

SUPERVISORY FINANCIAL REPORTING DATA POINTS (SFRDP) TAXONOMY

FILING INDICATORS AND FILE NAME REPORTING INSTRUCTIONS

I. Overview

In light of the implementation of the 5th version of the ECB supervisory financial reporting data points (SFRDP) taxonomy, this note intends to provide national competent authorities (NCAs) with reporting instructions, regarding

- the usage of XBRL filing indicators in the relevant XBRL instance file submissions, and
- the codes to be used on the file names for the relevant instances.

On both topics, the ECB has chosen to follow the existing rules and architecture defined by the EBA.

II. Declaring the appropriate XBRL filing indicator

Filing indicators are XBRL artefacts providing information about the reporting units – typically the templates – that are being reported in a given XBRL instance file. A filing indicator element containing a code associated with a particular reporting unit (template) is used to indicate whether or not a reporter intends to report that reporting unit. Filing indicators also trigger the appropriate taxonomy validation rules. An instance must contain a filing indicator associated with each of the templates the supervised entity is intending to report.

All of the above are applicable to the SFRDP taxonomy in the exact same manner as they are applicable to the EBA taxonomies. For clarity, below we provide examples covering different scenarios of supervised entities required to report using the SFRDP taxonomy.

Scenarios	FINREP reporting frameworks	Reporting requirements		Taxonomy	Filing indicators to be included
		F01.01	F01.01_DP		
Bank A	FULL	Mandatory	Not applicable	FINREP (EBA)	F01.01
Bank B	SIMPLIFIED	Mandatory	Not applicable	FINREP (EBA)	F01.01
Bank C	OVER SIMPLIFIED	Mandatory	Not applicable	FINREP (EBA)	F01.01
Bank D	DATA POINTS	Optional, but willing to report it	Mandatory	Data Points (SFRDP)	F01.01 F01.01_DP
Bank E	DATA POINTS	Optional	Mandatory	Data Points (SFRDP)	F01.01_DP

Table 3. Cases of supervised entities submitting FINREP data under different reporting frameworks

Scenario A, B and C

These scenarios apply to credit institutions not falling within the group to which the SFRDP taxonomy is applicable, as defined in the relevant ECB Regulation, which need to report FINREP to the ECB. These credit institutions will not use the SFRDP taxonomy for their reporting, but rather the applicable EBA taxonomy. Bank A, Bank B and Bank C have to report template F_01.01 under the FINREP Full, Simplified and Over Simplified frameworks and taxonomies respectively. In this case, F_01.01 is mandatory in all cases and thus the filing indicator declared in the instance should conform to the EBA filing rules as indicated in the following example:

```
<find:fIndicators>
  <find:filingIndicator contextRef="c1">F_01.01</find:filingIndicator>
</find:fIndicators>
```

Scenario D

Scenario D applies to credit institutions that fall within the boundaries defined by the relevant ECB Regulation and which are reporting the F_01.01_dp template (which it is mandatory for them to report), but which are willing to report the additional information contained in the F_01.01 template (which is included in the SFRDP taxonomy). In this case, filing indicators for both templates have to be included in the XBRL instance file as shown below:

```

<find:fIndicators>
  <find:filingIndicator contextRef="c1">F_01.01_dp</find:filingIndicator>
  <find:filingIndicator contextRef="c1">F_01.01</find:filingIndicator>
</find:fIndicators>

```

Scenario E

Scenario E applies to credit institutions which fall within the boundaries defined by the relevant ECB Regulation and are only willing to report the data points contained in the F_01.01_dp template (i.e. a subset of the data points defined in the full F_01.01 template). In this case, the declared filing indicator should refer to the appropriate SFRDP template, i.e. F01.01_DP. The filing indicator to use is F_01.01_dp as defined in the SFRDP XBRL taxonomy and as illustrated in the below example:

```

<find:fIndicators>
  <find:filingIndicator contextRef="c1">F_01.01_dp</find:filingIndicator>
</find:fIndicators>

```

III. Codes to be used in the names of the XBRL instance files

The SFRDP taxonomy does not introduce any changes to the mechanism (described in the EBA filing rules) via which the naming of the XBRL instance files is to be deduced from the taxonomy itself. For clarity we provide examples below, following the EBA pattern (LEI_Country_TaxonomyVersion_Module_ReferenceDate_CreationTimestamp.xbrl):

SFRDP Consolidated GAAP

XXXXXXXXXXXXXXXXXXXXX_IE_FINREP050000_FINREP9CONGAAPDP_YYYY-MM-DD_20210127161021012.xbrl

SFRDP Individual GAAP

XXXXXXXXXXXXXXXXXXXXX_IE_FINREP050000_FINREP9INDGAAPDP_YYYY-MM-DD_20210127161021012.xbrl

SFRDP Individual IFRS

XXXXXXXXXXXXXXXXXXXXX_IE_FINREP050000_FINREP9INDIFRSDP_YYYY-MM-DD_20210127161021012.xbrl