

XBRL EUROPE BANK & INSURANCE WORKING GROUP POC

Illustrate that a full XBRL coverage for:

- Granular data, issued from the ANACREDIT and SHS frameworks
(we will create specific taxonomies or use exiting PoCs)
- Aggregated data, issued form the FINREP framework
(we will use existing EBA/ECB taxonomies)
- Controls, issues from those frameworks and regulations
(we will consider formulae)

Is a feasible and efficient solution for financial regulatory reporting

When:

- Adequate XBRL options are used
(we will explore Dimensions, XBRL CSV ...)
- A meaningful business model is used to defined variables and dimensions across the various framework
(we will use common variables/dimensions/domains from BIRD)
- High volumes are considered
(we will generate high volumes or granular data)

Business cases:

Granular data on securities hold by groups (SHS) and accounting data of the groups regarding to securities in assets (FINREP)

Granular data on loans given by banks (ANACREDIT) and accounting data of the groups regarding o loans by counterparty sector (FINREP)

TO DO:

Define indicators to include in the Poc (see minimal information proposed hereunder)

Match those with BIRD Variables/Dimensions/Domain members

Convert into a taxonomy

Discuss best XBRL approach for reports (XBRL, iXBRL, XBRL-CSV)

Create examples

MINIMAL INFORMATION PROPOSED FOR THE POC

A. SECURITIES SHS transactions / To be linked with FINREP 2.9 F04

https://www.ecb.europa.eu/ecb/legal/pdf/celex_02013o0007-20181001_en_txt_pdf.pdf

ANNEX I - PART II Holdings of securities by reporting groups

Table1 / 1. General Information

Reference period

Table2 / 1. Holder related information

Reporting group LEI

Entity LEI

Reporting group name

Entity name

Table2 / 2. Securities related information

Nominal currency

Format

Positions

Table2 / 3. Accounting and risk related information

Accounting standard

Carrying amount

Accumulated impairment amount

Accounting classification of instruments

Accumulated changes in fair value due to credit risk

Table 3/ Reference data

ISIN Code

A. LOANS - ANACREDIT transactions / To be linked with FINREP 2.9 F04

https://www.ecb.europa.eu/stats/money/aggregates/anacredit/shared/pdf/AnaCredit_Manual_Part_III_Examples_of_complete_reports.xlsx?df9bb6a689aabc78fb64d395a81d6355

Instrument dataset

- Reporting reference date
- Reporting agent identifier

- Observed agent identifier
- Contract identifier
- Instrument identifier

Accounting dataset

- Accounting classification of instruments
- Accumulated impairment amount
- Accumulated changes in fair value due to credit risk
- Carrying amount

Counterparty reference dataset

- Counterparty identifier
- LEI
- Institutional sector
- Economic activity