are broadly issued, no data is required.
C0230	Preference shares – Issue date	This is the issue date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd).
C0240	Preference shares – First call date	This is the first call date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd).
C0250	Preference shares – Details of further call dates	These are the further call dates of the preference shares.
C0260	Preference shares – Details of incentives to redeem	These are the incentives to redeem the preference share.
C0270	Description of subordinated liabilities	This shall list the individual subordinated liabilities for an individual undertaking.
C0280	Subordinated liabilities – Amount	This is the amount of individual subordinated liabilities.
C0290	Subordinated liabilities –Tier	This shall indicate the tier of the subordinated liabilities.
C0300	Subordinated liabilities – Currency Code	Identify the ISO 4217 alphabetic code of the currency.

C0310	Subordinated liabilities – Issuing entity	<p>This shall indicate whether the issuing entity of the subordinated liabilities is within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC.</p> <p>The following close list shall be used:</p> <p>1 – Belonging to the same group</p> <p>2 – Not belonging to the same group</p>
C0320	Subordinated liabilities – Lender (if specific)	This shall list the lender of the subordinated liabilities if specific. If not specific this item shall not be reported.
C0330	Subordinated liabilities – Counted under transitionals?	<p>This shall indicate whether the subordinated liability is counted under the transitional provisions.</p> <p>One of the options in the following closed list shall be used:</p> <p>1– Counted under transitionals</p> <p>2– Not counted under transitionals</p>
C0340	Subordinated liabilities – Counterparty of subordinated liabilities – (if specific)	This shall list the counterparty of the subordinated liabilities.
C0350	Subordinated liabilities – Issue date	This is the issue date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0360	Subordinated liabilities – Maturity date	This is the maturity date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0370	Subordinated liabilities – First call date	This is the first call date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0380	Subordinated liabilities – Further call dates	These are the further call dates of the subordinated liabilities.
C0390	Subordinated liabilities – Details of incentives to redeem	These are the details about the incentives to redeem the subordinated liabilities.
C0400	Subordinated liabilities – Notice period	This is the notice of the subordinated liabilities. The date shall be entered here, using ISO8601 format (yyyy–mm–dd).

C0410	Subordinated liabilities – Name of supervisory authority having given authorisation for subordinated liabilities	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0420	Subordinated liabilities – Buy back during the year of subordinated liabilities	Explanation if the item has been bought back.
C0430	Subordinated liabilities – % of the issue held by entities in the group	This is the % of the issue held by entities within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC.
C0440	Subordinated liabilities – Contribution to group subordinated liabilities	This is the contribution of the subordinated liabilities to total group subordinated liabilities.
C0450	Other items approved by supervisory authority as basic own funds not specified above	This shall list the other individual items approved by the supervisory authority for an individual undertaking.
C0460	Other items approved by supervisory authority as basic own funds not specified above –Amount	This is the amount of other individual items approved by the supervisory authority.
C0470	Other items approved by supervisory authority as basic own funds not specified above –Currency code	Identify the ISO 4217 alphabetic code of the currency.
C0480	Other items approved by supervisory authority as basic own funds not specified above –Tier 1	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 1.
C0490	Other items approved by supervisory authority as basic own funds not specified above –Tier 2	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 2.
C0500	Other items approved by supervisory authority as basic own funds not specified above –Tier 3	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 3.
C0510	Other items approved by supervisory authority as basic own funds not specified above –Date of authorisation	This is the date of authorisation of other individual items approved by the supervisory authority. It shall be in ISO8601 format (yyyy–mm–dd).

C0520	Other items approved by supervisory authority as basic own funds not specified above –Name of supervisory authority having given authorisation for other basic own fund items not specified above	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0530	Other items approved by supervisory authority as basic own funds not specified above – Name of entity concerned	This is the name of the entity concerned.
C0540	Other items approved by supervisory authority as basic own funds not specified above –Buy back during the year	Explanation if the item has been bought back.
C0550	Other items approved by supervisory authority as basic own funds not specified above –% of the issue held by entities in the group	This is the % of the issue held by entities within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC.
C0560	Other items approved by supervisory authority as basic own funds not specified above –Contribution to group other basic own funds	This is the contribution of the other individual items approved by the supervisory authority to group other basic own funds.
C0570	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 – Description	This cell shall contain a description of the own fund items 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.
C0580	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 amount	This is the total amount of the own fund items 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.
C0590	Ancillary own funds – Description	This is details of each ancillary own fund for an individual undertaking.
C0600	Ancillary own funds – Amount	This is the amount for each ancillary own fund.

C0610	Ancillary own funds – Counterpart	This is the counterpart of each ancillary own fund.
C0620	Ancillary own funds – Issue date	This is the issue date of each ancillary own fund. This shall be in ISO8601 format (yyyy–mm–dd).
C0630	Ancillary own fund – Date of authorisation	This is the date of authorisation of each ancillary own fund. This shall be in ISO8601 format (yyyy–mm–dd).
C0640	Ancillary own fund – Name of supervisory authority having given authorisation	This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis.
C0650	Ancillary own fund – Name of entity concerned	This is the name of the entity concerned by the ancillary own fund.

Adjustment for ring fenced funds and matching adjustment portfolios

C0660/R0020	Ring–fenced fund/ matching adjustment portfolio – Number	Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates.
C0670/R0020	Ring–fenced fund/ matching adjustment portfolio – Notional SCR	This is the notional SCR of each ring–fenced fund/each matching adjustment portfolio.
C0680/R0020	Ring–fenced fund/ matching adjustment portfolio – Notional SCR (negative results set to zero)	This is the notional SCR. When the value is negative zero shall be reported.
C0690/R0020	Ring–fenced fund/ matching adjustment portfolio – Excess of assets over liabilities	This is the amount of excess of assets over liabilities of each ring–fenced fund/matching adjustment portfolio. This value shall reflect any deduction of future transfers attributable to shareholders.
C0700/R0020	Ring–fenced fund/ matching adjustment portfolio – Future transfers attributable to shareholders	Value of future transfers attributable to shareholders” according to Article 80 (2) of Delegated Regulation (EU) 2015/35.
C0710/R0010	Ring fenced funds/matching adjustment portfolios – Adjustment for restricted own fund items in respect of	This is the total deduction for ring–fenced funds and matching adjustment portfolios.

	matching adjustment portfolios and ring fenced funds	
C0710/R0020	Ring fenced funds/matching adjustment portfolio – Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds	This is the deduction for each ring–fenced fund/matching adjustment portfolio.

Calculation of non available own funds at group level (such a calculation has to be done undertaking by undertaking)

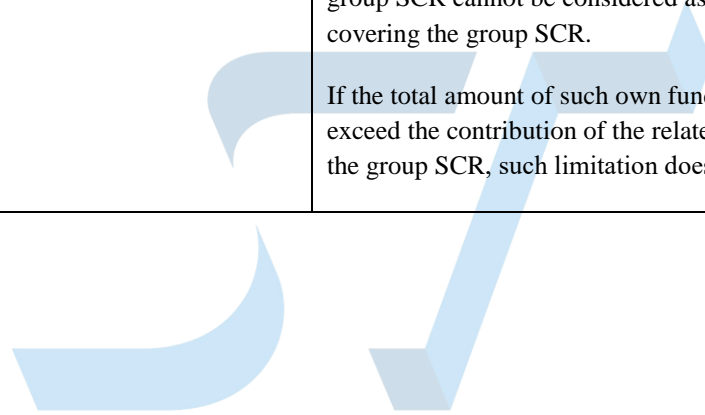
Non available own funds at group level – exceeding the contribution of solo SCR to group SCR

C0720	Related (Re)insurance undertakings, Insurance Holding Company, Mixed Financial Holding Company, ancillary entities and SVP included in the scope of the group calculation	Name of undertaking
C0730	Country	ISO 3166–1 alpha–2 code of the country where the entity has its head office
C0740	Contribution of solo SCR to Group SCR	<p>Contribution of solo SCR to group SCR</p> <p>If the method 1 is applied, the contribution of a subsidiary undertaking to the group shall be calculated according the formula:</p> $\text{Contr}_j = \text{SCR}_j \times \text{SCR}^{\text{fully consolidated diversified}} / \sum_i \text{SCR}_i^{\text{solo}}$ <p>Where:</p> <ul style="list-style-type: none"> – $\text{SCR}_i^{\text{solo}}$ is the solo SCR of the parent undertaking and each insurance, reinsurance and intermediate insurance holding and mixed financial holding company over which a dominant influence is exercised and that are included in the SCR fully consolidated – SCR_j is the solo SCR of the entity j – the ratio is the proportional adjustment due to the recognition of diversification effects in the part fully consolidated (in the case where the SCR diversified (numerator) calculated in accordance to Article 336(a) of the Delegated Regulation (EU) 2015/35 is greater than the sum of the individual SCR of the participating undertaking and each related insurance and reinsurance undertaking included in the calculation of

		<p>the SCR diversified (denominator) the value of the ratio is capped to 1).</p> <p>The assessment of non available own funds shall be made also for own funds in non controlled undertakings taking into account the proportionality principle.</p> <p>For method 2 the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR.</p>
C0750	Non available minority interests	Non available minority interests, when the method 1 is applied, that is any minority interests in the eligible own funds (after deducting other non available own funds) of (re) insurance subsidiary exceeding the contribution of the solo SCR to the group SCR.
C0760	Non available own funds related to other own fund items approved by supervisory authority	Total amount for non available own funds related to other own fund items approved by supervisory authority.
C0770	Non available surplus funds	Non available surplus funds at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0780	Non available called up but not yet paid in capital	Non available called up but not yet paid in capital at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0790	Non available ancillary own funds	Non available ancillary own funds at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0800	Non available subordinated mutual member accounts	Non available subordinated mutual member accounts at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0810	Non available preference shares	Non available preference shares at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)

C0820	Non available Subordinated Liabilities	Non available Subordinated Liabilities at group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0830	An amount equal to the value of non available net deferred tax assets at the group level	An amount equal to the value of non available net deferred tax assets at the group level both in EEA and non-EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35)
C0840	Non available share premium account related to preference shares at group level	Non available share premium account related to preference shares at group level.
C0850	Total non available excess own funds	Non available excess own funds at group level.
C0860	Non available minority interests	This is the overall total amount of non – available minority interests at group level.
C0870	Non available own funds related to other own fund items approved by supervisory authority	Total amount for non available own funds related to other own fund items approved by supervisory authority.
C0880	Non available surplus funds	This is the overall total amount of non available surplus funds at group level.
C0890	Non available called but not paid in capital	This is the total overall amount of non available called but not paid in capital at group level.
C0900	Non available ancillary own funds	This is the total overall amount of non available ancillary own funds at group level.
C0910	Non available subordinated mutual member accounts	This is the total overall amount of non available subordinated mutual member accounts
C0920	Non available preference shares	This is the total overall amount of non available preference shares at group level.
C0930	Non available Subordinated Liabilities	This is the total overall amount of non available subordinated liabilities at group level.
C0940	An amount equal to the value of non available net deferred tax assets at the group level	This is the total overall amount equal to the value of non available net deferred tax assets at the group level
C0950	Non available share premium account related to preference shares at group level	This is the total overall amount of non available share premium account related to preference shares at group level

C0960	Total non available excess own funds	<p>This is the total overall amount of non available excess own funds.</p> <p>According to Article 222(4) of the Directive 2009/138/EC, the total non available own funds is calculated, undertaking by undertaking, by adding up own funds indicated in Article 222(2) of the directive (i.e. surplus funds and any subscribed but not paid-up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (i.e. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets). The part of such own funds that exceeds the contribution of the related undertaking to the group SCR cannot be considered as available for covering the group SCR.</p> <p>If the total amount of such own funds does not exceed the contribution of the related undertaking to the group SCR, such limitation doesn't apply.</p>
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