



XBRL EU COREP/FINREP HARMONIZATION WG

Thursday February 18, 2010

XBRL Europe Meetings – Brussels

Derek De Brandt

Transforming Business Reporting



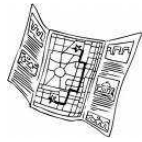


XBRL EU COREP/FINREP Harmonization – Charter

Purpose contribute to the CEBS initiative to harmonize the COREP and FINREP frameworks, scheduled for 2012

Scope COREP and FINREP related European XBRL set: datamodel, taxonomy and instances.

Deliverables gather experience from the preparer community and share with CEBS COREP, FINREP and XBRL Networks. Liaise with preparer community and industry. Assist, test, acknowledge.



XBRL EU COREP/FINREP Harmonization – status



Rome XBRL Conference – Banking Track



XBRL: Linking Businesses, Public Regulators & Citizens

20th XBRL International Conference
Rome, ITALY | April 20-22, 2010



23.04 Rome 12th CEBS Workshop

Public review of the new FINREP taxonomy

Works ongoing


- FINREP taxonomy in review for comments
- Working group session this afternoon on new taxonomy
- COREP Taxonomy has been updated in draft to V1.3



COREP modifications → 1.3.0

ID	Label	Amount (a)	Legal References & Comments
1	TOTAL OWN FUNDS FOR SOLVENCY PURPOSES		=1.1.1.2+1.3+1.6+1.7 =1.4+1.5+1.6+1.7
1.1	ORIGINAL OWN FUNDS		Eligible Tier 1 capital 1.1.1+1.1.2+1.1.3+1.1.4+1.1.5
1.1.1	Eligible Capital		1.1.1.1+1.1.1.2+1.1.1.3+1.1.1.4
1.1.1.1	Of which: Non-derivative instruments subject to limit		See item 1.1.1.5.2
1.1.1.1.1	Of which: Incentive instruments subject to limit		Corresponds to the type of instruments referred to in the Basel Committee on Banking Supervision's press release (Sydney, October 1998). See item 1.1.1.5.3
1.1.1.1.1.1	Of which: Instruments ranking pari passu with ordinary shares		<i>Recital 4 of Directive 2009/111/EC and Article 57(a) of amended Directive 2009/43/EC</i> : Instruments that are regarded under national law as equity capital, rank pari passu with ordinary shares during liquidation and fully absorb losses on a going concern basis pari passu with ordinary shares. PLEASE REPORT BOTH THE NOMINAL AMOUNT OF THE PAID IN INSTRUMENTS AND THE PREMIUM ATTACHED TO IT. Exclude from this item those instruments that provide preferential rights for dividend payment on a non-cumulative basis (see item 1.1.1.1.1.1.1.1). Include instruments issued by mutual co-operative or similar institutions which are deemed to be equivalent to ordinary shares in terms of capital qualities.
1.1.1.1.1.1.1.1.1	Of which: Instruments providing preferential rights for dividend payment on a non-cumulative basis		<i>Recital 4 of Directive 2009/111/EC and Article 57(a) of amended Directive 2009/43/EC</i> : Instruments providing preferential rights for dividend payment on a non-cumulative basis, provided that they are included in Article 22 of Council Directive 86/635/EEC, rank pari passu with ordinary shares during liquidation and fully absorb losses on a going concern basis pari passu with ordinary shares; PLEASE REPORT BOTH THE NOMINAL AMOUNT OF THE PAID IN INSTRUMENTS AND THE PREMIUM ATTACHED TO IT. Exclude from this item those instruments that rank pari passu with ordinary shares (see item 1.1.1.1.1.1.1.1.1.1.1). Include instruments issued by mutual co-operative or similar institutions which are deemed to be equivalent to instruments which provide preferential rights for dividend payment on a non-cumulative

INTERNAL CODE	IDENTIFIER OF THE SECURITISATION	SECURITISATION TYPE (TRADITIONAL / SYNTHETIC)	Retention		ROLE OF THE INSTITUTION (SPONSOR / ORIGINATOR)	NON ABCP PROGRAMS		SECURITISED EXPOSURES ORIGINATED							SECURITISATION STRUCTURE	
			Type of retention applied	% of retention at reporting date		ORIGINATION DATE (mm/yyyy)	TOTAL AMOUNT OF SECURITISED EXPOSURES ORIGINATED AT ORIGINATION DATE	TOTAL AMOUNT	INSTITUTION'S SHARE (%)	TYPE	APPROACH APPLIED (SAFEBIMM)	NUMBER OF EXPOSURES	ELGD %	(-) VALUE ADJUSTMENTS AND PROVISIONS		OWN FUNDS REQUIREMENTS BEFORE SECURITISATION %
1	2	3	3a	3b	4	5	6	7	8	9	10	11	12	13	14	15
1.1.1.1																
1.1.1.2																
1.1.1.3																
1.1.1.4																
1.1.2																
1.1.2.1																

 corep_taxonomies1.3.0.zip (436 KB)

FINREP NEW TAXONOMY

COREP/FINREP XBRL Project Wednesday 17th February, 2010



CEBS
Project



FINREP
Project



XBRL
eXtensible Business Reporting Language

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This project has been made possible with the financial assistance of the European Union



This project can under no circumstances be regarded as reflecting the policies of the European Union

NEW FINREP TAXONOMY

The CEBS XBRL Core Team is working in the new FINREP taxonomy.

Data Points Structure

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Supporting explanatory documentation

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Eurofiling Framework Taxonomy Architecture

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Taxonomy files (DTS)

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Technology made easy (by BR-AG)

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