

## *DPM / XBRL Taxonomy Revision notes*

09 February 2018

# v2.6.0.1 (09/02/2017)

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## Summary and Impact

**Hotfix** correcting a specific error in the XBRL taxonomy (n.b. not DPM) rendering representation of benchmarking table C 101.

**All reporters should ensure that they map their reported data to XBRL such that the “Exposure Code” information for C 101 appears in the INC (Individual clients) dimension, i.e. eba\_INC, and the “Rating” information appears in the OGR (Obligor grade) dimension, i.e. eba\_OGR.**

Actors who choose not to apply this hotfix should be aware that for them the rendering of the templates will likely appear as if Exposure Code information appears in the rating column and vice versa.

## Artefacts included

Three alternative packagings of the correction are provided so that whichever is most convenient may be used:

- **FixFilesOnly.zip** – contains just the two label files that need to be corrected, archived in the folder structure of the EBA taxonomy.<sup>1</sup>
- **FullTaxonomy.2.6.0.1.7z** – the full file set of the 2.6.0.0 (and earlier) EBA taxonomy, with the above corrections applied
- **EBA\_CRD\_IV\_XBRL\_2.6\_Reporting\_Frameworks\_2.6.0.1.zip** – an XBRL taxonomy package replacing the EBA\_CRD\_IV\_XBRL\_2.6\_Reporting\_Frameworks\_2.6.0.0.zip, again with the two corrected files applied.

## Content and Changes

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<sup>1</sup> i.e. so that if the archive is unzipped and the resulting www.eba.europa.eu folder copied over the equivalent in an existing 2.6 taxonomy file set the two erroneous files will be replaced and the other files untouched.

## Exchange of labelling of the two “key” columns in C 101

The representation of table C 101 in the EBA DPM (e.g. database and annotated templates) is correct. **Therefore if you are only using the DPM information in your processes, no change is likely necessary, and you may well not encounter or be aware of this issue.**

C 101 is an “open list” table, with rows repeated for combinations of Exposure Code and Rating. The correct representation has one column ‘010’ ‘Exposure Code” which indicates the code of the relevant counterparty, and one column ‘040’ which indicates the (integer) code of the ‘Rating’ for which data is provided:

C 101.00 - Low Default Portfolios Counterparties				
		Exposure Code	Exposure class	Rating
		010	020	040
Exposure by counterparty	999	<Individual clients>	155964 [Exposure class]	<Obligor grade>
Metric			(ei366) Exposure class [ei:EC:EC11]	(di369) Date of most recent rating [di]
(OGR:ID) Obligor grade				(ID: ex. default ('all')) <Key value>
(INC:CC) Individual clients		(CC: ex. default ('all')) <Key value>		

Unfortunately, due to an error in the production of the XBRL taxonomy, the labels (i.e. headers and codes) of these two columns were exchanged in the 2.7.0.0 XBRL taxonomy, with the first of the “key” columns being identified as ‘040’ and ‘Rating’, and the second as ‘010’ and ‘Exposure Code’:

Rating	Exposure Code	Default status (070)	Exposure class (020)	Date of most recent rating (050)
		070	020	050

This hot fix corrects the label linkbase files to reverse these and bring the rendering in the XBRL taxonomy table linkbase in line with the DPM.

Two files are affected C\_101.00-lab-codes.xml and C\_101.00-lab-en.xml, with straightforward corrections being required to each file, such as:

<pre>&lt;label:label xlink:type="resource" xlink:label="label_eba_a2" xml:lang="en" xlink:role="http://www.eurofiling.info/xbnl/role/rc- code"&gt;040&lt;/label:label&gt;  &lt;label:label xlink:type="resource" xlink:label="label_eba_a3" xml:lang="en" xlink:role="http://www.eurofiling.info/xbnl/role/rc- code"&gt;010&lt;/label:label&gt;</pre>	<pre>&lt;label:label xlink:type="resource" xlink:label="label_eba_a2" xml:lang="en" xlink:role="http://www.eurofiling.info/xbnl/role/rc- code"&gt;010&lt;/label:label&gt;  &lt;label:label xlink:type="resource" xlink:label="label_eba_a3" xml:lang="en" xlink:role="http://www.eurofiling.info/xbnl/role/rc- code"&gt;040&lt;/label:label&gt;</pre>
<pre>&lt;label:label xlink:type="resource" xlink:label="label_eba_a2" xml:lang="en" xlink:role="http://www.xbri.org/2008/role/label"&gt; Rating&lt;/label:label&gt;  &lt;label:label xlink:type="resource" xlink:label="label_eba_a3" xml:lang="en" xlink:role="http://www.xbri.org/2008/role/label"&gt; Exposure Code&lt;/label:label&gt;</pre>	<pre>&lt;label:label xlink:type="resource" xlink:label="label_eba_a2" xml:lang="en" xlink:role="http://www.xbri.org/2008/role/label"&gt; Exposure Code&lt;/label:label&gt;  &lt;label:label xlink:type="resource" xlink:label="label_eba_a3" xml:lang="en" xlink:role="http://www.xbri.org/2008/role/label"&gt; Rating&lt;/label:label&gt;</pre>

**All reporters should ensure that they map their reported data to XBRL such that the “Exposure Code” information for C 101 appears in the INC (Individual clients) dimension, i.e. eba\_INC, and the “Rating” information appears in the OGR (Obligor grade) dimension, i.e. eba\_OGR.**

Actors who choose not to apply this hotfix should be aware that for them the rendering of the templates will likely appear as if Exposure Code information appears in the rating column and vice versa.

Fortunately the expected information content of the two columns should make them clearly identifiable (the exposure code is a multi-character string code specified by the EBA, the rating should be an integer number), and indeed impossible to report reversed due to data type checking at the XML level.

## v2.7.0.1 (15/11/2017)

## Summary and Impact

**Hotfix** correcting some errors that have been identified, and making some improvements, in the original release of the 2.7 Validation rules list, DPM, taxonomy, and related documentation.

"Instance compatible" with 2.7.0.0 - in that XBRL instance file prepared for 2.7.0.0 will be structurally valid against this taxonomy, with only a difference in the potential validation rule (i.e. XBRL assertion) results.

## Artefacts included

- Annotated table layout corrections for C 17.01.a
- Updated DPM database (note that sql scripts to perform the update are included in case useful)
- Corrected EBA Validation Rules spreadsheet
- Updated XBRL taxonomy - both as a "full" archive<sup>2</sup> and as a "Taxonomy package"<sup>3</sup>

## Content and Changes

### Validation rule changes, corrections and reexpression [efcde3e] - "2.7.0.1 VR set"

Many changes in the validation rule spreadsheet (marked last changed in "2.7.0.1").

At the DPM level introduces a new group of records in ValidationRuleSet (with ValidationRuleSetCode) which indicate the validation rules now used, and new validation rule entries representing those rules where required.

At the XBRL level involves in-place alteration of many validation rule files, and the module entry point schemas.

### Correction [20171010]

The 2.7.0.0 release of the EBA DPM materials omitted certain records from the mvCellLocation table of the DPM Database regarding the rows 0935,0936,0945, and 0946 of table C 17.01.a.

Consequently the annotated templates omitted details of the datapoint associated with these rows.

Corrected annotated templates for C 17.01.a and an illustrative update script to bring the published database to the updated form.

### Correction [20171018]

Mapping/implementation of the table prerequisites formula into the DPM DB and XBRL was incorrect for many FINREP rules. Specifically those with prerequisite formulae of the general form "A and (B or C)". This would lead to inappropriate rules triggering for a given report content.

Mapping of logical rule prerequisites into DPM DB representation and XBRL assertion sets and variable set preconditions<sup>4</sup> corrected<sup>5</sup>. Rules affected:

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<sup>2</sup> FullTaxonomy.2.7.0.1.7z

<sup>3</sup> EBA\_CRD\_IV\_XBRL\_2.7\_Reporting\_Frameworks\_2.7.0.1.zip which replaces EBA\_CRD\_IV\_XBRL\_2.7\_Reporting\_Frameworks\_2.7.0.0.zip - may need files from updated www.eurofiling.info.zip file as well if used offline

<sup>4</sup> FINREP "mod" (".xsd" and "find-prec") and "val" ("aset") files

<sup>5</sup> As a side effect of this, rules v2818\_m, v2819\_m, v2820\_m, and v2853\_m are now correctly identified as cross-module rules (linking AE and FINREP), so are not assigned to specific modules via entries in the ValidationRuleSet table

v1034\_m,v1037\_m,v2781\_m,v2782\_m,v2783\_m,v2784\_m,v2785\_m,v2786\_m,v2787\_m,v2788\_m,v2789\_m,v2790\_m,v2791\_m,v2792\_m,v2793\_m,v2794\_m,v2795\_m,v2796\_m,v2797\_m,v2798\_m,v2799\_m,v2800\_m,v3018\_m,v3019\_m,v3020\_m,v3021\_m,v5170\_m,v5171\_m,v5172\_m,v5173\_m,v5174\_m,v5175\_m,v5176\_m,v5177\_m,v5178\_m,v5179\_m,v5180\_m,v5181\_m,v5182\_m,v5183\_m,v5250\_m,v5251\_m,v5252\_m,v5253\_m,v5254\_m,v5255\_m,v5256\_m,v5257\_m,v5258\_m,v5259\_m,v5260\_m,v5261\_m,v5262\_m,v5263\_m,v5332\_m,v5333\_m,v5334\_m,v5335\_m,v5336\_m,v5337\_m,v5338\_m,v5339\_m,v5340\_m,v5341\_m,v5342\_m,v5343\_m,v5344\_m,v5345\_m,v5346\_m,v5347\_m,v5348\_m,v5349\_m,v5385\_m,v5386\_m,v5387\_m,v5388\_m,v5389\_m,v5390\_m,v5391\_m,v5392\_m,v5393\_m,v5394\_m,v5395\_m,v5396\_m,v5397\_m,v5398\_m,v5399\_m,v5400\_m,v5401\_m,v5402\_m,v5403\_m,v5404\_m,v5405\_m,v5406\_m,v5407\_m,v5408\_m,v5409\_m,v5410\_m,v5411\_m,v5412\_m,v5413\_m,v5414\_m,v5415\_m,v5416\_m,v5417\_m,v5418\_m,v5419\_m,v5420\_m,v5421\_m,v5422\_m,v5423\_m,v5424\_m,v5434\_m,v5435\_m,v5436\_m,v5437\_m,v5438\_m,v5439\_m,v5440\_m,v5441\_m,v5442\_m,v5443\_m,v5444\_m,v5445\_m,v5446\_m,v5447\_m,v5462\_m,v5463\_m,v5464\_m,v5465\_m,v5466\_m,v5467\_m,v5468\_m,v5469\_m,v5470\_m,v5471\_m,v5472\_m,v5473\_m,v5474\_m,v5475\_m,v5476\_m,v5477\_m,v5478\_m,v5479\_m,v5480\_m,v5481\_m,v5482\_m,v5483\_m,v5484\_m,v5485\_m,v5486\_m,v5487\_m,v5488\_m,v5489\_m,v5504\_m,v5505\_m,v5506\_m,v5507\_m,v5508\_m,v5509\_m,v5510\_m,v5511\_m,v5512\_m,v5513\_m,v5514\_m,v5515\_m,v5516\_m,v5517\_m,v5518\_m,v5519\_m,v5520\_m,v5521\_m,v5522\_m,v5523\_m,v5524\_m,v5525\_m,v5526\_m,v5527\_m,v5528\_m,v5529\_m,v5530\_m,v5531\_m,v5532\_m,v5533\_m,v5534\_m,v5535\_m,v5536\_m,v5537\_m,v5538\_m,v5539\_m,v6030\_m,v6031\_m,v6032\_m,v6033\_m,v6034\_m,v6035\_m,v6036\_m,v6037\_m,v6038\_m,v6053\_m

### **"Precondition not applied for e4887\_e and e4888\_e", Correction [bb108c3]**

Certain problematic (non-)existence rules which had incorrect precondition expressions (and so triggered even when the relevant templates were not reported) have been corrected. They are now implemented as value assertions instead, using a 'pivot variable' to force evaluation (in line with the approach taken by recent versions of DPM Architect).

May require the use of updated Eurofiling files (schema location hints for aspect-cover-filter.xsd)

Affects (XBRL taxonomy representation of) rules e4887\_e, e4888\_e, e4891\_n-e4902\_n  
As a result rules e4887\_e and e4888\_e can be reactivated.

### **Correction [db1f907fc3a0]**

(Existence) ValidationRules for the tables C 00.01, F 00.01 etc. which should have had prerequisite formula written with square brackets (e.g. "[C 00.01]") to indicate that the rule should be run for any module notionally containing the template (i.e. whether or not the template was actually reported in an instance) were written with round brackets ("(C 00.1)") instead.

Affects Validation rule spreadsheet & DPM database (no XBRL impact) for  
e4427\_e,e4428\_e,e4429\_e,e4430\_e,e4431\_e,e4432\_e,e4433\_e,e4437\_e,v4438\_c,v4439\_c

Corrected erroneous reactivation date for v3083\_m in 2.5 sheet of validation spreadsheet (rule is still deactivated in 2.5)

## Technical Adjustment [c6e1b1b]

Adjusts

- a) the handling of "scope" ordinates and their mapping to "cover=false" or "cover=true" in formula
- b) the process for assessing whether rule implementations can be reused from previous taxonomies

Note that although this corrects the underlying problem that caused the *\*very\** broken implementation of v0340 and v0492 in 2.7, both those rules are actually *\*still\** not usable and will remain deactivated, due to modelling issues with one column in each of their scope (not matching between tables).

The more detailed assessment of rules for linking means that more rules could potentially be linked to their 2.6 implementations, however changes to and re-expression of rules under the main 2.7.0.1 changes (see [efcde3e]) largely outweigh this.

There are also various changes to other rule xml files, which have no practical impact. These 'correct' previously "dangling" cover=false properties. "Dangling" here meaning they apply to only one variable in an expression, and that aspect is covered for all the other variables, such that no implicit matching can actually take place. This should have had no practical effect at the XBRL evaluation level.

## v2.7 (“2017-A”) (04/04/2017)

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### Summary

- Final version of IFRS 9 adaptation of FINREP (2.3.0). No structural changes to FINREP compared to the 2.7 exposure draft (though that of course had extensive changes compared to 2.6), but many validation rule changes.
- Significant structural and validation rule changes in COREP (2.3.0).
- Minor structural changes to AE and FP compared to 2.6. These are mostly simply changes to the acceptable values for various country or currency breakdowns on sheets of tables (z-axes).
- No new version of SBP.

### Content and Changes

## Changed/new approach to total on z-axes for (some) COREP tables

- New approach for reporting of totals on tables with open sheets applied to C 09.01.a, C 09.01.b, C 09.02 (for which totals will now be reportable), C 09.04 and C 15.00 (for which the previous reporting approach<sup>6</sup> is changed), and the new tables C 33.00.a and C 33.00.b.
  - A new member “All countries” (x1) has been added to the GA domain.
  - New hierarchies GA5\_2 and GA6\_1 created similar to GA5\_1 and GA6 but with the new “All countries” member in between “All Geographical Areas/Not specified” (x0) and the leaf Members.
  - The z-axis of tables C 09.01.a, C 09.01.b, C 09.02, and C 09.04 is restricted to any member of the GA5\_2 hierarchy **other** than the root “All Geographical Areas/Not specified” (x0). I.e. the new “All countries” member is allowed, but the x0 member is not. Similarly the z-axis of C 15.00 is restricted to any member of GA6\_1 except x0.
  - The ‘total’ figure requested by the ITS should, for these templates, be reported against this new “All countries” (x1) member.<sup>7</sup>
  - New validation rules linking cells on these total sheets to other templates<sup>8</sup>, and in one case the sum of the country breakdown figures to the reported total figures have been introduced, which use a new notation to indicate “filtering” (restriction to a specific value or subset of values) on the z-axis. E.g.
    - {C 09.01.a, r070, c010, [CEG=eba\_GA:x1]} = {C 07.00.a, r010, c010, s008}
    - {C 09.04, [CEG=GA:x1]} = sum({C 09.04, ([CEG!=GA:x1]) })
  - The existing approach to reporting of ‘total’ figures is for now retained on C 51-54, 60, 61, and 66-76 (where an explicitly modelled sub table<sup>9</sup> contains the total figures).

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<sup>6</sup> Where the default domain member “All Geographical Areas/Not specified” (x0) conceptually indicated the total sheet. Notably this dimension value did not then appear in the XBRL representation of the data due to the XBRL specification dictating that such default members should not be included explicitly in fact contexts. This notably means that facts with a value of x0 for a dimension are the same/identical fact as a notional fact *without* a value for this dimension, but with all other dimensional and primary item properties the same.

<sup>7</sup> Note that because x1 is not the default member of this domain, this value will be explicitly reported in the context of these facts at the XBRL level.

<sup>8</sup> Labelled as “Equivalence” rules, these are similar to identity rules in that they document where identical data modelling (apart from the allowed open dimension of geographical area) indicates that two data items (one without the open dimension so intrinsically representing a total over the open dimension, and one with a value for that dimension (x1) explicitly indicating it represents a total figure) represent the same item of information so logically must (always) be reported with the same value. However they differ from identity rules in the practical sense that the low level mechanics of reporting (XBRL specifications and EBA filing rules) does not automatically ensure that only a single value can be reported representing this figure. Therefore the equality of multiple reporting of the same business value must be explicitly enforced through data quality checks (i.e. the XBRL formula).

<sup>9</sup> The modelling of the cells of which lack the dimension used as the z-axis currency breakdown on the other sub tables of these templates (where in contrast a member representing a total cannot be used).

## Validation spreadsheet design changes

- Table Prerequisite expression method changed:
  - In previous versions of the spreadsheet the tables that were required to be indicated as reported (via positive filing indicators in the XBRL instance) in order to trigger the evaluation of a rule were indicated via a set of columns marked T1, T2 etc.
    - Every one of the tables listed for a rule were required to be reported together in a given instance for the rule to be evaluated, if any one of the listed tables was not reported the rule would not be triggered.
    - A very small subset of rules had more complex requirements, such as being triggered for specific modules whether or not particular tables are reported, or if any one of a set of tables were included (indicated by listed these tables separated by “ or ” under the “T1” column)
  - A new column has now been added which expresses the required tables as a logical expression (e.g. “C 09.00 and (C 07.00 or C 08.00”).
    - This expression allows the free use of both “and” and “or” logical combinations, as well as the use of parentheses to group sub expressions, which allows any required logical dependency to be expressed unambiguously.
  - The columns “T1”, “T2” etc. are still listed in the spreadsheet and broadly indicate the templates involved in a rule, because they are considered very useful in practice for people when analysing the rule list to identify groups of rules applicable to particular tables.
    - However please note that these columns are purely for convenience, and are no longer to be considered definitive or functional in the sense of indicating how rules should be applied – this function now belongs to the new “prerequisites” column.
  - Note that, as previously, although the prerequisite column formula may be expressed for convenience in terms of tables (e.g. “C 71.00.a”), the mechanics of the reporting process are such that the unit of reporting is the template (e.g. “C 71.00”).
    - If one sub table of a template (such as “C 71.00.w”) is indicated as reported then all sub tables of that template are considered reported.
    - Thus prerequisites will in fact operate as if all mentions of sub tables were replaced by mentions of their respective templates (and so for example “C 71.00.a and C 71.00.w” or “C 71.00.a or C 71.00.w” are both in practice somewhat redundant, and simplify in effect to simply “C 71.00”).



- This is handled automatically at the XBRL functional level via the filing indicators assigned to sub tables and the mapping of the validation rule prerequisites to assertion sets and preconditions.
- Added “**Arithmetic approach**” column to give information indicating how the rules are to be calculated (that was only previously determinable by considering the XBRL implementation of the rules):
  - **Interval:** the indicated accuracy range of the reported value is to be considered when evaluating the rule.
  - **Point:** normal, non-interval arithmetic should be used. I.e. only the reported *value* should be considered, the indicated *accuracy*<sup>10</sup> of the value can be ignored. This is often used when simple comparisons with zero are involved<sup>11</sup>, such as in sign rules.
  - **Mixed:** a blend of the above. Typically elements of the rule that are simple comparisons between a reported value and zero (particularly where part of an “if” clause) will be handled with non-interval arithmetic, whereas other parts of the expression will take the accuracy of the reported values into account.<sup>12</sup>
  - **Not applicable:** the distinction is not relevant for the rule (e.g. the values involved are not numeric)
- Added “**ArithmeticApproach**” and “**TablePrerequisite**” fields to **ValidationRule** in DPM DB to list this same information (N.B. not back filled for previous validation rule entries).

### “Technical Standard” identification approach

- Due to changes in the relative timings of the finalisation and publication of changes to EBA technical standards guidelines and the XBRL taxonomy that implements them (with the XBRL taxonomies no longer being finalised significantly after the publication of final drafts of the

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<sup>10</sup> Conveyed by the @decimal attribute at the XBRL level

<sup>11</sup> Avoiding counter-intuitive results that could otherwise occur in such cases when applying interval arithmetic and the interpretation of the comparison operators used in the EBA approach (which is  $[a,b] \text{ op } [c,d] = \text{if } (\exists x \in [a,b] \ \& \ \exists y \in [c,d] \ (x \text{ op } y)) \text{ then true else false}$ , i.e. if it is possible that the comparison is true for some values in the intervals, it is considered true.

Consider for example the test  $\$a < 0$ , for three difference cases:

a) reported “0 @ decimals =-3” =>  $[-500,500] < 0 = \text{true}$

b) no value reported =>  $[0,0] < 0 = \text{false}$

c) reported “5 @ decimals =-3” =>  $[-495,505] < 0 = \text{true}$

and also a test of  $\$a > 0$  for

d) reported “-5 @ decimals =-3” =>  $[-495,505] < 0 = \text{true}$

Whereas the naïve expectation (and so likely the intention of the rule creator) would of course be that each of these would give the same result of false.

<sup>12</sup> The XBRL implementation of the validation rules may be consulted to determine exactly how the rules are evaluated.

technical standards, but alongside or even ahead of them), the approach to indicating the “technical standard” to which a taxonomy relates has been changed.

- Rather than attempting to indicate in the DPM and XBRL taxonomy particular ITS publications to which particular release related, the primary high level regulation or standard will be indicated instead (which is expected to be more stable and well known ahead of DPM / taxonomy finalisation).
- Codes that will be used for future updates to taxonomies will be e.g.
  - CIR-680-2014 for ITS on reporting (COREP, FINREP, AE)
  - CIR-2070-2016 for ITS on supervisory benchmarking
  - GL-2014-04 for GL on funding plans
- This will affect the **Taxonomy.TechnicalStandard** field in the DPM DB, and the URL of files in the XBRL taxonomy.

#### DPM DB adjustments (before addition of new 2.7 entries)

- Change of ToDates for 2.6 taxonomies in DPM DB, also indicate that 2.7 ED “replaces” 2.6 FINREP:

- Shift end date of 2.6 FINREP taxonomies from 29/03/2019 to 30/03/2018
- Set end date of 2.7 ED to 30/03/2018 (the same as the start date, indicating it will never be / was never used for final reporting).

```
UPDATE Taxonomy SET ToDate = #03/30/2018#  
WHERE ToDate=#03/29/2019#;
```

```
UPDATE tableversion SET ToDate=#03/30/2018#  
WHERE ToDate=#03/29/2019#;
```

```
UPDATE Datapointversion SET ToDate=#03/30/2018#  
WHERE ToDate=#03/29/2019#;
```

```
UPDATE Datapointversiontransition  
SET transitiondescription = Replace(transitiondescription, "30MAR19", "30MAR18")  
WHERE transitiondescription like '*30MAR19*';
```

```
UPDATE concept SET ToDate=#03/30/2018#  
WHERE ToDate=#03/29/2019#;
```

```
Update TaxonomyHistory set Replaces = 28 where taxonomyid =34;  
Update TaxonomyHistory set Replaces = 29 where taxonomyid =35;
```

- Also

```
UPDATE Taxonomy SET ActualPublicationDate = datevalue('30-Nov-2016') WHERE  
dpmPackagecode='2.7ED'
```

```
UPDATE Taxonomy SET ActualPublicationDate = datevalue('18-Jan-2017') WHERE
dpmPackageCode='2.6'
```

- Correct **DatapointVersion** categorisation keys for C 09.04 to use “RIO999” rather than “RIO???” to indicate they are open with respect to the RIO dimension, to be consistent with existing treatment of C 15.00. Note that the related **ContextOfDatapoints** records uses “RIO???” and “RIO=?” in the ContextKey and XbrlContextKey fields respectively to indicate that the RIO dimension will not be present for the total figures in an XBRL instance file, and that such total figures are within the scope of the data point.

```
Update DatapointVersion
set CategorisationKey = Replace(categorisationkey, "???", "999"),
CategorisationKeyWithoutDefaults = Replace(CategorisationKeyWithoutDefaults, "???",
"999")
where CategorisationKey like '*[???]*';
```

- Restore the **DatapointVersionTransition** and **DatapointVersionTransitionLink** records from 2.5 that were missing in 2.6/2.7ED Database.
- Changed the **ValidationRuleSet** that was labelled (**ValidationRuleSetCode**) “2.7.0.0” to “2.7.0.0.ED” (to free up 2.7.0.0 for the full 2.7 release).

```
Update ValidationRuleSet
set ValidationRuleSetCode = '2.7.0.0.ED'
where ValidationRuleSetCode = '2.7.0.0';
```

Correct sign restrictions indicated for several rows in P 01.02:

```
UPDATE Concept INNER JOIN ((TableVersion INNER JOIN Axis ON TableVersion.TableVID =
Axis.TableVID) INNER JOIN AxisOrdinate ON Axis.AxisID = AxisOrdinate.AxisID) ON
(Concept.ConceptID = AxisOrdinate.ConceptID) AND (Concept.ConceptID =
AxisOrdinate.ConceptID)
SET Concept.ModificationDate = #4/4/2017#
WHERE (((AxisOrdinate.RequiredDataSign)="Negative")
AND ((TableVersion.TableVersionCode)="P 01.02")
AND ((Axis.AxisOrientation)="y")
AND ((AxisOrdinate.IsAbstractHeader)=False));

UPDATE TableVersion INNER JOIN (Axis INNER JOIN AxisOrdinate ON Axis.AxisID =
AxisOrdinate.AxisID) ON TableVersion.TableVID = Axis.TableVID
SET AxisOrdinate.RequiredDataSign = "Positive"
WHERE (((AxisOrdinate.RequiredDataSign)="Negative")
AND ((TableVersion.TableVersionCode)="P 01.02")
AND ((Axis.AxisOrientation)="y")
AND ((AxisOrdinate.IsAbstractHeader)=False));
```

## DPM DB design changes

- Add **Alternative** field to ValidationScope table to *Indicate alternative independent sets of tables affected by / triggering a rule*. Primary key is now compound of **ValidationID**, **Alternative** and **TableVID**
- Add table **AxisOrdinateTrace** that indicates where a new ordinate is the equivalent of an old one, i.e. has the same business conceptual meaning, implying potential continuity of time series. Note

that only “exceptional” links are currently included (specifically those ordinates that are equivalent between the new C 17.01 tables and the old C 17.00), those links implied by the normal pattern of “same table name, same ordinate code, just a different tableversion” are not explicitly recorded.

- Indicated the non-additivity of certain metrics. N.B. remaining metrics should not be assumed to be additive!
  - 1323, md165, “Maximum single loss due to operational risk (flow)”
  - 1627, md226, “Sum of the five largest losses due to operational risk”
- Move **Filter** field from **SumOverOpenAxis** to **Variable**. Use when specifying e.g. equivalence rules. Essentially maps directly to additional XBRL filter for that variable over an open dimension.

### XBRL level changes

- Taxonomy linkages – FINREP 2.7 has an enforced break from 2.6 due to very low level of retained tables and rules from 2.6. 2.7 COREP, FP and AE in contrast do not, and reference directly elements of 2.6 (validation rules/tables) where these are not changed in 2.7. Note also that there is no linkage between 2.7 and the 2.7 Exposure Draft files. As a result the 2.7 taxonomy package requires, in addition to the 2.7 dictionary, the 2.6 taxonomy package or equivalent file to be available in order to operate.

# 2.7ED FINREP IFRS 9 Exposure Draft ("2017-A-ED")

---

## Summary and Impact

This release provides an “**exposure draft**” of the changes expected in relation to the introduction of the IFRS 9 accounting standard.

This exposure draft is not expected to be required to be used for actual regulatory reporting remittance to the EBA, but is instead intended to provide a broadly accurate concrete example of the reporting requirements to be expected in the IFRS 9 regime, to facilitate implementation projects. . The exposure draft is based on the final draft Implementing Technical Standards to amend the Reporting Regulation following the changes in IFRS9 which the EBA has submitted to the European Commission for adoption.

Although the exposure draft is expected to be representative of the final requirements, further input, including any feedback on this exposure draft, and technical or modelling aspects in particular, may lead to some degree of additional changes before the final release of the 2.7 taxonomy, that will be used for reference dates from March 2018. This final release is expected in the first half of next year.

*It is hoped that provision of an early exposure draft for the IFRS 9 related changes in FINREP for 2.7 will reduce eventual implementation effort.*

## Contents

- Significant changes to the structure and modelling of all FINREP tables (except the general information table F 00.01).
- Significant changes to the Data Dictionary, including several new dimensions and members.
- Many changes to FINREP validation rules

## DPM notes:

- Numbering/Coding of rows/columns in 2.7 Exposure draft: in several cases additional rows or columns have been inserted between existing rows/columns where there was no gap in the numbering (e.g. between row 190 and 191). In these cases, the new rows/columns are given codes that are numerically larger than the existing codes in the table (e.g. 600). Note that the **Order** field in the DPM DB indicates the relative order of these rows (i.e. for these tables there is no longer a trivial link between **Order** and **OrdinateCode**).
- Validity dates for 2.7 exposure draft and 2.6 end date are subject to change, depending on a future choice of implementation alternatives regarding the implementation period of IFRS 9

reporting, which is expected to start with the first quarterly report “for annual periods beginning on or after 1 January 2018”, which means that the first Q1 report for an entity may fall between 31 March 2018 and a hypothetical latest possible date of 30 March 2019 (Q1 for a hypothetical entity beginning its financial year on 30Dec).

## XBRL

- This IFRS9 draft resumes the “delta” approach used in taxonomies 2.4 and 2.5, referencing unchanged tables<sup>13</sup> from 2.6 FINREP.

Included is the usual plain “archive of all relevant files” for 2.7ED (or earlier versions), FullTaxonomy.2.7.0.0.ED.7z

## Known Issues

- In the table layout documents, where the indentation level (or some other similar changes) has changed these are as would be a change in the data attributes (i.e. by colouring the cells on that row/column in orange). This means many cells are marked as changed where in fact their defining characteristics have not changed.

# v2.6 (“2016-B”)

---

## Summary and Impact

This release contains an **update to the reporting framework (2.6) expected to be used for reporting for reference dates from June 2017**. This update consists primarily of minor structural changes to Supervisor Benchmarking reporting tables, and enhancements to validation rules and a update of various XBRL technical features and the use of XBRL standards across all frameworks.

*Implementation effort for participants is not expected to be large for 2.6.*

## Contents

- Updates to content of SBP taxonomy to be used for the 2018 data collection exercise. Primarily consists of changes to the row key arrangements and removal of sheets for tables C 101-103, and changes to data modelling of other tables. **All other 2.6 Reporting taxonomies (COREP, FINREP, AE, FP) have no structural changes to their tables.** i.e. no changes to instance production or data extraction processes should be needed.
- Updated validation rules for all 2.6 frameworks.

---

<sup>13</sup> In fact only one table is unchanged, the general information table F 00.01

- 470 changed rules (including 240 additions, 26 deletions, 163 changes)
- Added some more “human readable” error messages to a few validation rules
- Inclusion of “warning” validation rules, and use of assertion severity specification to indicate these in XBRL. Note only three examples currently: v4920-22 in SBP. Mostly just to demonstrate the mechanism. Expect inclusion of further warning rules in future versions
- Update to the 1.0 Table Linkbase XBRL specification and use of the Extensible Enumerations specification.

## General Design

### Assertion severity

Inclusion of validation rules that are warnings, i.e. do not definitely indicate that the relevant data is invalid or incorrect, but which may indicate potential errors to filers.

These are indicated by (having a severity of “warning” in the Excel spreadsheet and DPM database and) use of the XBRL assertion specification. The relevant rules are assigned the assertion severity `<sev:warning>`.

N.B. that EBA uses the phrase “non-blocking” to refer to validation errors which although indicating the data must be incorrect or inconsistent and so must be corrected, will not necessarily result in an initial outright rejection by the EBA.

EBA	EIOPA <sup>14</sup>	XBRL Assertion severity	Data breaching rule is	Typical (EBA) collection system behaviour
Blocking	<i>Blocking</i>	Error	Invalid/Incoherent	Reject outright
Non-Blocking		Error	Invalid/Incoherent	Process further, but expect a subsequent correction
Warning	<i>Non-Blocking</i>	Warning	Unlikely/unusual	Accept, perhaps request explanation

<sup>14</sup> Note the different usage/meaning of “non-blocking”

## DPM DB Changes:

- Added **ValidationRuleSetCode** as additional part of primary key on **ValidationRuleSet** field. This is intended to prepare for the possible use of multiple releases of validation rules for the same taxonomy version, applicable for different reference date ranges. This field was generated for existing entries as per:

```
UPDATE (ValidationRuleSet
INNER JOIN [Module] ON Module.ModuleID = ValidationRuleSet.ModuleID)
INNER JOIN Taxonomy ON Taxonomy.TaxonomyID = Module.TaxonomyID
SET ValidationRuleSet.ValidationRuleSetCode = Switch(
[dmppackagecode]='2.5','2.5.0.1',
[dmppackagecode]='2.4.1','2.4.1.1',
[dmppackagecode]='2.4','2.4.1.1',
[dmppackagecode]='2.3.2','2.3.2.0',
[dmppackagecode]='2.3.1','2.3.1.0',
[dmppackagecode]='2.3','2.3.0.0',
[dmppackagecode]='2.2','2.2.0',
[dmppackagecode]='2.1','2.1.0.1'
[dmppackagecode]='2.0','2.0.1')
```

- Add **Rows**, **Columns**, **Sheets** fields to **ValidationRule** (just carry same information as currently included in Scope field, but in perhaps in a form easier to use/compare to published rule spreadsheet).
- Add **NarrativeExplanation** field to **ValidationRule**. Intended to convey a more “business” relevant description or explanation of the validation rule (rather than the sometimes relatively complex or unintuitive formula). Only included for a few rules in this version, mostly as a demonstration.
- Added **Filter** field to both **ValidationRule** (to represent a general filter on the rows to which a rule is applicable), and to **SumOverOpenAxis** (to restrict the rows included when calculating a sum – e.g. for elements such as `sum({C 103.00, (rNNN)} where [dim:eba_PBE] like "SMEC0004")` – **NOT CURRENTLY USED**

## XBRL

- Update to the 1.0 Table linkbase XBRL specification, rather than the “Dublin” PWD specification that had been in use previously.
  - Note that since this changes all the table rendering definition files (although fairly trivially, just namespace changes and one new attribute) it effectively makes the 2.6 taxonomy release a new “baseline”, i.e. it does not references any previous files, unlike the “delta” approach of the previous version.
- Introduction of Assertion severity 1.0 specification usage (see above).



- Addition of Extensible Enumeration 1.0 specification attributes to metrics that had previously used model attributes<sup>15</sup> described by the EBA Architecture to convey the same information.
- Examples of slightly improved error messages for some rules (see **NarrativeExplanation** above). Changed usage/differentiation of different labels and error messages on validation rules to provide differentiation (previously all were the same as shown below for terseMessage).

XBRL	DPM Architect	Pattern	Example
label	Description	<b>code</b>	v4915_m
verboseLabel	Extended description	<b>code: explanation --&gt; [scope] formula</b>	v4915_m: If Default Status is not "Defaulted" then the probability of default must not be 100% --> [C 101.00 (All rows)] if {c070} != [eba_IM:x3] then {c060} != 1
terseMessage	Custom message	<b>code: [scope] formula</b>	v4915_m: [C 101.00 (All rows)] if {c070} != [eba_IM:x3] then {c060} != 1
message	Message	<b>code: explanation --&gt; [scope] formula</b>	v4915_m: If Default Status is not "Defaulted" then the probability of default must not be 100% --> [C 101.00 (All rows)] if {c070} != [eba_IM:x3] then {c060} != 1

Included is the usual plain “archive of all relevant files” for 2.6 (or earlier versions), FullTaxonomy.2.6.0.0.7z

<sup>15</sup> Which are retained

# v2.5.0.1 and v2.4.1.1

---

## Summary

“Instance compatible” patch to correct validation rule implementation error affecting rules on table C 75<sup>16</sup>, and removing invalid rules applied to tables C 101-103<sup>17</sup>.

## Impact

This patch is implemented in the form of changes to some of the XBRL files specified by previous taxonomy releases.

Note that since this patch release merely corrects some taxonomy files involved in specific validation rule implementations, and does not change the structure (table layout, allowed cells, enumerations/lists of values etc.) of the reporting requirements it is possible for parties utilising different parallel<sup>18</sup> minor revisions of the taxonomy to successfully exchange instance files and to structural validate them (since identical instance files would result/be defined by either version).

Two such parties will differ only in the validation results (XBRL assertion formula output) they will obtain for a given file. Therefore if a party does not wish to update to these latest versions then, provided they make appropriate provisions to deal with any potential incorrect validation results they may produce locally<sup>19</sup>, they would be able to continue to utilise the prior version successfully with no necessary impact on the reporting chain.<sup>20</sup>

As such, the impact of this release is considered low.

## DPM / Reporting content changes:

No changes to the fundamental reporting content, just corrections to implementation in order to more closely align with reporting content as intended by the validation rule specification spreadsheets.

Three validation rules deactivated/removed (v4741\_h-v4743\_h) as they applied numerical addition relationships to non-numeric & non-additive values in error.

## DPM DB Changes

- Removal of erroneous ordinates from sums

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<sup>16</sup> 32 rules, v4533-4548 and v4672-4687, all of the form “{rXXX}=sum(rYYY-ZZZ)” with a row scope restriction of (XXX)

<sup>17</sup> 3 rules, v4741\_h-v4743\_h

<sup>18</sup> I.e. 2.4.1.0 / 2.4.1.1, or 2.5.0.0 / 2.5.0.1

<sup>19</sup> I.e. appropriately disabling/ignoring the output of these rules and ensuring compliance with them by other means.

<sup>20</sup> Additionally, parties who utilise the EBA XBRL taxonomy directly in “online” mode - i.e. directly reference the files from the canonical URLs, rather than (the more typical approach of) caching the files locally, will automatically and transparently utilise these corrected versions.

```
delete from SumOfManyOrdinates
where VariableCode = "b" and OrdinateId in
(39953,39962,39971,39980,39989,39998,40007,40016,40043,45051,40052,45060,45069,40061
,40070,45078,40079,45087,40088,45096,40097,45105,40106,45114);
```

- Correction of one attribute for one formula variable ordinate association  

```
update OrdinateVariable
set IsScopeFilter = 0
where Expressionid =13314 and VariableCode = "a" and Ordinateid = 39953;
```
- (Incidental) Adjustment of start date for v2.4 line, now that LR & LCR delegated act reporting commencement date has been set by European Commission via publication of ITS in Official Journal:  

```
update Taxonomy
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#, true, FromDate),
  ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                  ToDate=#03/31/2016#, #09/30/2016#, true, ToDate);

update Concept
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#, true, FromDate),
  ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                  ToDate=#03/31/2016#, #09/30/2016#, true, ToDate);

update DataPointVersion
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#, true, FromDate),
  ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                  ToDate=#03/31/2016#, #09/30/2016#, true, ToDate);

update TableVersion
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#, true, FromDate),
  ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                  ToDate=#03/31/2016#, #09/30/2016#, true, ToDate);
```

## XBRL Changes

### For 2.4.1.1 (c.f. release 2.4.1.0) and 2.5.0.1 (c.f. release 2.5.0.0)::

- COREP “2.2.1” (from set 2.4.1) and “2.2.2” (from set 2.5.0): Change in assertion set for C75.00.a and C75.00.w, addition/correction of local versions of validation rule files for rules v4533-4549 and v4672-4688), change to module schema files for COREP\_LCR entry points to reference the local versions of the corrected validation rule files where previously the 2.4.0.0 taxonomy set versions of these files were directly referenced.
- SBP “1.0.3” from 2.5 line: commenting out of link between SBP\_IND and SBP\_CON modules and validation rules v4741\_h-v4743\_h.
- (Incidental) Change of to / from date metadata attributes in various dictionary schema files, and tax.xsd files for 2.3 and 2.4 line COREP, FINREP and SBP reporting taxonomies with now known start date for 2.4.x taxonomy line (i.e. end March 2016 dates changed to end September 2016 dates).

Note that the taxonomy packages included are laid out in directories so as to indicate both the changes in this version vs 2.5.0 / 2.4.1, and the changes that were made to them in 2.5.0/2.4.1

## v2.5.0 (“2016-A”)

---

### Summary and Impact

This release implements general evolution of the EBA reporting frameworks. All of the EBA frameworks and reports are affected, though the degree of change is not extensive. Changes are in general relatively minor adjustments, corrections and enhancements, with only limited additional data requirements.

*Implementation effort for participants is not expected to be large.*

### Purpose

- Primarily corrections and changes to FINREP and COREP:
  - Changes to FINREP as regards GAAP reporters
  - Changes to COREP to align with CCB disclosure
- Implementation at the XBRL level of the additional Asset Encumbrance validation rules that were added to the validation rule spreadsheet in v2.4
- Minor changes and corrections to the other frameworks.

### DPM / Reporting content changes:

(see “Summary Differences 2.5 to 2.4.docx” file for more detail of changes)

#### COREP

- C 09.03 table deleted, replaced with C09.04 requesting a wider set of data related to the Countercyclical buffer calculation.
- Additions to the currency codes noted below, impacting C 51-54, 60, 61, 66-76.

#### FINREP

- Nesting of rows in F\_18.00 and F\_19.00 corrected. Previously rows 010 to 170 did not appear to be children of row 180 but rather had no parent, and rows 190 to 310 appeared as children of row 180 instead. Note this is the first use of a different value for ParentBeforeChildren field in AxisOrdinate table of DPM database.

## Funding Plans

- Renumbered/corrected P02.06 row 049 to 039 (to reflect correct position in layout), this shuffles the XBRL hierarchy, such that 040 is now correctly the child of this row (rather than erroneously being included with rows 010-030).

## Benchmarking (SBP)

- Tables C101-103 are each split into 3 sheets (one each for “Credit risk, counterparty credit risk and free deliveries”, “Credit risk and free deliveries” and “Counterparty credit risk”) – rather than all implicitly being “Credit risk, counterparty credit risk and free deliveries”.

## Asset Encumbrance (AE)

- Additional validation rules (that were previously published but noted as not implemented in the XBRL taxonomy) included at XBRL level.
- Corrections to sign metadata on columns 100, 200 and 140 of F 35.00.
- Additions to the currency codes noted below, impacting F 34.00.c .

## General

- Addition of new Eurostat International organisations from 2015 vademecum update

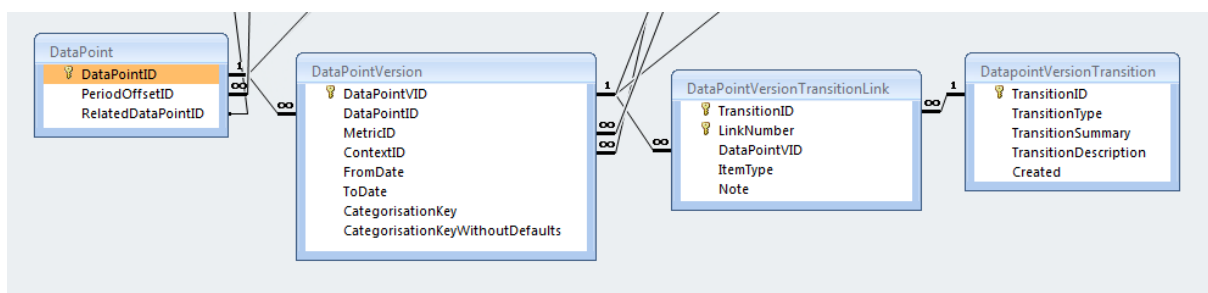
Note Eurostat’s change from use of ESTAT:CL\_AREA\_EE code list to IMF:CL\_AREA in 2015(2014?) Under BPM6. Several of the codes from the new country list clash with those from the old, in those cases the new countries have been given codes prefixed with “IMF.CL\_AREA.”. Countries with pre-existing (CL\_AREA\_EE) codes that are different in the new Eurostat list retain their previous codes.

- Addition of currency member (CU:BYN) for planned new (“2009 series”) Belarus Ruble, and “new” (2013) Zambian Kwacha (CU:ZMW).

Addition of these new currencies to CU3\_1 (triggers knock on regeneration of C 51.00.w, C 51.00.x, C 52.00.w, C 52.00.x, C 52.00.y, C 52.00.z, C 53.00.w, C 53.00.x, C 53.00.y, C 54.00.w, C 60.00.w, C 60.00.x, C 61.00.w, C 61.00.x, F 34.00.c, P 02.06, C 66.00.w, C 66.00.x, C 67.00.w, C 68.00.w, C 69.00.w, C 70.00.w, C 71.00.w, C 72.00.w, C 73.00.w, C 74.00.w, C 75.00.w, C 76.00.w at XBRL level to add appropriated entries to the valid hypercubes).

## DPM DB Changes

- Use of new DatapointVersionTransition and DatapointVersionTransitionLink tables:



- The intention of these tables is to provide a mechanism to document more complex transitions to data series than the current possibilities of “start” (new DataPoint and DataPointVersion), “change modelling” (additional DataPointVersion for same DataPoint) or “stop” (end date on last DataPointVersion).
- Note that at present the data in these tables is not an exhaustive documentation of historic changes. (I.e. it does not document all modelling changes that have previously happened).
- This version currently documents 1841 Datapoints that stopped being reported at some point in time due to changes in tables, and one “merge” of two time series between version 2.4 and 2.5<sup>21</sup>.

## XBRL Changes

- All frameworks have new reporting taxonomy versions.
  - N.B. FINREP and FINREP\_IND are still identical in terms of tables.
- Implementation in XBRL formulae of the additional Asset Encumbrance validation rules that were previously added to the validation rule spreadsheet in v2.4
- Change to allowable currencies on tables with currency z-axis

### XBRL Taxonomy structure

XBRL taxonomy constructed by “delta” approach described under v2.4.1.0 below. Each of the new reporting taxonomy versions references unchanged elements of its immediate predecessor (generally v2.4.0.1) and hence is dependent upon it.

Note that the v2.5.0.0 COREP entry points reference both v2.4.1.0 COREP files (for items changed in 2.4.1.0 but not changed in 2.5.0.0) and v2.4.0.1 COREP (for items unchanged by 2.4.1.0 and 2.5.0.0). As such v2.5.0.0 COREP entry points will require the XBRL files from v2.5.0.0, v2.4.1.0 and v2.4.0.1 COREP as well as the v2.5.0.0 dictionary files in order to be processed.

## Note

The appropriate code for “Normative Reference” for 2.5 was not known at the time of production of the taxonomy, as a result more generic values than usual (e.g. “its-2016-repxx”) have been used. This is a trivial XBRL level detail however, and unlikely to be of functional concern for any participants.

<sup>21</sup> where {C 02.00,r060,c010,s000} previously with DataPointVID 78020 (and DataPointID 78020) has been deliberately remodelled to exactly match the existing modelling of cell {C 07.00.a,r010,c220,s001} with DataPointVID 78917 (and DataPointID 78917) so that in future only one figure will be reported representing both of these cells).

## v2.4.1 (“2015-B-1”) (Incorporating v2.4.0.1, 02/02/2016)

---

### Summary and Impact

This release corrects errors identified in the 2.4.0 release of the EBA taxonomy.

The most significant of these would have led to an inability for filers to report the “Leverage ratio calculation” summary table (C 47.00) in individual COREP reports. Correcting this issue requires a new set of “entry points” for COREP.

*In practice this means that XBRL instance files that were produced targeting the 2.4.0 version of COREP modules will need the value of their SchemaRef element changed. For all modules other than COREP\_IND this is the only required change. COREP\_IND instances will also need to include data for C47.00 where the reporter is required to submit this template (as most reporters likely anyway expected to have been the case).*

In addition the 2.4.0 release of the COREP, FINREP and SBP report modules had errors in some of their validation rules that would have led to these validation rules always reporting a failure. In addition an error has been corrected in the implementation of the underlying evaluation approach for the validation calculations which might have led to subtle disagreements between different XBRL validation tools in certain circumstances. These errors are directly corrected in the relevant files.

*Where the relevant files from this release are used in place of those from the 2.4.0 release, these validation rules will now produce the correct results. No change to any produced instance files is required – only to the configuration of whatever XBRL validation tool is used to generate the validation results.*

At a technical XBRL level, because of the essentially trivial degree of change between 2.4.0 and 2.4.1 the usual EBA practice of including completely new sets of files for each taxonomy update was viewed as likely to cause excessive and unnecessary overhead and confusion. As a result the 2.4.1 taxonomy has been constructed in a way which much more clearly identifies those elements (i.e. tables and validation rules) which have changed, separating out the minimal set of changed files into the location of the “new” modules, and referencing instead of duplicating those files that are unchanged.

*The change in the construction/layout of the taxonomy at the file level may in the short term be expected to make implementation easier or more complex in some respects depending on the details of individual reporter’s systems. Following this approach in future would be expected to generally make future implementations easier.*

***Overall the impact of these changes on filers is expected to be relatively minimal (since no significant change to the content or process of production of instance files will be required).***

## Purpose

Corrective release for v2.4:

- New COREP taxonomy correcting version from 2.4.0.0
  - Addition of missing C 47.00 to COREP IND in COREP 2.2.1 (“COREP 2015-B-1”) fix version.
- Correction to XBRL implementation of validation rules in COREP, FINREP, FINREP-IND and SBP
- Inclusion of corrected Eurofiling “interval-arithmetics.xml” file

Note that v2.4.1.0 replaces v2.4.0.0 (for COREP) and **v2.4.1.0 must be used for reporting of COREP entry points to the EBA under any “2.4” reporting requested**. Similarly **v2.4.0.1 should be used for entry points other than COREP** (though since v2.4.0.1 and v2.4.0.0 are “instance compatible” – use the same schemaRef URI and produce/define identical instance files - this is relevant only in terms of validation results).

## DPM Changes

There are no substantive reporting requirement changes; all changes are corrective (i.e. to give effect to the reporting requirements as intended for v2.4).

### DPM DB corrections:

- Additional taxonomy entry (“COREP 2015-B-1”) and related entries
  - Only difference from “COREP 2015-B” is correctly linking C 47 table to COREP IND module.
- Addition of ToDate to TableVersions no longer in use:  
\*Updated TableVersions 605,605,732,739 (C 08.01.c, C 08.01.d, C 06.02, C 06.01) with missing ToDate (29/06/2015)  

```
UPDATE concept INNER JOIN TableVersion ON Concept.ConceptID = TableVersion.ConceptID
SET TableVersion.ToDate = #06/29/2015#, Concept.ModificationDate =#1/15/2016#,
Concept.ToDate=#06/29/2015#
WHERE (((TableVersion.TableVID) In (605,606,732,739)));
```

  
\*Updated TableVersions 642,643,644,646,819 (C 45.00.a, C 45.00.b, C 46.00.a, C 46.00.c, C 46.00.b) with missing ToDates  

```
UPDATE concept INNER JOIN TableVersion ON Concept.ConceptID = TableVersion.ConceptID
SET TableVersion.ToDate = #03/30/2016#, Concept.ModificationDate =#1/15/2016#,
Concept.ToDate=#03/30/2016#
WHERE (((TableVersion.TableVID) In (642,643,644,646,819)));
```
- Removal of incorrect links between validation rule and previous table versions (for metric allowed value rules)
- Remove misleading severity information from validation rule (basically this never actually provided reliable information, since EBA publishes changes to the status of rules in between taxonomy releases).  

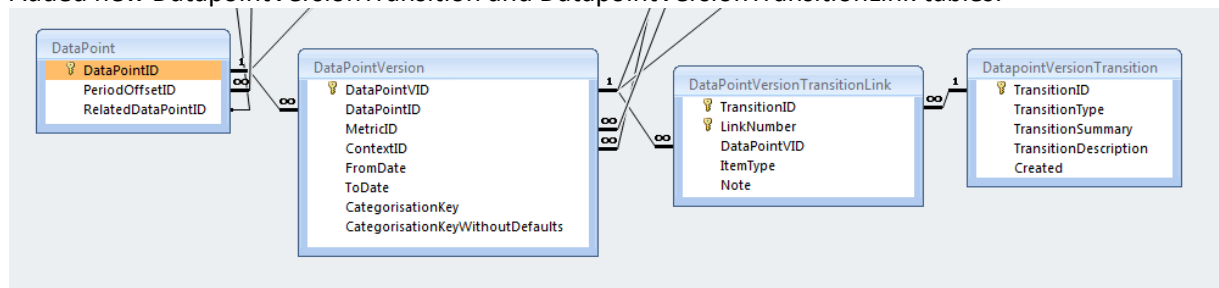
```
UPDATE ValidationRule SET ValidationRule.Severity = Null;
```
- Clarified status of the old/orphaned C 06.01 and C 06.02 tables which used the filing indicator “C 06.00” (TableVersionIDs 732 and 739) by setting ToDate to 29/06/2015.
- Corrected the version number of taxonomy SBP 2015-B to 1.0.2



- Corrected OpenMemberRestriction records, all records with MemberIncluded=true should also have had the (slightly redundant) AllowsDefaultMember field set to true as well

### DPM DB structure changes:

- Added new DatapointVersionTransition and DatapointVersionTransitionLink tables:



- The intention of these tables is to provide a mechanism to document more complex transitions to data series than the current possibilities of “start” (new DataPoint and DataPointVersion), “change modelling” (additional DataPointVersion for same DataPoint) or “stop” (end date on last DataPointVersion).
- Note they contain no records in this version.

## XBRL changes

### “Changes only” XBRL taxonomy structure

Note that the file structure of the XBRL taxonomy for this new correction version of COREP is implemented differently from previous EBA taxonomy releases. The new taxonomy directly references the (files containing the) unchanged elements (validation rules and tables) of the previous version, itself containing only those items that have changed or been added (i.e. it is a kind of “delta”).

This has the significant advantages of making the (set of new files describing the) additional reporting taxonomy version much smaller (as it does not repeat the vast swathe of unchanged content), and making much clearer what is and is not changed. However it has the notable consequent disadvantage of making the new COREP entry points dependent on the files of the previous version, rather than solely on the dictionary files as was the previous pattern.

### Validation rule implementation corrections

As a result of a technical error in the taxonomy production process, validation rules intended to be of the form “if *a* then *b*” were incorrectly implemented in the original release of the 2.4 XBRL taxonomy, and would always result in a “failed” rule.

As the correction of this error does not affect the structural validity of any instance file, merely the potential results of evaluating XBRL assertions (i.e. they are “instance compatible”) this release includes “in-place” corrections to these files. The new versions of these files (or equivalently the new version of the relevant taxonomy packages) should be used. Instances prepared using the previous

versions of these taxonomies may be directly validated against the new taxonomy files without needing any changes (i.e. the schemaRef URIs needed are unchanged), or indeed vice versa.

This applies to the v2.4 SBP and FINREP, for which updated versions 2.1.4.1 and 1.0.2.1 are supplied. In addition a correction for this error in the v2.4 COREP files is also included, though this is superseded by the new entry points required for the correction in the v2.4.1.0 COREP noted above<sup>22</sup>, and should not be used for any reporting to the EBA. These corrections form a notional **v2.4.0.1** release.

### Additional metadata files

Inclusion of DPM architect format “tax-inf.xml” files to provide metadata on required precision. N.B. these are merely complementary to existing information in filing rules, not directly referenced by any entry point, not crucial for any XBRL processing, and provided only in case they are useful to some consumers.

### Known Errors:

There is an error in the table layout for P 02.06 in DPM/XBRL. Row 040 is positioned in the first section (under the first header) in the DPM/XBRL, but should fall into the second section. This is a display issue not a categorization one, i.e. the dimensional attributes and label of the row is still correct, but please be aware. [This is corrected in v2.5]

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<sup>22</sup> Which also independently include this correction to validation rule implementations.

## Purpose

- Alignment of LR and LCR reporting with respective Commission delegated acts.
- Introduction of true Multicurrency reporting to COREP and ALM per QA 1042.

## DPM Changes

### Leverage Ratio

In accordance with the Commission Delegated Regulation 2015/62, and Implementing Technical Standards EBA/ITS/2015/03, the leverage ratio templates (C 40-46) have been updated. Templates C 40-44 have been adapted, C 45-46 deleted and C 47 added (effectively replacing C 45). As usual, these templates should be reported as part of the main COREP module.

### Liquidity Coverage Ratio

In accordance with Commission Delegated Regulation 2015/61, and Implementing Technical Standards EBA/ITS/2015/04, an additional conceptual module (LCR\_DA in Individual and Consolidated variants) has been introduced containing revised versions of the Liquidity Coverage Ratio templates. These are included in an additional module, rather than altering the existing templates, as the delegated act applies to only one section (broadly credit institutions) of the potential reporters of LCR templates, others of which (broadly investment firms) may continue to be required to report the pre-delegated act LCR templates.

### QA 1042 - Multicurrency

Significant implementation changes have been made to the data model and XBRL reporting mechanics regarding the reporting of currency breakdowns (and other non-reporting currency figures).

On 29/05/2015 the question #1042 on the EBA Single Rulebook Q&A<sup>23</sup> (“Currency in which the information that the institutions report to the competent authorities of the home member State must be submitted, according to art. 415 (2) [LCR and NSFR templates]”) was answered thus:

“The reporting of data in each significant currency shall, according to Article 415(2) a, be done using the significant currency itself. As the IT solutions of Article 17 of Regulation (EU) No 680/2014 - ITS on Supervisory Reporting currently do not allow for a reporting in each significant currency, the reporting currency should be used. Therefore significant currencies have to be converted into the reporting currency, **until the IT solutions have been amended accordingly, to allow for reporting in significant currencies. This change will be made with the next possible release.** Until then the conversion should be made according to the spot ECB foreign exchange reference rates as at the reporting reference date”

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<sup>23</sup> <https://www.eba.europa.eu/single-rule-book-qa>

This release gives effect to this response (being the next feasible release after the QA response publication) and adjusts the operation of the requirement for a single reporting currency. The EBA filing rules have been modified to provide for reporting in other than the main reporting currency of an instance where indicated as appropriate by the Data Point Model.

### Currency breakdown sheets in LCR and NSFR

The existing tables C.51.00.w, C.51.00.x, C.52.00.w, C.52.00.x, C.52.00.y, C.52.00.z, C.53.00.w, C.53.00.x, C.53.00.y, C.54.00.a, C.54.00.w, C.60.00.w, C.60.00.x, C.61.00.w, C.61.00.x (LCR and NSFR) have been altered.

Each of the monetary data items on these tables has had the member **eba\_CA:x1** (*“Expressed in currency of denomination (not converted to reporting currency)”*) for the new dimension **CCA** (*“Currency Conversion Approach”*) added to its modelling. As noted above the EBA filing rules (v4.1) now allow such data items to be reported in currencies other than the “reporting currency” of the instance (whereas other monetary data items not so marked must still be reported in a single reporting currency per instance).

Furthermore the filing rules state that for such facts where they have a value for **CUS** (*“Currency with significant liabilities”*) the currency unit of the reported value must be consistent<sup>24</sup> with the value given for this dimension. This is the dimension used on the open z axis to identify to which sheet of the currency breakdown tables each fact relates.

The new LCR delegated act tables are also modelled in this way.

Note that table F 34.00.c in Asset Encumbrance and P 02.06 from Funding Plans, although sharing the same structure as the above mentioned tables in LCR and NSFR have NOT been altered. This is because the scope of the QA 1042 was specifically LCR and NSFR, and so does not automatically apply to these tables. F 34.00.c and P 02.06 should for now continue to be reported with all figures converted to the reporting currency (they are not marked with the member indicating otherwise).

### Benchmarking

The tables in benchmarking that previously used “decimal” primary items to report figures in various currencies without mentioning the currency have been remodelled to instead use normal monetary primary items.

The dimensional attributes of these data items in the DPM again contain the **eba\_CA:x1** member of the **CCA** dimension to indicate they can (must) be reported with currencies other than the reporting currency where relevant.

The data items (unlike those in LCR and NSFR) do not however have any predetermined currency dimension associated. This is because the appropriate currency varies for each item (each row/sheet associated to a portfolio ID) in the open tables, driven by the details specified for the notional supervisory benchmarking portfolios in the lists published by the EBA in preparation for each specific

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<sup>24</sup> “consistent” essentially meaning that the same ISO code should, where possible, be used for the currency unit as is in the member code.

benchmarking exercise<sup>25</sup>. These open data items are therefore not a priori restricted by the data model to being reported in a specific currency, but of course should be reported in the appropriate currency of denomination on a reported fact by fact basis.

## Finrep Individual

Please note that in order to facilitate implementation the Finrep Individual entry points form a separate reporting taxonomy (i.e. are separated into their own subdirectory at the XBRL level), the definitions of the tables (and hence the table layouts) are identical between the Consolidated and Individual versions.

## Validation rules

The “severity” attribute of validation rules is no longer populated in the DPM database (since it is essentially out of date as soon as the taxonomy is published, and hence just a potential source of confusion). All validation rules entries for 2.4 have this field as null. The activation / deactivation and blocking / non-blocking status of rules should be determined from the validation rule spreadsheets published from time to time by the EBA.

The accompanying validation spreadsheet includes additional rules for Asset Encumbrance, which are not represented in the XBRL taxonomy, being marked as “Not implemented in XBRL”. There is no new Asset Encumbrance taxonomy version in this release.

The function “min” is used for the first time in validation rules in this release.

### A quick clarification regarding the “xsum” function.

Used in the EBA validation rule formulae, “xsum” indicates that the value of all the cells at intersections of the listed co-ordinates should be summed. I.e. if a formula stated “xsum({TABLECODE, (r010, r030, c010, 030, 040)})”, then it would indicate the sum of the six cells labelled A-F in the illustration below

	010	020	030	040	050
010	A		B	C	
020					
030	D		E	F	
040					

<sup>25</sup> See for example the list appropriate to the 2015 exercise in Annex I at <http://www.eba.europa.eu/regulation-and-policy/other-topics/regulatory-and-implementing-technical-standards-on-benchmarking-portfolios>

## XBRL changes

### Validation rules

All validation rules which are not marked as “not implemented in XBRL” or “deleted” are now mapped to XBRL formulae. This includes formulae that are currently marked as “deactivated” (not all of which have been mapped to XBRL in prior releases).

### QA 1042 - Multicurrency

Note that at present there is no XBRL level enforcement of the modified EBA filing rule 3.1 which specifies the new rules around multicurrency reporting, i.e. the relationship between value of the **CUS** dimension and the unit currency, and the restriction that non-reporting currency units may only be used on facts with the **eba\_CA:x1** member for the **CCA** dimension. As with the previous “one reporting currency per instance” version of the rule this is currently primarily expected to be enforced by recipient data collection platforms.

### LEI Scheme URI

Previous editions of the EBA filing rules have sadly erroneously specified a scheme URI of “http://standard.iso.org/iso/17442” for (pre)LEI codes (note the missing final s of “standards”). RFC5141 however specifies the plural form.

Producers of instance documents are encouraged to switch as quickly as possible to producing the correct form “http://standards.iso.org/iso/17442”. The EBA will (and consumers of instance documents are strongly encouraged also to) in practice accept either form from submitters.

## Correction of Outstanding Known Issues

The issue noted for 2.3.x regarding the incorrectly assigned metrics for COREP C 06.02 column 040, and FINREP F 40.01 column 150 has been resolved. Reporters should now use the appropriate members for these columns, in alignment with the ITS instructions.

## v2.3.2 (“2015-A-2” Addition) (03/07/2015)

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### Purpose

Taxonomy release for FINREP Individual reporting.

This v2.3.2 additive release simply adds two additional entry points (reports) which may be used for individual (i.e. “Solo”/unconsolidated) FINREP data. Note that the structure of the tables in these Individual entry points is identical to the equivalent Consolidated FINREP reports in v2.3/2.3.1. The validation rules are also functionally equivalent, with the exception of two minor changes to rules applying to table F 00.01 required in order to allow proper indication of the “Individual” reporting scope of these reports.

**PLEASE NOTE – Entities who do NOT intend to use FINREP Individual reports have no need to use or install 2.3.2. Remittance of Consolidated FINREP should continue using the existing 2.3 entry points.**

Although the EBA does not currently expect to receive FINREP individual data from Competent Authorities, these reporting structures are being provided at the EBA level to facilitate greater European harmonisation. They are, for example, likely to be used in the forthcoming SSM reporting of Individual level FINREP.

### DPM Changes

- Two additional entry points have been added for Individual (i.e. solo) FINREP alongside the existing consolidated entry points from v2.3:

Introduced In	Report	SchemaRef
2.3	Financial Reporting, Consolidated (Prudential scope) National GAAP	<a href="http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-02-16/mod/finrep_con_gaap.xsd">http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-02-16/mod/finrep_con_gaap.xsd</a>
2.3	Financial Reporting, Consolidated (Prudential scope) IFRS	<a href="http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-02-16/mod/finrep_con_ifrs.xsd">http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-02-16/mod/finrep_con_ifrs.xsd</a>
<b>2.3.2</b>	<b>Financial Reporting, Individual National GAAP</b>	<a href="http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-07-03/mod/finrep_ind_gaap.xsd">http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-07-03/mod/finrep_ind_gaap.xsd</a>
<b>2.3.2</b>	<b>Financial Reporting, Individual IFRS</b>	<a href="http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-07-03/mod/finrep_ind_ifrs.xsd">http://www.eba.europa.eu/eu/fr/xbml/crr/fws/finrep/its-2014-05/2015-07-03/mod/finrep_ind_ifrs.xsd</a>

### Validation Rule Changes

- The validation rule v4006\_c, which in v2.3.1 and before enforced that the consolidation level reported in table F 00.01 for a FINREP report had to be “Consolidated”, has been changed to require this only for consolidated FINREP entry points as per the equivalent rules for other frameworks.
- An additional rule v4442\_c has been added to FINREP to enforce the complementary check that the consolidation reported in F 00.01 should be “Individual” for the individual entry points.

## DPM DB Changes

- **Taxonomy**: TaxonomyID 16 added as updated to Version='2.1.3', TaxonomyCode='FINREP 2015-A-Ind', TaxonomyLabel = 'FINAncial REPorting 2015-A Individual (2.1.3)'. Matching **Concepts** entry with ModificationDate added.
- **TableGroup** (with associated **Concepts**), **TableGroupTemplate** and **TaxonomyTableVersion** entries added duplicating those related to the FINREP 2.3 taxonomy.
- New **Modules** (with associated **Concepts**) 59 (FINREP\_Ind\_GAAP) and 60 (FINREP\_Ind\_IFRS) added.
- **ModuleTableOrGroup** and **ModuleTableVersion** records added for **Module** 59 and 60 as per **Modules** 44 (FINREP\_Ind\_GAAP) and 45 (FINREP\_Ind\_IFRS)
- Appropriate **ModuleDimensionImpliedValue**, **ModuleDataPointRestriction** records added
- **ValidationRule** and related records added for the validation rules associated with the new taxonomy

## XBRL Changes

The two additional entry points are added into a new directory (\its-2014-05\2015-07-03) within the FINREP folder, alongside the existing 2.3 FINREP folder (\its-2014-05\2015-02-16). Note: only the packages required for Individual FINREP reporting are included in this release.

## Known Issues

The same known issue as noted for v2.3.1 remains in place, reporting of table F 40.01 should follow the guidance given under 2.3.1



# v2.3.1 (“2015-A-1” Patch) (05/05/2015)

## Purpose

The 2.3.1 release is a “patch” release, modifying the FP (funding plans) and SBP (benchmarking) reporting taxonomies to be used for remittance to the EBA to provide distinct entry points (reports) for individual and consolidated data. This change has been identified to be vital for the proper functioning of a significant number of the European CA’s data collection systems (not least the EBAs own collection system).

PLEASE NOTE – reporters who have been directed by their relevant Competent Authority to use XBRL based on the EBA taxonomy to report to the CA, should confirm with their relevant Competent Authority which versions of FP and SBP their CA requires to be used. Reporters should not assume that the 2.3.1 versions will necessarily be utilised by every CA.

The original 2.3 releases of FP and SBP must NOT be used by CAs for remittance of data to the EBA. The 2.3.1 releases replace the 2.3 versions for this purpose for all reporting reference dates.

The main data dictionary and the other reporting taxonomies (COREP, FINREP, AE) are unchanged compared to the 2.3 release.

## DPM Changes

- The 2.3 entry points for FP and SBP each replaced by two distinct entry points:

Was	Old SchemaRef	Now	New SchemaRef
Funding Plans	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp-gl-2014-04/2015-02-16/mod/fp.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp-gl-2014-04/2015-02-16/mod/fp.xsd</a>	FP Individual	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp-gl-2014-04/2015-05-29/mod/fp_ind.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp-gl-2014-04/2015-05-29/mod/fp_ind.xsd</a>
		FP Consolidated	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp-gl-2014-04/2015-05-29/mod/fp_con.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp-gl-2014-04/2015-05-29/mod/fp_con.xsd</a>
		Benchmarking Individual	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbp_ind.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbp_ind.xsd</a>
SBP Benchmarking	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-02-16/mod/sbp.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-02-16/mod/sbp.xsd</a>	Benchmarking Consolidated	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbp_con.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbp_con.xsd</a>
Benchmarking Initial Valuation	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-02-16/mod/sbpimv.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-02-16/mod/sbpimv.xsd</a>	IMV Individual	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbpimv_ind.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbpimv_ind.xsd</a>
		IMV Consolidated	<a href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbpimv_con.xsd">http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-05-29/mod/sbpimv_con.xsd</a>

### Mapping 2.3 Instance files to 2.3.1

Since the data content of 2.3 and 2.3.1 FP and SBP reports are mostly identical (with one exception, see below), is it plausible to map 2.3 Instance Files to 2.3.1 compatible instance files.

Both the 2.3.1 SBP and SBPIMV reports are identical structures to the 2.3 versions, with the only difference being the explicit differentiation of individual and consolidated entry points, replacing the schemaRef of a valid 2.3 instance file with the appropriate individual or consolidated schemaRef for 2.3.1 would converted the file to a valid 2.3.1 Instance.

FP table P 00.01 in version 2.3 did not contain a row 020 to indicate consolidation status. This is added in version 2.3.1. As such, as well as mapping the schemaRef to the appropriate value based on the consolidation nature of the report, this data point should be added, i.e. either:

**<eba\_met:ei207 contextRef="c2">eba\_SC:x6</eba\_met:ei207>**

for individual, or for consolidated:

**<eba\_met:ei207 contextRef="c2">eba\_SC:x7</eba\_met:ei207>**

would be added within the <xbrl> tag, where context "c2" is the context already used for ei4 data item, and assuming the use in the instance of the canonical namespace prefixes (if this is not the case, "eba\_met" and "eba\_SC" would need to be changed appropriately).

## Table Changes

- As noted above, row 020 "Reporting Level" added to P 00.01.
- Label of Open Axis for C 105.02 "Mapping of internal models to portfolios" changed from "Portfolio" to "Row Number" (minor cosmetic change only, does not affect instance files).

## Validation Rule Changes

- Added check on existence of value for P 00.01 row 020 (e4437\_e), and checks that the values of P 00.01 and S 00.01 are agree with the Individual/Consolidated nature of the report (v4438\_c - v4441\_c).

## Documentation Changes

- "Not Included in XBRL" marker added to validation rules v3330\_i and v3331\_i on 2.3 tab (was already present on the other tabs).

## Unchanged

- Asset Encumbrance remains unchanged from version 2.2 (i.e. v2.2 entry point/taxonomy should continue to be used)
- FINREP remains unchanged from version 2.3
- COREP remains unchanged from version 2.3 (however see Known Issues section below)

## Known Issues

- The metrics assigned to COREP C 06.02 column 040, and FINREP F 40.01 column 150 are incorrect in v2.3 (and 2.3.1), have been mistakenly swapped over.
  - This error has **NOT** been corrected in v2.3.1, so as to avoid impacting the FINREP or COREP taxonomies
  - F 40.01 col 150 remains a string metric as it was in previous versions, reporters should continue to report this as they have done previously
  - **For COREP, table C 06.02** the taxonomy allows for column 040 all four values below, but **instance files should be reported respecting the supplementary instructions below:**

Member	Label	Supplementary instruction
eba_ZZ:x29	Full consolidation	Use to report value “fully consolidated” (“SF”)
eba_ZZ:x30	Proportional consolidation	DO NOT USE
eba_ZZ:x31	Equity method	DO NOT USE
eba_ZZ:x32	Other than Full consolidation, Proportional consolidation, Equity method	Usable to report value “partially consolidated” (“SP”)

# v2.3.0 (“2015-A” Package) (02/03/2015)

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## DPM changes

- New version of Funding Plans taxonomy – replacing previous version which will not be used.
  - Correction of erroneous modelling of tables P 02.07 and P02.08 (column 010 marked identical to P 01.02)
- Preliminary version of new Benchmarking framework / taxonomy included.
  - Several tables in Benchmarking (C 106 – 110) require figures to be reported in the intrinsic currency of the value (i.e. the value of a portfolio of USD bonds should be reported in USD, whereas a portfolio of EUR assets should be reported in EUR), rather than converted to equivalents in a single reporting currency (as is the approach in the rest of the EBA reporting). The data to which this reporting approach is applicable is indicated by the application of values from a new dimension CCA (“Currency conversion approach”).
  - Addition of (decimal) members to be used to report values in market value section of benchmarking that are in different currencies per row (by portfolio) as currency-less numbers to avoid the need for tools to support full multicurrency reporting (which was expected to be problematic in the short term).
- Minor changes to COREP and FINREP, including
  - **Tables F 19.00.e and .f removed**, C 18 sheets 010 and 011 removed, F 19.00.b and .c row 340 added.
- Asset Encumbrance is unchanged.
- Changed or Corrected many validation rules, "Reactivated" several validation rules

See accompanying documentation for more detail of changes.

## XBRL changes

- Decimal metrics are mapped to primary items starting r (i.e. ri128).
- Addition of role refs to various linkbaseRef elements, which eliminates warnings generated when validating the taxonomy using several XBRL tools.
- Addition of existence rules ("e\*\*\*\*\_e") requiring the reporting of cells on tables 00.01 .
  - Note that these do not depend on any filing indicators and run whatever.

## Documentation changes

- Changed Taxonomy Architecture document to list the prefix for decimal types as "r".
- Filing rules updated to cover the reporting of currencyless money values using decimal data type, and the use of negative filing indicators for indicating intentional non-reporting of templates.

## Tables C 06.01 and C 06.02

As noted below, in v2.2 table C 06.00 was renamed C 06.02, and C 06.01 was added. In 2.2 they both formed part of the same “group solvency” template filing unit, as indicated in the appropriate fields of the DPM database and the XBRL taxonomy, as per the taxonomy architecture – i.e. one filing indicator with the code “C\_06.00” was to be used, which would indicate that both were notionally filed (or both were not filed).

This did not fit with the implied naming approach seen elsewhere in the EBA reporting, where “.01”, “.02” etc. are generally given to independently filed tables, whereas “.a” or “.x” etc. are given to tables that are sub parts of a template and form part of a single reporting unit.

In the 2015-A version of the COREP taxonomy version these tables now form fully independent templates – i.e. they can be reported independently if necessary (i.e. none, one or the other, or both), and the filing indicators codes “C\_06.01” and “C\_06.02” should be used – “C\_06.00” no longer being used.

## v2.2.0 (“2014/07” Package) (18/08/2014)

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### **N.B. Applicable for reporting for reference dates from 31/12/2014 onwards**

Includes first release (and first use) version of Funding Plans, and first use version of Asset Encumbrance (n.b. very minor changes compared to previous first release version – just grey cells on F32.04.b).

### DPM Changes

- Addition of set of Funding Plans templates (P 00.01 to P 03.00)
  - includes additional DPM/XBRL only table P00.01 (report wide info - Similar to C/F/A 00.01)
  - Note that this P 00.01 has only details on accounting standard, detailed reporting / consolidation scope of Funding Templates is specified on template P 03.00
  - N.B header row 009 from P03.00 \*not\* included in DPM/XBRL (technical constraint).
- Add C 06.01 (total summary for some columns of group solvency)
- Change table number of C06.00 to C 06.02, label of open row to Entity Code for consistency
- Add "Total" member to BT - used in C 06.01
- C 22.00 row 260 ("Latvian Lats") removed (old change)
- F 16.07.a and F16.07.b row 145 ("Other" (impairments)) added
- Delete restrictions in C 08.01a (c260, rows 040 - 060)
- Shaded C12 column 360, rows 110 to 240
- Shaded F07 col 110, rows 010-050
- F 32.04.b, r060, c040-c050 greyed-out and F 32.04.b, r070, c040-c050 whitened (unrestricted)
- Change labels on C01.00 rows 350 & 400 , C 06.02 Columns 140,170,200
- Change labels on F01.01 r010, F04.04 c030 c040 , F07.00 c080 c090,F12.00 r020 r160, F20.04 r210
- Change label on F 18.00.b c170

- Various validation rule changes.

N.B. Deactivations not necessarily perfectly up to date with published lists, additional deactivation list for 2.2 (and 2.1) to bring in line to be published shortly.

## Taxonomy Changes

- Addition of FP reporting taxonomy.
- Creation of x.x.x.1 version of old taxonomies to include suitable non-breaking changes (i.e. could be used interchangeably with x.x.x.0 versions)
  - Simple label corrections
  - Addition of taxonomy end dates (and change of notional date for AE 1.0.0)
  - N.B. these x.x.x.1 versions have the same dictionary package requirements as the originally released x.x.x.0 versions.
  - There is no requirement to adapt system to utilise these versions rather than the x.x.x.0 versions.

### Change of XBRL Taxonomy Package labelling pattern

To simplify the association of taxonomy versions with the related ITS/DPM/reporting requirements package the taxonomy packages in this release are named according to the pattern

**eba** **VERSIONOFDPM/BUSINESSPACKAGE** **reportingtaxonomycode** **VERSIONOFTAXONOMY**  
 e.g. eba\_corep\_2.0.2.1.zip → eba\_2.2\_corep\_2.0.2.1.zip

Old	Becomes/New in 2.2
eba_finrep_2.0.1.1.zip	eba_2.0_finrep_2.0.1.1.zip
eba_corep_2.0.1.1.zip	eba_2.0_corep_2.0.1.1.zip
eba_ae_1.0.0.1.zip	eba_2.1_ae_1.0.0.1.zip
eba_corep_2.0.2.1.zip	eba_2.1_corep_2.0.2.1.zip
eba_finrep_2.1.0.1.zip	eba_2.1_finrep_2.1.0.1.zip
	eba_2.2_ae_1.0.1.0.zip
	eba_2.2_corep_2.0.3.0.zip
	eba_2.2_finrep_2.1.1.0.zip
	eba_2.2_fp_1.0.0.0.zip
	eba_2.2_dict_2.2.0.0.zip

### Blocking of use of non-explicitly mentioned metrics at XBRL level.

Every metric is now linked to a “null” hypercube by default that contains a link to a dimension with no members (i.e. the hypercube actually has no possible elements). The result of this is that any

metrics included in an instance that are not explicitly given allowed usage in a module (i.e. are supposed to be reported in that report) will now fail XBRL dimensional validation. Previously the mechanics of the XBRL specification meant that metrics mentioned without \*any\* hypercube(s) attached could be used legitimately (at the XBRL level) with any dimensional contexts (they were excluded from dimensional validation). Since each EBA module imported all the EBA metrics en masse, this meant that any metric \*not\* actually intended to be used in a particular module, and hence without an explicit hypercube associated in that module, could be used in any dimensional combination without triggering an XBRL validation failure (These instances would breach filing rule 1.8.1 however).

This will now trigger an XBRL dimensional validation failure, achieved by:

- Addition of a specific roleType and dummy “NullDimension” dimension into the EBA model.xsd file.
- Creation of a met-def.xml file that links all metrics to a hypercube linked to this null dimension (but not to any members).
- Linking from each of the new entry points to this met-def.xml file.

Since the hypercubes used are additive, any metric intended to be used in a module will also be associated with additional hypercubes, that will allow it to be used as intended. All others will only have the null hypercube, making them unusable. As they will however have a hypercube (i.e. the null hypercube) associated they will be eligible for XBRL dimensional validation to enforce their non-use.

## v2.1.0.1 DPM Errata<sup>(28/07/2014)</sup>

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### Correction of minor errors in DPM Database

N.B. no related taxonomy update, corrections do not affect XBRL taxonomy representation.

#### Table Layouts

Annotations of cells in row 100 of Table F31.01 corrected.

Were missing dimensions implied by row and column headings due to error in data related to the contexts of associated data points in the DPM Database.

See correction to database for more details

#### DPM Database

Set incorrect AllowsDefaultMember flag for OpenMemberRestrictions 1 and 5.

Correction of errors in Contexts for 6 data points on F31.01

##### Missing Contexts:

ContextID	ContextKey	XbriContextKey
63000	BAS1516IMS1801MCY2255RP R2672	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=e ba_RP:x4

ContextID	ContextKey	XbrlContextKey
63001	BAS1516IMS1801MCY2255RP R2673	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=e ba_RP:x5
63002	BAS1516IMS1801MCY2255RP R2676	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=e ba_RP:x8
63003	BAS1516IMS1801MCY2255RP R2679	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=e ba_RP:x10
63004	BAS1516IMS1801MCY2255RP R2680	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=e ba_RP:x1

Missing Context Definition Entries:

ContextID	DimensionID	MemberID
63000	110	1516
63000	120	2255
63000	390	1801
63000	525	2672
63001	110	1516
63001	120	2255
63001	390	1801
63001	525	2673
63002	110	1516
63002	120	2255
63002	390	1801
63002	525	2676
63003	110	1516
63003	120	2255
63003	390	1801
63003	525	2679
63004	110	1516
63004	120	2255



ContextID	DimensionID	MemberID
63004	390	1801
63004	525	2680

Corrected ContextIDs for Data Point Versions:

DataPointVID	ContextID
110964	63000
110965	63001
110966	63002
110967	63003
110968	63004

## v2.1.0.1 (Taxonomy Bug fix) (15/07/2014)

Sadly the previously published version included a technical error in the label files for the GA and CU hierarchies<sup>26</sup>. As a result the taxonomy was not in fact valid XBRL.

This release replaces the dictionary package (eba\_dict\_2.1.0.1.zip) with one containing the corrected files (eba\_dict\_2.1.0.1.zip). The previous dictionary files should no longer be used, and eba\_dict\_2.1.0.1.zip (the files contained in it if not using the taxonomy package feature) must be used instead.

## v2.1.0 (“2014/03” Package) (08/07/2014)

### Arrangement into discrete “components” for distribution:

The taxonomy has been packaged into discrete chunks to aid distribution, usage, and clarity of purpose and changes<sup>27</sup>. The different chunks are

- (5 archives) Reporting Taxonomy versions (e.g. eba\_corep\_2.1.0.0.zip)
- (1 archive) Dictionary and EBA support files (files from the dict folder, ext/model.xsd, and fws.xsd, fws-lab-codes.xml and fws-lab-en.xml from the fws folder in a single versioned eba\_dict\_2.1.0.0.zip)

<sup>26</sup> The xlink labels generated for two elements clashed

<sup>27</sup> The original 2.0.1 taxonomy is supplied similarly packaged for reference

- (2 archives) Non-EBA files supplied for purely convenience (file sets from eurofiling.info and xbrl.org)<sup>28</sup>.

Each of the Reporting taxonomy components, and the dictionary component, are supplied as potential “taxonomy packages”, utilising the “Taxonomy Package 1.0 - Public Working Draft 15 January 2014” specification.

Dictionary components are intended to be incremental, such that later versions may be safely used in place of earlier versions (and are released on the website as “in place” updates/overwrites and additions).

Reporting taxonomy components reference, and so require (files from) the appropriate version (or later) of the dictionary component to also be available, so may not be usable offline as-is in all software. As always, taxonomy consumers are responsible for suitably configuring their particular XBRL software.

To recover the complete set of taxonomy files, simply extract/unzip all the components into the same location.

## Change of semantics for versioning numbers:

Old System – a.b.c where:

- major breaking version (i.e. regulatory framework renewal or complete dictionary change)
- minor breaking version (i.e. new business content or corrections),
- non-breaking revision (primarily validation rule and label changes and technical level fixes)

New system a.b.c.d.e where:

- major breaking version (i.e. regulatory framework renewal or complete dictionary change)
- significant business content change (e.g. new templates) – breaking change
- minor breaking changes - business content corrections and technical corrections/changes
- non-breaking revisions (primarily validation rule and label changes and technical level fixes)<sup>29</sup>
- possible modifier for internal and public working versions<sup>30</sup>

Where “breaking” is primarily defined as the capacity of XBRL systems to successfully structurally validate instance files based on either revision using either interchangeable.

The components of the composite taxonomy (dictionary and individual reporting taxonomy versions) are numbered individually based on this system.

## DPM Changes

- Open axis of F34.00.c changed from column to sheet as per Consultation feedback
- Hierarchies CU3 and GA5 replaced by CU3\_1 and GA5\_1 respectively. GA5\_1 contains "Other Countries", CU3\_1 contains "Other Currencies" (not currently to be used).
- Adjusted hierarchy in GA4 to indicate that non-geographic entities fall under/form part of "Other Countries"
- Removed erroneous restrictions on rows 320-340, col 110 on F 19.00.a (as reported in Public Consultation)

<sup>28</sup> N.B. the respective organisations and their websites remain the authoritative sources for these files.

<sup>29</sup> N.B. previous 2.0.1 release would under the new system have been labelled 2.0.0.1

<sup>30</sup> I.e. public consultation version on “2.1.0” Package would be referred to as 2.1.0.0.PWD

- Added missing restrictions on rows 020-440, col 037 on F 08.01.a (as reported in Public Consultation)
- Added missing restrictions on rows 020 and 030, column 022 in F 20.5
- Label for F 18 column 070 changed from "...past-due < 90" to "...past-due <= 90"
- Additional attributes applied to column 170 in tables F 19 and F 18 to distinguish the data in these columns (as reported in Public Consultation)
- DB - Addition of (3rd) CellPosition records (for ordinate with code "999") for cells (on tables with) with open z axes. Inclusion of DPM table layout queries, removal of erroneous out-of-date queries.
- ContextOfDataPoints table now indicates whether the "default member" is allowed for open dimensions (a default member does not appear in the XBRL context, so can cause complexity when mapping these datapoints if not expected) – Contextkey field includes "???" instead of "999" where the default member is allowed, XBRL context key includes "?" instead of "\*".
- More explicitly indicate which open axis tables the "All" member is allowed (only C 15).
- Concepts added for hierarchyNodes so as to indicate currency period (i.e. "from" and "to" dates for changes)

#### Known Issues:

- C 06.00 Group Solvency - the Excel "template" includes a first line total section which is not represented in the DPM or XBRL reporting. Data for this line is not to be reported.
- Data type of C 14.00 column 180 ("Number of Exposures" is integer, not text or enumeration as implied by instructions ("institution shall report the letter code according to the relevant interval: (a) N<6; (b) 6=N<34 (c) 34=N<=100; (d) 100<N<=1000; (e) N>1000."). Institutions should report exact numbers of exposures rather than letter codes. The instructions will be changed in the near future.
- Hierarchies GA1, GA2 and GA3 are not currently used anywhere

## Other Taxonomy Changes

#### Bug Fixes:

- New Eurofiling interval arithmetic file included, corrects calculation of threshold for product and division where operands are of different sign
- Systematic mapping error for sums over an open axis in validation rules corrected (several rules reactivated as a result)
- Incorrect inclusion of some tables in modules via incorrectly defined assertion sets corrected.
- Corrected exclusion of default member from open axis hypercubes (where required)

#### Changes

Triggering of validation rules (via preconditions) limited to only the exact set of tables as specified in the validation rule documentation, rather than previous approach of taking into account where identical data points enabled the same rule to be applied on other (sets of) tables. Validation messages should now more closely align with the identified problem.

# v2.1.0 (“2014/03” Package)

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## Public Consultation

### Differences c.f. DPMs published accompanying ITS.

- Addition of general information table A00.01 (equivalent to C00.01 and F00.01, to be reported with all Asset encumbrance instances).

### Corrections to align with ITS, that are not “backwards compatible at the instance level”:

- C02.00 r210 (“Equity”) changed MC member used in order to align with C07.00a
- C07.00 (all subtables) delete c020 (“Of which: arising from default fund contributions”)
- C09.01 restriction (grey shading) removed for c050 to c060 of r100
- C25.00 added restriction (grey shading) to {r030, c110} and {r040, c110}
- F08.01 (a+b) missing column 037 (“Hedge Accounting”) added (identical to F1.2 row 150)
- F40.01 missing column 095 added (modelled similarly to C27.00 counterparty sector)
- F41.02 deleted restriction of {r020, c030}
- PL members' names corrected. The term “designated” deleted in the following cases:
  - 2591 PL:x19 Financial assets designated at fair value through profit or loss. Hybrid contracts ~~designated~~, Financial liabilities designated at fair value through profit or loss. Hybrid contracts ~~designated~~
  - 3205 PL:x55 Financial liabilities designated at fair value through profit or loss. Hybrid contracts ~~designated~~
  - 3208 PL:x58 Financial assets designated at fair value through profit or loss. Hybrid contracts ~~designated~~

### Incremental addition of Asset Encumbrance reporting requirements:

- New framework and taxonomy
- New tables F32.xx-F36.xx
- Additional members in TI, MC and AT

### Addition of Forbearance and Non-performing Exposures, and consequent adjustments to existing FINREP tables:

- New tables in FINREP part 1, F18.xx and F19.xx
- F06.00 added c012 (“Of which: non-performing”)
- F09.01 added r021, r101, r181 (“Of which: non-performing”), removed r020, r100, r180 (“Of which: Defaulted”)

- F20.04 removed c020 (“Of which: defaulted”), added c022 (“Of which: debt forbearance”), c025 (“Of which: non performing”)
- F20.05a removed c020 c020 (“Of which: defaulted”), added c022 (“Of which: debt forbearance”), c025 (“Of which: non performing”)
- F20.07 add r012 (“Of which: non performing”)
- F30.02 removed r020 (“of which: non performing”), r130 (“of which: defaulted”), added r021, r131 (both “of which: non performing”)
- F31.01 changed categorisation of r100 (“of which: defaulted”)
- New Dimensions PFS (performing status) and FBS (Forbearance status)
- Additional members in IM and PL

#### Minor corrections to labelling to align with EC publication of ITS:

- C05.02 corrected label of r090 and r120 to r140
- F40.01 corrected label of column 090

## v2.0.1 (Technical correction release)

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Bug Fix – duplicate locator links in some files

## v2.0.0 (Public Release)

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#### Bug Fixes:

- Systematic mapping error affecting many Hierarchies (resulting in them being out of order) corrected.
- Inclusion of RewriteUri element in catalog.xml
- Removal of .taxonomyPackage.xml file
- Interval Arithmetic libraries updated
  - Handle “INF” for decimal attributes
  - Handle empty sequences

#### DPM Corrections

- Correction of naming of two flow type members, which were missing the “(flow)” required by naming convention used for metrics:

1187 (md69) Changes in Defined benefit obligations other than Current service cost, Interest cost, Contributions paid by plan participants, Actuarial gains and losses, Foreign currency exchange, Benefits paid, Past service cost, Business combinations or divestiture (*flow*)

1190 (md72) Changes in equity other than those explicitly reported (*flow*)

# V2.0.0 (Public Consultation)

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Baseline