

EBA/XBRL/3.2 Phase 3 Diff

30 September 2022

DPM/Taxonomy Changes in 3.2 Phase 3

Summary differences between DPM/taxonomy 3.2 Phase 3 and 3.2 Phase 2

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1. Frameworks

No change between OLD and NEW

New	Old
AE	AE
COREP	COREP
FINREP	FINREP
FINREPCOVID19	FINREPCOVID19
FP	FP
GSII	GSII
IF	IF
IMPRAC	IMPRAC
MREL	MREL
PAY	PAY
REM	REM
RES	RES
SBP	SBP

2. Modules & Entry Points (by Framework)

2.1 Remuneration

ModuleCode	ModuleLabel	XbrlSchemaRef	Change
REM			Removed
REM_BM	Remuneration Benchmarking	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/rem/gl-2022-06/2022-09-30/mod/rem_bm.xsd	Added
REM_GAP	Remuneration on gender pay gap	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/rem/gl-2022-06/2022-09-30/mod/rem_gap.xsd	Added
REM_HE	Remuneration High Earners	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/rem/gl-2022-06/2022-09-30/mod/rem_he.xsd	SchemaRef
REM_HR_Country	Remunerations approved higher ratios, Country level	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/rem/gl-2022-06/2022-09-30/mod/rem_hr_country.xsd	Added
REM_HR_Institution	Remunerations approved higher ratios, Institution level	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/rem/gl-2022-06/2022-09-30/mod/rem_hr_institution.xsd	Added

3. Templates

3.1 Remuneration

3.1.1 New Tables

TemplateCode	TableVersionCode	TableVersionLabel	TableGroupLabel	X	Y	Z
R 01.01	R 01.01	General information and information on remuneration for all staff in investment firms	Remuneration Benchmarking	Closed	Closed	
R 02.00	R 02.00	Additional information on remuneration of identified staff	Remuneration Benchmarking	Closed	Closed	
R 02.01	R 02.01	Information on remuneration of identified staff in investment firms	Remuneration Benchmarking	Closed	Closed	
R 02.02	R 02.02	Information on remuneration of identified staff per business area	Remuneration Benchmarking	Closed	Closed	
R 04.01	R 04.01.a	Information on the remuneration of high earners - IFD (I)	Remuneration High earners	Closed	Closed	Open
R 04.01	R 04.01.b	Information on the remuneration of high earners - IFD (II)	Remuneration High earners	Closed	Closed	Open
R 04.01	R 04.01.c	Information on the remuneration of high earners - IFD (III)	Remuneration High earners	Closed	Closed	Open
R 05.00	R 05.00	Derogations from the application of requirements to pay out parts of variable remuneration deferred and in instruments under Directive 2013/36/EU (CRD)	Remuneration Benchmarking	Closed	Closed	
R 05.01	R 05.01	Derogations from the application of requirement to pay out a part of variable remuneration deferred and in instruments for investment firms under Directive (EU) 2019/2034	Remuneration Benchmarking	Closed	Closed	
R 06.00	R 06.00.a	Information on the gender pay gap (I)	Remuneration Payment Gap	Closed	Closed	
R 06.00	R 06.00.b	Information on the gender pay gap (II)	Remuneration Payment Gap	Closed	Closed	
R 06.01	R 06.01.a	Information on the gender pay gap for IF (I)	Remuneration Payment Gap	Closed	Closed	
R 06.01	R 06.01.b	Information on the gender pay gap for IF (II)	Remuneration Payment Gap	Closed	Closed	
R 07.00	R 07.00	Approved higher ratios between variable and fixed remuneration – institutions	Remuneration High Ratios - Institution Level	Closed	Closed	
R 08.00	R 08.00	Approved higher ratios between variable and fixed remuneration – aggregation by competent authorities	Remuneration High Ratios - Country Level	Closed	Closed	
R 09.00	R 09.00	Remuneration awarded for the financial year	Remuneration Benchmarking	Closed	Closed	
R 10.00	R 10.00	Special payments to staff whose professional activities have a material impact on institutions' risk profile (identified staff)	Remuneration Benchmarking	Closed	Closed	
R 11.00	R 11.00	Deferred remuneration	Remuneration Benchmarking	Closed	Closed	

TemplateCode	TableVersionCode	TableVersionLabel	TableGroupLabel	X	Y	Z
R 12.00	R 12.00.a	Information on remuneration of staff whose professional activities have a material impact on institutions' risk profile (identified staff) (I)	Remuneration Benchmarking	Closed	Closed	
R 12.00	R 12.00.b	Information on remuneration of staff whose professional activities have a material impact on institutions' risk profile (identified staff) (II)	Remuneration Benchmarking	Closed	Closed	

3.1.2 Removed Tables

TemplateCode	TableVersionCode	TableVersionLabel	TableGroupLabel
R 02.00	R 02.00.a	Information on remuneration of identified staff (I)	Remuneration
R 02.00	R 02.00.b	Information on remuneration of identified staff (II)	Remuneration

3.1.3 Structural changes to Existing Tables

TemplateCode	TableCode	Change	Component	ComponentLabel	ComponentCode
R 01.00	R 01.00	Add	column	All staff in subsidiaries subject to a specific remuneration framework	0071
R 01.00	R 01.00	Add	row	Does the institution benefit from the derogation under Article 94 (3)(a) of Directive 2013/36/EU on an institutional level?	0005
R 01.00	R 01.00	Add	row	Total dividends (or similar distributions) paid for year N (EUR)	0031
R 01.00	R 01.00	Add	row	Of which: fixed remuneration (EUR)	0060
R 04.00	R 04.00.a	Add	column	All high earners in investment firms that are subject to Article 25 and 34 of Directive 2019/2034	0090
R 04.00	R 04.00.a	Add	row	Of which: number of male high earners	0041
R 04.00	R 04.00.a	Add	row	Of which: number of female high earners	0042
R 04.00	R 04.00.a	Add	row	Of which: number of high earners that have a different gender than the male or female gender	0043
R 04.00	R 04.00.a	Add	row	Of which: Number of high earners (included in row 4) in subsidiaries that are subject to a specific remuneration framework under other union legal acts in accordance with Article 109(4) of Directive 2013/36/EU	0055
R 04.00	R 04.00.a	Add	row	Of which: share-linked instruments or equivalent non-cash instruments	0081
R 04.00	R 04.00.a	Add	row	Of which: other forms	0091
R 04.00	R 04.00.a	Add	row	Of which: deferred	0111

TemplateCode	TableCode	Change	Component	ComponentLabel	ComponentCode
R 04.00	R 04.00.a	Add	row	Of which: deferred	0121
R 04.00	R 04.00.a	Add	row	Of which: share-linked instruments or equivalent non-cash instruments	0122
R 04.00	R 04.00.a	Add	row	Of which: deferred	0123
R 04.00	R 04.00.a	Add	row	Of which: deferred	0131
R 04.00	R 04.00.a	Add	row	Of which: other forms	0132
R 04.00	R 04.00.a	Add	row	Of which: deferred	0133
R 04.00	R 04.00.a	Delete	row	Total amount of variable remuneration awarded in year N which has been deferred (in EUR)	0140
R 04.00	R 04.00.a	Delete	row	Of which: deferred variable in cash in year N	0150
R 04.00	R 04.00.a	Delete	row	Of which: deferred variable in shares and share-linked instruments in year N	0160
R 04.00	R 04.00.a	Delete	row	Of which: deferred variable in other types of instruments in year N	0170
R 04.00	R 04.00.a	Add	row	Guaranteed variable remuneration awards – number of high earners	0181
R 04.00	R 04.00.a	Add	row	Guaranteed variable remuneration awards – Total amount	0182
R 04.00	R 04.00.a	Add	row	Of which: guaranteed variable remuneration awards, awarded to identified staff for the financial year, that are not taken into account in the bonus cap	0183
R 04.00	R 04.00.a	Add	row	Of which severance payments awarded for the financial year to identified staff, that are not taken into account in the bonus cap	0201
R 04.00	R 04.00.a	Add	row	Number of beneficiaries of contributions to discretionary pension benefits in year N	0205
R 04.00	R 04.00.a	Delete	row	Footnote: Staff reported in the column "all other" consist of ...	0230
R 04.00	R 04.00.a	Add	row	For institutions that benefit from a derogation at an institutional level Number of high earners benefitting from the derogations under Article 94 (3) (a) of Directive 2013/36/EU	0240
R 04.00	R 04.00.a	Add	row	For institutions that benefit from a derogation at an institutional level Variable remuneration of individual high earners that are identified staff in institutions benefitting from the derogations under Article 94 (3) (a) of Directive 2013/36/EU	0250
R 04.00	R 04.00.a	Add	row	Total amount of variable remuneration of high earners that are not identified staff	0260
R 04.00	R 04.00.a	Add	row	Total amount of fixed remuneration of high earners that are not identified staff	0270
R 04.00	R 04.00.b	Add	column	All high earners in investment firms that are subject to Article 25 and 34 of Directive 2019/2034	0090

TemplateCode	TableCode	Change	Component	ComponentLabel	ComponentCode
R 04.00	R 04.00.c	Add	column	All high earners in investment firms that are subject to Article 25 and 34 of Directive 2019/2034	0090

3.1.4 Label changes

TemplateCode	TableCode	Change	Component	ComponentLabel	ComponentCode
R 01.00	R 01.00	label	row	Of which: variable remuneration (EUR)	0050
R 04.00	R 04.00.a	label	column	All other high earners	0080
R 04.00	R 04.00.a	label	row	Of which: cash-based	0070
R 04.00	R 04.00.a	label	row	Of which: other instruments	0090
R 04.00	R 04.00.a	label	row	Of which: cash-based	0110
R 04.00	R 04.00.a	label	row	Of which: other instruments	0130
R 04.00	R 04.00.a	label	row	Additional information on the above positions (all the amounts below should also be included in total variable remuneration or total fixed remuneration respectively)	0180
R 04.00	R 04.00.a	label	row	Severance payments awarded during the financial year – Number of high earners	0190
R 04.00	R 04.00.a	label	row	Severance payments awarded during the financial year - Total amount	0200
R 04.00	R 04.00.b	label	column	All other high earners	0080
R 04.00	R 04.00.c	label	column	All other high earners	0080
R 04.00	R 04.00.c	label	row	Of which: ‘identified staff’(included in row 4)	0050

4. Dictionary

4.1 Dimensions

4.1.1 New dimensions

DimensionCode	DimensionLabel
AHR	Approved higher ratios
GDR	Gender of staff
QUA	Quartiles
RIV	Period / point in time when remuneration is vested
RRC	Related parties - Relationships
RWP	Period / point in time when remuneration was paid

4.2 Metrics

4.2.1 New metrics

MemberCode	MemberLabel
bi938	Derogations applied
bi944	Waiver benefits
bi945	Type of connection with the parent
di939	Date of latest approval
ii937	Number of institutions
mi933	Remunerations threshold
pi934	Percentage of staff
pi935	Gender pay gap, based on median
pi936	Gender pay gap, based on mean
pi940	Approved higher ratio
pi943	Maximum ratio between the variable and fixed remuneration

4.3 Explicit Domain Members

4.3.1 New Explicit Domain Members

DomainCode	DomainLabel	MemberXbrlCode	MemberLabel
MC	Main category	eba_MC:x1234	Derogations under Article 94 (3) (b) of Directive 2013/36/EU
MC	Main category	eba_MC:x1235	Derogations under Article 94 (3) (a) of Directive 2013/36/EU
MC	Main category	eba_MC:x1236	Payment in shares or equivalent ownership interests
MC	Main category	eba_MC:x1237	Payment in share-linked instruments or equivalent non-cash instruments
MC	Main category	eba_MC:x1238	Other forms of remuneration
MC	Main category	eba_MC:x1239	Guaranteed awards
MC	Main category	eba_MC:x1240	Guaranteed awards not taken into account in the bonus cap
MC	Main category	eba_MC:x1241	Severance payments not taken into account in the bonus cap
MC	Main category	eba_MC:x1243	Payment in instruments
MC	Main category	eba_MC:x1244	Deferral arrangements
MC	Main category	eba_MC:x1245	Institutions with approved higher ratio above 100%
MC	Main category	eba_MC:x1246	Potential of staff benefitting from an approved higher ratio above 100%
MC	Main category	eba_MC:x1247	Staff benefitting from an approved higher ratio above 100%
MC	Main category	eba_MC:x1248	Institutions with approved higher ratio above 100% and maximum of 200%
MC	Main category	eba_MC:x1249	Performance adjustment
MC	Main category	eba_MC:x1250	Performance adjustment due to ex post implicit adjustments
MC	Main category	eba_MC:x1251	Non-cash instruments which reflect the instruments of the portfolios managed
MC	Main category	eba_MC:x1252	Approved alternative arrangements
MC	Main category	eba_MC:x1253	Other types of instruments of remuneration IFD
MC	Main category	eba_MC:x1254	Derogations under Article 34(4)(a) of Directive (EU) 2019/2034
MC	Main category	eba_MC:x1255	Other forms of remuneration IFD
MC	Main category	eba_MC:x1256	Derogations under Article 34(4)(b) of Directive (EU) 2019/2034
MC	Main category	eba_MC:x1257	Total remuneration
MC	Main category	eba_MC:x1258	Total forms of remuneration for investment firms
MC	Main category	eba_MC:x1259	Total forms of remuneration for credit institutions
MC	Main category	eba_MC:x1260	Derogations under Article 32(4)(a) of Directive (EU) 2019/2034
MC	Main category	eba_MC:x1261	Derogations under Article 32(4)(b) of Directive (EU) 2019/2034
PC	Percentages	eba_PC:x100	Quartile 1
PC	Percentages	eba_PC:x101	Quartile 2

DomainCode	DomainLabel	MemberXbrlCode	MemberLabel
PC	Percentages	eba_PC:x102	Quartile 3
PC	Percentages	eba_PC:x103	Quartile 4
RF	Reference period	eba_RF:x112	Introduction of higher ration after last submission to the EBA
RF	Reference period	eba_RF:x113	Descontinuation of higher ration after last submission to the EBA
RF	Reference period	eba_RF:x114	Current financial year
RF	Reference period	eba_RF:x115	Subsequent financial years
RF	Reference period	eba_RF:x116	Future reporting periods
RF	Reference period	eba_RF:x117	Subject to retention periods
RP	Related parties/Relationships	eba_RP:x100	Total identified staff
RP	Related parties/Relationships	eba_RP:x101	Total genders
RP	Related parties/Relationships	eba_RP:x102	Other than subsidiaries subject to a specific remuneration framework
RP	Related parties/Relationships	eba_RP:x92	Subsidiaries subject to a specific remuneration framework
RP	Related parties/Relationships	eba_RP:x93	Identified staff other than management body or senior management
RP	Related parties/Relationships	eba_RP:x94	Management body
RP	Related parties/Relationships	eba_RP:x95	Male
RP	Related parties/Relationships	eba_RP:x96	Female
RP	Related parties/Relationships	eba_RP:x97	Not identified staff
RP	Related parties/Relationships	eba_RP:x98	Different gender than the male or female gender
TA	Type of activity	eba_TA:x155	Operation of an MTF/OTF
TA	Type of activity	eba_TA:x156	Activities other than MB supervisory function, MB management function, dealing on own account, investment advice, portfolio management , operation of MTF/OTF, and independent control functions
TA	Type of activity	eba_TA:x157	Investment firms that are subject to Articles 25 and 34 of IFD

4.4 ExplicitDomainMember

4.4.1 New members

DomainCode	DomainLabel	MemberXbrlCode	MemberLabel
MC	Main category	eba_MC:x1232	Mandatory subordination requirement
MC	Main category	eba_MC:x1233	Discretionary subordination requirement
ZZ	Code Lists	eba_ZZ:x1232	r0161 - System (operator) and CCP liabilities < 7 days (BRRD art. 44/2/f)
ZZ	Code Lists	eba_ZZ:x1233	r0210 - Liabilities towards other entities of the resolution group (BRRD art. 44/2/h)
ZZ	Code Lists	eba_ZZ:x664	CSR_NON_SEC_CD
ZZ	Code Lists	eba_ZZ:x665	CSR_SEC_ACTP_CU
ZZ	Code Lists	eba_ZZ:x666	CSR_SEC_ACTP_CD
ZZ	Code Lists	eba_ZZ:x667	CSR_SEC_NON_ACTP_CU
ZZ	Code Lists	eba_ZZ:x668	CSR_SEC_NON_ACTP_CD
ZZ	Code Lists	eba_ZZ:x669	CSR_NON_SEC_CU

5. ValidationRules

5.1.1 New Rules:

Rule	Severity	Implemented In XBRL
v12094_m	Warning	Y
v12096_m	Warning	Y
v12097_m	Warning	Y
v12098_m	Warning	Y
v12099_m	Warning	Y
v12100_m	Warning	Y
v12101_m	Warning	Y
v12102_m	Warning	Y
v12103_m	Warning	Y
v12104_m	Warning	Y
v12105_m	Warning	Y
v12108_m	Warning	Y
v12109_m	Warning	Y
v12110_m	Warning	Y
v12115_m	Warning	Y
v12116_m	Warning	Y
v12117_m	Warning	Y
v12118_m	Warning	Y
v12119_m	Warning	Y
v12120_m	Warning	Y
v12121_m	Warning	Y

v12122_m	Warning	Y
v12123_s	Warning	Y
v12124_s	Warning	Y
v12125_s	Warning	Y
v12126_s	Warning	Y
v12129_s	Warning	Y
v12130_s	Warning	Y
v12132_s	Warning	Y
v12133_s	Warning	Y
v12134_s	Warning	Y
v12135_s	Warning	Y
v12136_s	Warning	Y
v12137_s	Warning	Y
v12138_s	Warning	Y
v12139_s	Warning	Y
v12140_s	Warning	Y
v12141_s	Warning	Y
v12142_s	Warning	Y
v12143_s	Warning	Y
v12144_s	Warning	Y
v12145_s	Warning	Y
v12146_s	Warning	Y
v12147_s	Warning	Y
v12148_s	Warning	Y
v12149_s	Warning	Y
v12150_s	Warning	Y
v12151_s	Warning	Y
v12152_s	Warning	Y
v12153_s	Warning	Y
v12154_s	Warning	Y
v12156_i	Warning	I
v12157_i	Warning	I
v12159_h	Warning	Y
v12160_h	Warning	Y
v12161_h	Warning	Y
v12162_h	Warning	Y
v12163_h	Warning	Y
v12164_h	Warning	Y
v12165_h	Warning	Y

v12166_h	Warning	Y
v12167_h	Warning	Y
v12168_h	Warning	Y
v12169_h	Warning	Y
v12170_h	Warning	Y
v12171_h	Warning	Y
v12172_h	Warning	Y
v12173_h	Warning	Y
v12174_h	Warning	Y
v12175_h	Warning	Y
v12176_h	Warning	Y
v12177_s	Warning	Y
v12178_s	Warning	Y
v12179_s	Warning	Y
v12180_s	Warning	Y
v12181_s	Warning	Y
v12182_i	Warning	I
v12183_h	Warning	Y
v12184_h	Warning	Y
v12185_h	Warning	Y
v12186_m	Warning	Y
v12187_m	Warning	Y
v12188_m	Warning	Y
v12189_m	Warning	Y
v12190_m	Warning	Y
v12191_m	Warning	Y
v12192_m	Warning	Y
v12193_m	Warning	Y
v12194_m	Warning	Y
v12195_m	Warning	Y
v12196_m	Warning	Y
v12197_m	Warning	Y

v12198_ m	Warning	Y
v12199_ m	Warning	Y
v12200_ m	Warning	Y
v12201_ m	Warning	Y
v12202_ m	Warning	Y
v12203_ m	Warning	Y
v12204_ m	Warning	Y
v12205_ m	Warning	Y
v12206_ m	Warning	Y
v12207_ m	Warning	Y
v12208_ m	Warning	Y
v12209_ m	Warning	Y
v12210_ m	Warning	Y
v12211_ m	Warning	Y
v12212_ m	Warning	Y
v12213_ m	Warning	Y
v12214_ m	Warning	Y
v12215_ m	Warning	Y
v12216_ m	Warning	Y
v12217_ m	Warning	Y
v12218_ m	Warning	Y
v12219_ m	Warning	Y
v12220_ m	Warning	Y
v12221_ m	Warning	Y

v12222_ m	Warning	Y
v12223_ m	Warning	Y
v12224_ m	Warning	Y
v12225_ m	Warning	Y
v12226_ m	Warning	Y
v12227_ m	Warning	Y
v12228_ m	Warning	Y
v12229_ m	Warning	Y
v12230_ m	Warning	Y
v12231_ m	Warning	Y
v12232_ m	Warning	Y
v12233_ m	Warning	Y
v12234_ m	Warning	Y
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v12236_ m	Warning	Y
v12237_ m	Warning	Y
v12238_ m	Warning	Y
v12239_ m	Warning	Y
v12240_ m	Warning	Y
v12241_ m	Warning	Y
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v12243_ m	Warning	Y
v12244_ m	Warning	Y
v12245_ m	Warning	Y

v12246_ m	Warning	Y
v12247_ m	Warning	Y
v12248_ m	Warning	Y
v12249_ m	Warning	Y
v12250_ m	Warning	Y
v12251_ m	Warning	Y
v12252_ m	Warning	Y
v12253_ m	Warning	Y
v12254_ m	Warning	Y
v12255_ m	Warning	Y
v12256_ m	Warning	Y
v12257_ m	Warning	Y
v12258_ m	Warning	Y
v12259_ m	Warning	Y
v12260_ m	Warning	Y
v12261_ m	Warning	Y
v12262_ m	Warning	Y
v12263_ m	Warning	Y
v12264_ m	Warning	Y
v12265_ m	Warning	Y
v12266_ m	Warning	Y
v12267_ m	Warning	Y
v12268_ m	Warning	Y
v12269_ m	Warning	Y

v12270_ m	Warning	Y
v12271_ m	Warning	Y
v12272_ m	Warning	Y
v12273_ m	Warning	Y
v12274_ m	Warning	Y
v12275_ m	Warning	Y
v12276_ m	Warning	Y
v12277_ m	Warning	Y
v12278_ m	Warning	Y
v12279_ m	Warning	Y
v12280_ m	Warning	Y
v12281_ m	Warning	Y
v12282_ m	Warning	Y
v12283_ m	Warning	Y
v12284_ m	Warning	Y
v12285_ m	Warning	Y
v12286_ m	Warning	Y
v12287_ m	Warning	Y
v12288_ m	Warning	Y
v12289_ m	Warning	Y
v12290_ m	Warning	Y
v12291_ m	Warning	Y
v12292_ m	Warning	Y
v12293_ m	Warning	Y

v12294_ m	Warning	Y
v12295_ m	Warning	Y
v12296_ m	Warning	Y
v12297_ m	Warning	Y
v12298_ m	Warning	Y
v12299_ m	Warning	Y
v12300_ m	Warning	Y
v12301_ m	Warning	Y
v12302_ m	Warning	Y
v12303_ m	Warning	Y
v12304_ m	Warning	Y
v12305_ m	Warning	Y
v12306_ m	Warning	Y
v12307_ m	Warning	Y
v12308_ m	Warning	Y
v12309_ m	Warning	Y
v12310_ m	Warning	Y
v12311_ m	Warning	Y
v12312_ m	Warning	Y
v12313_ m	Warning	Y
v12314_ m	Warning	Y
v12315_ m	Warning	Y
v12316_ m	Warning	Y
v12317_ m	Warning	Y

v12318_ m	Warning	Y
v12319_ m	Warning	Y
v12320_ m	Warning	Y
v12321_ m	Warning	Y
v12322_ m	Warning	Y
v12323_ m	Warning	Y
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v12325_ m	Warning	Y
v12326_ m	Warning	Y
v12327_ m	Warning	Y
v12328_ m	Warning	Y
v12329_ m	Warning	Y
v12330_ m	Warning	Y
v12331_ m	Warning	Y
v12332_ m	Warning	Y
v12333_ m	Warning	Y
v12334_ m	Warning	Y
v12335_ m	Warning	Y
v12336_ m	Warning	Y
v12337_ m	Warning	Y
v12338_ m	Warning	Y
v12339_ m	Warning	Y
v12340_ m	Warning	Y
v12341_ m	Warning	Y

v12342_ m	Warning	Y
v12343_ m	Warning	Y
v12344_ m	Warning	Y
v12345_ m	Warning	Y
v12346_ m	Warning	Y
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v12348_ m	Warning	Y
v12349_ m	Warning	Y
v12350_ m	Warning	Y
v12351_ m	Warning	Y
v12352_ m	Warning	Y
v12353_ m	Warning	Y
v12354_ m	Warning	Y
v12355_ m	Warning	Y
v12356_ m	Warning	Y
v12357_ m	Warning	Y
v12358_ m	Warning	Y
v12359_ m	Warning	Y
v12360_ m	Warning	Y
v12361_ m	Warning	Y
v12362_ m	Warning	Y
v12363_ m	Warning	Y
v12364_ m	Warning	Y
v12365_ m	Warning	Y

v12366_ m	Warning	Y
v12367_ m	Warning	Y
v12368_ m	Warning	Y
v12369_ m	Warning	Y
v12370_ m	Warning	Y
v12371_ m	Warning	Y
v12372_ m	Warning	Y
v12373_ m	Warning	Y
v12374_ m	Warning	Y
v12375_ m	Warning	Y
v12376_ m	Warning	Y
v12377_ m	Warning	Y
v12378_ m	Warning	Y
v12379_ m	Warning	Y
v12380_ m	Warning	Y
v12381_ m	Warning	Y
v12382_ m	Warning	Y
v12383_ m	Warning	Y
v12384_ m	Warning	Y
v12385_ m	Warning	Y
v12386_ m	Warning	Y
v12387_ m	Warning	Y
v12388_ m	Warning	Y
v12389_ m	Warning	Y

v12390_ m	Warning	Y
v12391_ m	Warning	Y
v12392_ m	Warning	Y
v12393_ m	Warning	Y
v12394_ m	Warning	Y
v12395_ m	Warning	Y
v12396_ m	Warning	Y
v12397_ m	Warning	Y
v12398_ m	Warning	Y
v12399_ m	Warning	Y
v12400_ m	Warning	Y
v12401_ m	Warning	Y
v12402_ m	Warning	Y
v12403_ m	Warning	Y
v12404_ m	Warning	Y
v12405_ m	Warning	Y
v12406_ m	Warning	Y
v12407_ m	Warning	Y
v12408_ m	Warning	Y
v12409_ m	Warning	Y
v12410_ m	Warning	Y
v12411_ m	Warning	Y
v12412_ m	Warning	Y
v12413_ m	Warning	Y

v12414_ m	Warning	Y
v12415_ m	Warning	Y
v12416_ m	Warning	Y
v12417_ m	Warning	Y
v12418_ m	Warning	Y
v12419_ m	Warning	Y
v12420_ m	Warning	Y
v12421_ m	Warning	Y
v12422_ m	Warning	Y
v12423_ m	Warning	Y
v12424_ m	Warning	Y
v12430_ m	Warning	Y
v12431_ m	Warning	Y
v12432_ m	Warning	Y
v12433_ m	Warning	Y
v12434_ m	Warning	Y
v12435_ m	Warning	Y
v12436_ m	Warning	Y
v12437_ m	Warning	Y
v12438_ m	Warning	Y
v12439_ m	Warning	Y
v12440_ m	Warning	Y
v12442_e	Warning	Y
v12443_e	Warning	Y

v12444_ m	Warning	Y
v12445_ m	Warning	Y
v12446_ m	Warning	Y
v12447_ m	Warning	Y
v12448_ m	Warning	Y
v12449_ m	Warning	Y
v12450_ m	Warning	Y
v12451_ m	Warning	Y
v12452_ m	Warning	Y
v12453_ m	Warning	Y
v12454_ m	Warning	Y
v12455_ m	Warning	Y
v12456_ m	Warning	Y
v12457_ m	Warning	Y
v12458_ m	Warning	Y
v12459_ m	Warning	Y
v12460_ m	Warning	N
v12461_ m	Warning	N
v12462_ m	Warning	N
v12463_ m	Warning	N
v12464_ m	Warning	N
v12465_ m	Warning	N
v12466_ m	Warning	N
v12467_ m	Warning	N

v12468_ m	Warning	N
v12469_ m	Warning	N
v12470_ m	Warning	N
v12471_ m	Warning	N
v12472_ m	Warning	N
v12473_ m	Warning	N
v12474_ m	Warning	N
v12475_ m	Warning	N
v12476_ m	Warning	N
v12477_ m	Warning	N
v12478_ m	Warning	N
v12479_ m	Warning	N
v12480_ m	Warning	N
v12481_ m	Warning	N
v12482_ m	Warning	N
v12483_ m	Warning	N
v12484_ m	Warning	Y
v12485_ m	Warning	Y
v12516_ m	Warning	Y
v12517_ m	Warning	Y
v12518_ m	Warning	Y
v12526_ m	Warning	Y
v12527_ m	Warning	Y
v12528_ m	Warning	Y

v12529_ m	Warning	Y
v12530_ m	Warning	Y
v12531_ m	Warning	Y
v12532_ m	Warning	Y
v12533_ m	Warning	Y
v12534_ m	Warning	Y
v12535_ m	Warning	N
v12536_ m	Warning	N
v12537_ m	Warning	Y
v12539_ m	Warning	Y
v12540_ m	Warning	Y
v12541_ m	Warning	N
v12542_ m	Warning	N
v12543_e	Warning	Y
v12544_ m	Warning	Y
v12545_ m	Warning	Y
v12546_ m	Warning	Y
v12547_ m	Warning	Y
v12548_ m	Warning	Y
v12549_ m	Warning	Y
v12550_ m	Warning	Y
v12551_ m	Warning	Y
v12552_ m	Warning	Y
v12553_ m	Warning	Y

v12554_e	Warning	Y
v12555_m	Warning	Y
v12556_m	Warning	Y
v12557_m	Warning	Y
v12558_m	Warning	Y
v12559_m	Warning	Y
v12560_m	Warning	Y
v12561_m	Warning	Y
v12562_m	Warning	Y
v12563_m	Warning	Y
v12564_m	Warning	Y
v12565_m	Warning	Y
v12566_m	Warning	Y
v12567_m	Warning	Y
v12568_m	Warning	Y
v12569_m	Warning	Y
v12570_m	Warning	Y
v12571_m	Warning	Y
v12572_m	Warning	Y
v12573_m	Warning	Y
v12574_m	Warning	Y
v12575_m	Warning	Y
v12576_m	Warning	Y
v12577_m	Warning	Y

v12578_m	Warning	Y
v12579_m	Warning	Y
v12580_m	Warning	Y
v12581_m	Warning	Y
v12582_m	Warning	Y
v12583_m	Warning	Y
v12584_m	Warning	Y
v12585_m	Warning	Y
v12586_m	Warning	Y
v12587_m	Warning	Y
v12588_m	Warning	Y
v12589_m	Warning	Y
v12590_m	Warning	Y
v12591_m	Warning	Y
v12592_m	Warning	Y
v12593_m	Warning	Y
v12594_m	Warning	Y
v12595_m	Warning	Y
v12596_e	Warning	Y
v12597_m	Warning	Y
v12598_m	Warning	Y
v12599_m	Warning	Y
v12600_m	Warning	Y
v12601_m	Warning	Y

v12602_ m	Warning	Y
v12603_ m	Warning	Y
v12604_ m	Warning	Y
v12605_ m	Warning	Y
v12606_ m	Warning	Y
v12607_ m	Warning	Y
v12608_ m	Warning	Y
v12609_ m	Warning	Y
v12610_ m	Warning	Y
v12611_ m	Warning	Y
v12612_ m	Warning	Y
v12613_ m	Warning	Y
v12614_ m	Warning	Y
v12615_ m	Warning	Y
v12616_ m	Warning	Y
v12617_ m	Warning	Y
v12618_ m	Warning	Y
v12619_ m	Warning	Y
v12620_ m	Warning	Y
v12621_ m	Warning	Y
v12622_ m	Warning	Y
v12623_ m	Warning	Y
v12624_ m	Warning	Y
v12625_ m	Warning	Y

v12626_ m	Warning	Y
v12627_ m	Warning	Y
v12628_ m	Warning	Y
v12629_ m	Warning	Y
v12630_ m	Warning	Y
v12631_ m	Warning	Y
v12632_ m	Warning	Y
v12633_ m	Warning	Y
v12634_ m	Warning	Y
v12635_ m	Warning	Y
v12636_ m	Warning	Y
v12637_ m	Warning	Y
v12638_ m	Warning	Y
v12639_ m	Warning	Y
v12640_ m	Warning	Y
v12641_ m	Warning	Y
v12642_ m	Warning	Y
v12643_ m	Warning	Y
v12644_ m	Warning	Y
v12645_ m	Warning	Y
v12646_ m	Warning	Y
v12647_ m	Warning	Y
v12648_ m	Warning	Y
v12649_ m	Warning	Y

v12650_ m	Warning	Y
v12651_ m	Warning	Y
v12652_ m	Warning	Y
v12653_ m	Warning	Y
v12654_ m	Warning	Y
v12655_ m	Warning	Y
v12656_ m	Warning	Y
v12657_ m	Warning	Y
v12658_ m	Warning	Y
v12659_ m	Warning	Y
v12660_ m	Warning	Y
v12661_ m	Warning	Y
v12662_ m	Warning	Y
v12663_ m	Warning	Y
v12664_ m	Warning	Y
v12665_ m	Warning	Y
v12666_ m	Warning	Y
v12667_ m	Warning	Y
v12668_ m	Warning	Y
v12669_ m	Warning	Y
v12670_ m	Warning	Y
v12673_ m	Warning	Y
v12674_ m	Warning	Y
v12677_ m	Warning	N

v12678_ m	Warning	Y
v12679_ m	Warning	Y
v12680_ m	Warning	Y
v12681_ m	Warning	Y
v12683_ m	Warning	Y
v12684_ m	Warning	Y
v12685_ m	Warning	Y
v12686_ m	Warning	Y
v12687_ m	Warning	Y
v12688_ m	Warning	Y
v12689_ m	Warning	Y
v12690_ m	Warning	Y
v12691_ m	Warning	Y
v12692_ m	Warning	Y
v12693_ m	Warning	Y
v12694_ m	Warning	Y
v12695_ m	Warning	Y
v12696_ m	Warning	Y
v12697_ m	Warning	Y
v12698_ m	Warning	Y
v12699_ m	Warning	Y
v12700_ m	Warning	Y
v12701_ m	Warning	Y
v12702_ m	Warning	Y

v12703_m	Warning	Y
v12704_m	Warning	Y
v12705_m	Warning	Y
v12706_m	Warning	Y
v12707_m	Warning	Y
v12708_m	Warning	Y
v12709_m	Warning	Y
v12710_m	Warning	Y
v12711_m	Warning	Y
v12712_m	Warning	Y
v12713_m	Warning	Y
v12714_m	Warning	Y
v12715_m	Warning	Y
v12716_m	Warning	Y
v12717_m	Warning	Y
v12718_m	Warning	Y
v12718_m	Warning	Y
v12719_m	Warning	Y
v12719_m	Warning	Y
v12720_h	Warning	Y
v12720_h	Warning	Y
v12721_h	Warning	Y
v12721_h	Warning	Y

5.1.2 Deactivated rules:

Rule	Severity	Implemented In XBRL
v4440_c	Error	Y
v4441_c	Error	Y

5.1.3 Reactivated Rules:

Rule	Severity	Implemented In XBRL
v09293_m	Warning	Y

5.1.4 Deleted Rules:

Rule	Was already deactivated
v09174_m	
v09175_m	
v09176_m	
v09177_m	
v09178_m	
v09179_m	
v09180_m	
v09181_m	
v09182_m	
v09183_m	

Rule	Was already deactivated
v09184_ m	Y
v09227_ s	
v09233_ s	
v09234_ s	
v09235_ s	
v09236_ s	
v09238_ s	
v09243_ s	
v09253_ m	
v09254_ m	
v09255_ m	
v09256_ m	
v09257_ m	
v09258_ m	
v09259_ m	
v09263_ m	
v09264_ m	
v09271_ i	
v09272_ m	
v09275_ m	
v09276_ m	
v09277_ m	Y
v09278_ m	Y
v09279_ m	Y
v09280_ m	Y

Rule	Was already deactivated
v09281_ m	
v09283_ m	Y
v09285_ m	
v09287_ m	
v09288_ m	
v09289_ m	
v09290_ m	
v09292_ m	
v09294_ m	
v09295_ m	
v09296_ m	
v09300_ m	
v09301_ m	
v09302_ m	
v09304_ m	
v09305_ m	
v09308_ m	Y

