

**Description of electronic reporting
Version 2.8.0 (7th December 2021)**

**Solvency II Reporting
Pension Fund Reporting**

(Solvency II and Pension Fund Taxonomy 2.6.0)

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1 Introduction

This description applies to the creation and submission of electronic reports to the Financial Supervisory Authority, in connection with the reporting of quantitative data under the Solvency II regime and EIOPA's Pension fund data collection. The description pertains to the reporting of annual and quarterly Solvency II data for supervisory purposes, including reporting of the opening balance sheet (Day 1 reporting) (Commission Implementing Regulation (EU) 2015/2450), Commission Implementing Regulation (EU) 2016/1868 and Financial Stability reporting (EIOPA BoS-15/107 Guidelines on reporting for financial stability purposes). Description also pertains to the reporting of Pension Funds.

Solvency II reporting does not fully replace electronic reporting by entities operating in the insurance markets. In addition to Solvency II reporting entities operating in the insurance markets are reporting according to the Regulations and guidelines 1/2011 and submit supervisory documents according to the Regulations and guidelines 4/2015. Also Pension Fund data collection does not replace electronic reporting by pension fund entities, and entities are reporting according to the instructions of the FIN-FSA.

Solvency II: The 2016 opening balance sheet and the first three quarters were reported using the EIOPA taxonomy version 2.0.1. Starting from the fourth quarter of 2021, reporting entities will use version 2.6.0. The 2021 annual data will also be reported with version 2.6.0. First, with the taxonomy 2.6.0 will be reported the solo level quarter reports Q4/2021 by 4th of February 2022. The solo level annual reports 2021 will be reported by 8th of April 2022.

Pension Fund: Starting from the fourth quarter of 2021, reporting entities will use version 2.6.0. The 2021 annual data will also be reported with version 2.6.0. First, with the taxonomy 2.6.0 will be reported the solo level quarter reports Q4/2021 by 25th of February. The solo level annual reports 2021 will be reported by 20th of May.

For the reporting dates (see document *Taxonomy Roadmap*) and information on taxonomy releases, see EIOPA's website:

https://www.eiopa.europa.eu/tools-and-data/supervisory-reporting-dpm-and-xbrl_en

The largest groups and undertakings identified in accordance with EIOPA guidelines (EIOPA BoS-15/107) will also report data for Financial Stability purposes (templates afs, qfs, afg, qfg).

In connection with Solvency II reporting, the Financial Supervisory Authority also collects data for the ECB's insurance statistics. Only solo data are needed for these statistics. These additional ECB add-ons (templates: aes, qes) are integrated in the EIOPA's taxonomy, in solo-level templates for annual and quarterly reporting.

The Bank of Finland has published instructions for reporting the ECB's add-ons:

<http://www.suomenpankki.fi/fi/tilastot/raportointiohjeet/Pages/vakuutuslaitokset.aspx>

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On 15th of July 2021, EIOPA published Solvency II and Pension Fund package version 2.6.0, notably the Solvency II XBRL taxonomy, the so-called DPM (Data Point Model) and list of validation rules. In addition, EIOPA published 3th of November 2021 the hotfix version of the 2.6.0. The package also includes e.g. the reporting tables grouped into data sets (Annotated templates) and a Filing Rules document. See EIOPA's website for document updates:

https://www.eiopa.europa.eu/tools-and-data/supervisory-reporting-dpm-and-xbrl_en

EIOPA recommends the use of the XML-based XBRL reporting language (XBRL = [eXtensible Business Reporting Language](http://www.xbrl.org), see <http://www.xbrl.org>) in the reporting. The data reported and the technical manner of presentation of the data are together described as an XBRL taxonomy. The reporting must be made in accordance with the newest taxonomy version published by EIOPA. The taxonomy includes the technical specifications for Solvency II reporting.

The taxonomy and the DPM are particularly for those reporting entities that create the required electronic report directly from their own systems, without using the reporting application provided by FIN-FSA. In addition to EIOPA's specifications, this description is needed to create a **submission file**, which is to be submitted to FIN-FSA.

The DPM describes the reporting concepts and their links, as a relational structure. The key concepts in the model are: reporting framework, template, table, data point, metric (observable variable), dimension, dimension member, domain (list of the dimension members' possible value), and validation rule. A data point is defined as the combination of one metric and 0-n of categorization factors ((dimension, dimension-member) pairs). Each data point can be in one or several tables. The data point is related to one reported value for a reporting period and category of reporting institution. One template is related to one or several reported tables. Reporting entities report a group of data points with their values to the supervisory authority. The most important task of the templates is to visually describe the data submitted. The DPM is a general format-independent way of describing reporting to the authorities. The DPM thus does not require that the final reporting has to be submitted in XBRL format.

Ultimately, the DPM model and taxonomy (incl. EIOPA's Filing Rules specifications and this description of electronic reporting) ultimately define the content requirements for the electronic report submitted to the supervisory authority as an XML file. A report defined by XBRL taxonomy is called an instance. A basic XBRL taxonomy consists of a schema file which defines the data elements, and linkbase files. Linkbase files describe, e.g., the hierarchical relationships of the elements (metrics, dimension), clear names for the elements in various languages, mathematical and logical relationships between elements, and reference to element-related regulation.

2 Structure of the taxonomy of reporting

2.1 Structure of taxonomy

The DPM consists of a group of reporting-specific reporting frameworks, e.g. Solvency II. For each reporting-specific reporting framework, there is a reporting-specific taxonomy, which includes one or several modules (See section 2.2). Each module

includes a group of predefined tables. Each module is represented by an XBRL report, i.e., instance, submitted to FIN-FSA.

The reporting taxonomy is constructed from various partial taxonomies, e.g. module, table, dimensional and metrics taxonomies. Metrics describe the reportable data and dimensions describe the concepts used for categorizing values of the metrics. Tables are defined as combinations of metrics and dimensions, so-called data cubes. An individual reportable cell in a table is a combination of one metric and any number (0-n) of dimensions. The grey cells in a table are closed, i.e. not reported.

The members of each dimension can be either predefined (explicit) or defined by the reporting entity (typed). For example, the members of the dimension Liabilities have been predefined in the dimensional taxonomy in question. In contrast, for example for the Commodity dimension, the reporting entity defines the commodities it represents, in connection with the creation of the report.

Figure 1 describes the structure of the taxonomy, prescribed by EIOPA for Solvency II.

source: https://dev.eiopa.europa.eu/Taxonomy/Full/2.6.0/Common/EIOPA_XBRL_Taxonomy_Documentation_2.6.0.pdf

Annex 1. EIOPA Solvency II XBRL Taxonomy: Owners, Folders, Files, Namespaces and Prefixes

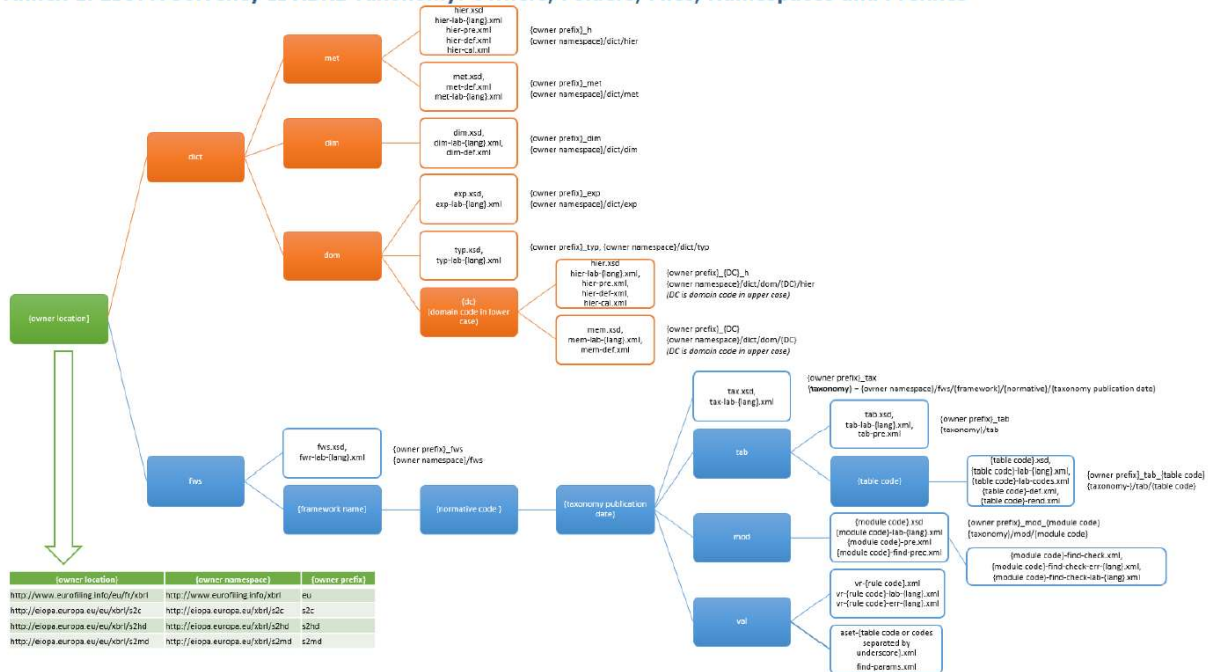


Figure 1: Structure of taxonomy for Solvency II

2.2 Taxonomy modules

Each module of the taxonomy (reporting) is represented by a **submission file** to be submitted to FIN-FSA, which consists of a compressed and encrypted XBRL report and encrypted envelope defined by the module (See section 3).

FIN-FSA produces its own reporting application and a workbook for each module. The application and the workbooks can be downloaded from the Jakelu Distribution Service (<https://jakelu.finanssivalvonta.fi>). The installation package (compressed zip file) includes the Excel templates with the module-specific tables, as well as a program (setup.exe) for installing the "Fiva Tiedonkeruusovellus" Excel Add-In in the workstation. The same installation program is included in all the module-specific installation packages.

2.2.1 Modules for the Solvency II (S2) and Pension Fund (PF)

S2 and PF taxonomies include the following modules:

ModuleCode	ModuleLabel	2.0.1	2.1.0	2.2.0	2.3.0	2.4.0	2.5.0	2.6.0
adh ²	Ad-hoc reporting	-	x	-	-	-	-	-
aeb ¹	Annual ECB reporting Third country branches	x	x	x	x	x	-	-
aee ⁴	Annual ECB Add-on reporting exempted Pension Funds individual	-	-	-	x	-	x	x
aei ⁴	Annual ECB Add-on reporting Pension Funds individual	-	-	-	x	-	x	x
aes	Annual ECB reporting Solo	x	x	x	x	x	x	x
afb ¹	Annual Financial Stability Third country branches	x	x	x	x	x	-	-
afg	Annual Financial Stability reporting Group	x	x	x	x	x	x	x
afs	Annual Financial Stability reporting Solo	x	x	x	x	x	x	x
apg	Annual Solvency II public disclosure Group	-	-	x	x	x	-	-
aps	Annual Solvency II public disclosure Solo	-	-	x	x	x	-	-
ara ¹	Annual reporting Pension Funds aggregated	-	-	-	x	-	-	-

arb ¹	Annual Solvency II reporting Third country branches	x	x	x	x	x	-	-
arg	Annual Solvency II reporting Group	x	x	x	x	x	x	x
ari ¹	Annual reporting Pension Funds individual	-	-	-	x	-	-	-
ars ¹	Annual Solvency II reporting Solo	x	x	x	x	x	-	-
axa ¹	Annual reporting exempted Pension Funds aggregate	-	-	-	x	-	-	-
axi ¹	Annual reporting exempted Pension Funds individual	-	-	-	x	-	-	-
d1b	Day 1 Solvency II reporting Third country branches	x	-	-	-	-	-	-
d1g ³	Day 1 Solvency II reporting Group	x	-	-	-	-	-	-
d1s ³	Day 1 Solvency II reporting Solo	x	-	-	-	-	-	-
qeb ¹	Quarterly ECB reporting Third country branches	x	x	x	x	x	-	-
qei ⁴	Quarterly ECB Add-on reporting Pension Funds individual	-	-	-	x	-	x	x
qes	Quarterly ECB reporting Solo	x	x	x	x	x	x	x
qfb ¹	Quarterly Financial Stability Third country branches	x	x	x	x	x	-	-
qfg	Quarterly Financial Stability reporting Group	x	x	x	x	x	x	x
qfs	Quarterly Financial Stability reporting Solo	x	x	x	x	x	x	x
qra ¹	Quarterly reporting Pension Funds aggregated	-	-	-	x	-	-	-
qrb ¹	Quarterly Solvency II reporting Third country branches	x	x	x	x	x	-	-
qrg	Quarterly Solvency II reporting Group	x	x	x	x	x	x	x
qri ¹	Quarterly reporting Pension Funds individual	-	-	-	x	-	-	-
qrs ¹	Quarterly Solvency II reporting Solo	x	x	x	x	x	-	-



spv ¹	Annual reporting Special Purpose Vehicles	x	x	x	x	x	-	-
tep ²	Technical entry point	-	-	x	x	x	x	x

1) For the present, not in use in Finland.

2) Reported only if separately requested.

3) Day 1 modules were reported with taxonomy 2.0.1 only.

4) Table contains only PF modules that have to be reported in Finland. These modules contain the ECB reporting.

Only the largest reporting entities shall submit the afs,qfs,afg and qfg modules. They will be contacted separately regarding the reporting obligation.

The aps and apg modules are not reported to the financial supervisor or EIOPA. The reporting application does not support these modules.

3 Structure of a submission file

3.1 Structural diagram

The submission file submitted to FIN-FSA must be compressed into a zip file which includes an XML-format encrypted envelope and a compressed and encrypted XBRL report. The envelope includes report-specific additional information, e.g., contact information of the contact person for the report. The package submitted to FIN-FSA can include several separate zipped submission files, or the zipped submission files can be packed into a zip file to be submitted to FIN-FSA.

Figure 2 shows the structure of a submission file of one reporting entity related to one reported module and the compilation of several (2–n) submission files into one compressed submission file (zip) submitted to FIN-FSA.

Even if there is no reportable data for a specific reporting period, the envelope report and the empty XBRL report must be included in the submission file, and the file must be submitted to FIN-FSA. For an example of an empty XBRL report, see section 3.3.7.

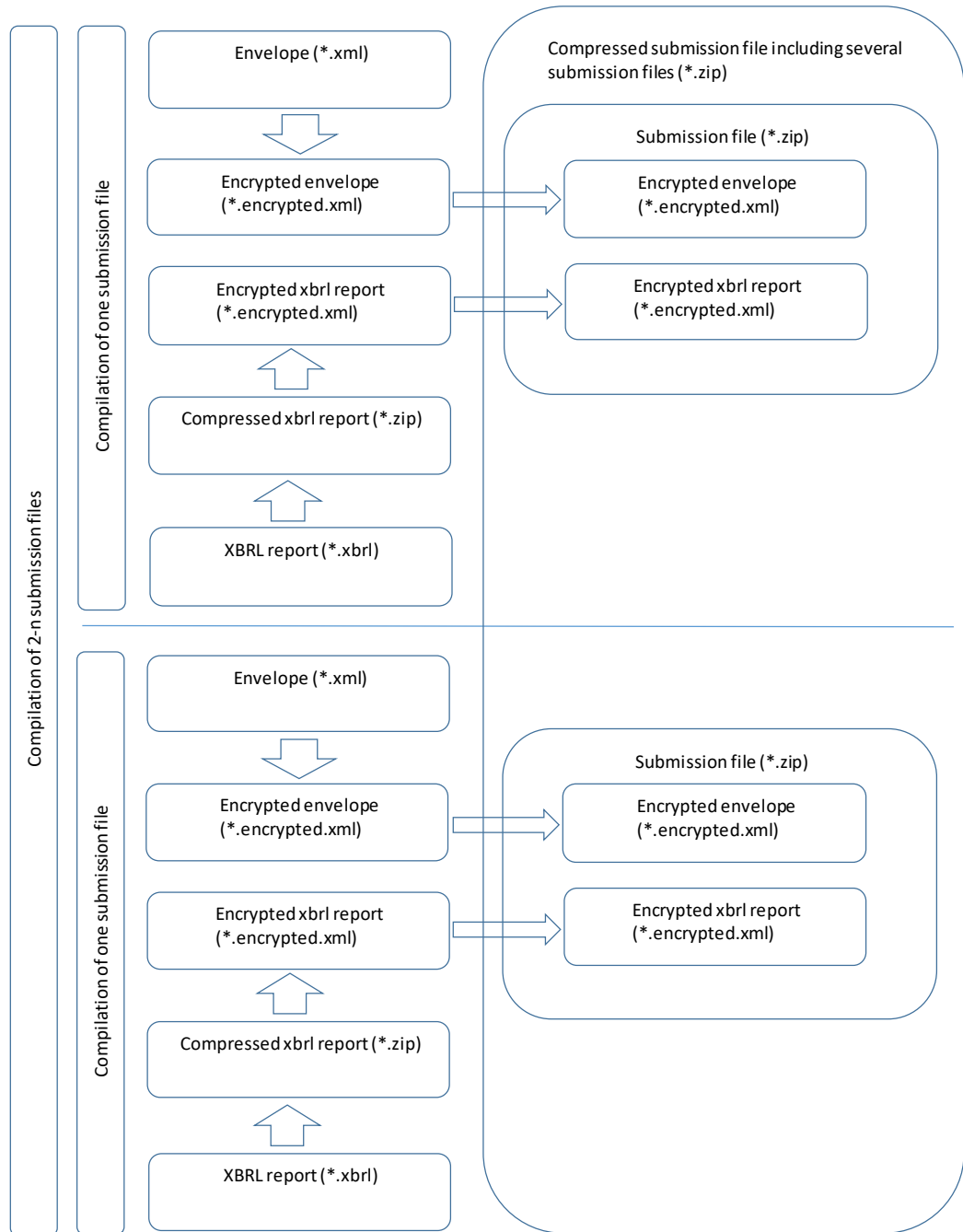


Image 2: Structure of a submission file



3.2 Envelope

3.2.1 Structure of envelope

FIN-FSA's instructions on the XML envelope are partly based on the specifications by the CEN project, which is preparing the standardization of reporting (http://cen.eurofiling.info/wp-content/uploads/data/CWA_XBRL_WI002-E.pdf). The envelope schema is available on FIN-FSA's website: [the envelope schema](#).

The abbreviations used in the CEN project are as follows:

- CEN: *Comité Européen de Normalisation / European Committee for Standardisation*
- CWA: *CEN Workshop Agreement*

(Source: <http://cen.eurofiling.info/>)

An envelope consists of the following parts:

- XML namespace specifications
- Meta data specifications
- Basic header specifications

3.2.2 Namespace specifications

The name of the envelope begins with the schema instance specification and other name space specifications, which are available in a separate schema instance, see chapter 3.2.1 Structure of envelope.

Each XML file begins with an XML namespace specification. Namespaces are used to separate the concepts of different XML instances.

Example:

```
<?xml version='1.0' encoding='utf-8'?>
<FivaStandardHeader
xmlns="http://www.finanssivalvonta.fi/Raportointi/xbml/Documents/FivaStandardHeader"
xmlns:bh="http://www.eurofiling.info/eu/fr/esrs/Header/BasicHeader"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
<!-- content -->
</FivaStandardHeader>
```

3.2.3 Meta data specifications

The envelope must include the following meta data:

- InstanceCreationDateTime (InstanceCreationDateTime; yyyy-mm-ddThh:mm:ss; f.ex. 2018-04-15T12:53:05+02:00); date, on which the submission file has been created by the reporting entity
- ReportingPeriod (yyyy-mm-dd), f.ex. 2018-03-31)
- ReportingEntityType (TK-tunnus*, Y-tunnus* LEI, MFI; varchar(9))
- ReportingEntity (varchar(50))
- TypeOfReportingInstitution (nnn)
- ReportingApplicationName (varchar(80))



- ReportingApplicationVersion (varchar(40))
- ContactPersonFirstName (varchar(50))
- ContactPersonLastName (varchar(50))
- ContactPersonEmail (varchar(100))
- ContactPersonTelephone (varchar(50))
- Comment; nvarchar(max)); optional information
- TestFlag (production submission = false; test submission = true)
- * TK-tunnus = ID No. issued by Statistics Finland, Y-tunnus = Finnish business ID

Example:

```
<InstanceCreationDateTime>2018-04-15T12:53:05+02:00</InstanceCreationDateTime>
<ReportingPeriod>2018-03-31</ReportingPeriod>
<ReportingEntityType>LEI</ReportingEntityType>
<ReportingEntity>00000000000000000098</ReportingEntity>
<TypeOfReportingInstitution>410</TypeOfReportingInstitution>
<ReportingApplicationName>FIN-
FSA/tiedonkeruusovellus/SII/aes</ReportingApplicationName>
<ReportingApplicationVersion>12.3.41115.65534 (15.11.2017)</ReportingApplicationVer-
sion>
<ContactPersonFirstName>Tyyni</ContactPersonFirstName>
<ContactPersonLastName>Testaaja</ContactPersonLastName>
<ContactPersonEmail>tyyni.testaaja@fiva.fi</ContactPersonEmail>
<ContactPersonTelephone>+3580000000000</ContactPersonTelephone>
<Comment>Just for comment purposes</Comment>
<TestFlag>True</TestFlag>
```

3.2.4 Basic header specifications

The BasicHeader includes the following data:

- ReportReferenceID = Free form technical identifier that describes the contents of the information (included in the submission container) which are to be submitted.
- FilePath = A report file's name (incl. the filename extension) without file directory name.

Example:

```
<BasicHeader>
  <bh:ReportDataContext>
    <bh:ReportReferenceID>S2_example_test_1</bh:ReportReferenceID>
  </bh:ReportDataContext>
  <bh:File>
    <bh:FilePath>aes_410_00000000000000000098_20180331.xbrl</bh:FilePath>
  </bh:File>
</BasicHeader>
```

3.3 XBRL report

3.3.1 Structure of XML report

The core of the XBRL report is the list of the reported values and the related metrics and context reference. The context reference specifies the context, which in turn specifies the following factors used for the categorization of values: reporting entity, reporting period and reported value. Each value is always reported in a context. The report must also always include a reference to the reported table and unit specifications.

An XBRL instance consists of the following parts:

- XML name space specifications
- Reference to taxonomy schema of reported table (schemaRef element).
- Context specifications
- Specifications of reported tables (filingIndicator)
- Unit specifications (unit)
- Reported values with metrics and context information (metrics)

Figure 3 shows the structure of an XBRL instance.

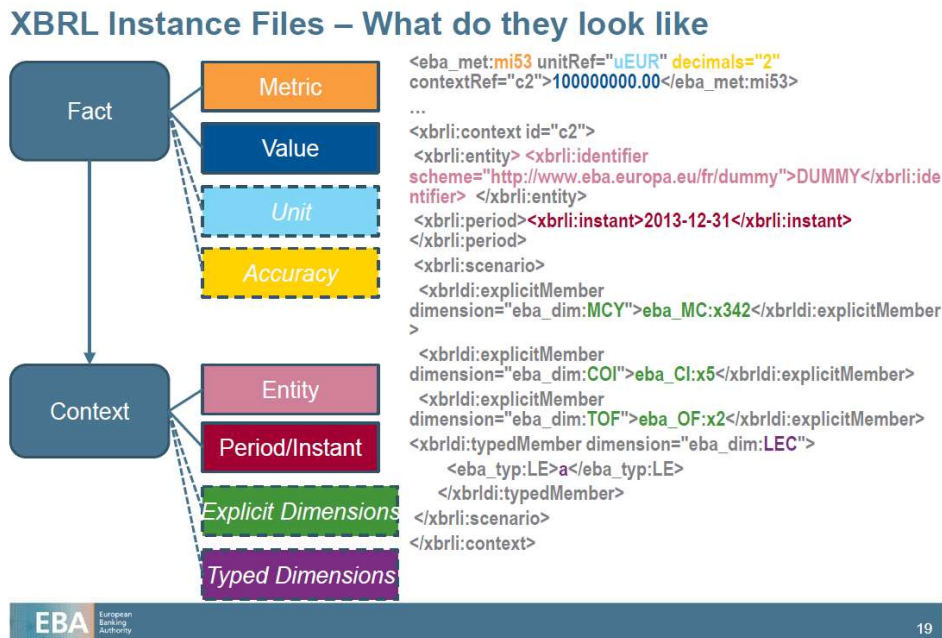


Image 3: Structure of XML report

3.3.2 Namespace specifications and reference to taxonomy

The XBRL report must state explicitly, to which taxonomy version it is related. The report must include reference to the reported *module-specific* taxonomy. The comment section must also contain indication of the data taxonomy version, if the XBRL schemaRef reference alone does not specify the taxonomy version used.

An example the aes module:

```

<?xml version="1.0" encoding="utf-8"?>
<?taxonomy-version 2.1.0?>
...

```

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```
<link:schemaRef xlink:type="simple"
xlink:href="http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2016-07-15/mod/aes.xsd"/>
```

The above-mentioned information is available in EIOPA's DPM (https://www.eiopa.europa.eu/tools-and-data/supervisory-reporting-dpm-and-xbrl_en). The version number and validity dates (Version, FromDate, ToDate) can be found in the Taxonomy table and the name of the schemaRef element is in the XbrlSchemaRef field of the Module table.

Each XBRL file begins with an XML namespace specification (xmlns). Namespaces are used to separate the identifiers used in the software so that there are no overlaps between the names used in different contexts. Identifiers with the same name are not mixed as long as they are related to different namespaces. For example:

```
<?xml version="1.0" encoding="utf-8"?>
<?instance-generator id="Diwen.Xbrl" version="0.46.0.0" creationdate="2017-11-20T14:38:36:70+02:00"?>
<?taxonomy-version 2.2.0?>
<!--ReportingApplicationVersion 12.3.41115.65534 (15.11.2017), TestFlag True-->
<!--2017-11-20-->
<!--(C) Finanssiavontanta-->
<xbrli:xbrl xmlns:s2c_DI="http://eiopa.europa.eu/xbrl/s2c/dict/dom/DI"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:s2c_AP="http://eiopa.europa.eu/xbrl/s2c/dict/dom/AP"
xmlns:xlink="http://www.w3.org/1999/xlink"
xmlns:s2c_CS="http://eiopa.europa.eu/xbrl/s2c/dict/dom/CS"
xmlns:s2c_TI="http://eiopa.europa.eu/xbrl/s2c/dict/dom/TI"
xmlns:s2c_VM="http://eiopa.europa.eu/xbrl/s2c/dict/dom/VM"
xmlns:find="http://www.eurofiling.info/xbrl/ext/filing-indicators"
xmlns:s2c_SE="http://eiopa.europa.eu/xbrl/s2c/dict/dom/SE"
xmlns:s2c_LA="http://eiopa.europa.eu/xbrl/s2c/dict/dom/LA"
xmlns:s2c_dim="http://eiopa.europa.eu/xbrl/s2c/dict/dim"
xmlns:s2c_typ="http://eiopa.europa.eu/xbrl/s2c/dict/typ"
xmlns:s2c_CN="http://eiopa.europa.eu/xbrl/s2c/dict/dom/CN"
xmlns:xbrldi="http://xbrl.org/2006/xbrldi"
xmlns:s2md_met="http://eiopa.europa.eu/xbrl/s2md/dict/met"
xmlns:s2c_LB="http://eiopa.europa.eu/xbrl/s2c/dict/dom/LB"
xmlns:s2c_AM="http://eiopa.europa.eu/xbrl/s2c/dict/dom/AM"
xmlns:s2c_GA="http://eiopa.europa.eu/xbrl/s2c/dict/dom/GA"
xmlns:s2c_RT="http://eiopa.europa.eu/xbrl/s2c/dict/dom/RT"
xmlns:link="http://www.xbrl.org/2003/linkbase"
xmlns:s2c_PU="http://eiopa.europa.eu/xbrl/s2c/dict/dom/PU"
xmlns:s2c_CU="http://eiopa.europa.eu/xbrl/s2c/dict/dom/CU"
xmlns:s2c_TF="http://eiopa.europa.eu/xbrl/s2c/dict/dom/TF"
xmlns:s2c_TB="http://eiopa.europa.eu/xbrl/s2c/dict/dom/TB"
xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
xmlns:xbrli="http://www.xbrl.org/2003/instance">
<!-- content -->
</xbrli:xbrl>
```

Reference to the reported *module* and the relevant *taxonomy version* is made with the schemaRef element.

Example of reference to aes.xsd taxonomy. version 2.1.0:

```
<link:schemaRef xlink:type="simple" xlink:href="http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/aes.xsd" />
```

3.3.3 Specifications of reported tables

The reported table must be specified in the 'find' element, as a filingIndicator sub-element in accordance with EIOPA specifications; " *III.3 Filing indicators / Filing Rules for Solvency II Reporting*.

Example:

```

<find:fIndicators>
  <find:filingIndicator contextRef="A0" find:filed="false">E.01.01</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">E.02.01</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">E.03.01</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="true">S.01.02</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">S.01.03</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">S.02.02</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">S.03.01</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">S.03.02</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">S.03.03</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="true">S.04.01</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">S.04.02</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="false">S.05.01</find:filingIndicator>
  <find:filingIndicator contextRef="A0" find:filed="true">S.05.02</find:filingIndicator>
  ...
</find:fIndicators>

```

3.3.4 Context specifications

The sub-elements of the *context* element are *entity*, *period* and *scenario*. The reporting entity is identified with the Identifier sub-element. The reporting entity ID code is the LEI (Legal Entity Identifier). If the reporting entity does not have a LEI code, the (seven digits) TK-tunnus is used. The *identifier* element's *scheme* attribute is given as the value the reporting namespace reference in question:

LEI	http://standard.iso.org/iso/17442
TK-tunnus	http://www.finanssivalvonta.fi/fr/tktunnus
Y-tunnus	http://www.finanssivalvonta.fi/fr/ytunnus
MFI	http://www.ecb.eu/stats/money/mfi

Code 'scheme="http://standards.iso.org/iso/17442">00000000000000000098' can be replaced with 'scheme="LEI">00000000000000000098'.

The reporting period is usually the last day of the quarter or month. The scenario lists the dimensions related to the value. In other words, each reportable combination of dimensions has its own context. The contexts are specified with a consecutive number, for example as follows: A1, A2, A3, ...

Example:

```
<xbrli:context id="A2">
  <xbrli:entity>
    <xbrli:identifier
      scheme="http://standards.iso.org/iso/17442">00000000000000000098
    </xbrli:identifier>
  </xbrli:entity>
  <xbrli:period>
    <xbrli:instant>2018-03-31</xbrli:instant>
  </xbrli:period>
  <xbrli:scenario>
    <xbrldi:explicitMember dimension="s2c_dim:BL">s2c_LB:x146</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="s2c_dim:IZ">s2c_RT:x1</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="s2c_dim:LA">s2c_GA:x75</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="s2c_dim:LR">s2c_GA:FI</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="s2c_dim:TZ">s2c_LB:x169</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="s2c_dim:VG">s2c_AM:x84</xbrldi:explicitMember>
  </xbrli:scenario>
</xbrli:context>
```

3.3.5 Unit specifications

Units are specified in the unit element of the instance. There are two main types of units; their values are:

- Monetary data, reported in accordance with ISO 4217 currency codes:
 - o Euro-denominated data: uEUR, iso4217:EUR (reporting currency)
 - o As for templates S.16.01 and S.19.01, in certain cases, data can also be reported in other currencies. In such cases, the currency must also be specified, e.g. uUSD, iso4217:USD
- percentages and other non-financial data: uPURE, XBRLi:pure

The following id references are recommended: "uEUR" and "uPURE".

Example:

```
<xbrli:unit id="uEUR">
  <xbrli:measure>iso4217:EUR</xbrli:measure>
</xbrli:unit>
<xbrli:unit id="uPURE">
  <xbrli:measure>xbrli:pure</xbrli:measure>
</xbrli:unit>
```

3.3.6 Reported values and precision

The precision of a value is defined with the decimals attribute. Euro-denominated data are reported as EUR, at a minimum precision of EUR 1,000 if the decimals attribute of the data in question is -3. Please note: As for templates S.16.01 and S.19.01, monetary data can also be reported in original currency denominations (see *Filing Rules/III.8 Reporting unit of measure*). Percentages are reported as ratios [0, ... ,1], at the precision of 0.0001, if the decimals attribute of the data is 4. See the table below.

The decimal separator is the full stop. A unit is referred to with the element unitRef.

Reported value	XBRL decimal	Precision	Tolerance (+/-)	Lower limit	Upper limit
0,093	4	0,0001	0,00005	0,09295	0,09305
100000	-3	1000	500	99500	100500
100200	-2	100	50	100150	100250
100205,23	0	1	0.5	100204,73	100205,73

Example:

```
<s2md_met:pi544 contextRef="A1" unitRef="uPURE" decimals="4">0.0512</s2md_met:pi544>
<s2md_met:mi503 contextRef="A2" unitRef="uEUR" decimals="-2">1000</s2md_met:mi503>
```

EIOPA has specified the decimal precision levels for monetary values in S2 reporting. Reporting entities are requested to check the specifications in: *S.2.18.(c) – Representation and @decimal for monetary facts*

General additional information on precision, decimals and units is available in “Precision, Decimals and Units 1.0”:

<http://www.xbrl.org/RFC/PDU/PWD-2008-10-09/PDU-RFC-PWD-2008-10-09.html>

The data reported must also comply with the data content requirements as specified by EIOPA for validation formulas: (*The List of Validations*) and codes and code types; *IV Codes and Type of Codes / Filing Rules for Solvency II Reporting*.

4 Encryption and compression

The envelope report and zip-compressed XBRL-report must be encrypted before compression into a submission file (*.zip). Encryption must be made with the BOFCryptNxt program, which can be downloaded from the Jakelu Distribution Service. Encrypted files must have the file extension “.encrypted.xml”.

Note. When using the reporting application, the submission file is created automatically (incl. compression and encryption).

5 Use of reporting application

With the reporting application, the reporting entity can generate the required submission file by entering the information into the Excel forms manually and by creating the submission file automatically, using the application’s functions. Reporting entities can also download into the reporting application a complete or semi-complete XML report or CSV report from an external source, fill in any possible missing data and create the submission file. The reporting applications and user instructions can be downloaded from the Jakelu Distribution Service (<https://jakelu.finanssivalvonta.fi>). FIN-FSA provides reporting entities with the necessary individual user ID and password.

6 File naming

Naming instructions for the reported files:

- Envelope
 - o header_<module>_<typeofreportinginstitution>_<reportingentityId>_<period>.xml



- encrypted envelope
 - o header_<module>_<typeofreportinginstitution>_<reportingentityid>_<period>.encrypted.xml
- XBRL report
 - o <module>_<typeofreportinginstitution>_<reportingentityid>_<period>.XBRL
- encrypted XBRL report
 - o <module>_<typeofreportinginstitution>_<reportingentityid>_<period>.encrypted.xml
- submission file of one reporting entity
 - o <module>_<typeofid>_<reportingentityid>_<period>.zip
- submission file including several submission files
 - o <module>_<id>.zip

The parts of the file names signify the following:

- header standard-form ID of the envelope: *header*
- <module> name of taxonomy module
- <typeofreportinginstitution> type of reporting institution
- <typeofid> type of reporting entity's ID (e.g. *LEI*)
- <reportingentityid>: reporting entity's ID used in the XBRL report
- <period>: date of reported information (yyyymmdd)
- <id>: free-form ID, e.g. consecutive number

Mandatory restrictions:

File extensions:

- envelope: ".xml"
- xbrl report: ".xbrl"
- submission file: ".zip"

Name of encrypted envelope/xbrl report:

- "[original name].encrypted.xml"
- maximum length 150 characters
- the name must be unique within the submission batch

7 Submission of the reported data to FIN-FSA

See description of electronic reporting in the Jakelu Distribution Service.

8 Further information

If you have any further inquiries for Solvency II reporting, please send them to **S2Helpdesk[at]finanssivalvonta.fi**.

If you have any further inquiries for Pension Fund reporting, please send them to **PFHelpdesk[at]finanssivalvonta.fi**.



Appendix 1: Additional information

https://www.eiopa.europa.eu/tools-and-data/supervisory-reporting-dpm-and-xbrl_en

DPM and Taxonomy 2.6.0

S2 tables: *Annotated Templates workbooks*

XBRL reporting rules: *Filing Rules for Solvency II Reporting*

S2 validation formulas: *The List of Validations*

Syntax description related to S2 validation formulas: *syntax documentation*

All required information for Pension Fund reporting

Appendix 2: Example of envelope (test report)

```
<?xml version='1.0' encoding='utf-8'?>
<FivaStandardHeader xmlns="http://www.finanssivalvonta.fi/Raportointi/xbrl/Documents/FivaStandardHeader"
xmlns:bh="http://www.eurofiling.info/eu/fr/esrs/Header/BasicHeader"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <InstanceCreationDateTime>2017-11-20T14:38:36+02:00</InstanceCreationDateTime>
  <ReportingPeriod>2018-03-31</ReportingPeriod>
  <ReportingEntityType>LEI</ReportingEntityType>
  <ReportingEntity>00000000000000000098</ReportingEntity>
  <TypeOfReportingInstitution>410</TypeOfReportingInstitution>
  <ReportingApplicationName>FIN-FSA/tiedonkeruusovellus/SII/aes</ReportingApplicationName>
  <ReportingApplicationVersion>12.3.41115.65534 (15.11.2017)</ReportingApplicationVersion>
  <ContactPersonFirstName>Tyyni</ContactPersonFirstName>
  <ContactPersonLastName>Testaaja</ContactPersonLastName>
  <ContactPersonEmail>tyyni.testaaja@fiva.fi</ContactPersonEmail>
  <ContactPersonTelephone>+358000000000</ContactPersonTelephone>
  <TestFlag>True</TestFlag>
  <BasicHeader>
    <bh:ReportDataContext>
      <bh:ReportReferenceID>S2_example_test_1</bh:ReportReferenceID>
    </bh:ReportDataContext>
    <bh:File>
      <bh:FilePath>aes_410_00000000000000000098_20180331.xbrl</bh:FilePath>
    </bh:File>
  </BasicHeader>
</FivaStandardHeader>
```

Appendix 3: Example of xbrl report

```
<?xml version="1.0" encoding="utf-8"?>
<?instance-generator id="Diwen.Xbrl" version="0.46.0.0" creationdate="2017-11-20T14:38:36:70+02:00"?>
<?taxonomy-version 2.2.0?>
<!--ReportingApplicationVersion 12.3.41115.65534 (15.11.2017), TestFlag True-->
<!--2017-11-20-->
<!--(C) Finanssivalvonta-->
```



```

<xbrli:xbrl xmlns:s2c_DI="http://eiopa.europa.eu/xbrl/s2c/dict/dom/DI"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:s2c_AP="http://eiopa.europa.eu/xbrl/s2c/dict/dom/AP" xmlns:xlink="http://www.w3.org/1999/xlink"
xmlns:s2c_CS="http://eiopa.europa.eu/xbrl/s2c/dict/dom/CS"
xmlns:s2c_TI="http://eiopa.europa.eu/xbrl/s2c/dict/dom/TI"
xmlns:s2c_VM="http://eiopa.europa.eu/xbrl/s2c/dict/dom/VM" xmlns:find="http://www.eurofiling.info/xbrl/ext/filing-
indicators" xmlns:s2c_SE="http://eiopa.europa.eu/xbrl/s2c/dict/dom/SE"
xmlns:s2c_LA="http://eiopa.europa.eu/xbrl/s2c/dict/dom/LA" xmlns:s2c_dim="http://eiopa.eu-
ropa.eu/xbrl/s2c/dict/dim" xmlns:s2c_typ="http://eiopa.europa.eu/xbrl/s2c/dict/typ"
xmlns:s2c_CN="http://eiopa.europa.eu/xbrl/s2c/dict/dom/CN" xmlns:xbrldi="http://xbrl.org/2006/xbrldi"
xmlns:s2md_met="http://eiopa.europa.eu/xbrl/s2md/dict/met"
xmlns:s2c_LB="http://eiopa.europa.eu/xbrl/s2c/dict/dom/LB"
xmlns:s2c_AM="http://eiopa.europa.eu/xbrl/s2c/dict/dom/AM"
xmlns:s2c_GA="http://eiopa.europa.eu/xbrl/s2c/dict/dom/GA"
xmlns:s2c_RT="http://eiopa.europa.eu/xbrl/s2c/dict/dom/RT" xmlns:link="http://www.xbrl.org/2003/linkbase"
xmlns:s2c_PU="http://eiopa.europa.eu/xbrl/s2c/dict/dom/PU"
xmlns:s2c_CU="http://eiopa.europa.eu/xbrl/s2c/dict/dom/CU"
xmlns:s2c_TF="http://eiopa.europa.eu/xbrl/s2c/dict/dom/TF"
xmlns:s2c_TB="http://eiopa.europa.eu/xbrl/s2c/dict/dom/TB" xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
xmlns:xbrli="http://www.xbrl.org/2003/instance">
<link:schemaRef xlink:type="simple" xlink:href="http://eiopa.europa.eu/xbrl/s2md/fws/solvency/solvency2/2017-
07-15/mod/aes.xsd" />
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<xbrli:measure>iso4217:EUR</xbrli:measure>
</xbrli:unit>
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```




```

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```



```

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<xbrldi:explicitMember dimension="s2c_dim:RB">s2c_LB:x135</xbrldi:explicitMember>
<xbrldi:explicitMember dimension="s2c_dim:TB">s2c_LB:x28</xbrldi:explicitMember>
<xbrldi:explicitMember dimension="s2c_dim:TK">s2c_TF:x4</xbrldi:explicitMember>
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<xbrldi:explicitMember dimension="s2c_dim:RB">s2c_LB:x135</xbrldi:explicitMember>
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