SRB XBRL Filing rules for the 2023 Resolution Reporting

History of Changes

Version	Change	Date Published
1.0	Original version	15th March 2017
1.1	• Filing type LDTOTH changed to **LDTINDOTH** • Taxonomy version RES010102 changed to **RES010103**	20th April 2017
1.2	• Taxonomy version RES010103 changed to **RES020001**	31st October 2017
2.0	• Taxonomy version changed to **RES030002** for 2019 data collection cycle	26th September 2018
3.0	• Taxonomy version changed to **RES040003** for 2020 data collection cycle • Updating the entry points	September 2019
4.0	• Taxonomy version changed to **RES050007** for 2021 data collection cycle • Updated according to the EBA filing rules 4.4 published in March 2020	September 2020
5.0	• Taxonomy version changed to **RES060003** for 2022 data collection cycle • Updated according to the EBA filing rules 5.0 published in July 2021	September 2021
6.0	• Taxonomy version changed to **RES070x0x** for 2023 data collection cycle • Updated according to the EBA filing rules 5.1 published in October 2021	May 2022
6.1	• Taxonomy version changed to **RES070002** for 2023 data collection cycle • Updated according to the EBA filing rules 5.2 published in August 2022	September 2022

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The SRB filing rules refer to:

- The *EBA XBRL filing rules, EBA/XBRL/2021/07, version 5.2 of 1 August 2022* (hereafter "EBA XBRL filing rules") 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. Any reference to the CA in the EBA XBRL filing rules should be read as a reference to the NRA.

- The CEN document CWA 16744-4[1] as referenced in "*EBA filing rules*".

- Only the XBRL-XML files (.xbrl) 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 Resolution Reporting.

- The full content of the section on the Scope of Application (page 9) is replaced by the paragraph:

  "These filing rules represent a collection of additional rules and guidance specifically applicable to the remittance of XBRL instances for reporting entities (e.g. credit institutions) in scope of relevant legislation concerning filings by relevant national and supranational authorities to the SRB."

- The section "Relationship to Other Work" (pages 10 and 11) is replaced by:

  "This document should be read in conjunction with the SRB Taxonomy published on the SRB website:

  https://srb.europa.eu/en/content/reporting

  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

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[1] 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.

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 2023 cycle.

- Page 28 "fact related rule" is complemented with the following restriction: a date value should be between 1900-01-01 and 9999-12-31.

- Page 28, the fact related rule is complemented with the following restriction: the maximum number of digits is set to 15 in case of domain type set as integer.

The reason of this additional rule is to prevent having identifier (of type integer) which are too long. A typical example encountered is for Z10.02-c0040 "critical service identifier"

(IDT:ID) Identifier (Critical services) is defined as
https://eba.europa.eu/eu/fr/xbrl/crr/dict/dim/dim.xsd

The dimension is defined with an attribute @xbrldt:typedDomainRef which means an open dimension on the item ../dom/typ.xsd#eba_ID »

```
<xs:element name="LE" type="xs:string" model:fromDate="2013-12-01" model:creationDate="2013-12-01" id="eba_LE"/>
<xs:element name="SY" type="xs:string" model:fromDate="2013-12-01" model:creationDate="2013-12-01" id="eba_SY"/>
<xs:element name="SE" type="xs:string" model:fromDate="2014-09-30" model:creationDate="2014-03-31" id="eba_SE"/>
<xs:element name="ID" type="xs:integer" model:fromDate="2013-12-01" model:creationDate="2013-12-01" id="eba_ID"/>
<xs:element name="CB" type="xs:string" model:fromDate="2014-09-30" model:creationDate="2014-03-31" id="eba_CB"/>
```

If the value is too big (higher than 15 digits), it is not shown correctly without losing precision as it is converted with number with exponent.

So the below example should be prohibited

```
<xbrli:context id="C5188">

        <xbrli:entity>

                <xbrli:identifier scheme="
https://eurofiling.info/eu/rs">213800X3Q9LSAKRUWY91.IND</xbrli:identifier>

        </xbrli:entity>

        <xbrli:period><xbrli:instant>2019-12-31</xbrli:instant></xbrli:period>

        <xbrli:scenario>

                <xbrldi:typedMember dimension="eba-dim:IDT"><eba-typ:ID>100000000000000390</eba-typ:ID></xbrldi:typedMember>
```

```
            <xbrldi:typedMember dimension="eba-dim:ISR"><eba-typ:IS>10197-1.1</eba-
    typ:IS></xbrldi:typedMember>

            <xbrldi:typedMember dimension="eba-dim:LEM"><eba-
    typ:LE>213800X3Q9LSAKRUWY91</eba-typ:LE></xbrldi:typedMember>

        </xbrli:scenario>
</xbrli:context>
<eba-met:ei634 contextRef="C5188">eba-GA:HU</eba-met:ei634
<eba-met:ei635 contextRef="C5188">eba-TA:x54</eba-met:ei635>
<eba-met:si168 contextRef="C5188">KBC Group NV</eba-met:si168>
```

⇨ The limit does not apply for ID of type string, but only "integer"

- Page 24, the rule 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 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 29, the rule "2.16.1 — No multi-unit fact sets" is not applicable. Instead a new rule is introduced on page 36 of the EBA filing rules 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 refers to the rule 2.23 of the CWA 16744-4.

- Page 39-40, "the rule 3.6 LEI and other entity codes" is replaced by

"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.

Entity Code:

If there is an "LEI CODE" for the institution as can be found on the Legal Entity Identifier Regulatory Oversight Committee website "*http://www.leiroc.org/*" then the IDI must be the "LEI CODE + the level of consolidation". Institutions without LEI codes are encouraged to request one for future reporting periods, if they have not already done so. If there is no "LEI CODE" for the institution then the IDI must consist of either the "RIAD code" for the institution, also published on the ECB website for Monetary Financial Institutions (see link above); or the local identifier at the national level as assigned by the NRA.

A list of identifiers for institutions has been provided to receiving NRAs.

Example of scheme:

The scheme to be used when the LEI is concatenated with the level of consolidation (i.e. LEI + ".CON/IND/RES/INDPOE/INDOTH/CONPOE", MUST be https://eurofiling.info/eu/rs".

Example:

From the reference date 31/12/2022 for the Individual Point of Entry level of consolidation report:

<xbrli:entity>

<xbrli:identifier scheme=https://eurofiling.info/eu/rs

>LEIIDENTIFIERABCDEFG.INDPOE</xbrli:identifier>

</xbrli:entity>

- Page 52, the diagram is not applicable.

- Page 53, the paragraph "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_ReferenceDate_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 2023 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
	
	+ the level of consolidation allowed
	
	<table><tr><td></td><td>IND</td><td>INDPOE</td><td>INDOTH</td><td>CON</td><td>CONPOE</td><td>RES</td></tr><tr><td>LDR</td><td></td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr><tr><td>CFR</td><td>X</td><td></td><td></td><td>X</td><td>X</td><td>X</td></tr><tr><td>FMIR</td><td></td><td></td><td></td><td>X</td><td></td><td></td></tr><tr><td>CIR</td><td>X</td><td></td><td></td><td>X</td><td></td><td></td></tr></table>

Country	Two letter ISO Country Code of the NRA submitting the report. For example DE for the German NRA
Taxonomy Version	Framework name defined by the SRB XBRL taxonomy in uppercase followed by the taxonomy version in 6 digits FRAMEWORKNAMEXXYYZZ. For example for the Resolution reporting taxonomy XX=07, YY=00 and ZZ=02 which gives RES070002.
Filing type	There are several filing types: LDR, CFR, FMIR, CIR with below the expected tables

FilingType	Level of consolidation	Expected tables
LDR	CON	T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T12.00
	RES	T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T12.00
	INDPOE	T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T04.00, T05.01, T06.01, T07.00, T08.00, T09.00, T12.00
	INDOTH	T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T12.00
	CONPOE	T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T04.00, T05.01, T06.01, T07.00, T08.00, T09.00, T12.00
CFR	CON	T98.00, T20.01, T20.02, T20.03, T20.04, T20.05
	RES	T98.00, T20.01, T20.02, T20.03, T20.04, T20.05
	IND	T98.00, T20.01, T20.02, T20.03, T20.04, T20.05
	CONPOE	T98.00, T20.01, T20.02, T20.03, T20.04, T20.05
CIR	CON	Z01.00, Z05.01, Z06.00, Z07.02, Z07.03, Z07.04, Z08.00, Z10.01, Z10.02
	IND	Z01.00, Z05.01, Z06.00, Z07.02, Z07.03, Z07.04, Z08.00, Z10.01, Z10.02
FMIR	CON	T30.00, T31.00, T32.00, T33.00

An XBRL report MUST provide a filing indicator (either positive or

negative) for each reporting unit ("tab") defined in the reporting module to which the XBRL reports refers.

For instance, the LDR CON <find:fIndicators> must be

```
<find:fIndicators>

   <find:filingIndicator contextRef="Context1" find:filed="true">T_01.00</find:filingIndicator>
```

	`<find:filingIndicator contextRef="Context1" find:filed="true">T_02.00</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="true">T_03.01</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="true">T_03.02</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="true">T_03.03</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="false">T_04.00</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="false">T_05.01</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="false">T_06.01</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="false">T_07.00</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="false">T_08.00</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="false">T_09.00</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="true">T_12.00</find:filingIndicator>`
	`<find:filingIndicator contextRef="Context1" find:filed="true">T_99.00</find:filingIndicator>`
	`</find:fIndicators>`
Reference Date	YYYY-MM-DD. For example 2022-12-31
Creation TimeStamp	YYYYMMDDhhmmssfff. For example, 20230315123456789.

A typical XBRL instance file created by an NRA for a consolidated 2023 LDR and conforming to the above file naming structure will be named as follows:

549300ECJDDLOVWWL932.CON_AT_RES070002_LDR_2022-12-31_20230315123456789.xbrl

The file extension must be .xbrl in lower case.

- Pages 57: "Multi Currency instances" are not applicable.