

XBRL standard, recent developments

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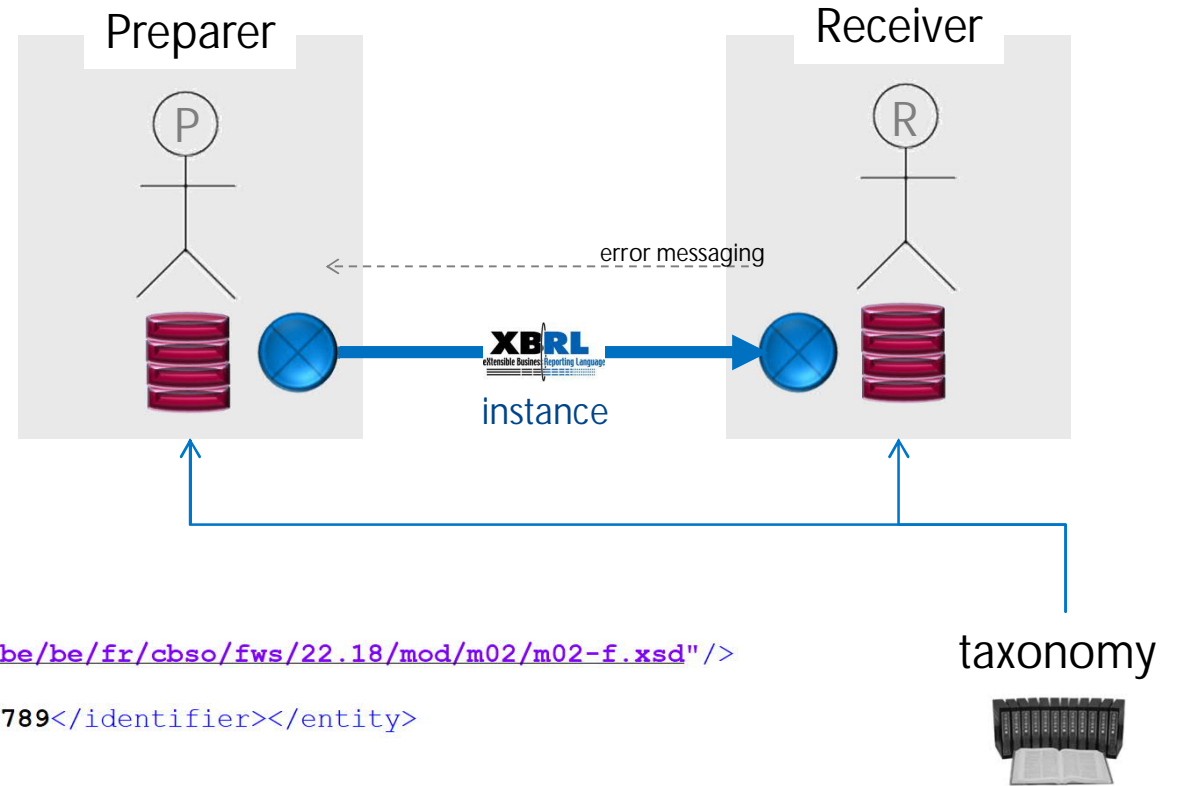
Assemblée générale / Algemene vergadering
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XBRL International - Standard

- ◆ XBRL standard is evolving
 - ◇ XML has been so far the hosting format for XBRL
 - ◇ Since a few years, some data collections have grown to large volumes (eg. 1Gb)
 - ◇ XII has developed a CSV alternative within the “Open Information Model”.
- ◆ European Supervisory Authorities (Banking, Insurance) have selected the OIM standard as target for future data collections. Testing starts in 2023, mandate will follow a few years later. “more granular data”
- ◆ The DPM approach is being adjusted with the DPM Refit initiative, which fits in the strategy on Supervisory Reporting of the European Commission

Traditional XBRL reporting flow and XML

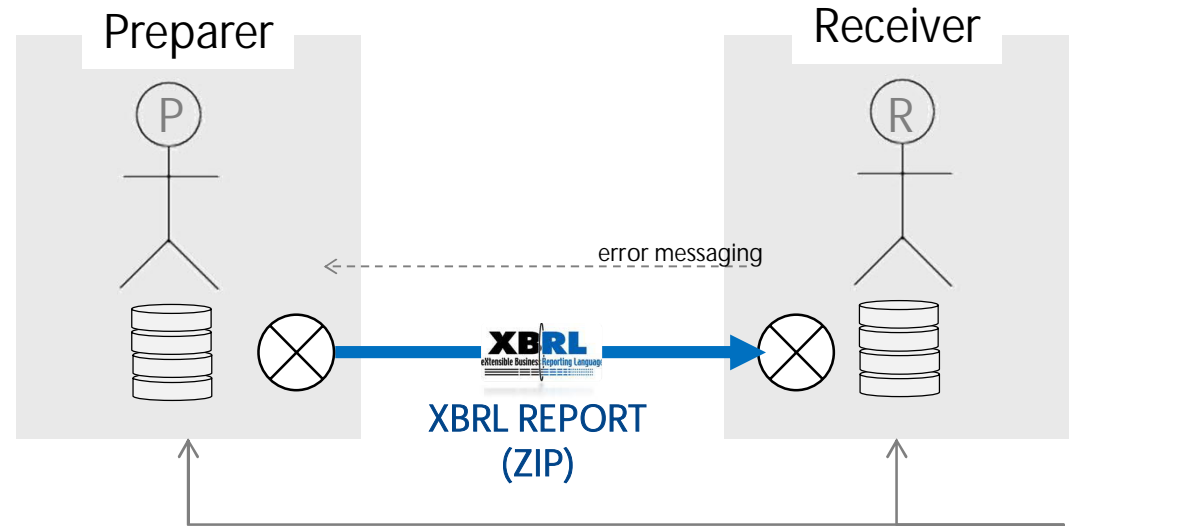
- ◆ Traditional XBRL reporting flow
- ◆ XBRL "instance documents" in the XML syntax



```
<?xml version="1.0" encoding="UTF-8"?>
<xbrl xmlns="http://www.xbrl.org/2003/instance"
xmlns:link="http://www.xbrl.org/2003/linkbase"
xmlns:xbrldi="http://xbrl.org/2006/xbrldi"
xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
xmlns:xlink="http://www.w3.org/1999/xlink"
xmlns:bas="http://www.nbb.be/be/fr/cbso/dict/dom/bas"
xmlns:part="http://www.nbb.be/be/fr/cbso/dict/dom/part"
xmlns:prd="http://www.nbb.be/be/fr/cbso/dict/dom/prd"
xmlns:spu="http://www.nbb.be/be/fr/cbso/dict/dom/spu">
<link:schemaRef xlink:type="simple" xlink:href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m02/m02-f.xsd"/>
<context id="c1">
<entity><identifier scheme="http://www.fgov.be">0123456789</identifier></entity>
<period><instant>2021-12-31</instant></period>
<scenario>
<xbrldi:explicitMember dimension="dim:bas">bas:m1</xbrldi:explicitMember>
<xbrldi:explicitMember dimension="dim:part">part:m1</xbrldi:explicitMember>
<xbrldi:explicitMember dimension="dim:prd">prd:m1</xbrldi:explicitMember>
<xbrldi:explicitMember dimension="dim:spu">spu:m1</xbrldi:explicitMember>
</scenario>
</context>
<unit id="u-EUR"><measure>iso4217:EUR</measure></unit>
<met:aml contextRef="c1" decimals="INF" unitRef="u-EUR">62300578</met:aml>
</xbrl>
```

OIM specification

- ◆ "XBRL reports"
 - ◇ CSV files
 - ◇ JSON files
 - ◇ packaged in a standardised zip file



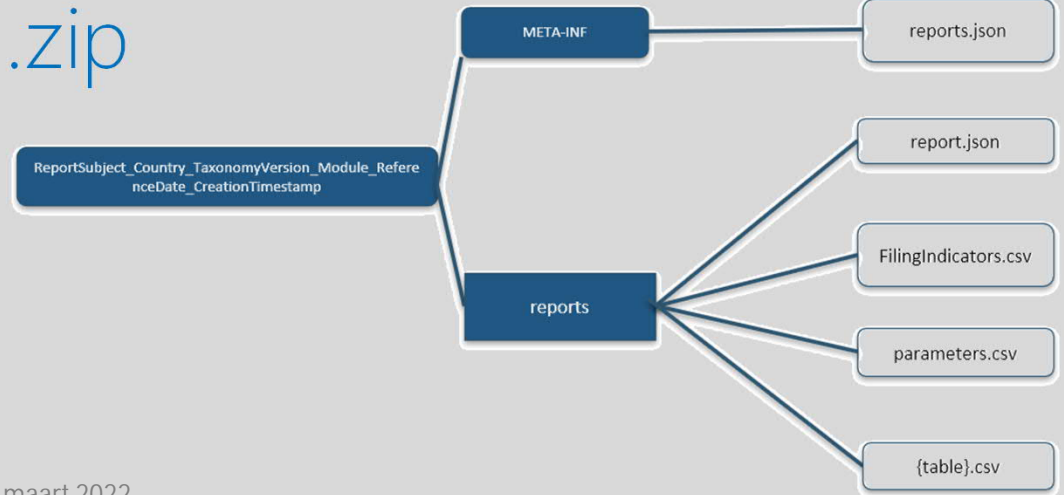
```

{
  "documentInfo": {
    "documentType": "https://xbrl.org/CR/2021-02-03/xbrl-csv",
    "extends": [
      "http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/ae/its-005-2020/2022-03-01/mod/ae.json"
    ]
  }
}
    
```

```

name,value
entityID,rs:DUMMYLEI123456789012.CON
refPeriod,2022-12-31
baseCurrency,iso4217:EUR
decimalsMonetary,-3
    
```

.zip



```

f_32.02.a.csv
datapoint, factValue
dp42415, 578244.79
dp42448, 227683.23
dp42440, 780532.77
dp42432, 608444.05
dp42378, 362599.06
dp456369,
dp42257,
dp42234,
dp42301,
dp42458,
dp42456,
dp456338,
f_36.02.a.csv
datapoint, factValue
dp42336, 824245.51
dp42444, 730090.33
dp42445, 214365.78
dp42353, 159717.26
dp42354, 756838.48
dp42443, 862415.28
dp456353, 258208.98
dp456354, 239041.58
dp42446, 696980.05
dp42335, 684664.49
dp42436, 510541.29
dp42437, 678955.09
    
```

etc ...



STRATEGY ON SUPERVISORY DATA IN EU FINANCIAL SERVICES

- Modernise and simplify EU-level supervisory reporting
- Put in place a reporting system that:
 - delivers accurate, consistent, and timely data to supervisory authorities at EU and national level
 - minimises the aggregate reporting cost and burden for all parties
 - facilitates digital transformation in data collection and analysis

Questions?