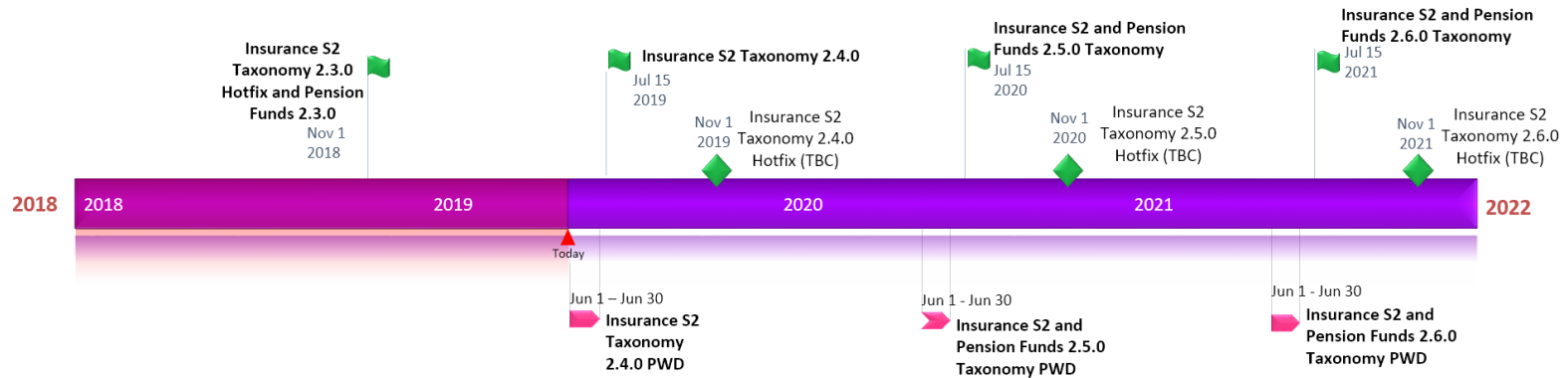


Taxonomies - EIOPA

□ SII v2.4



- Controls are more documented
 - Error messages harmonized
 - Arithmetic interval indicated
 - Default values explained
- V2.4.0 hotfix should not be necessary

Taxonomies - EIOPA

□ SII v2.4

- Brexit
 - Introduction of new members in GA domain

Label	Name	Default	Owner	Creation date
UNITED KINGDOM (GIBRALTAR)	GI		s2c	07/07/2014
UNITED KINGDOM	GB		s2c	07/07/2014
UNITED KINGDOM (AFTER BREXIT)	x115		s2c	15/07/2019
UNITED KINGDOM (GIBRALTAR) (AFTER BREXIT)	x116		s2c	15/07/2019

- Difference is the presence in Europe hierarchies or not
- New « After Brexit » members are not usable by defaults, controls will be removed when applicable
- In 2.5, « After Brexit » members will lose this label and older members will gain label « Before Brexit »

Taxonomies - EIOPA

□ SII v2.4 Hotfix

- EIOPA announced to eventually release a new taxonomy hotfix
 - Will be published next Monday (4th of November)
 - Only includes validation corrections
 - Datapoints from 2.4 remain compatible
 - 15 validations modified

Taxonomies - EIOPA

□ SII v2.4 Hotfix

Assertion ID	Reason
BV258_2	[Reason for HotFix] The validation severity shall be non-blocking to be in line with the severity amendment done to BV258_1. [Amendment comparing to 2.3.0 Hot Fix release] Change to the error message.
BV565_1	[Reason for HotFix] Validation may not work properly for subordinated liabilities. The deactivation was announced via the QA process. [Amendment comparing to 2.3.0 Hot Fix release] Change to the error message.
BV565_2	[Reason for HotFix] Validation may not work properly for subordinated liabilities. The deactivation was announced via the QA process. [Amendment comparing to 2.3.0 Hot Fix release] Change to the error message.
BV566_1	[Reason for HotFix] Validation may not work properly for subordinated liabilities. The deactivation was announced via the QA process. [Amendment comparing to 2.3.0 Hot Fix release] Change to the error message.
BV566_2	[Reason for HotFix] Validation may not work properly for subordinated liabilities. The deactivation was announced via the QA process. [Amendment comparing to 2.3.0 Hot Fix release] Change to the error message.
BV574_1	[Reason for HotFix] Deactivated due to the necessity to change the list of applicable rows to reflect the changes in the ITS. [Amendment comparing to 2.3.0 Hot Fix release] Applicable rows have changed. Change to the error message.
BV574_2	[Reason for HotFix] Deactivated due to the necessity to change the list of applicable rows to reflect the changes in the ITS. [Amendment comparing to 2.3.0 Hot Fix release] Applicable rows have changed. Change to the error message.
BV575_1	[Reason for HotFix] Deactivated due to the necessity to change the list of applicable rows to reflect the changes in the ITS. [Amendment comparing to 2.3.0 Hot Fix release] Applicable rows have changed. Change to the error message.
BV575_2	[Reason for HotFix] Deactivated due to the necessity to change the list of applicable rows to reflect the changes in the ITS. [Amendment comparing to 2.3.0 Hot Fix release] Applicable rows have changed. Change to the error message.
BV608_2	[Reason for HotFix] Wrong technical implementation of regular expression inside matches clause, which may lead to omission of the "1,2" token. [Amendment comparing to 2.3.0 Hot Fix release] Change to validation. Change to the error message.
BV897	[Reason for HotFix] Wrong technical implementation of the validation. Using "=" operator instead of ">=". [Amendment comparing to 2.3.0 Hot Fix release] Change to validation. Filter has changed. Change to the error message.
BV1030	[Reason for HotFix] The validation should also include Future guaranteed benefits and Future discretionary benefits
EV58	[Reason for HotFix] Validation incorrectly defined variable for E.03.01.16.02
BV1032	[Reason for HotFix] The validation doesn't match the values between technical tables correctly
BV1072	[Reason for HotFix] Current business definition is not correct. The validation should require reporting r0450 in case where rows r0461, r0462, r0480-0483 are left blank

Taxonomies - EIOPA

□ SII v2.5

- Taxonomy evolution as usual

□ SII v2.6

- Technical changes due to the « Big Review 2020 ». Consultation will begin during this fall
- Validation mechanism will evolve
 - An open template will be introduced to add comment explaining why a « warning » control is triggered
 - Severity of control will be modified during lifecycle
- The taxonomy will be named « 2021.1 » and not « 2.6 »

Taxonomies - EBA

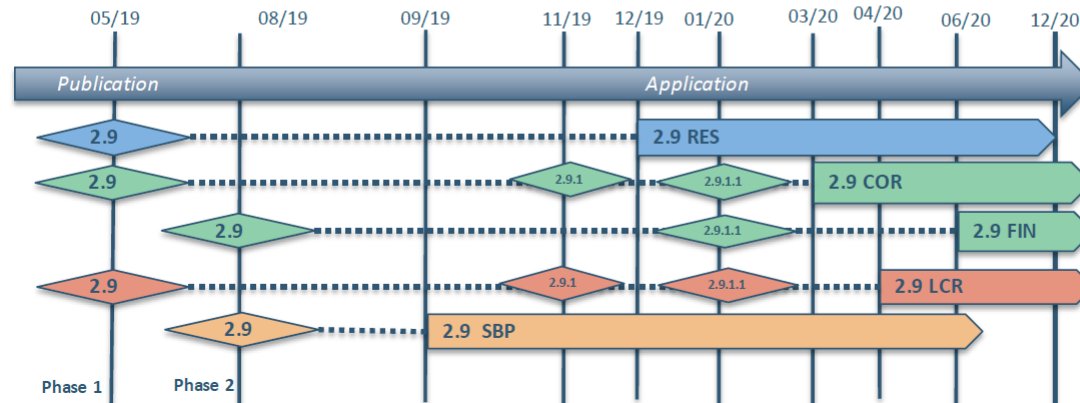
v2.9

- Modulary releases

Release roadmap of v2.9 reporting framework



- Phase 1 (published on 29 May)
 - 2.9.RES: Resolution reporting
 - 2.9.LCR: Liquidity Coverage Ratio (LCR amending Delegated Act)
 - 2.9.COR: COREP (new securitisation framework)
- Phase 2 (published on 21 August)
 - 2.9.FIN - FINREP (NPE, P&L and IFRS 16)
 - 2.9.SBP: Supervisory benchmarking of internal models
- 2.9.1 COREP corrected version (target November)
- 2.9.1.1 Validation rule updated version (target January)



Taxonomies - EBA

□ v2.9

- Known errors
 - The type of metric pi554 decimalItemType
 - Will be modified in percentItemType in 3.0
- Non-greyed cells at C72.00 a and w
- Typographic errors in labels
- Inconsistencies between ITS and DPM
 - For exemple, R0060 et R0100 pour C107.01
- Erroneous controls
 - Deactivation list published : 10 september
- Other problems, cf Q&A EBA

Taxonomies - EBA

□ v2.9

- Quality : Increase in the frequency of taxonomy patches

	Updated VR package	Small VR package
Scope	Includes: <ul style="list-style-type: none"> ✓ New and amended rules, ✓ Severity status changes, ✓ Deactivations and reactivations 	Includes: <ul style="list-style-type: none"> ✓ Reactivations and deactivations, ✓ Severity status changes (up+down)
Format	Hotfix / patch	<ul style="list-style-type: none"> ✓ Updated excel file with activations/deactivations/severity status changes ✓ Micro XBRL taxonomy release (only when there are severity status changes, to avoid manual efforts)
Publication	Around 2 months prior to the first applicable reference date	Each quarter (replaces current deactivation list)
Application	Next framework (i.e. in 2 months)	Framework in use. Uniformly to subsequent (re)submissions for that framework (incl. past reference dates)
Timeline for move to new approach	Published January 2020 (main part of v2.9 (FINREP, COREP) applies from March 2020)	June 2020 (Micro taxonomy not before 3.0 → Mar 2021)

Taxonomies - EBA

□ v2.9.1

- Available in early november, maybe Wednesday
- Not a hotfix, datapoints are not all compatible
 - Mainly to fix datapoints greyed out, or incorrectly not greyed out
 - Examples:
 - LCR_DA R0035/C0010-C0020 : greyed out
 - ALM R0120/C0010-C0070 : dimension « Nature of counterpart » added
- Validation fixes, maybe 3 new assertions (depending on feedbacks on the internal draft distributed to NCAs)

Taxonomies - EBA

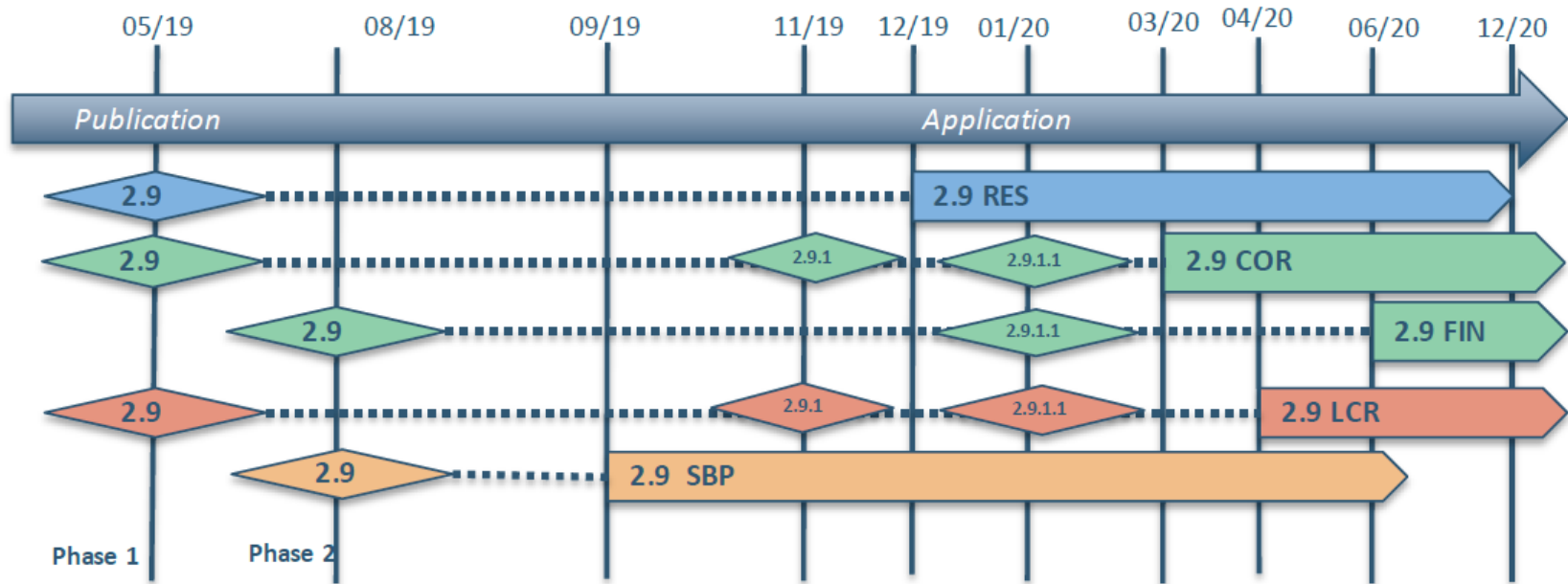
□ v2.9.1

- Impacted datapoints:
 - COREP_ALM : Additional Liquidity Monitoring
 - COREP_LCR : Liquidity Coverage
 - COREP_LCR_DA : LCR Delegated Act
 - COREP_LE : Large Exposures
 - COREP_LR : Leverage Ratio
 - COREP_NSFR : Stable Funding
 - COREP_OF : Own Funds
 - FINREP9_GAAP : Finrep Reporting (IFRS9)
 - FINREP9_IFRS : Finrep Reporting (IFRS9)

Taxonomies - EBA

□ v2.9

- Quality : Increase in the frequency of taxonomy patches



2.9.1 : Corrective release for Corep and LCR

Datapoints not compatible !

2.9.1.1 : « Updated VR Package »

Some controls will be added / modified

Taxonomies - EBA

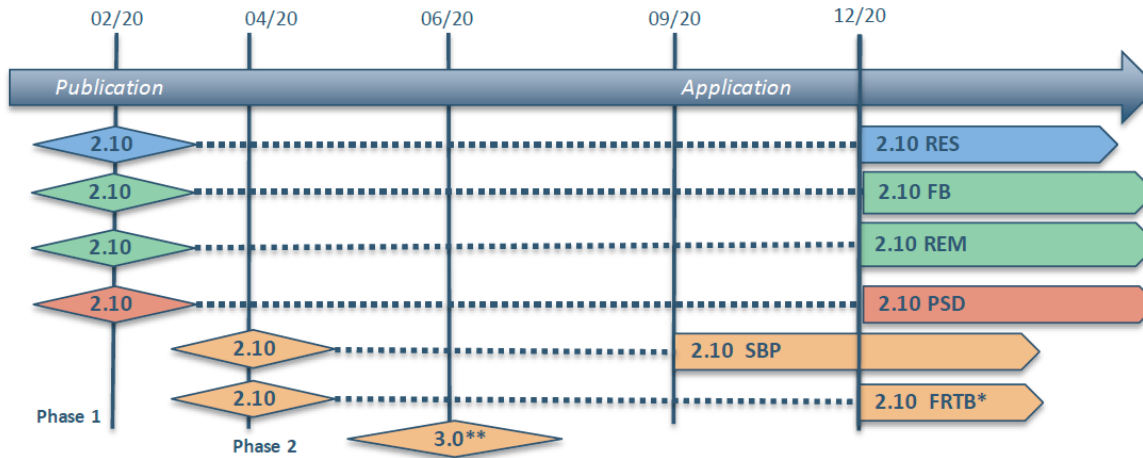
□ v2.10

- Excluding Corep/Finrep frameworks

Release v2.10 of the reporting framework



- 2.10 Phase 1 (target February 2020)
 - 2.10.FP: Guideline on Funding Plans
 - 2.10.RES: Resolution reporting
 - 2.10.REM: Remuneration package (DPM/ taxonomy integration)
 - 2.10.PSD: Payment Service Directive
- 2.10 Phase 2 (target April 2020)
 - 2.10.SBP: Supervisory benchmarking of internal models
 - 2.10.FRTB: Fundamental Review of the Trading Book



FRTB * : FRTB may apply from December 2020 or March 2021

Taxonomies - EBA

□ v3.0

- Reglementary modifications
 - CRR2
 - BRRD2

- Technical modifications
 - Consolidation indication
 - Modification for liquidity subgroups (from 2.10)
 - May be extended to other consolidations in the futures
 - Facilitation modification of controls during the lifetime of the taxonomy
 - Modification of the file structure of the controls
 - Be ready for larger, more granular data collection
 - Introduction of XBRL OIM/CSV ou OIM/Json on instance level ? (v3.0+)