EIOPA-15-253
13 05 2015

EIOPA XBRL Filing Rules for Preparatory Phase Reporting

with the Solvency II Preparatory XBRL Taxonomy

Ver 1.2 for preparatory phase

DELOVNA VERZIJA

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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 done.
30/04/2015	Rule S.2.8.(c) and S.2.18.(c) have been updated with significant changes. Other minor changes have been done.
08/05/2015	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.

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. This document will explicitly specify if a rule has different applications depending on the reporting level.

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/).

Importantly, 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 the XBRL knowledgeable audience. Nevertheless in order to improve understanding and readability of the rules some explanatory materials with examples are provided in the annex to this document. Also, in order 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 must 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 applicable[1] for the reference date of the instance document.

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

S.1.5.(b) – Taxonomy entry point reference

An instance document MUST refer to a published entry point schema file ("module") with the full absolute URL.

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. 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] Please note that this does not imply that the reference date should be before or after the entry point version date (appearing in the URL). It just means the adequate entry point of taxonomy/ies in production for this reference date. For example preparatory taxonomy versions 1.5.2b and 1.5.2c are both adequate for 31st December 2014 reference date report, independently of their entry point version dates.

1.6.(b) – Negative filing indicators

An instance document MAY include appropriate negative (i.e. 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

All filing indicator elements SHOULD be reported in a single tuple before the business facts in the instance document[2].

S.1.7.(a) – Filing indicator value in scope of the module

The filing indicator element value MUST indicate the reporting unit ("template") that is in scope of the referenced entry point schema file ("module").

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.

S.1.6.(c) – Filing indicator value

The filing indicator element value MUST follow the pattern of code representing a reporting unit ("template"), expressed in the taxonomy (as described in the Taxonomy Architecture documentation)[3].

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[2] It is EIOPA's strong preference and recommendation this rule is obeyed. However the rule has been relaxed following the particular implementation by some of the tools available on the market that create XBRL instance documents in the template-by-template order.

[3] This rule may be removed when such a check is performed by the taxonomy value assertions.

S.1.6.(d) – Context of filing indicators

The context referenced by filing indicator elements MUST NOT contain xbrli:segment or xbrli:scenario elements[4].

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 and XBRL Dimensions 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 EIOPA[5].

S.1.10.(b) – Valid according to business rules defined in the Public Guidelines

An instance document MUST be valid with regards to validation rules published in the applicable Public Guideline[6], including those NOT implemented by the validation rules as defined in the taxonomy.

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[4] This rule may be removed in the future when filing indicator elements (similarly to taxonomy metrics) will be linked to an empty dimension closed hypercube prohibiting any content in segment and scenario elements.

[5] Please see Taxonomical business validations in https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format

[6] https://eiopa.europa.eu/Pages/Guidelines/Guidelines-on-Submission-of-Information-to-National-Competent-Authorities.aspx

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 Guidelines for Preparatory Phase[7] and use of LEI[8] following order of priority: (1) Legal Entity Identifier (LEI), (2) Interim entity identifier (Pre-LEI) or (3) Specific code attributed by the undertaking's supervisory authority or provided by the group for non-EEA undertakings and non-regulated undertakings within the group.

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 or pre-LEI: "http://standard.iso.org/iso/17442"[9] or the strings "LEI" and "PRE-LEI" respectively, 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".

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

  or

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

2.9 – One reporter

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

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[7] EIOPA's Guidelines on Submission of Information to National Competent Authorities (NCAs), applicable in the Preparatory Phase (2014-2015)

[8] https://eiopa.europa.eu/Pages/Guidelines/Guidelines-on-the-use-of-the-Legal-Entity-Identifier.aspx

[9] as for taxonomies for Banking supervision in the Europeans System of Financial Supervision

III.7 Reporting period

2.13 – XBRL period consistency

All periods declared in the XBRL contexts of an instance document MUST refer to the same reference date.

2.10 – xbrli:xbrl/xbrli:context/xbrli:period/*

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 currency.

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.

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.(a) – Inconsistent facts

An instance document MUST NOT contain any inconsistent business facts i.e. identical for all business properties apart from value, data precision or language.

S.2.16.(b) – Duplicated facts

An instance document MUST NOT contain any duplicated business facts (identical with respect to all business properties).

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) – @decimals

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 with at least two decimals 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') and @decimals attribute value no less than -3. **Please note that the level of precision for financial instruments and other artefacts MUST be appropriate** and EIOPA have relaxed this requirement for validation purposes during the Preparatory Phase but foresees to implement stricter rules over the time.

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

Integer facts MUST be reported with @decimals = 0.

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

Ratios and percentages (pure 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.

S.2.18.(f) - @decimal INF

"INF" MUST NOT be used on @decimal.

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 MUST NOT contain duplicated contexts or units, unless required for technical reasons, e.g. to support XBRL streaming[10].

3.4 – Unused namespace prefixes

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

3.5 – Re-use of canonical namespace prefixes

Any namespace prefixes declared in instance documents SHOULD mirror the namespace prefixes as defined by their schema author(s).

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 "Taxonomy Architecture Documentation", "List of known issues" and "Taxonomical business validations" published and updated regularly in the EIOPA website[11].

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

[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 a 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>

Instance document naming convention

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.

V Codes and Type of Codes

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:

1. LEI/{code}, e.g. "LEI/969500X1Y8G7LA4DYS04"
2. PRE-LEI/{code}
3. SC/{code} for specific code

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	"Code"		"Type of code"		Part of the "key"	Modelling approach	Label of artefact used in modelling
	Cell	Label of column	Cell	Label of column			
S.01.02.(f,g)	A9	Group identification code	A11	Type of code	No	Typed dimension	Group identification code
S.01.02.(a,b)	A1	Identification code	A11	Type of code	No	Typed dimension	Identification code of entity
S.06.02.(f,g)	A50	Legal name of the undertaking[12]	A50	Legal name of the undertaking	Yes	Typed dimension	Identification code of entity
S.08.01.(f,g)	A50	Legal name of the undertaking	A50	Legal name of the undertaking	Yes	Typed dimension	
S.32.01.g	B1	Identification code	V1	Type of code	Yes	Typed dimension	
S.33.01.g	A2	Identification code	Q1	Type of code	Yes	Typed dimension	
S.34.01.g	A2	Identification code	F1	Type of code	Yes	Typed dimension	
S.35.01.g	A1	Identification code	T1	Type of code	Yes	Typed dimension	
S.08.01.(a,b,f)	A36	Counterparty Code	A38	Type of code	No	Metric	Metric:String|TS/Counterparty code
S.08.01.(a,b,f)	A37	Counterparty Group Code	A38	Type of code	No	Metric	Metric:String|TS/Counterparty group code
S.06.02.(a,b,f)	A31	Issuer Code	A33	Type of code	No	Metric	Metric: String|TS/Issuer code
S.06.02.(a,b,f)	A32	Issuer Group Code	A33	Type of code	No	Metric	Metric: String|TS/Issuer group code

[12] "Legal name of the undertaking" from official business tables is modelled as typed dimension "Identification code of entity" because this contextual information is necessary to be a part of composite key in referenced group reports. See appendix I in Public Consultation https://eiopa.europa.eu/Pages/Consultations/Consultation-14.aspx

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 for ISIN code
2. CUSIP/{code} for The Committee on Uniform Securities Identification Procedures number 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. WRT/{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. OCANNA/{code} for other code by members of the Association of National Numbering Agencies
9. CAU/{code} for code attributed by the undertaking

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 identified such cases.

Business table groups	"Code"		"Type of code"		Purpose	Part of the "key"	Modelling approach	Label of artefact used in modelling
	Cell	Label of column	Cell	Label of column				
S.06.02.(a,b,f)	A4	ID Code	A5	ID Code type	Identification of instrument	Yes	Typed dimension	URI
S.08.01.(a,b,f)	A4	ID Code	A5	ID Code type	Identification of instrument	Yes	Typed dimension	URI

Special case of same ISIN code with two original 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 USIC 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

Enumerated metrics point to hierarchies of members identifying valid options to be reported for a given metric.

In general the list of members in a referenced hierarchy is comprehensive and there is **always** an applicable value to be selected. The only exception is "Metric: Asset pledged as collateral" (code ei1007) applied in column "Asset pledged as collateral" (C0100) of S.06.02.01.01 and S.06.02.02.01 that may not be reported for some rows. Please mind that version 1.5.2.b included for this metric an option „Not collateral" (s2c_CG:x15[13]) that was removed from the dictionary published with version 1.5.2.c due to the fact that it is invalid according to the LOGs and therefore must not be use (1.5.2.b reports containing this value are incorrect).

In a few cases a hierarchy of members allowed for a metric includes also a default member. According to the paragraph above, this default member is also a valid option and must be selected if applies. For example one of the enumerations for "Metric: Country of custody (including not applicable)" (code ei1061) used in column "Country of custody" (C0110) of S.06.02.01.01 and S.06.02.02.01 is "Not applicable/All geographical areas" (s2c_GA:x0) which must be reported (rather than leaving this column empty, i.e. not reporting this metric at all) for rows in these open templates. There are two cases of a metric that incorrectly includes the default member (meaning it is not a valid option according to the LOGs). These are:

- "Metric: Model used" (ei1004) applied in column "Model used" (R0130) of S.01.02.01.01 and S.01.02.02.01 and
- "Metric: Scenario A or B" (ei1549) used in column "Scenario A or B" (C0080 in S.27.01.01.02, S.27.01.02.02, S.27.01.03.02, S.27.01.04.02, S.27.01.05.02, S.27.01.06.02, C0250 in S.27.01.01.04, S.27.01.02.04, S.27.01.03.04, S.27.01.04.04, S.27.01.05.04, S.27.01.06.04 and C0340 in S.27.01.01.05, S.27.01.02.05, S.27.01.03.05, S.27.01.04.05, S.27.01.05.05, S.27.01.06.05)

where value "Total/NA" (s2c_AP:x0 or s2c_RT:x0 respectively) must not be reported.

There is one other case in the DPM and XBRL taxonomy where a metric enumeration includes options that are not expected according to the LOGs. It is "Metric: Accounting standard" (ei1657) used in "Accounting standard" (R0120) of S.01.02.01.01 and S.01.02.01.01. The only valid options for this metric according to the LOGs are "IFRS" (s2c_AM:x45) and "Local GAAP" (s2c_AM:x50). Other options, i.e.: "Statutory accounts" (s2c_AM:x84), "Prudential" (s2c_AM:x95), "Solvency II" (s2c_AM:x80), "Accrued interests" (s2c_AM:x5), "Solvency II without accrued interests" (s2c_AM:x81), "Prudential other than Solvency II" (s2c_AM:x72), "Difference between Solvency II and statutory account" (s2c_AM:x24) and "Statutory accounts values adjusted for Solvency II valuation differences" (s2c_AM:x85) must not be reported.

[13] This and other examples of member codes apply canonical namespace prefixes.

The summary of the above explanation for all enumerated metrics in the 1.5.2.c version is provided in the table below:

Enumerated metric	Must be reported	Includes default member (if yes - reportable or not)	Comments (referring to LOGs)
ei1001 Metric: Type of capital requirement	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1004 Metric: Model used	YES	YES but NOT reportable	Although default member is listed in the DPM and XBRL taxonomy as one of available options it must not be reported according to the LOGs.
ei1007 Metric: Asset pledged as collateral	NO	NO	If an asset (or part of it) is not pledged then the metric shouldn't be reported.
ei1017 Metric: Consolidation method 1 used for group solvency assessment of at least one undertaking in the scope	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1018 Metric: Level of influence	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1019 Metric: Aggregation of capital requirement	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1021 Metric: Inclusion in the scope of Group supervision	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1022 Metric: Swap delivered currency	YES	YES and reportable	Domain member other than default needs to be identified only for currency swaps and interest rate and currency swaps.
ei1023 Metric: Swap received currency	YES	YES and reportable	Domain member other than default needs to be identified only for currency swaps and interest rate and currency swaps.
ei1024 Metric: Original currency of exposure/transaction/instrument	YES	NO	Currency of the issue should be selected from the set of domain members.
ei1025 Metric: Currency used for reporting	YES	NO	Currency of the monetary amounts used in each report.
ei1061 Metric: Country of custody (including not applicable)	YES	YES and reportable	Default member needs to be identified for assets that are not held in custody.
ei1062 Metric: Issuer Country (including not applicable)	YES	YES and reportable	Default member is used for CIC category 8 – Mortgages and Loans (for mortgages and loans on individuals, as those assets are not required to be individualized) and for CIC = 95 – Plant and equipment (for own use).

Enumerated metric	Must be reported	Includes default member (if yes - reportable or not)	Comments (referring to LOGs)
ei1070 Metric: Held in unit linked and index linked funds	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1081 Metric: Long or short position (open)	NO	NO	There is a closed list but only for futures and options, swaps and credit derivatives contracts (currency, credit and securities swaps). FX-FL [open], FX-FX [open], FL-FX [open] and FL-FL [open] can be used only for interest rate swaps.
ei1309 Metric: Participation (Solo)	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1310 Metric: Portfolio (investment, securities lending and repo)	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1311 Metric: Use of derivative	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1318 Metric: Composite undertaking	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1403 Metric: Loss-absorbing capacity of deferred	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1404 Metric: Loss-absorbing capacity of technical provisions	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1405 Metric: Valuation method	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1503, Metric: Home Country	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1505 Metric: Group solvency assessment [method chosen and under method 1, treatment of the undertaking]	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1506 Metric: Method of group solvency calculation used	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1508 Metric: Issuer country/country of residence	YES	NO	Country in which the registered head office of each undertaking within the group is located (to be selected from the list of available options).

Enumerated metric	Must be reported	Includes default member (if yes - reportable or not)	Comments (referring to LOGs)
ei1512 Metric: Unwind trigger of contract	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1514 Metric: Participation (Group)	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported. Subset to be used depends on the consolidation method used.
ei1515 Metric: Portfolio (derivatives)	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1516 Metric: RFF	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1517 Metric: Type of undertakings	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1518 Metric: Category	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1519 Metric: Valuation method (derivatives)	?	NO	Identify the valuation method used when valuing assets. Two possibilities: "mark to market" and "mark to model".
ei1521 Metric: Reporting country	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1549 Metric: Scenario A or B	YES	YES but NOT reportable	Although default member is listed in the DPM and XBRL taxonomy as one of available options it must not be reported according to the LOGs.
ei1633 Metric: Basic Information	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1634 Metric: Balance Sheet	YES	YES and reportable	Default member is one of meaningful options for enumerated list (there is no "Not applicable" option).
ei1635 Metric: Assets and liabilities by currency	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1636 Metric: List of assets	YES	YES and reportable	Default member is one of meaningful options for enumerated list (there is no "Not applicable" option).
ei1637 Metric: Open derivatives	YES	NO	There is a closed list of available options. One of these options must always be chosen

Enumerated metric	Must be reported	Includes default member (if yes - reportable or not)	Comments (referring to LOGs)
			and reported.
ei1638 Metric: Life and Health SLT Technical Provisions	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1639 Metric: Non-Life Technical Provisions	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1640 Metric: Own funds	YES	YES and reportable	Default member is one of meaningful options for enumerated list (there is no "Not applicable" option).
ei1641 Metric: Solvency Capital Requirement - SF	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1642 Metric: Solvency Capital Requirement - PIM	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1643 Metric: Solvency Capital Requirement - IM	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1644 Metric: Solvency Capital Requirement - Market risk	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1645 Metric: Solvency Capital Requirement - Counterparty default risk	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1646 Metric: Solvency Capital Requirement - Life underwriting risk	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1647 Metric: Solvency Capital Requirement - Health underwriting risk	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1648 Metric: Solvency Capital Requirement - Non-Life underwriting risk	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1649 Metric: Solvency Capital Requirement - Operational risk	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1650 Metric: Solvency Capital Requirement - Non-Life Catastrophe risk	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.

Enumerated metric	Must be reported	Includes default member (if yes - reportable or not)	Comments (referring to LOGs)
ei1651 Metric: Minimum Capital Requirement	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1652 Metric: Minimum Capital Requirement - Composite	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1653 Metric: Entities in the scope of the group	YES	YES and reportable	Default member is one of meaningful options for enumerated list (there is no "Not applicable" option).
ei1654 Metric: (Re)insurance Solo requirements	YES	YES and reportable	Default member is one of meaningful options for enumerated list (there is no "Not applicable" option).
ei1655 Metric: Non-(re)insurance Solo requirements	YES	NO	There is a closed list of available options. One of these options must always be chosen and reported.
ei1656 Metric: Group - contribution of TP	YES	YES and reportable	Default member is one of meaningful options for enumerated list (there is no "Not applicable" option).
ei1657 Metric: Accounting standard	YES	NO	The list of available options in the DPM and XBRL taxonomy is too wide. According to LOGs there only two available options: x45 - "IFRS" and x50 - "Local GAAP". One of these options must always be chosen and reported.
ei1658 Metric: Issuer sector - NACE	YES	YES and reportable	Default member is used for CIC category 8 – Mortgages and Loans (for mortgages and loans on individuals, as those assets are not required to be individualized) and for CIC = 95 – Plant and equipment (for own use).

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: 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	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	Negative	No