Overview of Changes to DQC Rules - V28 (for DQC vote)

**Rule 203 -** **Income Tax Authority Axis with Invalid Members (Removed)**

Removed rule based on FASB request.

**Rule 205** - **Invalid Member used on Balance Sheet Location Axis (Removed)**

Removed rule based on FASB plan to address as a typed dimension.

**Rule 208 - Subtotals match Extensible Enumerations in the Schedule of Investments** **(Pushed to V29)**

Removed rule until BDC resolution is resolved.

**Rule 209 -** **Missing Extensible Enumeration Elements on the Schedule of Investments (Pushed to V29)**

Removed rule until BDC resolution is resolved.

**Rule 212 - Missing Shares Issued or Authorized Facts When Shares Outstanding Reported (Updated)**

Updated rule to handle class of stock axis values reported.

Updated if the company has no ticker, then authorized share check is not run.

**Rule 213 Missing Calculation Children for Key Balance Sheet Items (Updated)**

Removed Stock holders Equity from list of items with calc children.

Excluded zero values from the rule.

**Rule 214 Missing Equity Concepts in Balance Sheet Calculation (Updated)**

Amended the rule so it would not run where the rule values are zero. This rule checks where equity values are not reported in the balance sheet.

**Rule 215 Extension Element Name Matches US GAAP Element (Updated & Performance Update)**

Fixed incorrect namespace so that the rule would check lower case item extensions correctly.

Updated to improve performance.

**Rule 216** **Improper Use of Extension Geography Members on StatementGeographicalAxis**

No Changes

**Rule 217 Improper Use of Notional Amount Concepts with InvestmentIdentifierAxis (Updated)**

Made only applicable to BDC.

**Rule 218 Missing InvestmentIssuerAffiliationExtensibleEnumeration on the Schedule of Investments** **(Pushed to V29)**

Removed rule until BDC resolution is resolved.

**Rule 219 Missing Value for NonInvestmentAssetsLessNonInvestmentLiabilities (Updated)**

Made only applicable to BDC.

**Rule 220 – Improper Use of StatementTable in Notes Disclosures (Updated)**

Removed those items that were coming up as errors where statementTables were used in Level 3 disclosures.

**Rule 221 Missing NumberOfReportableSegments When Segment Facts Are Reported (Updated)**

Added NumberOfReportableSegmentsNotDisclosedFlag if these number of segments is not disclosed.

**Rule 222 Scaling Error in EntityPublicFloat (Added)**

Added rule to capture scaling issues with public float.

**Rule 223 (IFRS) Extension Leaf Items on Statement of Operating Activities or Income Statement (Added)**

Updated the rule to use the correct taxonomy version. This rule addresses cases where extension concepts are used as leaf items (i.e., items with no calculation children) on the statement of operating activities or income statement but are not clearly identified as relating to operating, investing, financing, income tax, or discontinued operations

# Changes to Previously Approved Rules (Informational, not for DQC Vote)

**Rule 15** - **(Updated)**

Removed the following items from the EBP nonneg rules:

* EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease

**Rule 43** - **(Performance Update)**

Updated to improve performance for SEC.

**Rule 80 - (Updated)**

Removed the following items from the nonneg list:

* FinancialAssetsHeldForManagingLiquidityRisk
* TaxRateEffectOfImpairmentOfGoodwill

**Rule 82.9295** - **(REMOVED 2025)**

Removed from the ruleset as the elements used are no longer defined in the taxonomy.

**Rule 83.9296** - **(REMOVED 2025)**

The rule is removed as the axis is removed from the 2023 taxonomy.

**Rule 84** - **(Performance Update)**

Updated to improve performance for SEC processing

**Rule 87** - **(Updated 2025)**

Expanded scope to include '10-K/A','10-KT','20-F','20-F/A','40-F','40-F/A'

**Rule 90** - **(Updated 2025)**

Expanded scope to include '10-K/A','10-KT','20-F','20-F/A','40-F','40-F/A'

**Rule 100.9594** - **(REMOVED 2025)**

Removed from the rule set as the elements used are no longer defined in the taxonomy.

**Rule 121** - **(Updated 2025)**

Removed elements under Asu201712TransitionAbstract, ASU201807TransitionAbstract as these no longer exist

**Rule 124** - **(Updated 2025)**

Expanded scope to include '10-K/A','10-KT','20-F','20-F/A','40-F','40-F/A'

**Rule 135** - **(Updated 2025)**

Expanded scope to include '10-K/A','10-KT','20-F','20-F/A','40-F','40-F/A'

Updated to improve performance

**Rule 137** - **(Updated 2025)**

Expanded scope to include '10-Q/A','10-QT', '10-QT/A'

**Rule 146** - **(Updated 2025)**

Expanded scope to include '40-F'

**Rule 150** - **(Performance Update)**

Updated to improve performance for the SEC

**Rule 158** - **(REMOVED 2025)**

Removed three rules as the axis RelatedAndNonrelatedPartyStatusAxis is removed from the 2025 taxonomy

**Rule 166** **(Updated)**

Amended so that it will not run for Form '2.01 SD'

Fixed ECD namespace.

**Rule 182** - **(Performance Update)**

Updated rule to improve performance for the SEC.

**Rule 190 (Updated)**

Updated for alternative plan names for EBP plans.

Updated rules to fix issue with dei facts flagging an error.

**Rule 192 (Updated)**

Fixed rule to only run where facts are disclosed in the balance sheet.

**Rule 195 (Updated)**

Updated to fix false positives with the class of stock axis.

**Rule 197 (Updated)**

Updated to exclude BDC filings.

**Rule 198 (Updated)**

Updated rule 198 so that alignment worked correctly. The rule would only work if the units were consistent. The rule comes into effect for facts after 12/2025 in the year but matches percentage with monetary amounts.

**Rule 199 (Updated)**

Made only applicable to BDC.

**Rule 202 (Updated)**

**Rule 207 (Updated)**

Made only applicable to BDC.

**Rule 210 (Updated)**

Made only applicable to BDC.

Improved performance issues.

**All Rules**

Created a rule form lookup to exclude rules running for inappropriate form types.