

Optional module for the dimension activity

The purpose this addition is providing a common set of XBRL elements that can be used for those FINREP extensions willing to model both the IFRS group and CRD group as consolidation scope. For a better business explanation, see the official answer to question 1/2007 at the C-EBS website:

<http://www.c-ebs.org/implementationquestions/DetailsView.aspx?ID=166&cf=financial>

In a few words, it means that some countries can include additional "columns" to the amounts of some of their statements. The first "column" (IFRS Scope) represents the total amount and matches up with the information that should be reported in those countries that do not include this breakdown.

From a technical point of view, the proposal consists on a new schema file and its linkbases which includes a new dimension ("By Activity Dimension"), whose members are: IFRS Scope (default member), CRD Scope, Insurance, Other Entities and Adjustments and elimination. The proposal doesn't include any changes to the core taxonomy nor includes links between primary items and the new dimension. These links should be implemented at extension level.

This approach has no impact on existing domestic taxonomies (core taxonomy has not been changed), but it allows countries sharing the same requirements to reuse elements. This way, we reduce the burden on credit institutions required to report to several countries, as the XBRL representation of common business concepts is the same. Moreover, we achieve compatibility between countries using this breakdown and those that do not as the "IFRS Scope" member has been modelled as the default value of the new dimension.

See Víctor Morilla's presentation at 8th C-EBS Workshop in Amsterdam, "Proposal for IFRS / CRD group Consolidation Scopes in FINREP":

www.eurofiling.info/data/presentations/8Workshop/VMorillaActivityDimension.ppt