Updates to V19 Rules based on Public Review

1. Updated rule DQC\_0141 to handle a reconciliation between interest and non interest Items. The rule will not flag an error if an element including interest accrual is used if it is part of a reconciliation to elements excluding accrued interest.
2. Updated the message for rule DQC\_0139 to indicate a 2.5% buffer amount incorporated in capital adequacy ratios reported in the percentage and monetary elements.
3. Removed duplicate rule 6823 in DQC\_0011 which checked that AccumulatedOtherComprehensiveIncomeLossNetOfTax matched its dimensional equivalent
4. Updated rule DQC\_0118 to consistently handle cases where a fact had 2 or more dimensions in the face of the financial statements.
5. Updated rule DQC\_0118 to handle default dimensions correctly. The rule did not apply the default unless it was explicitly defined on the cube. The update determines the default on the axis by looking at all the axis defined in the submission.
6. Removed the element PostemploymentBenefitExpenseDefinedBenefitPlans from non negs for IFRS filers (DQC\_0080).
7. Added an exception axis for DQC\_0015 for the newly defined axis us-gaap-supplement:InvestmentIdentifierAxis that applies to BDC’s.
8. Updated rule DQC\_0047 to handle the reporting of cash flow statements for a BDC. The element InvestmentCompanyNetAssetsFromOperationsIncreaseDecrease is used as the starting point for the cash flow items for income for a BDC. This was added to the list of income statement items.
9. Updated Rule DQC\_0081 to improve performance.
10. Updated rule DQC\_0131 to have a tolerance for decimals when comparing the values for leases.
11. Updated rule DQC\_0108 that checks consistency across time, to take into account dimensions that allow values to go negative.
12. Updated rule DQC\_0055 for foreign Plan member guidance updated by the FASB.
13. Updated the message in rule DQC\_0139 to report 100% rather than the integer 1.
14. Removed the following non neg elements from DQC\_0015 as the invest taxonomy has been discontinued:

* 1427,invest:DerivativeNonmonetaryNotionalAmount
* 1428,invest:DerivativeNotionalAmount
* 1430,invest:InvestmentForeignCurrencyContractForeignCurrencyAmount
* 1431,invest:InvestmentForeignCurrencyContractReportingCurrencyAmountAtDateOfOrigin
* 1432,invest:InvestmentInterestRate
* 1433,invest:InvestmentInterestRateRangeEnd
* 1434,invest:InvestmentInterestRateRangeStart
* 1435,invest:InvestmentOptionsExercisePrice
* 1436,invest:InvestmentRepurchaseAgreementAmountToBeReceived
* 4502,invest:InvestmentContractVolume
* 4503,invest:InvestmentContractWeight
* 4504,invest:InvestmentForeignCurrencyContractAmountPurchased
* 4505,invest:InvestmentForeignCurrencyContractAmountSold
* 4511,invest:InvestmentWarrantsExercisePrice

1. Removed the following items from the non neg list (DQC\_0015) as they can go negative in certain situations related to ceded insurance contracts and negative interest rates
   1. AssumedPremiumsEarned
   2. InterestExpense
   3. InterestExpenseFederalFundsPurchased
   4. InterestExpenseShortTermBorrowings
   5. InterestIncomeFederalFundsSoldAndSecuritiesPurchasedUnderAgreementsToResell
   6. PolicyholderBenefitsAndClaimsIncurredGross
   7. PremiumsWrittenGrossFinancingReceivableAllowanceForCreditLosses
   8. DebtSecuritiesAvailableForSaleExcludingAccruedInterestAllowanceForCreditLossNotToSellBeforeRecoveryCreditLossPreviouslyRecordedExpenseReversal