



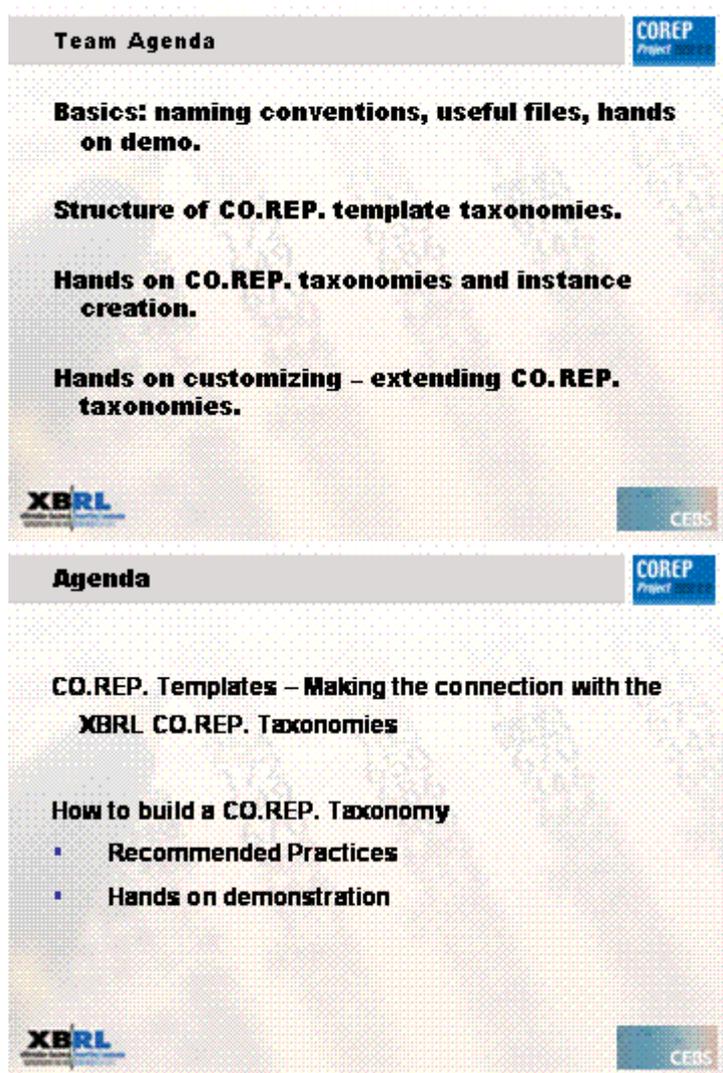
XBRL for the C-EBS COmmon REPorting Project

COREP Project Team

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Madrid, 2006-01-30





Purpose:

The purpose of the first section of the XBRL CO.REP. Team presentation is to help future users make their first steps in the world of the COREP Taxonomies.

Whilst focusing more on the technical perspective rather than the business perspective, these presentations cannot but start by quickly explaining the structure of a simple CO.REP. Excel template and how this ties and is translated in to XBRL Taxonomy files. (As is implied, one template is built by more than one Taxonomy.)

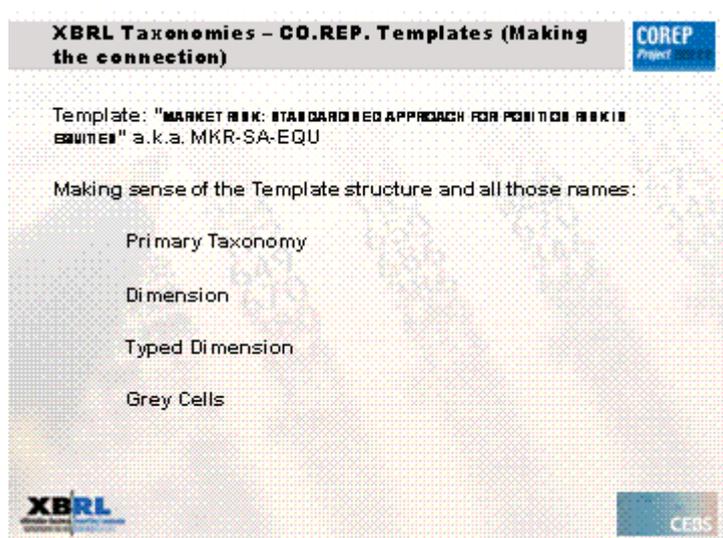
Choice of template:

The choice of template to use for the presentations is the “MARKET RISK: STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES” as this

has been defined by the CO.REP. working group and been published on the C-EBS web site. (www.c-ebs.org)

Once the connection between CO.REP. Templates and CO.REP. taxonomies has been made the first part of these presentations shall continue with the description of all those conventions that have been agreed upon by the project team. The goals of these conventions are to make the understanding of the taxonomies easier, formalize the way they are built in such a way as to create a standardized environment upon which any national extensions of the taxonomies in the future can be based upon.

Remember, some of these conventions are not mandatory, but are however recommended as best practices.



Abbreviations

As has been previously stated the template to be used is the “MARKET RISK: STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES”. All of the CO.REP. Templates have an abbreviation for their full name. In this case the abbreviation is MKR-SA-EQU. These abbreviations have been created by the CO.REP. Working group and have been used by the XBRL CO.REP. Project Team.

Locating Files

The template can be downloaded from the c-eps web site in its original format. However the XBRL CO.REP. Team has created a version of the template (in Excel format with added descriptions etc.) that greatly facilitates making the connection between the template and the XBRL Taxonomies created for it. This file can be retrieved from the XBRL CO.REP. team web site (www.corep.info) in parallel with the release of the first production version of the taxonomies.

All Those Names

Reading any piece of documentation from the XBRL CO.REP. Team requires some understanding of the terms used when referring to different parts of the CO.REP. templates.

A quick guide to terms most commonly used which are essential to understanding any template are the following:

- **A Primary Taxonomy.** Each CO.REP. Template has one single Primary Taxonomy. This the taxonomy created to represent the Excel

cells located in the header of the Excel table that depicts for example the MKR-SA-EQU template.

MARKET RISK: STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES								
	POSITIONS						RISK CAPITAL CHARGE (%)	CAPITAL REQUIREMENTS
	ALL POSITIONS		REDUCTION EFFECT FOR UNDERWRITING POSITIONS	NET POSITIONS		NET POSITIONS SUBJECT TO CAPITAL CHARGE		
	LONG (1)	SHORT (2)	(3)	LONG (4)	SHORT (5)	(6)		
Trading Book							8.00	Link to CA template
Exchange traded derivatives broadly diversified subject to particular approach								
Other exchange traded derivatives broadly diversified								
Liquid and diversified portfolios subject to lower capital requirements							2.00	
Other high quality, liquid and diversified portfolios							4.00	
Particular approach for position risk in CDSs								
Margin-based approach for exchange-traded futures and options								
Margin-based approach for OTC futures and options								
Other non-deriv risk for options								

The Primary Taxonomy is marked in red.

- **Dimension.** Looking at the MKR-SA-EQU Excel Template one will find an example of a dimension in the list of cells that make up the left hand side of the template.

MARKET RISK: STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES								
	POSITIONS						RISK CAPITAL CHARGE (%)	CAPITAL REQUIREMENTS
	ALL POSITIONS		REDUCTION EFFECT FOR UNDERWRITING POSITIONS	NET POSITIONS		NET POSITIONS SUBJECT TO CAPITAL CHARGE		
	LONG (1)	SHORT (2)	(3)	LONG (4)	SHORT (5)	(6)		
EQUITIES IN TRADING BOOK							8.00	Link to CA template
1 General risk								
1.1 Exchange traded derivatives broadly diversified subject to particular approach								
1.2 Other equities: exchange traded derivatives broadly diversified								
2 Specific risk								
2.1 High quality, liquid and diversified portfolios subject to lower capital requirements							2.00	
2.2 Other equities: high quality, liquid and diversified portfolios							4.00	
3 Particular approach for position risk in CDSs								
4 Margin-based approach for exchange-traded futures and options								
5 Margin-based approach for OTC futures and options								
6 Other non-deriv risk for options								

The Dimension is marked in red.

- **Typed Dimension.** As the name implies, this is not a list of cells with specific values like the ones that make up the Primary Taxonomy and the dimension mentioned before. A typed dimension defines a set of common characteristics that each value of its values must conform to. The typed dimensions in the MKR-SA-EQU template is visually depicted on the upper left hand side of the excel template, above the Primary Taxonomy. However the location of typed dimensions on the Excel template may vary. Typed dimensions are open ended lists of values. In the case of the MKR-SA-EQU template these values are the

Despair not. Files to help you out.



The “Data Matrix”.

The XBRL CO.REP. Project Team Templates

As always, the documentation.



Despair Not!

Given the complexity and sheer number of Excel templates involved and their evolution through time, the XBRL CO.REP. project team has found it useful to use specific files to help in the understanding collaboration and dissemination of the information necessary to develop the taxonomies. Below you will find a brief description of the main files and their use:

The “Data Matrix”

Created in parallel to the first version of the taxonomies has been from the beginning one of the main organizational files. It holds information on how the templates have been converted in to XBRL Taxonomies i.e. abbreviations used in the naming of the taxonomies, prefixes, dimensions used in each template. This file also serves as a single point of reference for navigating to the CO.REP. templates.

Templates							Dimensions									
Template name	Template prefix	Primary dimension prefix	Editor	date/rev/date	Review (7 working days)	No.	SA Exposte Class	IRB Exposte Class	Exposte	Exposte type	Risk Weight	Owner/Issuer or LGB /Conversion Sector	Obligor Grade or Pool	IRB Equity Expostes	Securitization type	
1 CA	t-ca	p-ca	Magdalena	31/1/2006	Katrin	0										
2 GROUP Solvency Details	t-gd	p-gd	Magdalena	31/12/2005	Victor	0										
3 CR SA	t-es	p-os	Magdalena	31/12/2005	Panagiotis	5	x	x	x	x	x					
4 CR IRB	t-ci	p-ci	M/P/W/K	31/12/2005	Daniel	6		x	x	x	x	x	x			
5 CR EQU IRB	t-oe	p-oe	Victor	31/12/2005	Magdalena	3								x		
6 CR SEC SA	t-ss	p-ss	Katrin	31/12/2005	Victor	4			x	x					x	
7 CR SEC IRB	t-si	p-si	Daniel	31/12/2005	Katrin	4			x	x					x	
8 CR SEC Details	t-sd	p-sd	Panagiotis	31/12/2005	Daniel	0										
9 CR TB SETT	t-et	p-et	Panagiotis	31/12/2005	Magdalena	1										
10 MKR SA TDI	t-mt	p-mt	Panagiotis	13/12/2005	Katrin	3										
11 MKR SA EDU	t-me	p-me	Katrin	13/12/2005	Victor	2										
12 MKR SA FX	t-mf	p-mf	Magdalena	13/12/2005	Panagiotis	1										
13 MKR SA COM	t-me	p-mc	Daniel	13/12/2005	Panagiotis	2										
14 MKR IM	t-mi	p-mi	Victor	13/12/2005	Daniel	1										
15 MKR IM Details	t-md	p-md	Katrin	13/12/2005	Magdalena	2										
16 OPR	t-op	p-op	Daniel	31/12/2005	Katrin	2										
17 OPR Details	t-od	p-od	Victor	31/12/2005	Panagiotis	3										
18 OPR LOSS Details	t-ol	p-ol	Katrin	31/12/2005	Daniel	0										

Part of the “Data Matrix” showing Template abbreviations and the dimension break up.

The XBRL CO.REP. Team Templates.

These are Excel files very much similar to the template files published by the C-EBS. However the files provided by the project team in parallel to the release of the final version of the XBRL CO.REP. Taxonomies are visually highlighted to reflect how the “Hyper Cubes” are built, how the dimensions are split up in to different parts etc.

Data Matrix		MARKET RISK: STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES						
MKR SA EQU								
National market:								
		POSITIONS					RISK CAPTS CHARGE (%)	
		ALL POSITIONS		REDUCTION EFFECT FOR UNDERWRITING POSITIONS	NET POSITIONS			NET POSITIONS SUBJECT TO CAPITAL CHARGE
		LONG (1)	SHORT (2)	(3)	LONG (4)	SHORT (5)		(6)
EQUITIES IN TRADING BOOK:								
1 General risk:								1.00
1.1 Exchange traded stock-like futures broadly diversified subject to particular approach								
1.2 Other equities than exchange traded stock-like futures broadly diversified								
2 Specific risk:								
2.1 High quality, liquid and diversified portfolios subject to lower capital requirements								2.00
2.2 Other equities than high quality, liquid and diversified portfolios								4.00
3 Particular approach for position risk in OTCs								
4 Margin-based approach for exchange-traded futures and options								
5 Margin-based approach for OTC futures and options								
6 Other non-debt risks for options								

The MKR-SA-EQU template as it has been highlighted by the project team to depict dimensions and hyper cubes.

Last but not least on the www.corep.info web site the project team uploads the documentation relevant to the latest released version of the taxonomies.

About the MKR-SA-EQU Template (Taxonomy) 

Number of dimensions: 1 - "Risks in trading book"

Number of typed dimensions: 1 - "National Market"

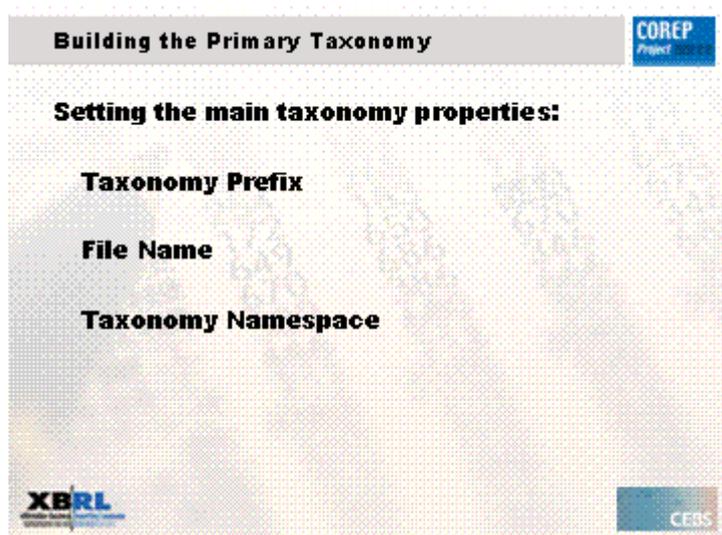
Primary Taxonomy: 1 - "Market Risk Standardized Approach For Position Risk In Equities"

The Template

The MKR-SA-EQU is a good example of a CO.REP. Template. It has simple versions of all the building blocks commonly found in the Templates. As such it has one Primary Taxonomy located on the top of the table, a Dimension located on the left of the table and a typed dimension on the upper left hand side, above the Primary Taxonomy.

The cells marked in grey color are disallowed which leads to the creation of Hyper Cubes.



First Steps

The first steps in creating any dimension are setting the prefix and namespace of the taxonomy that will describe it.

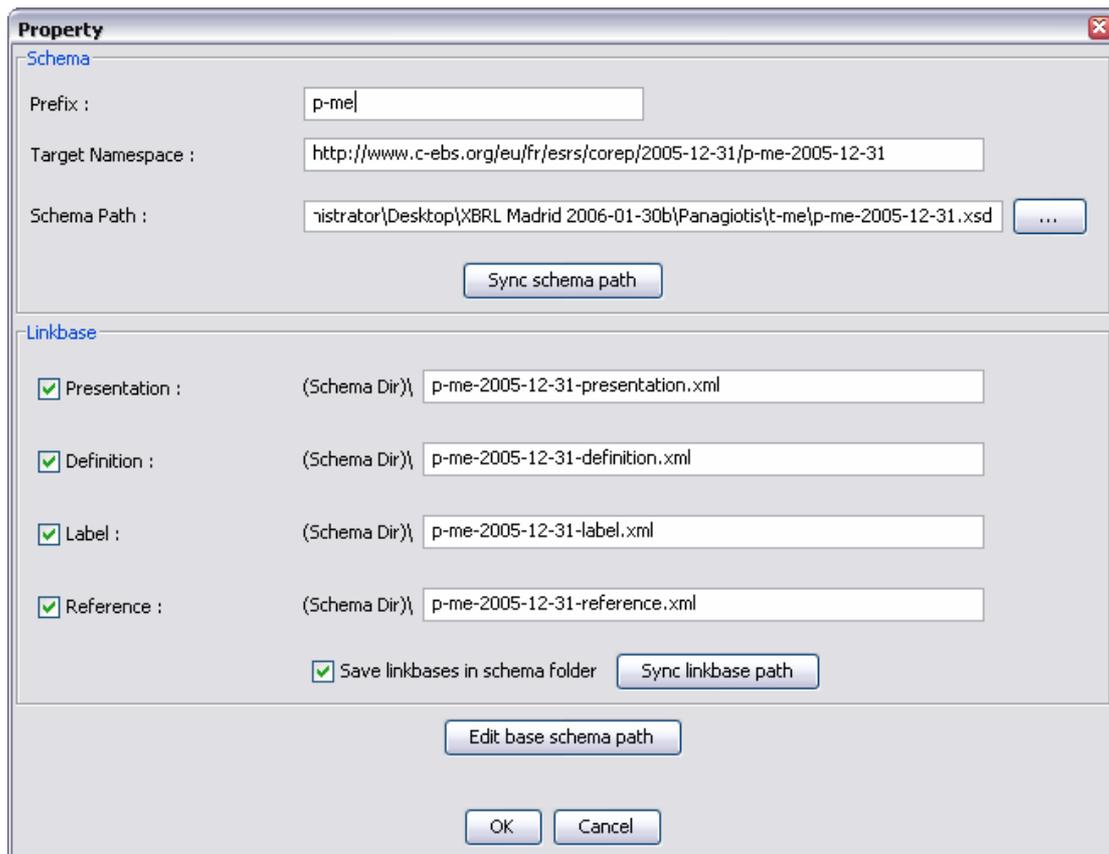
Prefixes:

Whilst creating the CO.REP. XBRL taxonomies the project team has used specific naming conventions for standardization purposes. Prefixes in all taxonomies are made up of four characters. The first character always represents the type of the Taxonomy:

- t** stands for Template Taxonomy
- p** stands for Primary Taxonomy
- d** stands for Dimension Taxonomy

The second character is always a dash. The third and fourth characters are abbreviated conventions deriving from the dimension or template name. In the case some of the MKR-SA-EQU template the prefixes are the following:

- p-me** for the “Market Risk: Standardized Approach For Position Risk In Equities” Primary Taxonomy.
- d-ri** for the “Risks in trading book” dimension.
- t-me** for the template taxonomy.



The properties of the p-me taxonomy.

When extending the taxonomies for local needs it is recommended to partly keep the prefixes created, adding for example three more characters to denote the nationality of the extended taxonomy i.e. p-me would become p-me-gr for the Greek customization of the taxonomy.

File Names:

The naming of the physical taxonomy files has been kept consistent with the name of the prefixes. However as through time newer versions of the taxonomies might become necessary on a pan European level the project Team has considered it wise to add to the file name the date of the official release of the version. So the name of the physical file of the “Risks in trading book” dimension in its production release might look like this: d-ri-2005-12-31.xsd

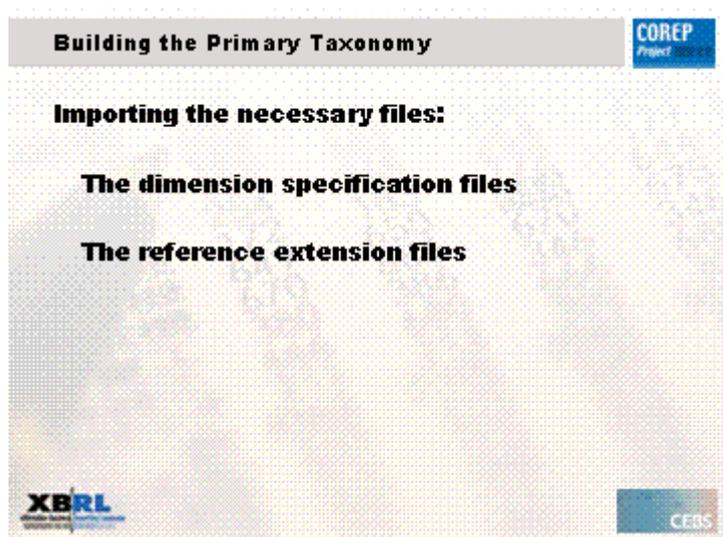
Namespaces:

Much consideration has been taken in creating namespaces that will provide for extensibility, clarity and consistency. In the case of the “Risks in trading book” dimension the namespace is the following : “http://www.c-eps.org/eu/fr/esrs/corep/2005-12-31/d-ri-2005-12-31” A breakdown of the namespace would result in the following explanation:

- eu – European

- fr – Financial Reporting
- esrs – European Supervisory Reporting Standard
- corep – the C-EBS consultation paper upon which the templates were based
- d-ri-2005-12-31 – the taxonomy this namespace corresponds to

When extending the taxonomies every effort should be made to keep the derived namespaces as consistent as possible and only change the necessary parts.



Next Steps

After setting the properties of the primary taxonomy it is necessary to import the schema that contains the reference elements used for the CO.REP. templates as well as the schema containing the dimensions specification.

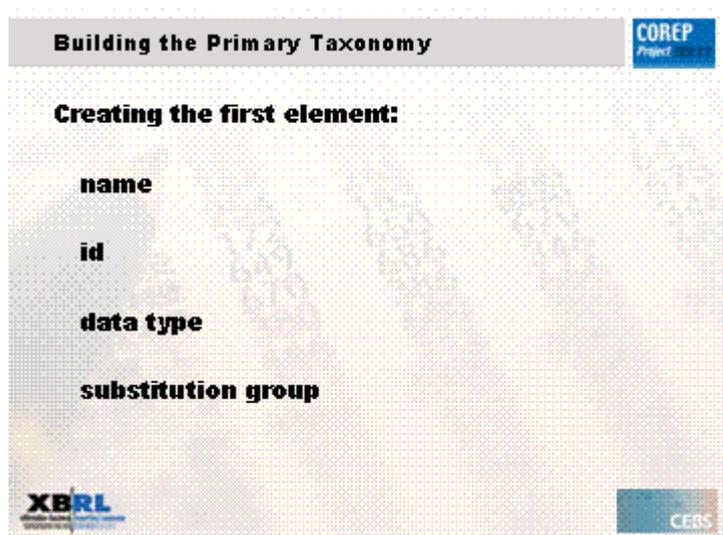
The reference schema.

The CO.REP. reference schema contains elements used specifically in creating references for the concepts that are reported in the CO.REP. templates. It is an extension of the reference schema provided by XBRL international with the addition of elements such as “Annex” and “Part”. These elements have been added to accommodate for the extra detail required when creating references for the CO.REP. template taxonomies. If the taxonomy that is being built does not contain any references, then one need not import this schema. The afore mentioned file can be found in the zip archive of the latest taxonomy release provided by the XBRL Project Team.

The dimension specification schema.

The dimension specification schema contains all those building blocks necessary to build taxonomies that use the dimension specification. It is the work of XBRL International and its latest version can always be downloaded from the www.xbrl.org web site.

More detailed information on the use of the dimension specification in the CO.REP. taxonomies is provided in the following presentations.



Some More Guidelines

Some simple guidelines have been maintained in order to standardize the naming and ids of the elements in the CO.REP. taxonomies.

Element names:

Elements created in the taxonomies have taken into account the labeling found on the CO.REP. templates. All element names are derived from their corresponding Excel cell, after having taken out non important words such as “and”, “of” etc. Camel casing (i.e. capitalizing the first latter of every word) has been used and all spaces between words have been removed. It has been a conscious decision from the part of the project team to opt for long descriptive names in the hope that these will make future maintenance and extension easier. An example of an element name is the following:
“ReductionEffectUnderwritingPositions”

Element ids:

Element ids are based on the element names. They are built up by adding the taxonomy prefix to the element name. In the case of the element referred to above, the element id would be: “p-me_ReductionEffectUnderwritingPositions”.

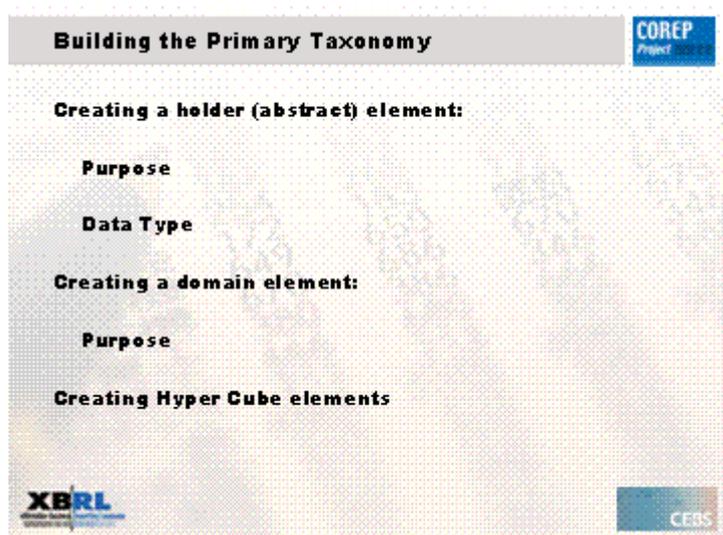
Data type:

The data type of all elements is derived from the CO.REP. Excel Template and is assigned accordingly i.e. monetary, percentage etc.

Substitution Group:

In most cases in the CO.REP. XBRL taxonomies the substitution group of the elements is left to its default value which is “xbrli:item”. In the case however of

taxonomies that contain elements needing to be grouped for explanatory purposes, the substitution group has been used to denote this grouping. One example of this can be found in the “Risks in trading book” dimension (d-ri). In order to denote the grouping of elements : “d-ri_GeneralRisk” in the “Risks in Trading Book Domain” its substitution group has been set to “d-ri:RisksTradingBookDomain”. It is worth noting that setting the substitution group adds value from a business to the taxonomies.

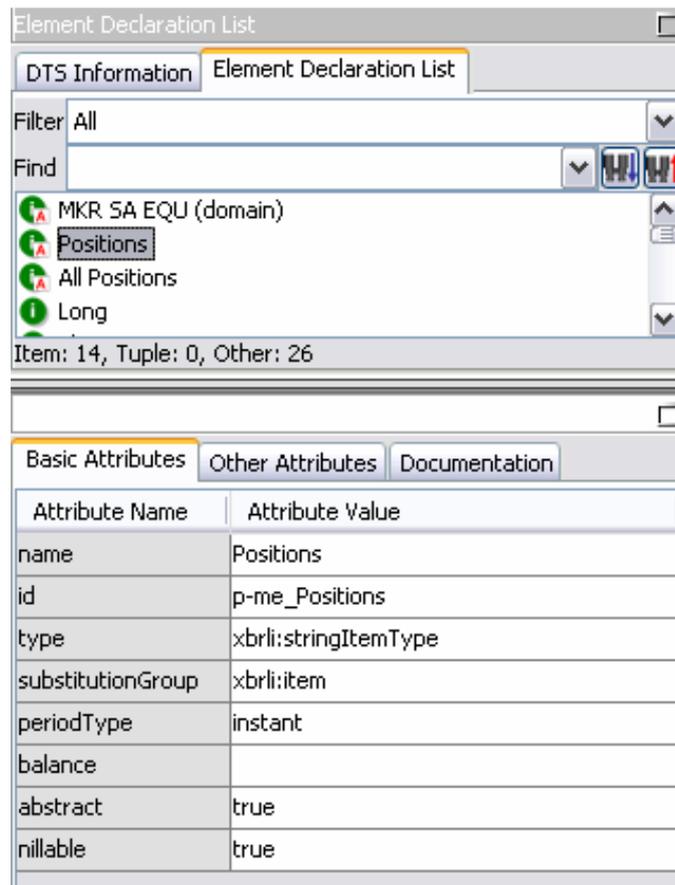


Place Holder Elements*

Abstract Elements

The CO.REP. Excel templates serve to describe the information required for the CO.REP. Reporting. As such their presentation has information useful for the understanding and visual grouping of the reported values. This information whilst not directly required for the reporting purposes is very useful inside the taxonomies as it makes them easier to understand and a closer to match to the Excel templates. An example of such information is cells that merely serve as titles of groups of reported values.

These cells have been taken into account when building the taxonomies. To distinguish them from elements holding values they have been created as abstract. This way they can be used inside the taxonomies to help in the organization of the elements but cannot be used when instances of the files are generated.



Properties of an abstract element.

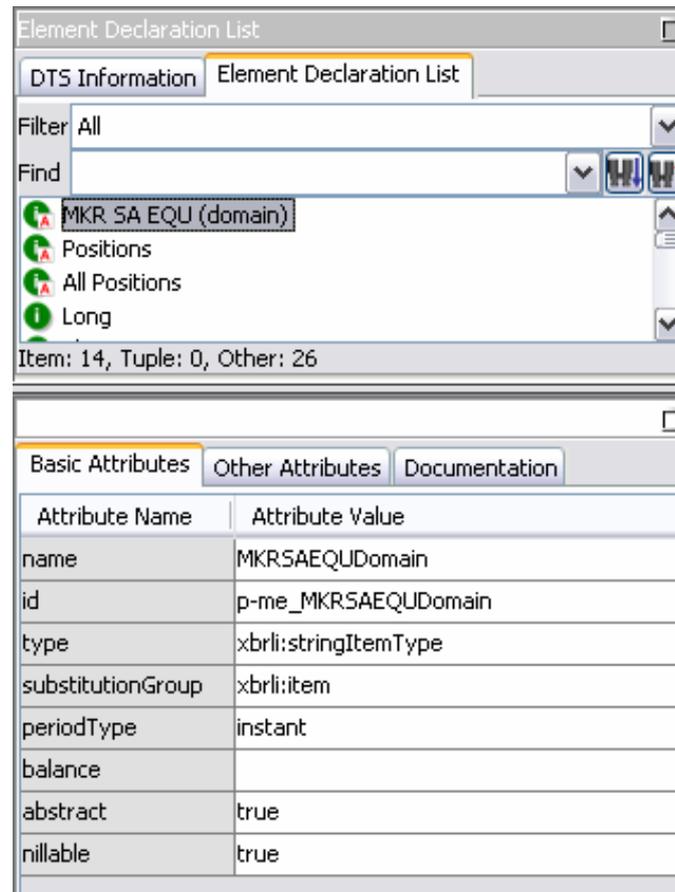
In primary taxonomy of the MKR-SA-EQU template an example of such an element is the “Net Positions” cell. It is there to group and visually join the long and short net positions that are to be reported. This element is created in the taxonomy using the same naming conventions as any other element i.e. Name – “NetPositions” and id – “p-me_NetPositions”. However note that the abstract attribute of the element is set to true to denote an element that is there only to aid in the grouping of elements and structuring of the taxonomy.

The Data Type of the abstract elements in the CO.REP. XBRL taxonomies has always been set to “String”.

Domain Elements

Important to the build up of the CO.REP. Taxonomies is the concept of the Domain element. This element, on a high level, serves grouping purposes much like the abstract elements mentioned above, and is like them abstract in itself. This element however cannot be directly linked to any cell on the CO.REP. template. The use of the dimension specification in the CO.REP. taxonomies creates the requirement for an element that will be used to group all the elements that belong to a specific dimension in the definition link base. In the case of the primary taxonomy of the MKR-SA-EQU template this element is the “MKRSAEQUDomain”. The format for the naming of these elements follows the standard rules in using the abbreviation of the taxonomy name it is used in i.e. “MKRSAEQU” and adding the suffix “Domain”. Its id

follows standard naming conventions and is thus “p-me_MKRSAEQUDomain”.



Properties of a domain element

Although later presentations provide further information on the build up of a dimensional taxonomy it is useful to note at this point that more than one domain elements can exist in a single taxonomy file.

Hyper Cube Elements

Although hyper cubes and the dimension specification will be discussed later on it is useful to point out the simple conventions followed regarding the naming of the relevant elements. All hypercube element names have the prefix “hc”, their ids are built up of the taxonomy prefix accompanied by “hc” and the name of the hyper cube. The following is an example from the t-me template taxonomy representing the MKR-SA-EQU template, name – “hcSectionAll”, id – “t-me_hcSectionAll”. Hyper Cube elements are defined as abstract elements with a substitution group of “hyperCubeltem” and a data type of “stringItemType”.

Element Declaration List

DTS Information Element Declaration List

Filter All

Find

- t-me:NationalMarket
- Equities in Trading Book (dimension)
- Excluded Other Non-Delta Risks For Options (hypercube)
- Excluded Stock-Index Futures (hypercube)

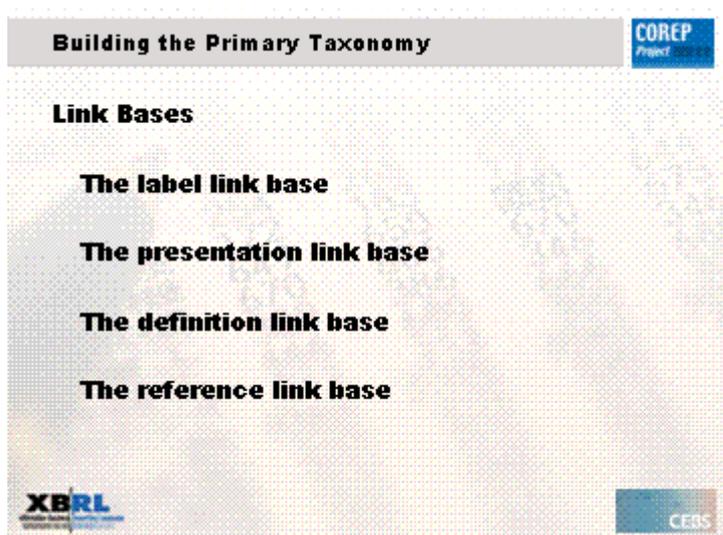
Item: 77, Tuple: 0, Other: 30

Basic Attributes Other Attributes Documentation

Attribute Name	Attribute Value
name	hcExcludedOtherNonDeltaRisksOptions
id	t-me_hcExcludedOtherNonDeltaRisksOpti...
type	xbri:stringItemType
substitutionGroup	xbrldt:hypercubeItem
periodType	instant
balance	
abstract	true
nillable	true

Properties of a hyper cube element.

* Note: In the first production version of the CO.REP. taxonomies there might be minor modifications in the way elements belonging to dimensions will be defined i.e. dimension elements could be defined as abstract in order to denote that their use in the instance documents is only allowed inside the context.



Relevant Link Base Information

Label Link Base

When building the label link bases in the CO.REP. Taxonomies the project team has made sure to use an exact match of the text located in the Excel CO.REP. templates for all the created elements. However in order to maintain some uniformity labels have been converted to Camel case. Labels of elements with special purposes have been created in such a way as to make them easily distinguishable among inside the taxonomy. Such special labeling rules are the following:

Domain element labels always end with the word domain in brackets i.e. "MKR SA EQU (domain)"

Hyper Cube element (to be explained later on) labels always end with the word hypercube i.e. "Section All (hypercube)"

Presentation Link Base

The presentation link bases are created as a precise representation of the structure of a dimension or primary taxonomy.

Definition Link Base

The definition link bases are used to define the structure of the taxonomies, i.e. allowed combinations of dimensions. At this point it is only useful to point that depending on the relationship between elements in a taxonomy one must set the "arcrole" of an element participating in a relationship to the according value i.e. for elements belonging to a specific domain the "arcrole" would be: "http://xbrl.org/int/dim/arcrole/domain-member"

Reference Link Base

In the final version of the CO.REP. excel templates, the working group has added references to the English version of the EU directive text. These references have been included in the CO.REP. Taxonomies. All the information concerning references in the Excel templates has been transferred to the taxonomies.