

**Solvency II Taxonomy
Description of the sample instances
Sample version 0.1.0 – dated 2011-06-30**

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I. Introduction

- 1.** The European Insurance and Occupational Pensions Authority (EIOPA) published on 21 July 2011 a sample of the future Solvency II taxonomy and reports. This is a disclosure of the XBRL technology that will be used for Solvency II reporting.
- 2.** Together with this taxonomy, EIOPA published three sample XBRL instances, one for each template contained in the taxonomy:
 - BS_C1
 - AS_D1
 - TP_NL_E3
- 3.** This document describes the contents of the templates and the associated sample instances. It contains also some explanations about the contents of XBRL instances.

4. The taxonomy and corresponding instances have been validated using the following tools:

- Arelle from Mark V, 2011-06-24, Open source XBRL platform;
- XBRL Validator from Invoke, version 2011-07;
- XPE from UBmatrix – Edgar on Line, version 3.6.1.38;
- XWand from Fujitsu, XBRL Consortium edition, version 85, 2011-07;
- XWand from Fujitsu, Commercial edition, version 11;
- XML Spy from Altova, Enterprise edition 2009, sp1.

II. Principles of Sample Instances

5. A template typically includes dimensions values that are incompatible with each other and will never be used together in a single report, for instance: "Solo" and "Group", or "Quarterly" and "Annually".

6. Sample instances (or skeleton instances) are automatically generated from the template taxonomies and include all dimension values defined in these templates, showing all possible dimensional combinations. For instance, for BS_C1:

- Solo, Quarterly;
- Solo, Annually;
- Solo, Ad hoc;
- Group, Quarterly;
- Group, Annually;
- Group, Ad hoc.

Real instances, used in the reporting, will only contain one of these combinations.

a) BS_C1 and Sample Instance

7. BS_C1 is an example of a simple hierarchical template.

- 8.** The BS_C1 instance corresponds to the balance sheet. It is globally associated to two dimensions:
- "Solo or group", explicit dimension which can take the value "Solo" or "Group".
 - "Periodicity", explicit dimension which can take the value "Annually", "Quarterly" or "Ad hoc".
- 9.** Two ways are defined to compute each information:
- Solvency II valuation; or
 - Statutory accounts valuation.
- 10.** Some primary items exist only for one type of valuation.
- 11.** All primary items are associated to an inclusion hypercube composed of the two dimensions, with all their values, except the two primary items "Minority interests" (codes L28 and LS28) corresponding to the two valuation methods, which are applicable only for group reporting.
- Hence, an exclusion hypercube (notAll arc), forbidding the value "Solo" of the "Solo or group" dimension, is associated with both L28 and LS28.
- 12.** Figure 1 shows the contents of the BS_C1 sample instance; grey cells correspond to facts that cannot be reported (prohibited), "Minority interest".

Balance sheet	Group	Solo
Technical provisions for life excluding health and index and unit-linked, Liabilities, Solvency II value, Balance sheet	0	0
Technical provisions for life excluding health and index and unit-linked, Liabilities, Solvency II value, Balance sheet	0	0
Best estimate, Technical provisions for life excluding health and index and unit-linked, Liabilities, Solvency II value, Balance sheet	0	0
Risk margin, Technical provisions for life excluding health and index and unit-linked, Liabilities, Solvency II value, Balance sheet	0	0
Technical provisions for unit-linked and index-linked, Liabilities, Solvency II value, Balance sheet	0	0
Technical provisions unit-linked and index-linked, Liabilities, Solvency II value, Balance sheet	0	0
Technical provisions as a whole, Liabilities, Solvency II value, Balance sheet	0	0
Best estimate, Technical provisions for unit-linked and index-linked, Liabilities, Solvency II value, Balance sheet	0	0
Risk margin, Best estimate, Technical provisions for unit-linked and index-linked, Liabilities, Solvency II value, Balance sheet	0	0
Provisions other than technical provisions, Liabilities, Solvency II value, Balance sheet	0	0
Provisions other than technical provisions, Liabilities, Solvency II value, Balance sheet	0	0
Pension benefit obligations, Liabilities, Solvency II value, Balance sheet	0	0
Pension benefit obligations, Liabilities, Solvency II value, Balance sheet	0	0
Deposits from reinsurers, Liabilities, Solvency II value, Balance sheet	0	0
Deposits from reinsurers, Liabilities, Solvency II value, Balance sheet	0	0
Deferred tax liabilities, Liabilities, Solvency II value, Balance sheet	0	0
Deferred tax liabilities, Liabilities, Solvency II value, Balance sheet	0	0
Derivatives, Liabilities, Solvency II value, Balance sheet	0	0
Derivatives, Liabilities, Solvency II value, Balance sheet	0	0
Contingent liabilities, Liabilities, Solvency II value, Balance sheet	0	0
Financial liabilities, Solvency II value, Balance sheet	0	0
Financial liabilities, Solvency II value, Balance sheet	0	0
Debts owed to credit institutions, Financial liabilities, Solvency II value, Balance sheet	0	0
Debts owed to credit institutions, Financial liabilities, Solvency II value, Balance sheet	0	0
Financial liabilities other than debts owed to credit institutions, Liabilities, Solvency II value, Balance sheet	0	0
Financial liabilities other than debts owed to credit institutions, Liabilities, Solvency II value, Balance sheet	0	0
Insurance and intermediaries payables, Liabilities, Solvency II value, Balance sheet	0	0
Insurance and intermediaries payables, Liabilities, Solvency II value, Balance sheet	0	0
Reinsurance payables, Liabilities, Solvency II value, Balance sheet	0	0
Reinsurance payables, Liabilities, Solvency II value, Balance sheet	0	0
Other liabilities, Solvency II value, Balance sheet	0	0
Other liabilities, Solvency II value, Balance sheet	0	0
Other liabilities, Solvency II value, Balance sheet	0	0
Trade payables not insurance, Liabilities, Solvency II value, Balance sheet	0	0
Trade payables not insurance, Liabilities, Solvency II value, Balance sheet	0	0
Subordinated liabilities not in BOF, Liabilities, Solvency II value, Balance sheet	0	0
Subordinated liabilities not in BOF, Liabilities, Solvency II value, Balance sheet	0	0
Any other liabilities not elsewhere shown, Liabilities, Solvency II value, Balance sheet	0	0
Any other liabilities not elsewhere shown, Liabilities, Solvency II value, Balance sheet	0	0
Total liabilities, Solvency II value, Balance sheet	0	0
Total liabilities, Solvency II value, Balance sheet	0	0
Statutory own funds, Statutory accounts, Balance sheet	0	0
Subordinated liabilities in BOF, Basic own funds, Solvency II value, Balance sheet	0	0
Excess of assets over liabilities, Basic own funds, Solvency II value, Balance sheet	0	0
Total liabilities and BOF, Basic own funds, Solvency II value, Balance sheet	0	0
Total liabilities and BOF, Basic own funds, Solvency II value, Balance sheet	0	0
Own shares held by the (re)insurance undertaking, Basic own funds, Solvency II value, Balance sheet	0	0
Own shares held by the (re)insurance undertaking, Liabilities and Basic own funds, Solvency II value, Balance sheet	0	0
Minority interests for group consolidated balance sheet only, Basic own funds, Solvency II value, Balance sheet	0	0
Minority interests for group consolidated balance sheet only, Basic own funds, Solvency II value, Balance sheet	0	0
Total basic own funds before adjustments, Basic own funds, Solvency II value, Balance sheet	0	0
Total basic own funds before adjustments, Liabilities, Basic own funds, Solvency II value, Balance sheet	0	0

Figure 1 – Extract of the facts contained in the BS_C1 sample instance (Fujitsu XWand)

b) AS_D1 and Sample Instance

13. AS_D1 is an example of a template describing a set of object (here investments)
14. The AS_D1 template provides a detailed list of investments. It is globally associated to two dimensions:
 - "Solo or group", explicit dimension which can take the value "Solo" or "Group".
 - "Asset identification", typed dimension which is used to identify an asset.
15. The primary items appearing in this template correspond to the requested details for an asset.

- 16.** A reported fact is linked to a given asset by the value of the typed dimension "Asset identification"; i.e. all the details related to this asset share the same value for this dimension.
- 17.** In the sample instance, the value of the dimension "Asset identification" is the concatenation of all fact values defining an investment, in this context :
- Value of "Portfolio";
 - Value of "Fund number";
 - Value of "ID Code";
 - Value of "ID Code type";
 - Value of "Asset pledged as collateral" (y / [n]) – n (no) being the default value.

A double underline ("__") is used to separate elements of the concatenation.

Note: This option allows the comparability between instances corresponding to several periods. A simpler solution is to use a "list item number" as the value of the typed dimension, e.g.: "0001", "0002"...

In the sample instance, two investments are described, with the following values for "Asset identification":

- "L____PTCGF11E0000__ISIN__", associated to "group" reporting; and
- "L____AT0000385745__ISIN__", associated to "solo" reporting.

Note: Some optional facts are missing, "Fund number" and "Asset pledged as collateral", leading to empty parts in the identification.

- 18.** Figure 2 shows the contents of the AS_D1 sample instance.

	Group		Solo	
	d-sty: AssetIdentificationDimensionElement = L_AT0000385745_ISIN_	d-sty: AssetIdentificationDimensionElement = L_PTCGF11E0000_ISIN_	d-sty: AssetIdentificationDimensionElement = L_AT0000385745_ISIN_	d-sty: AssetIdentificationDimensionElement = L_PTCGF11E0000_ISIN_
Investments Data - Portfolio list	(Abstract)	(Abstract)	(Abstract)	(Abstract)
Portfolio type, Investments data	(No contexts d...)	L	L	(No contexts defi...)
Fund code, Investments data	(No contexts d...)	-	-	(No contexts defi...)
Asset held in unit linked funds (yes or no)	(No contexts d...)	N	N	(No contexts defi...)
ID code, Investments data	(No contexts d...)	PTCGF11E0000	AT0000385745	(No contexts defi...)
ID code type, Investments Data	(No contexts d...)	ISIN	ISIN	(No contexts defi...)
Asset pledged as collateral, Investments	(No contexts d...)	-	-	(No contexts defi...)
Security title, Investments data	(No contexts d...)	CGD, 3.875%, 06/12/2016, CORP	RAGB, 4.65%, 15/01/2018, GOVT	(No contexts defi...)
Issuer name, Investments data	(No contexts d...)	CAIXA GERAL DE DEPOSITOS	REPUBLIC OF AUSTRIA	(No contexts defi...)
Issuer sector (NACE code or other), Inve	(No contexts d...)	Financial	Government	(No contexts defi...)
Issuer group code, Investments data	(No contexts d...)	153201	191051	(No contexts defi...)
Issuer country, Investments data	(No contexts d...)	PT	AT	(No contexts defi...)
Country of custody, Investments data	(No contexts d...)	-	-	(No contexts defi...)
Currency, Investments data	(No contexts d...)	EUR	EUR	(No contexts defi...)
CIC, Investments data	(No contexts d...)	PT21	AT11	(No contexts defi...)
Participation type, As defined by article 1	(No contexts d...)	-	-	(No contexts defi...)
External rating, Investments data	(No contexts d...)	AAA	AAA	(No contexts defi...)
Rating agency, Investments data	(No contexts d...)	S&P	S&P	(No contexts defi...)
Underlying of securitization, Investments	(No contexts d...)	-	-	(No contexts defi...)
Duration in years, Investments data	(No contexts d...)	5,85	6,59	(No contexts defi...)
Quantity, Investments data	(No contexts d...)	2000000	2000	(No contexts defi...)
Unit SII price, Investments data	(No contexts d...)	100,25	107,75	(No contexts defi...)
Type of valuation method SII, Investmen	(No contexts d...)	MktMk	MktMk	(No contexts defi...)
Acquisition cost, Investments data	(No contexts d...)	95,24	102,36	(No contexts defi...)
Total solvency II amount, Investments d	(No contexts d...)	2 010 292,22	2 244,22	(No contexts defi...)
Maturity date, Investments data	(No contexts d...)	2016-12-06	2018-01-15	(No contexts defi...)
Amount of accrued interest, Investments	(No contexts d...)	5 308,22	89,18	(No contexts defi...)

Figure 2 – Facts contained in the AS_D1 sample instance (Fujitsu XWand)

c) TP_NL_E3 and sample instance

19. AS_D1 is an example of a template which contains facts that are associated to a relatively large number of dimensions, with many exclusions (in the development triangles).
20. The AS_D1 template aims at having, for each Line of business and material currency, development triangles for Claims paid, Best Estimate of Claims Provisions and Claims Outstanding with distinction – for each set of triangles - of gross amount, recoverable from salvage and subrogation (not requested for Best Estimate of Claims provisions) and recoverable from reinsurance (extract of business summary document).

It is globally associated to three dimensions:

- "Solo or group", explicit dimension which can take the value "Solo" or "Group";
- "Line of business", explicit dimension which can take values that correspond to non-life activities;
- "Currency", typed dimension which defines a currency, defined by its value in the ISO 4217 standard (three letters).

21. AS_D1 contains four sets of primary items, using different additional dimensions:

- The "Inflation rate, Calculation method description" primary item not associated to any other dimensions;
- The "Historic inflation rate" primary item set: "Inflation rate, Historic, Total, Percentage", "Inflation rate, Historic, External inflation, Percentage" and "Inflation rate, Historic, Endogenous inflation, Percentage"; associated to an extra explicit dimension: "Historical inflation years".
- The "Expected inflation rate" primary item set: "Inflation rate, Expected, Total, Percentage", "Inflation rate, Expected, External inflation, Percentage" and "Inflation rate, Expected, Endogenous inflation, Percentage"; associated to an extra explicit dimension: "Expected inflation years".
- The "Claim information" primary item set: "Gross claim paid", "Gross claim provision", "Gross claim outstanding", "Salvage and subrogation included within gross claims paid", "Salvage and subrogation included within gross claims outstanding", "Reinsurance recoveries received", "Reinsurance recoverables", "Reinsurance claims outstanding", "Net claims paid", "Net Claims provisions", "Net claims outstanding"; associated to two extra explicit dimensions: "Run-off years" and "Development years". This set constitutes the triangle part of the templates, introducing lots of prohibited dimensional combinations.

22. Figure 3 shows part of the breakdown for the primary item "Reinsurance claims outstanding"; grey cells correspond to facts that cannot be reported (prohibited), showing the structure in triangles

				d-sty:CurrencyDimensionElement = EUR												
				Total, Development years	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5	Year n+6	Year n+7	Year n+8	Year n+9	Year		
Non-life Insurance Claims Information	Reinsurance claims outstanding, Claims Information, Non-life Insurance	Accident insurance, Non-life obligations	Solo	Year n-1	0	0	0	0	0	0	0	0	0	0	0	
			Year n-2	0	0	0	0	0	0	0	0	0	0	0	0	
			Year n-3	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-4	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-5	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-6	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-7	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-8	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-9	0	0	0	0	0	0	0	0	0	0	0	0	0
			Prior years	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-1	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-2	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-3	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-4	0	0	0	0	0	0	0	0	0	0	0	0	0
			Year n-5	0	0	0	0	0	0	0	0	0	0	0	0	0
	Year n-6	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-7	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-8	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-9	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Prior years	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-1	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-2	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-3	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-4	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-5	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-6	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-7	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-8	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Year n-9	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Prior years	0	0	0	0	0	0	0	0	0	0	0	0	0		

Figure 3 – Extract for a fact contained in the triangle part of TP_NL_E3 sample instance (Fujitsu XWand)

III. XBRL Instances – General

23. Even if XBRL taxonomies may be considered as complex, due to the usage of the XML XLink technology, XBRL instances are simple. This section explains the various XML elements found in an XBRL instance of the Solvency II taxonomy.
24. Typically, as requested by current best practices, the first part of an XBRL instance contains commodity elements:


```

1 <?xml version="1.0" encoding="utf-8"?>
2 <!-- Copyright (C) 2011 European Insurance and Occupational Pensions Authority -->
3 <!-- Skeleton instance -->
4 <xbrli:xbrl
5   xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
6   xmlns:xbrli="http://www.xbrl.org/2003/instance"
7   xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
8   xmlns:xlink="http://www.w3.org/1999/xlink"
9   xmlns:link="http://www.xbrl.org/2003/linkbase"
10  xmlns:xbrldi="http://www.xbrl.org/2006/xbrldi"
11  xmlns:p-BS_C1="http://www.eiopa.europa.eu/pr/solvencyii/BS_C1_BalanceSheetTemplate"
12  xmlns:d-per="http://www.eiopa.europa.eu/pr/solvencyii/d-per_Periodicity"
13  xmlns:d-soc="http://www.eiopa.europa.eu/pr/solvencyii/d-soc_SoloOrGroup"
14 >
15   <link:schemaRef xlink:type="simple" xlink:href="t-BS_C1-2011-06-30.xsd"/>
16   <xbrli:unit id="U-EUR"><xbrli:measure>iso4217:EUR</xbrli:measure></xbrli:unit>
17   <xbrli:context id="I_Annually_Group">
18     <xbrli:entity>
19       <xbrli:identifiant scheme="http://www.eiopa.europa.eu/pr/solvencyii/undertaking">00000</xbrli:identifiant>
20     </xbrli:entity>
21     <xbrli:period>
22       <xbrli:instant>2011-06-30</xbrli:instant>
23     </xbrli:period>
24     <xbrli:scenario>
25       <xbrldi:explicitMember dimension="d-per:PeriodicityDimension">d-per:Annually</xbrldi:explicitMember>
26       <xbrldi:explicitMember dimension="d-soc:SoloOrGroupDimension">d-soc:Group</xbrldi:explicitMember>
27     </xbrli:scenario>
28   </xbrli:context>
29   <xbrli:context id="I_Annually_Solo">
30     <xbrli:entity>
31       <xbrli:identifiant scheme="http://www.eiopa.europa.eu/pr/solvencyii/undertaking">00000</xbrli:identifiant>
32     </xbrli:entity>
33     <xbrli:period>
34       <xbrli:instant>2011-06-30</xbrli:instant>
35     </xbrli:period>
36     <xbrli:scenario>
37       <xbrldi:explicitMember dimension="d-per:PeriodicityDimension">d-per:Annually</xbrldi:explicitMember>
38       <xbrldi:explicitMember dimension="d-soc:SoloOrGroupDimension">d-soc:Solo</xbrldi:explicitMember>
39     </xbrli:scenario>
40   </xbrli:context>

```

Figure 4 – Extract of the XBRL sample instance for BS_C1: commodity elements

```

21 <xbrli:context id="I_AssetIdentificationAT0000385745_Solo">
22   <xbrli:entity>
23     <xbrli:identifiant scheme="http://www.eiopa.europa.eu/pr/solvencyii/undertaking">00000</xbrli:identifiant>
24   </xbrli:entity>
25   <xbrli:period>
26     <xbrli:instant>2011-06-30</xbrli:instant>
27   </xbrli:period>
28   <xbrli:scenario>
29     <xbrldi:typedMember dimension="d-sai:AssetIdentificationDimension">
30       <d-sty:AssetIdentificationDimensionElement>L____AT0000385745__ISIN__</d-sty:AssetIdentificationDimensionElement>
31     </xbrldi:typedMember>
32     <xbrldi:explicitMember dimension="d-soc:SoloOrGroupDimension">d-soc:Solo</xbrldi:explicitMember>
33   </xbrli:scenario>
34 </xbrli:context>

```

Figure 5 – Extract of the XBRL sample instance for AS_D1: context with typed dimension

24.1 The XBRLxbrl element (lines 4-14 of Figure 4), defined in the XBRL instance schema (prefix: xbrli), is the root element of the instance.

It defines all the namespaces used in the instance and their associated prefixes.

Lines 5-10 of Figure 4 define the namespaces associated to XML and XBRL.

Line 11 of Figure 4 defines the namespaces associated to the BS_C1 template.

Lines 12-13 of Figure 4 define the namespaces associated to the dimensions used in the instance: "Periodicity", code: per; and "Solo or group", code: soc.

Note: The code SOC is historical, for the old label of the dimension: "Solo or consolidated". It will change, for consistency reasons.

24.2 The linkbaseRef element (line 15 of Figure 4) is an XLink simple link referencing the entry point of the used taxonomy, here "t-BS_C1-2011-06-30.xsd".

24.3 The unit element (line 16 of Figure 4), defined in the XBRL instance schema (prefix: xbrli), declares a unit used in the instance. In this sample, it is a monetary unit, defined using the ISO 4217 standard. All numeric facts must be associated to a unit element, using its identification (here: U-EUR).

24.4 The context elements (lines 17-28 and 29-40 of Figure 4 and lines 21-34 of Figure 5), defined in the XBRL instance schema (prefix: xbrli), contain the set of contextual information associated to each reported data, using their identification (here: "I_Annually_Solo" and "I_Annually_Solo").

It contains:

- The identification of the undertaking defined in the report in the element "xbrli:identifier" (lines 18-21 and 30-32 of Figure 4, identical). In this preliminary sample: code: "0000", code type: "http://www.eiopa.europa.eu/pr/solvencyii/undertaking".
- The temporal characteristics defined in the report in the element "xbrli:period" (lines 21-23 and 33-35 of Figure 4, identical). For this instance, all facts are linked to an instant and the element "xbrli:instant" is used. For facts linked to a duration, for example Income statement elements, the two elements "xbrli:startDate" and "xbrli:endDate" would be used.
- The dimensional characteristics defined in the report in the element "xbrli:scenario" (lines 24-27 and 34-39 of Figure 4, lines 28-33 of Figure 5). Each sub-element of this element defines a dimension value:

- For an explicit dimension, the sub-element "xbrldi:explicitMember" defines the dimension, as an XML Qualified Name (QName) in the attribute "dimension", and its value, as an XML Qualified Name (QName), value of the element.
- For a typed dimension, the sub-element "xbrldi:typedMember" defines the dimension, as an XML Qualified Name (QName) in the attribute "dimension", and its value, as the value of the sub-element defined by the dimension (in lines 29-31 of Figure 5, "d-sty:AssetIdentificationDimensionElement" and "L____AT0000385745__ISIN__" respectively).

25. The facts appear typically, after the "commodity elements":

```

41 <p-AS_D1:A1 contextRef="I_AssetIdentificationPTCGF11E0000_Group">L</p-AS_D1:A1>
42 <p-AS_D1:A3 contextRef="I_AssetIdentificationPTCGF11E0000_Group">N</p-AS_D1:A3>
43 <p-AS_D1:A4 contextRef="I_AssetIdentificationPTCGF11E0000_Group">PTCGF11E0000</p-AS_D1:A4>
44 <p-AS_D1:A5 contextRef="I_AssetIdentificationPTCGF11E0000_Group">ISIN</p-AS_D1:A5>
45 <p-AS_D1:A7 contextRef="I_AssetIdentificationPTCGF11E0000_Group">CGD, 3.875%, 06/12/2016, CORP</p-AS_D1:A7>
46 <p-AS_D1:A8 contextRef="I_AssetIdentificationPTCGF11E0000_Group">CAIXA GERAL DE DEPOSITOS</p-AS_D1:A8>
47 <p-AS_D1:A9 contextRef="I_AssetIdentificationPTCGF11E0000_Group">Financial</p-AS_D1:A9>
48 <p-AS_D1:A10 contextRef="I_AssetIdentificationPTCGF11E0000_Group">153201</p-AS_D1:A10>
49 <p-AS_D1:A11 contextRef="I_AssetIdentificationPTCGF11E0000_Group">PT</p-AS_D1:A11>
50 <p-AS_D1:A13 contextRef="I_AssetIdentificationPTCGF11E0000_Group">EUR</p-AS_D1:A13>
51 <p-AS_D1:A15 contextRef="I_AssetIdentificationPTCGF11E0000_Group">PT21</p-AS_D1:A15>
52 <p-AS_D1:A17 contextRef="I_AssetIdentificationPTCGF11E0000_Group">AAA</p-AS_D1:A17>
53 <p-AS_D1:A18 contextRef="I_AssetIdentificationPTCGF11E0000_Group">S&amp;P</p-AS_D1:A18>
54 <p-AS_D1:A20 decimals="INF" contextRef="I_AssetIdentificationPTCGF11E0000_Group" unitRef="U-PURE">5.85</p-AS_D1:A20>
55 <p-AS_D1:A22 decimals="INF" contextRef="I_AssetIdentificationPTCGF11E0000_Group" unitRef="U-PURE">2000000</p-AS_D1:A22>
56 <p-AS_D1:A23 decimals="0" contextRef="I_AssetIdentificationPTCGF11E0000_Group" unitRef="U-EUR">100.25</p-AS_D1:A23>
57 <p-AS_D1:A24 contextRef="I_AssetIdentificationPTCGF11E0000_Group">HktMk</p-AS_D1:A24>
58 <p-AS_D1:A25 decimals="0" contextRef="I_AssetIdentificationPTCGF11E0000_Group" unitRef="U-EUR">95.24</p-AS_D1:A25>
59 <p-AS_D1:A26 decimals="0" contextRef="I_AssetIdentificationPTCGF11E0000_Group" unitRef="U-EUR">2010292.22</p-AS_D1:A26>
60 <p-AS_D1:A28 contextRef="I_AssetIdentificationPTCGF11E0000_Group">2016-12-06</p-AS_D1:A28>
61 <p-AS_D1:A30 decimals="0" contextRef="I_AssetIdentificationPTCGF11E0000_Group" unitRef="U-EUR">5308.22</p-AS_D1:A30>

```

Figure 6 – Extract of the XBRL sample instance for AS_D1: details of an investment

25.1 Each fact must reference a context in its "contextRef" attribute. In lines 41-61 of Figure 6, all details of the same asset share the same context.

- Notes:
- XML tag names are the same as the codes appearing in the "LOGS" documents describing the templates.
 - In line 53, "S&P" means "S&P". The ampersand needs to be escaped since it is forbidden in the textual contents of XML elements.

25.2 Missing facts are not reported. Numeric facts not reported will have a default value of "0".

25.3 Numeric fact must also:

- define a unit, referenced in the "unitRef" attribute;
- define its precision, using the "decimals" attribute ("INF" means that the precision is infinite, "2" means that two digits after the decimal comma must be considered).