

### S.23.04 - List of items on own funds (OF-B1)

#### General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex I.

This Annex relates to annual submission for individual entities.

	ITEM	INSTRUCTIONS
C0010 (A77.1:A77.n)	Description of subordinated mutual members' accounts	This shall list subordinated mutual members' accounts for an individual undertaking.
C0020 (B77.1:B77.n)	Subordinated mutual members' accounts - Amount (in reporting currency)	This is the amount of individual subordinated mutual members' accounts.
C0030 (C77.1:C77.n)	Subordinated mutual members' accounts – Tier	This shall indicate the tier of the subordinated mutual members' accounts.  One of the options in the following closed list shall be used: 1 - Tier 1 2 - Tier 1 – unrestricted 3 - Tier 1 – restricted 4 - Tier 2 5 - Tier 3
C0040 (D77.1:D77.n)	Subordinated mutual members' accounts -Currency Code	Identify the ISO 4217 alphabetic code of the currency. This is the original currency.
C0070 (F77.1:F77.n)	Subordinated mutual members' accounts - Counted under transitionals?	This shall indicate whether the subordinated mutual members' accounts is counted under the transitional provisions.  One of the options in the following closed list shall be used: 1- Counted under transitionals 2- Not counted under transitionals
C0080 (G77.1:G77.n)	Subordinated mutual members' accounts - Counterparty (if specific)	This shall list the counterparty of the subordinated mutual members' accounts
C0090 (H77.1:H77.n)	Subordinated mutual members' accounts - Issue date	This is the issue date of the subordinated mutual members' accounts . This shall be in ISO8601 format, yyyy-mm-dd.
C0100 (I77.1:I77.n)	Subordinated mutual members' accounts - Maturity date	This is the maturity date of the subordinated mutual members' accounts . This shall be in ISO8601 format, yyyy-mm-dd.
C0110 (J77.1:J77.n)	Subordinated mutual members' accounts - First call date	This is the first call date of the subordinated mutual members' accounts . This shall be in ISO8601 format, (yyyy-mm-dd.
C0120 (K77.1:K77.n)	Subordinated mutual members' accounts - Details of further call dates	These are the further call dates of the subordinated liabilities.
C0130 (L77.1:L77.n)	Subordinated mutual members' accounts - Details of incentives	These are the incentives to redeem the subordinated mutual members' accounts .

	to redeem	
C0140 (M77.1:M77.n)	Subordinated mutual members' accounts - Notice	This is the notice of the subordinated mutual members' accounts . The date shall be entered here, using ISO8601 format (yyyy-mm-dd).
C0160 (N77.1:N77.n)	Subordinated mutual members' account - Buy back during the year	Explanation if the item has been bought back during the year.
C0190 (A87.1:A87.n)	Description of preference shares	This shall list individual preference shares
C0200 (B87.1:B87.n)	Preference shares - Amount	This is the amount of the preference share.
C0210 (C87.1:C87.n)	Preference shares - Counted under transitionals?	This shall indicate whether the preference share is counted under the transitional provisions.  One of the options in the following closed list shall be used: 1- Counted under transitionals 2- Not counted under transitionals
C0220 (D87.1:D87.n)	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 (E87.1:E87.n)	Preference shares - Issue date	This is the issue date of the preference share. This shall be in ISO8601 format (yyyy-mm-dd).
C0240 (F87.1:F87.n)	Preference shares - First call date	This is the first call date of the preference share. This shall be in ISO8601 format (yyyy-mm-dd).
C0250 (G87.1:G87.n)	Preference shares - Details of further call dates	These are the further call dates of the preference share.
C0260 (H87.1:H87.n)	Preference shares - Details of incentives to redeem	These are the incentives to redeem the preference share.
C0270 (A100.1:A100.n)	Description of subordinated liabilities	This shall list the individual subordinated liabilities for an individual undertaking.
C0280 (B100.1:B100.n)	Subordinated liabilities - Amount	This is the amount of individual subordinated liabilities.
C0290 (C100.1:C110.n)	Subordinated liabilities -Tier	This shall indicate the tier of the subordinated liabilities.
C0300 (D100.1:D100.n)	Subordinated liabilities Currency Code	Identify the ISO 4217 alphabetic code of the currency.
C0320 (E100.1:E100.n)	Subordinated liabilities – Lender (if specific)	This shall list the lender of the subordinated liabilities.
C0330 (F100.1:F100.n)	Subordinated liabilities - Counted under transitionals?	This shall indicate whether the subordinated liability is counted under the transitional provisions.  One of the options in the following closed list shall be used: 1- Counted under transitionals 2- Not counted under transitionals
C0350 (H100.1:H100.n)	Subordinated liabilities - Issue date	This is the issue date of the subordinated liabilities. This shall be in ISO8601 format (yyyy-mm-dd).
C0360 (I100.1:I100.n)	Subordinated liabilities - Maturity date	This is the maturity date of the subordinated liabilities. This shall be in ISO8601 format (yyyy-mm-dd).
C0370 (J100.1:J100.n)	Subordinated liabilities - First call date	This is the first call date of the subordinated liabilities. This shall be in ISO8601 format (yyyy-mm-dd).

C0380 (K100.1:K100.n)	Subordinated liabilities - Further call dates	These are the further call dates of the subordinated liabilities.
C0390 (L100.1:L100.n)	Subordinated liabilities - Details of incentives to redeem	These are the details about the incentives to redeem the subordinated liabilities.
C0400 (M100.1:M100.n)	Subordinated liabilities - Notice period	This is the notice of the subordinated liabilities. The date shall be entered here, using ISO8601 format (yyyy-mm-dd).
C0450 (A106.1:A106.n)	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 (B106.1:B106.n)	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 (C106.1:C106.n)	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 (D106.1:D106.n)	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 (E106.1:E106.n)	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 (F106.1:F106.n)	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 (G106.1:G106.n)	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.
C0570 (A501.1:A501.n)	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 item 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 (B501.1:B501.n)	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 fun item 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 (A113.1:A113.n)	Ancillary own funds - Description	This is details of each ancillary own fund for an individual undertaking.
C0600 (B113.1:B113.n)	Ancillary own funds - Amount	This is the amount for each ancillary own fund.
C0610 (C113.1:C113.n)	Ancillary own funds – Counterpart	This is the counterpart of each ancillary own fund.
C0620 (D113.1:D113.n)	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 (E113.1:E113.n)	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.

**Adjustment for ring fenced funds and matching adjustment portfolios**

C0660 (A115.1:A115.n)	Ring-fenced fund/ matching adjustment portfolio - Name	This is the name of each ring-fenced fund/ matching adjustment portfolio.
C0670 (B115.1:B115.n)	Ring-fenced fund/ matching adjustment portfolio - Notional SCR	This is the notional SCR of each ring-fenced fund/each matching adjustment portfolio.
C0680 (C115.1:C115.n)	Ring-fenced fund/ matching adjustment portfolio - Notional SCR (negative results set to zero)	This is the notional SCR - with negative results set to zero.
C0690 (D115.1:D115.n)	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.
C0700 (E115.1:E115.n)	Ring-fenced fund/ matching adjustment portfolio - Shareholder value in ring-fenced funds	This is the shareholder value in each ring-fenced fund.
C0710 (F115.1:F115.n)	Ring-fenced fund/ matching adjustment portfolio - Own funds eligible for undertaking	This is the own funds eligible of each ring-fenced fund/matching adjustment portfolios.
R0010/C0720 (B116)	Risks outside any ring-fenced fund /matching adjustment portfolios - Notional SCR	This is the notional SCR for risks outside any ring-fenced fund or/and matching adjustment portfolios.
R0010/C0730 (C116)	Risks outside any ring-fenced fund/matching adjustment portfolios – Notional SCR (negative results set to zero)	This is the notional SCR (with negative results set to zero) for risks outside any ring-fenced fund/matching portfolios.
R0010/C0740 (D116)	Risks outside any ring-fenced fund/matching adjustment portfolios - Excess of assets over liabilities	This is the excess of assets over liabilities for risks outside any ring-fenced fund/matching adjustment portfolios.
R0010/C0750 (E116)	Risks outside any ring-fenced fund and matching portfolios – Shareholder value in risk-fenced funds	This is the shareholder value for risks outside any ring-fenced fund and matching adjustment portfolios.
R0010/C0760 (F116)	Risks outside any ring-fenced fund – Own funds eligible for undertaking	This is the own funds eligible for risks outside any ring-fenced fund/matching adjustment portfolios.
R0020/C0740 (D117)	Total excess of assets over liabilities for ring-fenced funds and matching adjustment portfolios	This is the total of excess of assets over liabilities for ring-fenced funds and matching adjustment portfolios.
R0020/C0760 (F117)	Total own funds eligible for undertaking	This is the total own funds eligible for the undertaking in ring-fenced funds/matching portfolios plus the own funds covering the risks outside of any ring-fenced fund/matching portfolios.
R0030/C0760 (F118)	Ring fenced funds/matching adjustment portfolios deduction	This is the total deduction for ring-fenced funds and matching adjustment portfolios.