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EIOPA XBRL Filing Rules for Solvency II reporting

Ver 2.0

INDEX

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I Modification history

| Date | Main change description |
|------------|--|
| 06/03/2015 | Version prepared for NCA review. |
| 16/03/2015 | Version prepared for public review. |
| 10/04/2015 | Final version for preparatory. Rules: 1.7.(b), S.2.18.(c), S.2.7.(b), III.11, III.12, S.2.8, S.19, S.20 have been updated with significant changes. Other minor changes have been completed. |
| 30/04/2015 | Rule S.2.8.(c) and S.2.18.(c) have been updated with significant changes. Other minor changes have been completed. |
| 08/05/2015 | <ul style="list-style-type: none"> • Updated wording for rules S.2.18.(c) and S.2.18.(e). • S.2.8.(c) includes a new example for SC scheme. S.1.10.(a) "mandatory" case removed for clarity as all rules are mandatory for Preparatory. • Added a new section VI for Enumerated Metrics. |
| 02/07/2015 | <ul style="list-style-type: none"> • Updated for full Solvency II reporting First Public Draft Version. • II.2. Application – added section discouraging changes of rules severity by NCAs • S.1.5.(a) – correction of canonical namespace prefix for schemaRef and linkbaseRef from xbrli: to link: • S.1.5.(b) removed - redundant, already included in S.1.5.(a) • S.1.6.(c) removed – additional sentence included in S.1.7.(a) and rule covered by taxonomy value assertions • S.1.6.(d) removed - filing indicator elements (similarly to taxonomy metrics) are linked to an empty dimension closed hypercube prohibiting any content in segment and scenario elements • S.1.9 – XBRL Extensible Enumerations included in the list of specifications • S.1.10.(b) – clarification on wording • S.2.8.(a) – pre-LEI removed • S.2.8.(c) – included a sentence allowing specific national code scheme only when LEI is not available • 3.1 – reworded to allow and define the rules for multicurrency reporting • S.2.16.(a) and S.2.16.(b) merged into S.2.16 • S.2.18.(c) – includes a table describing requirement for monetary amount representation and precision based on its appearance in specified templates |

| | |
|------------|---|
| | <ul style="list-style-type: none"> • S.2.18.(f) – rule removed • S.2.15 – rule added • 3.5 – clarification added on application of a default namespace prefix • IV Guidelines – section on “Instance document naming convention” removed (as duplicated from rule S.1.1.(a). • V and VI – crossed out; to be updated for final package |
| 24/07/2015 | <ul style="list-style-type: none"> • 1.6.(a) and 1.6.(b) – added text to impose that filing indicators elements are in a tuple • S.1.7.(a) – rule removes, check included in the XBRL taxonomy assertions • 1.7.1 – rule clarified for data points shared between templates • S.2.8.(a) – updated for identifiers required for full scope Solvency II reporting • S.2.18.(c) – corrected inconsistent requirement for @decimals in text and table • S.2.18.(e) – changed from pure to percentage item type for percentage/ratio metrics following the change in the DPM and XBRL taxonomy • S.2.7.(b) – changed from MUST to SHOULD • sections V.1 and V.2 updated for full scope Solvency II • section VI. Enumerated metrics removed as not applicable for full scope Solvency II (all requirements are defined in the taxonomy and ITS) • corrections and clarifications in VII. Explanatory notes |

II Introduction

This document describes the filing rules applicable to remittance of XBRL instance documents for Solvency II Pillar 3 reporting.

The aim of this document is to:

- define rules that limit the flexibility of XBRL in construction of XBRL instance documents (in addition to rules defined in the XBRL specifications and EIOPA Solvency II XBRL Taxonomy),
- provide additional guidelines related to the filing of data in general or in specific cases.

II.1 Abbreviations

| | |
|-------|--|
| EIOPA | European Insurance and Occupational Pensions Authority |
| CEN | European Committee for Standardization (CEN, French: Comité Européen de Normalisation) |
| NCAs | National Competent Authorities |
| EBA | European Banking Authority |
| W3C | World Wide Web Consortium |
| XBRL | eXtensible Business Reporting Language |
| XML | eXtensible Markup Language |

II.2 Application

The rules and guidelines defined in this document apply primarily to the Solvency II XBRL Taxonomy information Level 2 (NCAs to EIOPA) submission process. NCAs may implement them as part of their Level 1 (Insurance and Reinsurance Undertakings to NCAs) data remittance.

In order to ensure a consistent implementation of European regulatory and supervisory frameworks, reduce the burden for the reporting entities and improve the efficiency of supervision of financial institutions across Europe, **EIOPA strongly requests National Competent Authorities to not change the severity of the common European Filing Rules.**

II.3 Relation to other work and numbering of rules

For harmonisation of reporting between NCAs and the supervisory bodies at the EU level, the rules defined in this document were based on EBA XBRL Filing Rules which in turn are derived from the recommendations of the CEN Workshop Agreement on European filing rules developed by the CEN WS/XBRL project (<http://cen.eurofiling.info/>).

EIOPA has organised these rules differently (by topic) to those found in the CEN and EBA deliverables, as well as reworded them for consistency. The text of the rules is deliberately kept short but at the same time it shall be clear and self-explanatory to those with sufficient knowledge of XBRL. To improve understanding and readability of the

rules, some explanatory information and supporting examples are provided in the annex to this document. To facilitate reconciliation and implementation, **identification of rules follow the CEN/EBA numbers / codes where applicable. For this reason, the numbering scheme is not sequential** and allows the sharing of codes with the existing CEN and EBA deliverables. For example if we look at the rule "1.6.(a) – Filing indicators" - 1.6.(a) refers to the CEN/EBA number / code.

II.4 Use of language

Rules identified as "MUST" in their definition need to be followed. Instance documents breaking any of these rules will be considered invalid and hence rejected.

Rules identified as "SHOULD" imply preference or best practice and a degree of tolerance, following the principle of "comply or explain". The rule should be respected unless there are good reasons not to do so. Failure to follow the rule will in general not result in rejection of an instance document.

Rules identified as "MAY" imply permission and describe actions that can be taken or constructs that can be used. Utilising these options will not result in rejection of an instance document.

III Filing rules

III.1 Filing name

S.1.1.(a) – XBRL instance document file extension

An instance document file MUST use .xbrl extension, in lowercase.

EIOPA does not define any specific file naming convention for an instance document. However, naming conventions for Level 1 reporting MAY be defined by the NCAs.

III.2 Referring to the Taxonomy

S.1.5.(a) – Taxonomy entry point selection

An instance document MUST reference only one entry point schema file (“module”), with the full absolute URL, as specified in the relevant EIOPA Solvency II XBRL Taxonomy and be applicable¹ for the reference date of the instance document.

Technical note: this rule implies that the reference is only made using one link:schemaRef element and use of link:linkbaseRef is disallowed.

2.1 – Prohibition of @xml:base

@xml:base attribute MUST NOT appear in an instance document.

III.3 Filing indicators

1.6.(a) – Positive filing indicators

An instance document MUST include appropriate positive (i.e. in a find:fIndicators tuple, and either with @find:filed="true" or without @find:filed attribute) filing indicator elements to express which reporting units (“templates”) are intended to be reported.

1.6.(b) – Negative filing indicators

An instance document MAY include appropriate negative (i.e. in a find:fIndicators tuple, with @find:filed="false") filing indicator elements indicating reporting units which are intended NOT to be reported in the instance document.

1.6.1 – Multiple filing indicators for the same reporting unit

An instance document MUST contain only one filing indicator element for a given reporting unit (“template”).

1.6.2 – Filing indicators in several tuples

¹ Please note that this does not imply that the reference date should be before or after the entry point release date (appearing in the URL). It just means the adequate entry point of taxonomy/ies exist in production for this reference date.

All filing indicator elements SHOULD be reported in a single tuple before the business facts in the instance document².

1.7.(b) – Implication of no facts for an indicated template

An instance document MUST NOT include positive filing indicator elements indicating a reporting unit (“template”) as filed (i.e. @find:filed="true", or no @find:filed attribute) for reporting units which are NOT intended to be reported in the instance.

1.7.1 – No facts for non-indicated templates

An instance document MUST NOT include business facts which are not contained in any of the reporting units (“templates”) that are indicated by the filing indicator elements as reported (unless these facts appear also in another template that is marked as reported by means of filing indicators).

III.4 Completeness of the instance

S.1.12.(b) – Instance document as a full report in a single file

An instance document MUST represent a complete and full report as a single file.

1.12 – Completeness of the instance

If an amendment to data in a report is required, the instance document MUST contain the full report including the amended data. No content/values from previous instance documents may be assumed.

III.5 Valid XML, XBRL and according to the defined business rules

S.1.9 – Valid XML-XBRL

An instance document MUST be XBRL 2.1, XBRL Dimensions 1.0 and XBRL Extensible Enumerations 1.0 valid as well as compliant with the prevailing XML recommendations.

S.1.10.(a) – Valid according to business rules implemented in the taxonomy

An instance document MUST be valid with regards to the validation rules as defined in the taxonomy (using XBRL Formula assertions) and discoverable from the referenced entry point schema file (“module”), with the exception of any validation rules indicated as deactivated to comply with in material published by EIOPA³.

² It is EIOPA’s strong preference and recommendation this rule is obeyed. However the rule has been relaxed as EIOPA have taken in to consideration the implementation by software solutions in the market that may create XBRL instance documents in a template by template order, e.g. for streaming.

³ Please see Taxonomical business validations in <https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format>

S.1.10.(b) – Comply with other business requirements defined in the material published by EIOPA⁴.

Reported concepts in an instance document MUST comply with business requirements as specified in the applicable material published by EIOPA⁵, including those NOT implemented by the validation rules as defined in the XBRL taxonomy.

For example, this rule implies that a valid code e.g. ISIN, must be valid and expressed appropriately (e.g.: "ISIN/{ISIN Code}"), independently if it is or not validated by the validations rules of the XBRL taxonomy.

III.6 Reporting entity

S.2.8.(a) – Identification of the reporting entity: identifier

The application of the LEI and the specific codes MUST be aligned with the EIOPA's Public ITS⁶ and use of LEI⁷ following order of priority: (1) Legal Entity Identifier (LEI), (2) Specific code used in the local market, attributed by supervisory authority.

S.2.8.(b) – Identification of the reporting entity: register

The entity identifier MUST be registered for the reporting entity with EIOPA by the NCA prior to remittance. Otherwise the Report will be rejected by EIOPA.

S.2.8.(c) – Identification of the reporting entity: pattern for scheme and code

The @scheme attribute of an identifier element of a context MUST be:

- for the LEI: "http://standard.iso.org/iso/17442"⁸ or the string "LEI", e.g.:
`<identifier scheme="http://standard.iso.org/iso/17442">969500X1Y8G7LA4DYS04</identifier>`
or
`<identifier scheme="LEI">969500X1Y8G7LA4DYS04</identifier>`
- for specific national codes scheme URL defined by the National Competent Authority or the string "SC".

⁴ Draft ITS on Regular Supervisory Reporting ([Draft ITS](#)). ITS on Special Purpose Vehicles ([ITS](#)). Guidelines on Financial Stability Reporting ([Final Report](#)). Guidelines on Third Country Branches ([Final Report](#)). Guidelines on the use of Legal Entity Identifier ([GL](#)). Or other requirements.

⁵ See previous footnote.

⁶ <https://eiopa.europa.eu/Pages/Guidelines/Guidelines-on-the-use-of-the-Legal-Entity-Identifier.aspx>

⁷ See previous footnote.

⁸ as for taxonomies for Banking supervision in the Europeans System of Financial Supervision

<identifier scheme="http://www.NCA_SC_Example.xx/something">88888</identifier>

or

<identifier scheme="SC">88888</identifier>

Reporting entities must always use their LEI unless it is not available in which case a specific national codes scheme must be applied.

2.9 – One reporter

The same pair of scheme and identifier MUST be used on all contexts in an instance document.

III.7 Reporting period

2.13 – XBRL period consistency

All periods declared in the XBRL contexts of an instance document (elements `xbrli:xbrl/xbrli:context/xbrli:period/xbrli:instant`) MUST refer to the same reference date.

2.10 – `xbrli:xbrl/xbrli:context/xbrli:period/xbrli:instant`

All instant period date elements MUST be valid against the XML Schema date data type, and reported without a time zone.

III.8 Reporting unit of measure

3.1 – One explicit currency

An instance document MUST express all monetary facts using a single reporting currency, unless they are explicitly defined to be reported in the original currency.

Such facts are associated to the member "Expressed in currency of denomination (not converted to reporting currency)" of the dimension "Currency Conversion Approach"⁹.

These facts must also be associated to the member of the "Original/exposure currency" dimension having the same value as their `xbrli:unit` element.

3.2.(a) – Non-monetary numeric units

An instance document MUST express non-monetary numeric facts using the "xbrli:pure" unit, a unit element with a single measure element as its only child.

III.9 Fact values and data accuracy

S.2.19 – No nil facts

Any reported fact MUST have a value.

⁹ Templates in Solvency II DPM and XBRL taxonomy 2.0 that could be reported in different currency than the reporting currency are S.16.01 and S.19.01.

Technical note: this rule implies that use of @xsi:nil is prohibited.

2.20 - @xml:lang

A textual fact MAY be provided with language information (using @xml:lang).

S.2.16. – Duplicated and inconsistent facts

An instance document MUST NOT contain any duplicated (identical with respect to all business properties) and inconsistent (identical for all business properties apart from value, data precision or language) business facts.

2.18.(a) – @decimals / 2.17 – @precision

Precision of facts MUST be expressed using the @decimals attribute.

Technical note: this rule implies that use of @precision attribute is prohibited.

3.3 – Decimal representation

A numeric fact MUST be expressed in the specified unit without any change of scale.

2.18.(b) – No truncation or rounding

There SHOULD be no truncation, rounding or any change in the original fact value, which should be reported as known.

3.2.(b) – Non-monetary numeric units

A fact representing rates, percentages or ratios MUST be reported using decimal notation rather than in percentages (e.g. 9.31% must be reported as 0.0931).

S.2.18.(c) – Representation and @decimal for monetary facts

Monetary facts MUST be reported as expressed in the table below with the @decimals attribute and the expression of decimals in the figures (unless they are insignificant zeros i.e. "0" digits after the decimal point, e.g. '14.10' may be represented as '14.1', '20.00' as '20')

| ITS Text | Reported figure (absolute amounts) | Value of @decimals attribute |
|---|------------------------------------|------------------------------|
| a. in templates S.06.02, S.08.01, S.08.02 and S.11.01, data points with the data type 'monetary' shall be expressed in units with at least two decimals | Any | @decimals >= 2 |
| b. in all other templates, data points with the data type 'monetary' shall be expressed in units with 0 or more decimals; | >100 000 000 | @decimals >= -4 |
| | ≥1 000 000 and < 100 000 000 | @decimals >= -3 |
| | ≥1 000 and <1 000 000 | @decimals >= -2 |
| | ≥ 0 and <1000 | @decimals >= -1 |

The "INF" value may be used for @decimals in all cases (meaning the value is exactly as expressed (no precision interval)).

S.2.18.(d) – @decimal for integer facts

Integer facts MUST be reported with @decimals = 0 or "INF".

S.2.18.(e) – Representation and @decimal for other numeric facts

Ratios and percentages (percentage item type facts) MUST be reported with at least four decimals (four digits after decimal point) unless they are insignificant zeros (i.e. "0" digits after the decimal point) and @decimals >= 4. Other numeric facts (different than monetary, integer, ratios and percentages, e.g. decimal item type) MUST be reported with appropriate precision.

III.10 Rules for XML and XBRL technical artefacts

1.4 – Character encoding of XBRL instance documents

An instance document MUST use "UTF-8" encoding.

S.2.6 – xbrli:xbrl/xbrli:context/@id

Semantics SHOULD NOT be conveyed in the xbrli:context/@id attribute and its length SHOULD be kept short.

2.7 – Unused xbrli:xbrl/xbrli:context / 2.22 – Unused xbrli:xbrl/xbrli:unit

Unused xbrli:context or xbrli:unit elements MUST NOT be present in the instance.

S.2.7.(b) – Duplicated of xbrli:xbrl/xbrli:context / 2.21 – Duplicates of xbrli:xbrl/xbrli:unit

An instance document SHOULD NOT contain duplicated contexts or units, unless required for technical reasons, e.g. to support XBRL streaming¹⁰.

S.2.15 - xbrli:xbrl/xbrli:context/xbrli:scenario

If an xbrli:scenario element appears in a xbrli:context, then its children MUST only be one or more xbrldi:explicitMember and/or xbrldi:typedMember elements (it MUST NOT contain any other content).

3.4 – Unused namespace prefixes

Any namespace prefixes that are not used SHOULD not be declared.

3.5 – Re-use of canonical namespace prefixes

¹⁰ <http://specifications.xbrl.org/work-product-index-streaming-extensions-streaming-extensions-1.0.html>

Any namespace prefixes declared in instance documents SHOULD mirror the namespace prefixes as defined by their schema author(s). This does not preclude the use of the default namespace prefix.

III.11 Other content of XBRL instance document

2.5 – XML comment and documentation

All relevant business data MUST only be contained in contexts, units, schemaRef and facts.

S.19 – Footnotes

Footnotes SHOULD NOT be used for any XBRL elements unless allowed by the NCA on Level 1 reporting. Content of footnotes will be ignored by EIOPA.

III.12 Other relevant information for the XBRL instance document

S.20 – Instance MUST take into account other related technical documentation

An instance document MUST take into account the “List of known issues” and “Taxonomical Business Validations” published and updated regularly on the EIOPA website¹¹.

¹¹ <https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format>

IV Guidelines

Treatment of unreported facts

Unreported numeric facts are treated as zero when they appear in any template listed in the filing indicator elements of the instance document. Otherwise they are treated as unknown.

Nil typed dimension domains

When the definition of a data point includes a typed dimension but this typed dimension is not needed to describe a fact corresponding to this data point (e.g. in case of non-key columns in open tables) then its typed domain value in the instance document is nil (i.e. no value and @xsi:nil="true"), e.g.

```
<s2c_typ:ID xsi:nil="true"/>
```

or

```
<s2c_typ:ID xsi:nil="true"></s2c_typ:ID>
```

V Codes and Type of Codes (strikethrough=sections to be updated)

V.1 LEI and other entity codes

For identification of an entity based on the "code" and "type of code" predefined pattern (one of the following) MUST be used following the examples below:

1. LEI/{code}, e.g. "LEI/969500X1Y8G7LA4DYS04",
2. SC/{code} for specific code e.g. "SC/979500X1Y9G7LA4DYS04",
9. None¹².

Please note that the taxonomy follows an approach where "code" and "type of code" of an entity is merged in the definition of a unique identifier. Table below identified such cases.

| Business table groups | Variant | Table | "Code" and "Type of code" | | Item must be reported | Available options if reported | Modelling approach | Is item part of a "key" (for dimensions only) | Label of artefact used in modelling |
|-----------------------|-------------|----------------------|---------------------------|---|-----------------------|-------------------------------|--------------------|---|---|
| | | | RC code | Label of row/column | | | | | |
| S.01.02 | .01 | S.01.02.(variant).01 | R0020 | Undertaking identification code | Yes | LEI/{Code} SC/{Code} | Metric | N/A | Metric: String TS/Undertaking identification code |
| S.01.02 | .04 | S.01.02.(variant).01 | R0020 | Group identification code | Yes | LEI/{Code} SC/{Code} | Metric | N/A | Metric: String TS/Undertaking identification code |
| S.01.02 | .07 | S.01.02.(variant).01 | R0050 | Identification code of third country branch | Yes | LEI/{Code} SC/{Code} | Metric | N/A | Metric: String TS/Branch identification code |
| S.01.03 | .04 | S.01.03.(variant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | CE: Identification code of entity |
| S.03.02 | .01; .04 | S.03.02.(variant).01 | C0030 | Code of provider of guarantee | Yes | LEI/{Code} None | Metric | N/A | Metric: String OB/Unlimited guarantees and letters of credit received TS/Cod |

¹² „None" should be reported in scenario when LEI code is expected but was not attributed to an undertaking. It is not equivalent of „Not applicable" as it has a certain meaning. See the table in section **Error! Reference source not found.** for details.

| | | | | | | | | | |
|----------|-------------------|-----------------------|-------|--|-----|-------------------------|-----------------|-----|--|
| | | | | | | | | | e of provider of guarantee |
| S.03.03 | .01; 04 | S.03.03.(variant).01 | C0030 | Code of receiver of guarantee | Yes | LEI/{Code} None | Metric | N/A | Metric: String OB/Unlimited guarantees and letters of credit given TS/Code of receiver of guarantee |
| S.06.02 | .01; 04; 07 | S.06.02.(variant).02 | C0210 | Issuer Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Issuer code |
| S.06.02 | .04 | S.06.02.(variant).01 | C0020 | Identification code of the undertaking | No | LEI/{Code} SC/{Code} | Typed dimension | No | CE: Identification code of entity |
| S.06.02 | .01; 04; 07 | S.06.02.(variant).02 | C0250 | Issuer Group Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Issuer group code |
| SE.06.02 | .16; 18 | SE.06.02.(variant).02 | C0210 | Issuer Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Issuer code |
| SE.06.02 | .16; 18 | SE.06.02.(variant).02 | C0250 | Issuer Group Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Issuer group code |
| S.07.01 | .04 | S.07.01.(variant).01 | C0020 | Identification code of the undertaking | No | LEI/{Code} SC/{Code} | Typed dimension | No | CE: Identification code of entity |
| S.08.01 | .04 | S.08.01.(variant).01 | C0020 | Identification code of the undertaking | No | LEI/{Code} SC/{Code} | Typed dimension | No | CE: Identification code of entity |
| S.08.01 | .01; 04 | S.08.01.(variant).02 | C0270 | Counterparty Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Counterparty code |
| S.08.01 | .01; 04 | S.08.01.(variant).02 | C0340 | Counterparty Group Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Counterparty group code |
| S.08.02 | .01; 04 | S.08.02.(variant).02 | C0250 | Counterparty Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Counterparty code |
| S.08.02 | .01; 04 | S.08.02.(variant).02 | C0280 | Counterparty group code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Counterparty group code |
| S.08.02 | .04 | S.08.02.(variant).01 | C0020 | Identification code of the undertaking | No | LEI/{Code} SC/{Code} | Typed dimension | No | CE: Identification code of entity |
| S.09.01 | .04 | S.09.01.(variant).01 | C0020 | Identification code of the undertaking | No | LEI/{Code} SC/{Code} | Typed dimension | No | CE: Identification code of entity |
| S.10.01 | .01; 04 | S.10.01.(variant).01 | C0080 | Counterparty code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Counterparty code |
| S.10.01 | .04 | S.10.01.(variant).01 | C0020 | Identification code of the | No | LEI/{Code} SC/{Code} | Typed dimension | No | CE: Identification code of entity |

| | | | | | | | | | |
|---------|-------------|--------------------------|-------|--|-----|-------------------------|------------------------|-----|--|
| | | | | undertaking | | | on | | |
| S.11.01 | .01; .04 | S.11.01.(var iant).02 | C0170 | Issuer Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Issuer code |
| S.11.01 | .01; .04 | S.11.01.(var iant).02 | C0210 | Issuer Group Code | Yes | LEI/{Code} None | Metric | N/A | Metric: String TS/Issuer group code |
| S.11.01 | .04 | S.11.01.(var iant).01 | C0020 | Identification code of the undertaking | No | LEI/{Code} SC/{Code} | Typed dimensi on | No | CE: Identification code of entity |
| S.15.01 | .04 | S.15.01.(var iant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | CE: Identification code of entity |
| S.15.02 | .04 | S.15.02.(var iant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | CE: Identification code of entity |
| S.26.02 | .01; 04 | S.26.02.(var iant).01 | C0030 | Code of single name exposure | Yes | LEI/{Code} None | Metric | N/A | Metric: String II/Standar d formula TS/Singl e name exposure code |
| S.30.02 | .01 | S.30.02.(var iant).01 | C0050 | Code reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | RF: Code reinsurer |
| | | S.30.02.(var iant).02 | C0180 | Code reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | RF: Code reinsurer |
| | | S.30.02.(var iant).03 | C0280 | Code reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | RF: Code reinsurer |
| | | S.30.02.(var iant).01 | C0070 | Code broker | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | CA: Code broker |
| | | S.30.02.(var iant).02 | C0200 | Code broker | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | CA: Code broker |
| | | S.30.02.(var iant).03 | C0370 | Code broker | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | CA: Code broker |
| S.30.04 | .01 | S.30.04.(var iant).01 | C0050 | Code reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | Yes | RF: Code reinsurer |
| | | S.30.04.(var iant).02 | C0180 | Code reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | Yes | RF: Code reinsurer |
| | | S.30.04.(var iant).01 | C0070 | Code broker | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | No | CA: Code broker |
| | | S.30.04.(var iant).03 | C0270 | Code broker | Yes | LEI/{Code} SC/{Code} | Typed dimensi on | Yes | CA: Code broker |

| | | | | | | | | | |
|---------|----------|----------------------|-------|--|-----|----------------------|-----------------|-----|--|
| | | S.30.04.(variant).01 | C0140 | Code collateral provider (if applicable) | Yes | LEI/{Code} None | Typed dimension | Yes | CV: Code collateral/guarantee provider |
| | | S.30.04.(variant).04 | C0300 | Code collateral provider (if applicable) | Yes | LEI/{Code} None | Typed dimension | Yes | CV: Code collateral/guarantee provider |
| S.31.01 | .01; .04 | S.31.01.(variant).01 | C0040 | Code reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | RF: Code reinsurer |
| | | S.31.01.(variant).02 | C0160 | Code reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | RF: Code reinsurer |
| S.31.01 | .04 | S.31.01.(variant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | CE: Identification code of entity |
| S.31.02 | .01; .04 | S.31.02.(variant).01 | C0030 | Internal code of SPV | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | OV: Code of SPV |
| S.31.02 | .01; .04 | S.31.02.(variant).02 | C0200 | Internal code of SPV | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | OV: Code of SPV |
| S.31.02 | .04 | S.31.02.(variant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | CE: Identification code of entity |
| S.32.01 | .04 | S.32.01.(variant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | CE: Identification code of entity |
| S.33.01 | .04 | S.33.01.(variant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | CE: Identification code of entity |
| S.34.01 | .04 | S.34.01.(variant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | CE: Identification code of entity |
| S.35.01 | .04 | S.35.01.(variant).01 | C0020 | Identification code of the undertaking | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | CE: Identification code of entity |
| S.36.01 | .01 | S.36.01.(variant).01 | C0030 | Identification code for investor/lender | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary |
| S.36.01 | .01 | S.36.01.(variant).01 | C0060 | Identification code for issuer/borrower | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider |
| S.36.02 | .01 | S.36.02.(variant).01 | C0030 | Identification code of investor/buyer | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | IX: Identification code of investor/buyer/transferee/payer/ |

| | | | | | | | | | |
|-----------|-----|------------------------|-------|---|-----|----------------------|-----------------|-----|--|
| | | | | | | | | | reinsured/beneficiary |
| S.36.02 | .01 | S.36.02.(variant).01 | C0060 | Identification code of the issuer / seller | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider |
| S.36.03 | .01 | S.36.03.(variant).01 | C0030 | Identification code of cedent | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary |
| S.36.03 | .01 | S.36.03.(variant).01 | C0060 | Identification code of reinsurer | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider |
| S.36.04 | .01 | S.36.04.(variant).01 | C0030 | Identification code of the Investor/ Buyer/ Beneficiary | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary |
| S.36.04 | .01 | S.36.04.(variant).01 | C0060 | Identification code of the Issuer/ Seller/ Provider | Yes | LEI/{Code} SC/{Code} | Typed dimension | No | ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider |
| S.37.01 | .04 | S.37.01.(variant).01 | C0020 | Identification code of the counterparty of the Group | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | GO: Counterparty Group ID |
| S.37.01 | .04 | S.37.01.(variant).01 | C0120 | Identification code of the group entity | Yes | LEI/{Code} SC/{Code} | Typed dimension | Yes | CE: Identification code of entity |
| SPV.01.02 | .20 | SPV.01.02.(variant).01 | R0020 | Identification code | Yes | LEI/{Code} SC/{Code} | Metric | N/A | Metric: String TS/Code of SPV |
| SPV.03.01 | .20 | SPV.03.01.(variant).02 | C0050 | Cedant code | Yes | LEI/{Code} SC/{Code} | Metric | N/A | Metric: String TS/Cedant code |

N.B.: The special cases for entity codes

For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group according to one of two predefined patterns:

- SC/LEI/{Parent_LEI_code}/{ISO 3166-1 alpha-2 code of the country of the undertaking}/{5 digits}, for example: [SC/LEI/969500X1Y8G7LA4DYS04/PL/12345](https://www.eiopa.europa.eu/leis/SC/LEI/969500X1Y8G7LA4DYS04/PL/12345),

- SC/SC/{Parent_SC_code}/{ISO 3166-1 alpha-2 code of the country of the undertaking}/{5 digits}, for example [SC/SC/979500X1Y9G7LA4DYS04/SK/67890](#).

V.2 ISIN and other instrument codes

For identification of an instrument based on “code” and “type of code” predefined pattern (one of the following) MUST be used:

1. ISIN/{code} for ISO 6166 ISIN code,
2. CUSIP/{code} for The Committee on Uniform Securities Identification Procedures numbers assigned by the CUSIP Service Bureau for U.S. and Canadian companies,
3. SEDOL/{code} for Stock Exchange Daily Official List for the London Stock Exchange,
4. WKN/{code} for Wertpapier Kenn-Number,
5. BT/{code} for Bloomberg Ticker,
6. BBGID/{code} for Bloomberg Global ID,
7. RIC/{code} for Reuters instrument code,
8. FIGI for Financial Instrument Global Identifier,
9. OCANNA/{code} for other code by members of the Association of National Numbering Agencies,
99. CAU/{code} for code attributed by the undertaking.

Only the prefixes listed above MUST be used, for example: “[ISIN/US5949181045](#)”.

URLs MUST NOT be used as prefixes. For example the following MUST NOT be used:

“<http://standards.iso.org/iso/6166:US5949181045>”.

Instrument code MUST use the following priority:

- ISO 6166 code of ISIN when available (ISIN),
- Other recognised codes (CUSIP, SEDOL, WKN, BT, BBGID, RIC, FIGI, OCANNA)
- Code attributed by the undertaking (CAU), when the options above are not available. This code must be unique and kept consistent over time.

The taxonomy follows an approach where “code” and “type of code” of an instrument is merged in the definition of a unique identifier. Table below identifies such cases.

| Business table groups | Variant | Table | "Code" and "Type of code" | | Item must be reported | Part of the "key" | Modelling approach | Label of artefact used in modelling |
|-----------------------|-------------|----------------------|---------------------------|---------------------------|-----------------------|---------------------|--------------------|-------------------------------------|
| | | | RC code | Label of row/column | | | | |
| S.02.03 | .07 | S.02.03.(variant).02 | C0020 | Code of encumbered assets | Yes | Yes (*natural key*) | Typed dimension | UI: URI |
| S.06.02 | .01; 04; 07 | S.06.02.(variant).01 | C0040 | Asset ID Code | Yes | Yes (*foreign key*) | Typed dimension | UI: URI |
| | | S.06.02.(v | C0040 | Asset ID Code | Yes | Yes (*foreign | Typed | UI: URI |

| | | | | | | | | |
|----------|----------|----------------------|-------|--|-----|---|-----------------|-----------------------------------|
| | | ariant).02 | | | | key* *natural key*) | dimension | |
| SE.06.02 | .16; 18 | S.06.02.(variant).01 | C0040 | Asset ID Code | Yes | Yes (*foreign key*) | Typed dimension | UI: URI |
| | | S.06.02.(variant).02 | C0040 | Asset ID Code | Yes | Yes (*foreign key* *natural key*) | Typed dimension | UI: URI |
| S.06.03 | .01; .04 | S.06.03.(variant).01 | C0010 | Collective Investments Undertaking ID Code | Yes | No | Typed dimension | UI: URI |
| S.07.01 | .01; .04 | S.07.01.(variant).01 | C0040 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| S.08.01 | .01; 04 | S.08.01.(variant).01 | C0040 | Derivative ID Code | Yes | Yes (*foreign key*) | Typed dimension | UI: URI |
| | | S.08.01.(variant).02 | C0040 | Derivative ID Code | Yes | Yes (*foreign key* *natural key*) | Typed dimension | UI: URI |
| S.08.01 | .01; 04 | S.08.01.(variant).01 | C0090 | Instrument underlying the derivative | No | No | Typed dimension | IW: Code of underlying derivative |
| S.08.02 | .01; 04 | S.08.02.(variant).01 | C0040 | Derivative ID Code | Yes | Yes (*foreign key*) | Typed dimension | UI: URI |
| | | S.08.02.(variant).02 | C0040 | Derivative ID Code | Yes | Yes (Variant 01:*foreign key* *natural key*; Variant 04:*natural key*) | Typed dimension | UI: URI |
| | | S.08.02.(variant).01 | C0090 | Instrument underlying the derivative | No | No | Typed dimension | IW: Code of underlying derivative |
| S.11.01 | .01; 04 | S.11.01.(variant).01 | C0040 | Asset ID Code | Yes | Yes (*foreign key*) | Typed dimension | UI: URI |
| | | S.11.01.(variant).02 | C0040 | Asset ID Code | Yes | Yes (*foreign key* *natural key*) | Typed dimension | UI: URI |
| S.24.01 | .01 | S.24.01.(variant).01 | C0020 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| | | S.24.01.(variant).02 | C0090 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| | | S.24.01.(variant).05 | C0240 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| | | S.24.01.(variant).06 | C0310 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| | | S.24.01.(variant).07 | C0380 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| | | S.24.01.(variant).08 | C0450 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| | | S.24.01.(variant).09 | C0520 | Asset ID Code | Yes | No | Typed dimension | UI: URI |
| S.31.02 | .01; 04 | S.31.02.(variant).01 | C0040 | ID Code of SPV Notes or other financing | Yes | No | Typed dimension | UI: URI |

| | | | | mechanism issued | | | | |
|---------|-----|----------------------|-------|---|-----|----------------------|-----------------|--|
| S.36.01 | .01 | S.36.01.(variant).01 | C0080 | ID code of the instrument | Yes | Yes (*natural key*) | Typed dimension | UI: URI |
| S.36.02 | .01 | S.36.02.(variant).01 | C0080 | ID code of the instrument | Yes | Yes (*natural key*) | Typed dimension | UI: URI |
| | | | C0180 | Identification code Asset / Liability underlying the derivative | Yes | No | Metric | Metric: String TT/Futures, forwards, options and other derivatives TS/Description of asset/liability underlying the derivative |
| S.37.01 | .04 | S.37.01.(variant).01 | C0060 | Identification code of the exposure | No | Yes* (*natural key*) | Typed dimension | UI: URI |

N.B.: The special case of same ISIN codes with two currencies

If the patterns provided do not assure uniqueness of the instrument code (i.e. for cases where instruments share the same code on different markets but are quoted in different currencies) the filer must extend the pattern based on CAU type of code. In such scenario it is necessary to specify what is the underlying code type and the rationale behind extending it. For example if the ISIN code doesn't differentiate between the instrument quoted in EUR and USD the pattern should reflect it: CAU/ISIN/{code+EUR} and CAU/ISIN/{code+USD} respectively. Please note that all symbols "/" and "+" must be part of the code, for example "[CAU/ISIN/UK1234567890+USD](#)".

VI Enumerated metrics

Not applicable for full Solvency II (all necessary information is reflected in the DPM, XBRL taxonomy and the Business logs).

VII Explanatory examples

VII.1 Filing indicators

| Scenario | Type of filing indicator | Causes rejection |
|---|--|------------------|
| A template is included in an instance document together with its facts | Positive | No |
| A template is not reported in an instance document due to one of the two reasons: <ul style="list-style-type: none"> a. reporter is having no relevant transactions or positions to report b. on that occasion falling outside a relevant threshold for the reporting of the unit | Explicitly negative | No |
| A template is marked as filed, but no data, except, perhaps, zeroes, may be reported | Positive | No |
| Values for a template are reported, at least some of which are also not part of another template which has a positive filing indicator | Non present or Explicitly negative | Yes |
| A template is reported | Filing indicator reported multiple times | Yes |
| A template is not reported, but facts that would appear on that template are reported and are contained in another template reported in the instance document | Non present or Explicitly negative | No |

VII.2 Example of valid representations, @decimals value and impact on validation tolerances

| XBRL reported value in S.06.02, S.08.01, S.08.02 and S.11.01, data points with the data type 'monetary' shall be expressed in units with two decimals | Value of @decimals attribute | Validation tolerances |
|---|------------------------------|-----------------------|
| 850532.15 | 2 | +/- 0.005 units |
| 850532.103 | INF | fully precise |
| 850532.1 ¹³ | 2 | +/- 0.005 units |
| XBRL reported value in all other templates, data | Value of | Validation |

¹³ Only if the original figure is rounded to 850,532.10

| points with the data type 'monetary' shall be expressed in units with no decimals | @decimals attribute | tolerances |
|--|----------------------------|-------------------|
| 554850,532 | -4 | +/- 5000 units |
| 4850532 | -3 | +/- 500 units |
| 850532 | -2 | +/- 50 units |
| 532 | -1 | +/- 5 units |
| 532.563 | INF | fully precise |