SRB XBRL Filing rules for the 2026 contribution collection (SRF)

History of Changes

Version	Change	Date Published
1.0	Original version for taxonomy version SRF4.0.3	September 2018
2.0	Updated for 2020 cycle (SRF5.1.1)	July 2019
2.1	Update the reference date to 31 December 2018	Oct 2019
3.0	Updated for 2021 cycle (SRF6.0.2)	July 2020
4.0	Updated for the 2022 cycle (SRF7.0.2)	July 2021
5.0	Updated for the 2023 cycle (SRF8.x.x)	May 2022
6.0	Updated for the 2024 cycle (SRF9.0.2)	July 2023
6.1	Added explanation for the EBA 2.18 filing rule ("Interpretation of the decimals setting")	October 2023
7.0	Updated for the 2024 cycle (SRF10.0.1)	July 2024
8.0	Updated for the 2025 cycle (SRF11.0.1)	July 2025

The SRB filing rules refer to:

- The *EBA XBRL filing rules*, version 5.6[1], of 27 May 2025 (hereafter "EBA XBRL filing rules, 5.6") shall be the SRB filing rules reference with differences laid down in this document. The SRB amendments to this set of rules shall supersede the EBA XBRL filing rules. Any reference to the EBA in the EBA XBRL filing rules should be read as a reference to the SRB.

- The CEN document CWA 16744-4[2] as referenced in "*EBA filing rules, 5.6*".

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[1] https://www.eba.europa.eu/sites/default/files/2025-05/681d27b9-6744-4b7c-bea7-848cb910844e/EBA%20Filing%20Rules%20v5.6_2025_05_27.pdf

[2] Technical standard published by the CEN, "Improving transparency in financial and business reporting — Harmonisation topics — Part 4: European Filing Rules", CWA 16744-4, April 2014.

- the XBRL-XML files uploaded by the NRAs on the SRB portal.

The EBA XBRL filing rules document is amended as follows:

- "Competent authority (CA)" has to be read as "National Resolution Authority (NRA)" in the entire document for the purpose of the SRF reporting.

- The full content of the section on the "Scope of Application" (page 10) is replaced by the paragraph:
  "These filing rules represent a collection of additional rules and guidance specifically applicable to the remittance of XBRL-XML instances for reporting entities (e.g. credit institutions) in scope of relevant legislation concerning filings in the context of ex-ante contributions to the Single Resolution Fund by relevant national authorities to the SRB."

- The section "Relationship to Other Work" (pages 11-12) is replaced by:
  "This document should be read in conjunction with the SRF taxonomy on the page

  https://www.srb.europa.eu/en/content/2025-srf-contributions-cycle

  The guidelines in this document pertain to XBRL filings. Parts of this document reiterate for expository clarity certain syntactic and semantic restrictions imposed by XBRL, but this document does not modify XBRL. In the event of any conflicts between this document and XBRL, XBRL prevails. This document does place additional restrictions beyond those prescribed by XBRL.

  The rules are based closely on the recommendations of the CEN Workshop Agreement on European filing rules developed by the CEN WS/XBRL project (http://cen.eurofiling.info/)."

- The SRB will support only xBRL-XML for the SRF 2026 cycle. Therefore, the sections referred to the EBA Filing rules v5.6 to XBRL-CSV, do not apply for the SRF data collection.

- Page 29 "fact related rule" is complemented with the following restriction: a date value should be between 1900-01-01 and 9999-12-31.

- Page 14-15, the sub-section 1.6 "Filing indicators" is replaced by:
  "The XBRL instance must contain the 4 filingIndicators
  <find:fIndicators>
  <find:filingIndicator contextRef="C1">f_01</find:filingIndicator>
  <find:filingIndicator contextRef="C1">f_02</find:filingIndicator>
  <find:filingIndicator contextRef="C1">f_03</find:filingIndicator>
  <find:filingIndicator contextRef="C1">f_04</find:filingIndicator>
  </find:fIndicators>

- Page 25, the sub-section 2.8 "Identification of the subject of the report" is replaced by:

"The xbrli:identifier element combined with the @scheme attribute allows the identification of the reporting entity by the receiver. The @scheme provides a URI which uniquely identifies the type of identifier used in the xbrli:identifier node (see section "3.6 LEI code and other entity codes").

a) Instances should use a @scheme attribute that is prescribed by the receiving NRA.
b) Instances MUST use an identifier acceptable to the receiving regulator (likely to be one recognized in their reporting system), and that corresponds to the @scheme attribute used.
c) For remittance of data by NRAs to the SRB, the entity identifier used should be a Legal Entity Identifier, and must have been registered with the SRB by the NRA prior to remittance."

- Page 27, the sub-section 2.13 " XBRL period consistency" is replaced by:

"2.13 — XBRL period consistency". XBRL requires all facts to be associated with a "period" (either a duration or instant of time).

Where there are multiple relevant date/period like concepts related to a fact (as is often the case), it may be unclear which of these concepts is expressed by the XBRL period.

A common approach is to associate the XBRL period with some variation of a "real-world date of the event" for a fact. Use of varying "event" dates for facts in a regulatory reporting instance may however lead to complexity, confusion, and practical difficulties (e.g. for selecting facts for table linkbase axes, validating dates, identifying related facts etc.), particularly where the relationship between reporting periods and current and prior conceptual dates (e.g. accounting periods) is unclear, complex, and/or time-varying, such as in jurisdictions allowing non-calendar financial periods.

For simplicity therefore, the SRB has instead chosen to associate the "reporting deadline" of an instance with the XBRL period concept (31 January 2026). The reference date (in many cases 31st of December) MUST NOT be associated with the XBRL period concept. The reference date does however need to be reported as a separate fact in the XBRL instance."

- Page 30, the rule "2.16.1 — No multi-unit fact sets" is not applicable.
Instead, the following rule in page 36 of the EBA filing rules, should be taken into consideration, under the section:

"**3.1 – Choice of Currency for Monetary facts"**

Dealing with currency conversions in the reporting process increases the complexity of IT systems.
Instances MUST ONLY use EURO as unit for their business facts."

This rule follows the recommendation under rule 2.23 of the CWA 16744-4.

- Page 30, regarding the rule "2.18 Interpretation of the decimals setting".

  For the SRB, regarding the SRF reporting form, is required an amount(15), meaning an integer of 15 digits length. Therefore, a "value is accurate to units" should be reported, which means having the attribute decimals with value 0.
  Furthermore, the SRB requires a ratio "0,0000", meaning a number with 4 decimals digits. Therefore, a ratio value having the attribute decimals with the value 4 should be reported.
  <u>Important Note</u>: The value 'inf' (i.e., infinite precision) should not be used for the attribute decimals.'

- Page 34, sub-section 2.19 "Guidance on use of zeros non-reported data" is replaced by

  "2.19 - Guidance on use of zeros and non-reported data"

  Data could be reported with a non-zero value or as zero.

  The @xsi:nil attribute MUST NOT be used in the instance.

  The table below shows the different possible scenarios:

Reported Zero or Non-zero value	e.g. <eba_met:mi53 unitRef="uEUR" decimals="2" contextRef="c2">1025.25</eba_met:mi53>	The value of the fact is known.
Reported nil value	e.g. <eba_met:mi53 unitRef="uEUR" contextRef="c2" @xsi:nil="true" />	**MUST NOT be used.**
Missing fact	The fact does not appear in the instance.	The SRB will treat the value as empty. In the calculation of ex-ante contributions, the SRB is empowered to make assumptions for facts that do not appear in reported instances.

  <u>SRB Note</u>: Zero values **SHOULD** be explicitly reported."

- Page 41-44, the sub-section "3.6 LEI and other entity codes" is replaced by

  o "3.6 LEI code and other entity codes - practical considerations

  For second level remittance to the SRB, the entity code used MUST be pre-registered with the SRB by the appropriate NRA.

  In case on no LEI available and if there is a "RIAD CODE" for the institution as published on the ECB website for Monetary Financial Institution

https://www.ecb.europa.eu/stats/money/mfi/general/html/elegass.en.html

then the IDI MUST be the "RIAD CODE". If there is no "RIAD CODE" for the institution then the IDI MUST consist of the two-letter ISO code of the country and the local identifier at the national level as assigned by the NRA. Where the local identifier already starts with the two-letter ISO code of the country, it MUST NOT be added once more to the local identifier."

- o Scheme; this is to highlight that for SRF you should use **only** the scheme http://standards.iso.org/iso/17442. For example:
    - <xbrli:identifier scheme="http://standards.iso.org/iso/17442"> ABC012345678901EE008</xbrli:identifier>

where ABC012345678901EE008 is replaced with the appropriate entity code for the entity.

- Page 54, the diagram ''European Filing Rules: UML model' is not applicable.

- Page 55, the section "File naming structure for remittance to the EBA" is replaced by

"**File naming structure for remittance to the SRB**"

The file naming structure for remittance to the SRB is as follows:

IDI_Country_TaxonomyVersion_Filingtype_SubmissionDeadline_CreationTimestamp.xbrl

Where:

IDI	IDentifier of the Institution. This is a text string of variable length. A list of known (unique) identifiers has been provided to NRAs for entities in scope as concerns the 2025 data collection process. The unique identifier consists of one of the following: - The Legal Entity Identifier (LEI) code, or if LEI is not available - The RIAD MFI code, or if nor LEI nor MFI are available - An alternate code when neither of the above are available If the "RIAD MFI" is used, it should be the one as published on the ECB website for Monetary Financial Institution (https://www.ecb.europa.eu/stats/money/mfi/general/html/elegass.en.html) If the "alternate code" is used, the IDI must consist of the two-letter ISO code of the country and the local identifier at the national level as assigned by the NRA. Where the local identifier already starts with the two-letter ISO code of the country, it should not be added once more to the local identifier.
Country	Two-letter ISO Country Code. For example, DE for

	Germany.
TaxonomyVersion	Framework name defined by the SRB XBRL taxonomy in uppercase followed by the taxonomy version in 6 digits FRAMEWORKNAMEXXYYZZ. For example, for the SRF reporting taxonomy XX=11, YY=00 and ZZ=01 which gives SRF110001.
FilingType	There is only one filing type related to ex-ante contributions to the Single Resolution Fund, namely EACIND (Ex-ante Contributions INDividual).
SubmissionDeadline	2026-01-31 for the 2026 ex-ante contributions
CreationTimestamp	YYYYMMDDhhmmssfff. For example, 20260105181132453.

A typical XBRL instance file created by an NRA for a Monetary Financial institution listed at the ECB and conforming to the above file naming structure will be named as follows:

ABC012345678901PL022_PL_SRF110001_EACIND_2026