

Release notes for the 1.0 release of the DNB
taxonomy for *Financial reporting for
investment funds and fund managers*
(FBO)

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1. Introduction

This is the first release for the “Financial reporting for investment funds and fund managers” taxonomy (FBO). This taxonomy is an extension of the CRDIV EBA Corep/Finrep taxonomy (DPM version 2.6). From April 1st, 2018 the reporting format will be XBRL-based. The reporting period and deadlines are not affected by the introduction of this new reporting format. This taxonomy contains 36 entry points that are available for filing.

The reporting guidelines will be communicated separately.

2. Content

This package contains:

1. The release notes for version 1.0;
2. An Excel workbook with DPM dictionary, annotated templates;
3. A detailed list of assertions;
4. The XBRL taxonomy version 1.0 (as taxonomy package);
5. 9 sample XBRL instances.

3. SCOPE

The taxonomy contains 9 profile groups, each group has 4 nature of reports. This means that there are 36 entry points in total for this taxonomy.

The official schema references for DNB national taxonomies can be found by replacing the values in { } in http://www.dnb.nl/nl/fr/xbrl/xtn/fws/finrep-bo/wft-3-72/2017-11-01/mod/finrep_{Profile group}_{Nature of report}.xsd

3.1 Profile groups

Profile groups with their description:

| Profile Group | Description |
|---------------|--|
| if_x1 | Investment firm article 92 |
| if_x2 | Investment firm article 95 or 96 |
| if_x3 | Investment firm with investment services A/D |
| if_x4 | Investment firm trading for own account |
| am_ext | External fund manager |
| ifam_x6 | Fund manager with investment services |
| am_int | Internal fund manager |
| if_x5 | Holding |
| ifam_all | All |

3.2 Nature of report

Every profile group has 4 types of Nature of report:

| Nature of report | Description |
|------------------|----------------------------|
| ind_gaap | Individual National GAAP |
| con_gaap | Consolidated National GAAP |
| ind_ifrs | Individual IFRS |
| con_ifrs | Consolidated IFRS |

3.3 Table/profile group Matrix

List of which tables can be reported for each profile group:

| Tables | if_x1 | if_x2 | if_x3 | if_x4 | am_ext | ifam_x6 | am_int | if_x5 | ifam_all |
|-----------|-------|-------|-------|-------|--------|---------|--------|-------|----------|
| F 00.01 | X | X | X | X | X | X | X | X | X |
| F 00.02 | X | X | X | | | X | | | X |
| F 00.03 | X | X | X | | X | X | X | | X |
| F 01.01 | X | X | X | X | X | X | X | X | X |
| F 01.02 | X | X | X | X | X | X | X | X | X |
| F 01.03 | X | X | X | X | X | X | X | X | X |
| F 01.09 | X | X | X | X | X | X | X | X | X |
| F 02.00 | X | X | X | X | X | X | X | X | X |
| F 09.01 | X | X | X | X | X | X | X | X | X |
| F 09.02 | X | X | X | X | X | X | X | X | X |
| F 09.03 | X | X | X | X | X | X | X | X | X |
| F 11.09 | | | | | X | X | X | | X |
| F 22.01 | | | | | | | | | X |
| F 22.09 | X | X | X | X | X | X | X | X | X |
| F 31.01 | X | X | X | X | X | X | X | X | X |
| F 31.02 | X | X | X | X | X | X | X | X | X |
| F 70.00 | | X | | | X | X | | X | X |
| F 71.00 | | | | | X | X | X | | X |
| F 72.00.a | | | | X | | | | | X |
| F 72.00.b | | | | X | | | | | X |
| F 73.00 | X | X | X | | | X | | X | X |
| C 01.00 | X | X | | X | X | X | X | X | X |

3.4 Table of content

List that shows the description of the table codes:

| Tables | Description |
|-----------|--|
| F 00.01 | F 00.01 Nature of Report (FINREP) |
| F 00.03 | F 00.03 Fund management - Number of participants / Assets under Management |
| F 01.01 | F 01.01 Balance Sheet Statement [Statement of Financial Position]: Assets |
| F 01.02 | F 01.02 Balance Sheet Statement [Statement of Financial Position]: Liabilities |
| F 01.03 | F 01.03 Balance Sheet Statement [Statement of Financial Position]: Equity |
| F 01.09 | F 01.09 Details other assets / other liabilities |
| F 02.00 | F 02.00 Statement of profit or loss |
| F 09.01 | F 09.01 Off-balance sheet items subject to credit risk: Loan commitments, financial guarantees and other commitments given |
| F 09.02 | F 09.02 Loan commitments, financial guarantees and other commitments received |
| F 09.03 | F 09.03 Off-balance sheet items: Qualitative information |
| F 11.09 | F 11.09 Managed Funds: Breakdown by fund |
| F 22.09 | F 22.09 Fee and commission income by activity |
| F 31.01 | F 31.01 Related parties: amounts payable to and amounts receivable from |
| F 31.02 | F 31.02 Related parties: expenses and income generated by transactions with |
| F 70.00 | F 70.00 Own funds based on fixed overheads (based on Delegated Regulation (EU) 2015/488) |
| F 71.00 | F 71.00 Capital requirements: Fund management |
| F 72.00.a | F 72.00.a Highest Margin / haircut in the past 12 months |
| F 72.00.b | F 72.00.b Highest margin / haircut and trading result during working day |
| C 01.00 | C 01.00 (CA 1) Capital Adequacy - Own funds definition |

4. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "DNB_FBO_20171101.xlsx"

The Excel workbook contains:

1. An overview of the modules or entry points and tables
2. A complete list of all the data points and their data definition
3. The DPM dictionary, consisting of Dimensions, Domains, Members, Metrics, etc.
4. The individual annotated templates

For the annotated templates:

- Non-dark gray cells are data points which can be reported.

5. Assertions

For the FBO taxonomy, the possible errors which can be triggered are defined in 174 assertions. 122 assertions are as defined by EBA and 52 assertions are as defined by DNB. The list of assertions can be found in de PDF file (DNB_FBO_20171101_Assertions.pdf), included in the package.

A detail of the applicable assertions for each table and verbose technical descriptions of the assertions can be found in the detailed list of assertions-

6. Sample instances

For testing purposes, nine test instances with 0-values are included in this package.

7. DNB filing rules

The eXtensible Business Reporting Language (XBRL) specification provides a high degree of flexibility in the creation of XBRL instance documents. Part of this flexibility stems from the nature of the syntax: XML, and part stems from the XBRL specification itself.

The DNB filing rules represent a collection of additional rules and guidance specifically applicable to remittance of XBRL instances for regulatory filings of national taxonomies of DNB. These rules constrain the full flexibility of XBRL, to enable effective interaction between transmitter and recipient/consumer of regulatory reports.

The 1.0 version of the CRDIV FBO taxonomy will be checked against the 1.0 version of the DNB filing rules. These rules can be found under Downloads > DNB Filing Rules via <https://www.dnb.nl/statistiek/digitaal-loket-rapportages/algemeen/index.jsp>.