DeNederlandscheBank
EUROSYSTEEM

Subject:
Release notes for Benchmark CFI taxonomy

Data, Information &
Technology
Data Services

DNB CFI Release notes 1.2.0

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1. Introduction

These are the release notes of the Benchmark CFI 1.2.0 xBRL taxonomy.

Reporting obligations based on this CFI taxonomy will be introduced for data for the first quarter of 2023. It contains two entrypoints, one of which is strictly for testing purposes.

The reporting guidelines will be communicated separately.

DNB customarily publishes its xBRL taxonomies as follows. Two packages for each Reporting Framework:

1a A package with the Reporting Framework;
1b A package with the Data Dictionary, explicitly for the Reporting Framework listed in 1a; elements that are only used in other frameworks are not included here.

Three common packages that are required for the implementation of DNB taxonomies are (these are available for download from the DNB website):

2a A package with the full DNB Data Dictionary;
2b A package with the Supplementary Taxonomies (these are taxonomies that are not managed by DNB but are necessary for the proper functioning of the DNB taxonomies - these are www.xbrl.org and www.eurofiling.info);
2c A package containing custom functions for the www.dnb.nl reporting framework.

2. Content of the release

This publication package contains:

1. DNB CFI Release notes 1.2.0.pdf
   The release notes for version 1.2.0 of the taxonomy (this document);
2. DNB CFI DPM dictionary and annotated templates 1.2.0.xlsx
   An Excel workbook with the datapoints, partial data dictionary, hierarchies used in the taxonomy, annotated templates, assertions and entrypoints
3. DNB CFI Reporting framework 1.2.0.zip
   A taxonomy package zip file containing the DNB xBRL taxonomy with the CFI framework version 1.2.0.
4. DNB Reporting data dictionary.zip
   A zip file containing the Data Dictionary.
5. DNB Data Dictionary.xlsx
   An excel file which contains all the elements in the DNB Data Dictionary.
6. DNB CFI Sample instances 1.2.0.zip
   A zip file containing sample xBRL instances, one for each entrypoint.
7. DNB CFI Excel templates 1.2.0.zip
   A zip file with the Excel templates per entrypoint that will be used in MijnDNB (new portal that replaces DLR) as soon as reporting with xBRL starts.

3. Changelog

3.2 Version 1.2.0

- Validation rules dnb_0017 and dnb_0018 are now blocking rules (Severity – ERROR), that is, if they are triggered, the report will not be accepted.
- New name for table T01.02 - Loans granted and other receivables
- New name for table T02.02 - Loans received and other liabilities

3.1 Version 1.0.0

First version of the taxonomy.

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4. Scope

The taxonomy is comprised of the following 2 modules:

Module	Module Label	Entrypoint
ALL*	All	http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/cfi-2017-07/2023-01-31/mod/cfi-all.xsd
CFI	Benchmarkrapportage CFI	http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/cfi-2017-07/2023-01-31/mod/cfi-jr.xsd

(*) The ALL entrypoint contains all forms. This entrypoint shall not be used for reporting obligations and may be used for testing purposes.

5. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "DNB CFI DPM dictionary and annotated templates 1.2.0.xlsx"

The Excel workbook contains the following sheets:

1. 'Taxonomy' sheet [orange]: an overview of the tables incorporated in the taxonomy and to which modules these tables apply;
2. 'Hierarchies' sheet [orange]: an overview of all the hierarchies (selection lists) defined for this taxonomy;
3. Partial data dictionary elements [purple]: containing all domains, dimensions, members and metrics that are relevant for this taxonomy. This overview consists of the following sheets:
   a. 'Data Points', a complete list of all the data points and their data definition;
   b. 'Dict Metrics', sheet containing all the metrics used in the taxonomy;
   c. 'Dict Dimensions', sheet containing all dimensions used in the taxonomy;
   d. 'Dict Explicit Domains', sheet listing all domains used in the taxonomy;
   e. 'Dict Domain Member', sheet listing all the members per domain used in the taxonomy;
   f. 'Dict Typed Domains', sheet listing all the typed domains used for the taxonomy;
   g. 'Dict Hierarchies', sheet listing all the hierarchies used in the taxonomy.
   h. 'Assertions', sheet listing all assertions included in the taxonomy.
4. The annotated templates [blue]: for each table/form the specifications of the affiliated datapoints can be viewed in the sheet with the corresponding label.
5. Assertions
   The taxonomy includes 71 assertions (validation rules). These can be found on the Assertions tab of the DNB CFI DPM Dictionary and Annotated Templates 1.2.0 file. Assertions are specified according to the following characteristics:
   - *ID*, the unique identification of assertion;
   - *Changed per*, date of the last change;
   - *Last change*, change aspect;
   - *Module*, the module(s) that include the assertion;
   - *Severity*, either ERROR (blocking) or WARNING (non-blocking);
   - *Threshold*, the margin that applies to the assertion;
   - *Use fallback value*, indicates whether non-reported facts involved in the assertion is replaced by 0 or {} (empty string).
   - *Tables*, the tables to which the validation rule relates;
   - *Formula*, the OK situation the validation rule verifies;
   - *Message*, the message returned when not-OK is signaled.

6. Sample instances

For testing purposes, for each module an xBRL instance document with fixed interval data is provided in DNB CFI Sample instances 1.2.0 zip.

7. Excel templates

In the DNB CFI Excel templates 1.2.0 zip, the Excel templates are available for each of the entrypoints, which may be used for data input. Validation results are communicated in the format of these excel templates as well.

Please note that it is not allowed to change the structure of the Excel template files, this will give problems during processing of the filings if the Excel templates are used for reporting. Furthermore, in case of submission in Excel format, you are always advised to use the download link in MijnDNB instead of the ones contained in DNB CFI Excel templates 1.2.0 zip, to make sure you always use the most recent version of the templates for submission.

8. 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 1.2.0 version of the CFI taxonomy will be checked against the most recent version of the DNB filing rules. These rules can be found (available for download) via https://www.dnb.nl/login/digitaal-loket-rapportages/informatie-en-documentatie/.