

Brussels, September 2024

SRB XBRL Filing rules for the 2025 Resolution Reporting

History of Changes

| Version | Change | Date Published |
|---------|--|---------------------------------|
| 1.0 | Original version | 15 th March 2017 |
| 1.1 | <ul style="list-style-type: none"> Filing type LDTOTH changed to LDTINDOTH Taxonomy version RES010102 changed to RES010103 | 20 th April 2017 |
| 1.2 | <ul style="list-style-type: none"> Taxonomy version RES010103 changed to RES020001 | 31 st October 2017 |
| 2.0 | <ul style="list-style-type: none"> Taxonomy version changed to RES030002 for 2019 data collection cycle | 26 th September 2018 |
| 3.0 | <ul style="list-style-type: none"> Taxonomy version changed to RES040003 for 2020 data collection cycle Updating the entry points | September 2019 |
| 4.0 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Taxonomy version changed to RES070002 for 2023 data collection cycle Updated according to the EBA filing rules 5.2 published | September 2022 |

| | | |
|-----|--|----------------|
| | in August 2022 | |
| 7.0 | <ul style="list-style-type: none"> • Taxonomy version changed to RES080002 for 2024 data collection cycle. • Updated according to the EBA filing rules 5.2 published on 26th September 2022. | September 2023 |
| 8.0 | <ul style="list-style-type: none"> • Taxonomy version changed to RES090003 for 2025 data collection cycle • Updated according to the EBA filing rules 5.4 published (by the EBA) on 01 July 2024. | September 2024 |

The SRB filing rules refer to:

- The *EBA XBRL filing rules*, version 5.4¹, of 01 July 2024 (hereafter “EBA XBRL filing rules, 5.4”) 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 16744-4² as referenced in “*EBA filing rules, 5.4*”.
- 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 10) 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 11 and 12) is replaced by:

¹ https://www.eba.europa.eu/sites/default/files/2024-07/e9d013bb-5f9a-4726-8e1b-d6b8b1d4289d/eba_filing_rules_v5.4_07_01.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.



"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 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.euofiling.info/>)."

- The SRB will support for the ResRep extended taxonomy only xBRL-XML for the 2025 cycle.
 - SRB will be able to start accepting in XBRL-CSV the EBA RESOL for LSIs from ref. date 31-12-2024 and forward them to the EBA. For LDR, FMIR, CFR, CIR for ref. date 31-12-2024 the collection will be still only XBRL-XML.
 - SRB will be able to start accepting in XBRL-CSV MREL TLAC from ref. date 30-06-2025 (aligned also with ECB timeline) and forward them to the EBA.
- 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 29, 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>1000000000000000390</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 25, 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 30, 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 41-44, “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.lei.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:

```
<xbri:entity>
<xbri:identifier scheme="https://eurofiling.info/eu/rs"
>LEIIDENTIFIERABCDEFGH.IINDPOE</xbri:identifier>
</xbri:entity>
```

- Page 54, the diagram is not applicable.
- Page 55, 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.xbri

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: <ul style="list-style-type: none"> - The Legal Entity Identifier (LEI) code, or if LEI is not available - The RIAD MFI code, |
|-----|---|

| | <p>or if nor LEI nor MFI are available</p> <ul style="list-style-type: none"> - An alternate code when neither of the above are available <p>+ the level of consolidation allowed</p> <table border="1"> <thead> <tr> <th></th> <th>IND</th> <th>INDPOE</th> <th>INDOTH</th> <th>CON</th> <th>CONPOE</th> <th>RES</th> </tr> </thead> <tbody> <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> </tbody> </table> | | IND | INDPOE | INDOTH | CON | CONPOE | RES | LDR | | X | X | X | X | X | CFR | X | | | X | X | X | FMIR | | | | X | | | CIR | X | | | X | | |
|------------------|--|--|------------------------|--------|--------|-----|--|-----|--|--------|--|--------|--|--------|--|-----|-----|--|-----|--|-----|--|--------|--|-----|-----|--|-----|--|------|-----|--------------------------------|--|---|--|--|
| | IND | INDPOE | INDOTH | CON | CONPOE | RES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LDR | | X | X | X | X | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CFR | X | | | X | X | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FMIR | | | | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CIR | X | | | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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=09, YY=00 and ZZ=03 which gives RES090003. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Filing type | <p>There are several filing types: LDR, CFR, FMIR, CIR with the below tables applicable for each filing type.</p> <table border="1"> <thead> <tr> <th>FilingType</th> <th>Level of consolidation</th> <th>Tables</th> </tr> </thead> <tbody> <tr> <td rowspan="5">LDR</td> <td>CON</td> <td>T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T12.00</td> </tr> <tr> <td>RES</td> <td>T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T12.00</td> </tr> <tr> <td>INDPOE</td> <td>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</td> </tr> <tr> <td>INDOTH</td> <td>T99.00, T01.00, T02.00, T03.01, T03.02, T03.03, T12.00</td> </tr> <tr> <td>CONPOE</td> <td>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</td> </tr> <tr> <td rowspan="4">CFR</td> <td>CON</td> <td>T98.00, T20.01, T20.02, T20.03, T20.04, T20.05</td> </tr> <tr> <td>RES</td> <td>T98.00, T20.01, T20.02, T20.03, T20.04, T20.05</td> </tr> <tr> <td>IND</td> <td>T98.00, T20.01, T20.02, T20.03, T20.04, T20.05</td> </tr> <tr> <td>CONPOE</td> <td>T98.00, T20.01, T20.02, T20.03, T20.04, T20.05</td> </tr> <tr> <td rowspan="2">CIR</td> <td>CON</td> <td>Z01.00, Z05.01, Z06.00, Z07.02, Z07.03, Z07.04, Z08.00, Z10.01, Z10.02</td> </tr> <tr> <td>IND</td> <td>Z01.00, Z05.01, Z06.00, Z07.03, Z07.04, Z08.00, Z10.01, Z10.02</td> </tr> <tr> <td>FMIR</td> <td>CON</td> <td>T30.00, T31.00, T32.00, T33.00</td> </tr> </tbody> </table> <p>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.</p> <p>For example, CIR.IND must have a negative filing indicator for Z07.02 although the specific template is not part of the CIR for Individual reporting (IND). This is because if a CIR.IND submission does not contain a filing indicator declaration for Z07.02, then the error "missing filing indicator" will be raised.</p> <p>For instance, the LDR CON <find:fIndicators> must be</p> | FilingType | Level of consolidation | 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, Z07.03, Z07.04, Z08.00, Z10.01, Z10.02 | FMIR | CON | T30.00, T31.00, T32.00, T33.00 | | | | |
| FilingType | Level of consolidation | 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, Z07.03, Z07.04, Z08.00, Z10.01, Z10.02 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FMIR | CON | T30.00, T31.00, T32.00, T33.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|--------------------|--|
| | <pre> <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> </pre> |
| Reference Date | YYYY-MM-DD. For example 2024-12-31 |
| Creation TimeStamp | YYYYMMDDhhmmssfff. For example, 20240315123456789. |

A typical XBRL instance file created by an NRA for a consolidated 2024 LDR and conforming to the above file naming structure will be named as follows:

549300ECJDDLOVWWL932.CON_AT_RES090003_LDR_2024-12-31_20240315123456789.xbrl

The file extension must be .xbrl in lower case.

Important note: In case of report re-submissions you need **always** to use an **updated timestamp** on the **report filename** in order to ensure the uniqueness of the filename.

- Pages 57: “Multi Currency instances” are not applicable.