



30TH XBRL EUROPE CONFERENCE (PARIS)
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SRB XBRL DATA COLLECTION EVOLUTION

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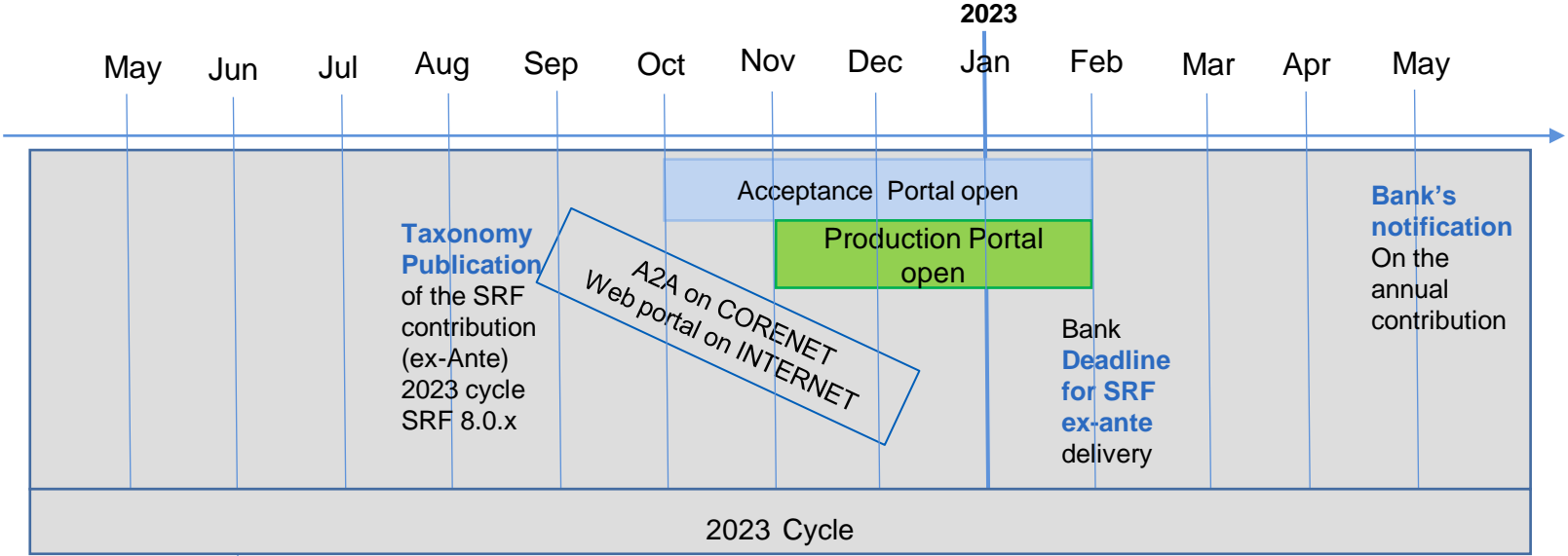
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SRB Data Collections

	Single Resolution Fund (SRF)	Resolution Reporting (RESREP)
Source	Data provided by NRAs, DGSs and the ECB	Data provided by NRAs and the ECB
Data	DRF (Data Reporting Form), AA, DCR, DGS, F1, F2, F2.5, F3, F4, LOI, NAT*	LDR, FMIR, CFR, CIR on Resolution, RESOL, MRELTAC, NOTIFIMPRACTICABILITY
Purpose	Collection of SRF reporting form and support templates	Collection of Resolution Data for Resolution Planning
Format	DRF in XBRL-XML for 2023 cycle	XBRL-XML
Usage	Single Resolution Fund contribution	MREL targets and Resolution Plans

* Additional Assurance (AA), Data Check Replies (DCR), Deposit Guarantee Scheme (DGS), List of Institutions (LOI), National Appeal Tracker (NAT) are support template submitted in Excel only

SRF collection timeline

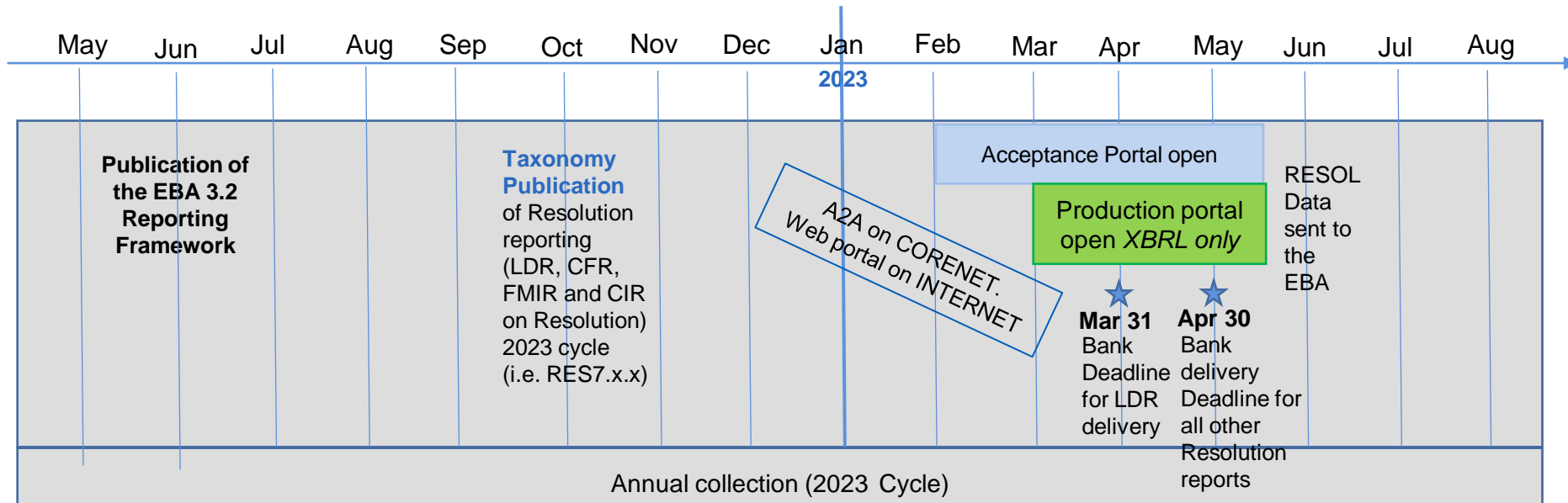


- ✓ SRB taxonomy using EBA dictionnary when data point definition available.
- ✓ «XBRL-XML only» for 2023 cycle (reference date 31/01/2023 for reported data value of 31/12/2021) for Data Reporting Form
- ✓ Same filing rules as last year (i.e. one module EACIND, identifier equal to LEI)

SRF collection evolution

#	Cycle	Taxo	Reference date	Reported data value	Format
1	2016	SRF1.0.3	31/01/2016	31/12/2014	Excel or XBRL-XML
2	2017	SRF2.1.3	31/01/2017	31/12/2015	Excel or XBRL-XML
3	2018	SRF3.0.1	31/01/2018	31/12/2016	Excel or XBRL-XML
4	2019	SRF4.0.3	31/01/2019	31/12/2017	Excel or XBRL-XML
5	2020	SRF5.1.1	31/01/2020	31/12/2018	Excel or XBRL-XML
6	2021	SRF6.0.2	31/01/2021	31/12/2019	Excel or XBRL-XML
7	2022	SRF7.0.2	31/01/2022	31/12/2020	Excel or XBRL-XML
8	2023	SRF8.X.X	31/01/2023	31/12/2021	XBRL-XML

ResRep timeline (for LDR, FMIR, CFR, CIR* and RESOL)

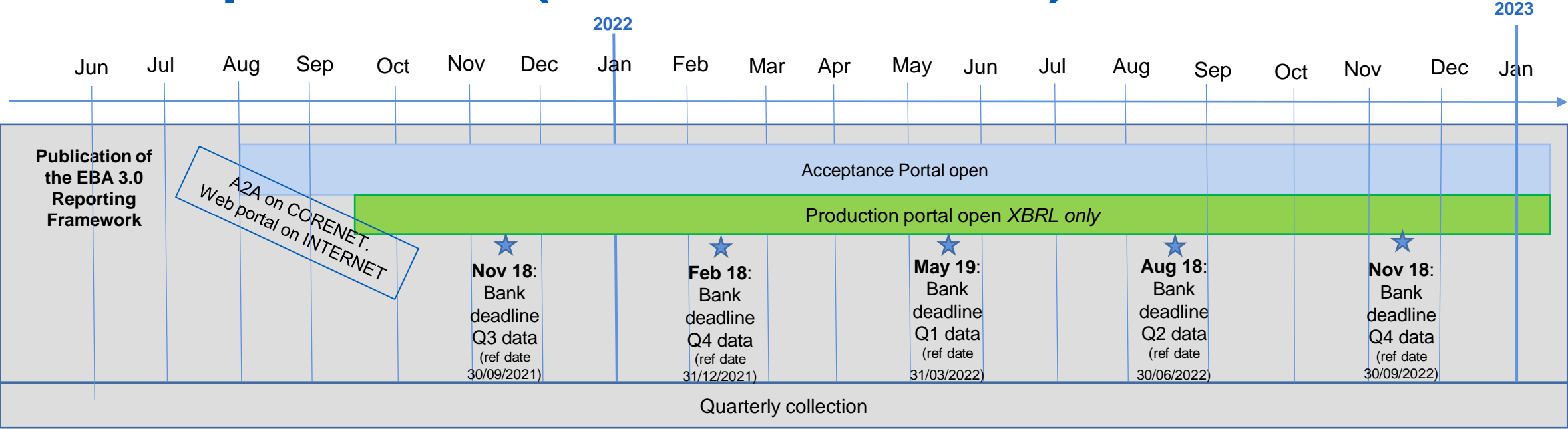


SRB extension content:

- ✓ Extension on top of EBA3.2 (4 modules: LDR, CFR, FMIR and CIR)
- ✓ Support of the **new** filing rules (identifier = LEI + Level of consolidation IND, INDPOE, INDOTH, CON, CONPOE and RES)
- ✓ Copying all RES 6.0.3 rules changed or added (i.e. blue line of VR file) in the RES 7.X.X.
- ✓ Check if new rules were added in the EBA3.2 and to be rewritten for arithmetic or performance reason
- ✓ Update of Validation rules
- ✓ Move L3 rules inside the taxonomy when possible

* Liability Data Report (LDR), Financial Market infrastructures Report (FMIR), Critical Functions Report (CFR), Commission Implementing Regulation (CIR)

ResRep timeline (for MREL_TLAC*)



NRAs are expected to deliver the reports at the latest 10 business days after the bank deadline.

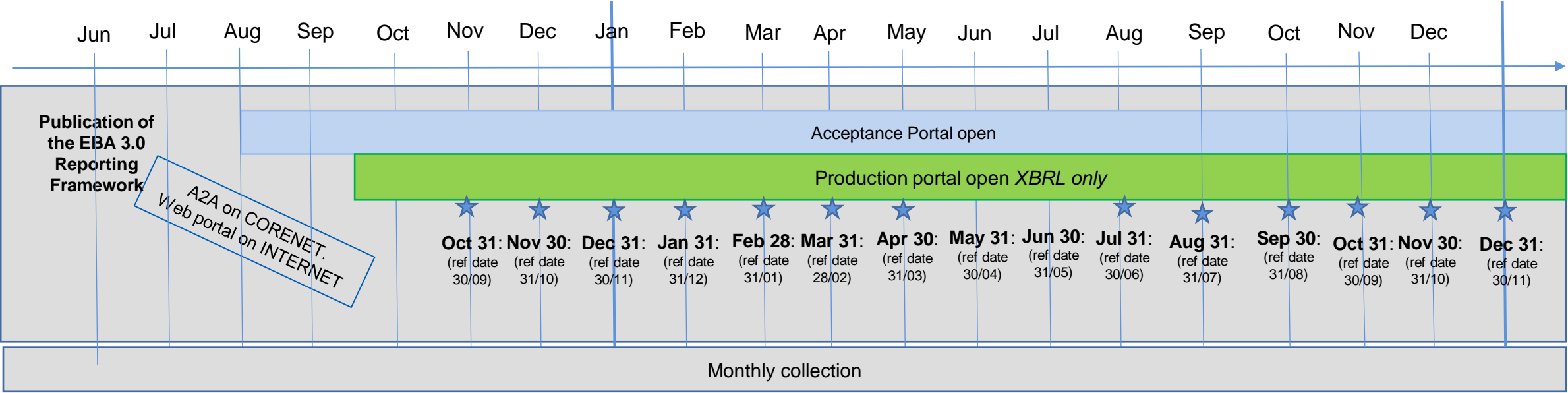
For reference date 31/12/2022 onwards, the EBA 3.2 taxonomy (and its corresponding filing rules) should be used.

* minimum requirement for own funds and eligible liabilities (MREL), total loss absorbing capacity (TLAC)



ResRep timeline (for NOTIFIMPRACTICABILITY)

2022

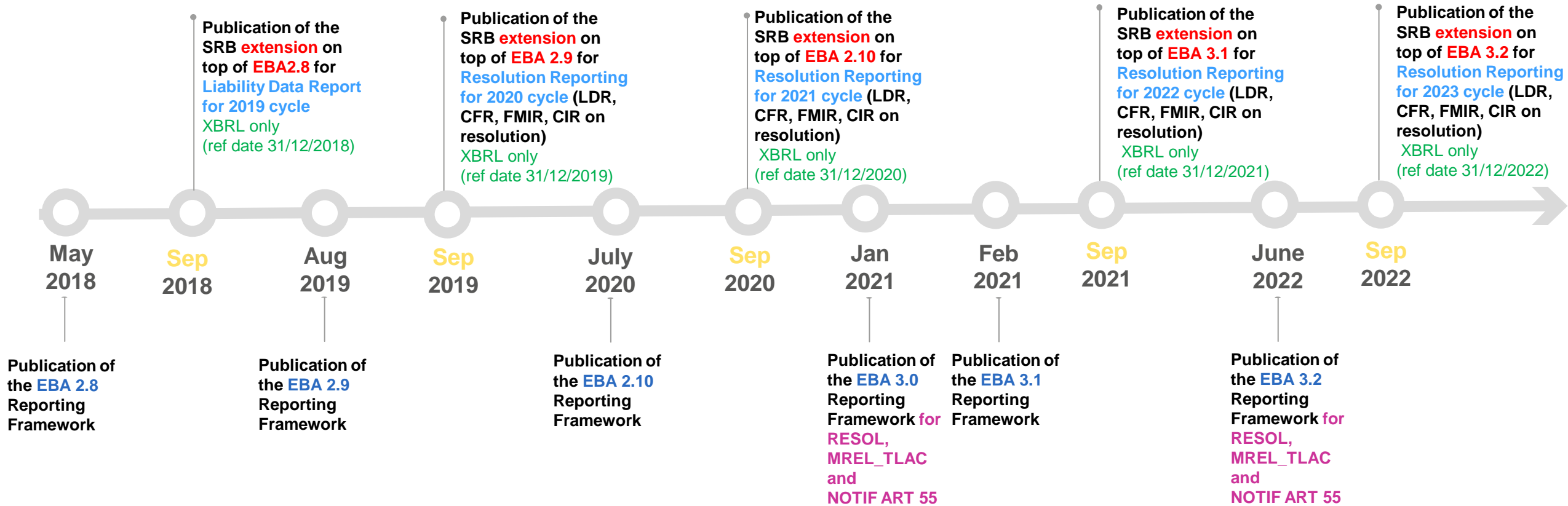


Guidance available on

<https://www.srb.europa.eu/en/content/notification-impracticability-include-bail-recognition-clauses-contracts-srb-approach-and>

For reference date 31/12/2022 onwards, the EBA 3.2 taxonomy (and its corresponding filing rules) should be used.

ResRep collection evolution



Reporting summary

	MREL TLAC reporting & disclosures	MREL TLAC Decisions (Reported by the RA for banks under their remit)	SRB MREL TLAC reporting (Not collected via the portal)	Art 55 Notifications	Resolution Reporting 2022
Format	Exclusively in XBRL	Excel or XBRL (to the EBA)	Excel	Exclusively in XBRL	Exclusively in XBRL
Frequency	Quarterly	Annually EBA deadline : 31/05/2022 for RPC	Quarterly	Monthly	Annually
Sequential Reporting	Yes	No	No	No	Yes
Taxonomy	EBA 3.0 or EBA3.2 (ref date 31/12/2022)	EBA 3.0 or EBA3.2 (ref date 31/12/2022)	SRB Excel templates (new package for 2022)	EBA 3.0 or EBA3.2 (ref date 31/12/2022)	SIs: EBA 3.1 taxonomy + SRB extension for 2022 cycle, EBA3.2 taxonomy + SRB extension for 2023 cycle LSIs: EBA 3.0 or EBA3.2 (ref date 31/12/2022)
Guidance	Commission Implementing Regulation 2021/763	Commission Implementing Regulation 2021/622	Available from the SRB	Draft EBA RTS/ITS	Commission Implementing Regulation 2018/1624

XBRL-CSV

xBRL-CSV, along with xBRL-JSON and the XBRL Open Information Model (OIM) were approved as an XBRL International Recommendation on 13th October 2021.

Extract from TFERF Update—4th November 2021

Applying Formula Rules to xBRL-CSV

Current status:

- xBRL-CSV is based on OIM, which is a subset of xBRL-XML (aka XBRL 2.1), so a conformant processor can convert to xBRL-XML for validation exactly as before.
- The transformation to xBRL-XML is defined by the specification, and software exists that can do this transformation
- In other words, XBRL formula validation is available today, but transforming to XML largely negates the performance benefits of using xBRL-CSV

XBRL Formula without XML

OIM Safe Formula

- The Formula Working Group is working to formalise an « OIM safe » subset of Formula.
- « OIM Safe » = « no operations that require an XML document to evaluate »
- This will not materially limit XBRL Formula capabilities:
 - Most well written Formula Rules are already OIM-safe
 - Operations that currently require XML access will be handled by new functions

Details

- A new specification defining the exact subset of XBRL Formula that will be permitted
 - Prohibition of node navigation in Xpath expressions
 - Prohibition of some XBRL Formula Functions
 - Specification of required functionality from « context nodes » where this is currently an XML node from the report.
- Definition of new functions to replace any lost functionality.

XBRL-CSV for SRB ResRep data collection

- Pre-requisite to start collecting report in the XBRL-CSV format is to have the XBRL international Formula specification recommendation published (target date T0 = 12/2023)
- Adoption of the « CSV format only » for the Resolution Framework for reference date T0 + 2 years (i.e. 12/2025 (2026 cycle))



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**THANK
YOU!**