

Release Notes for SEC Taxonomies 2027

DRAFT

September 2026

Content

1	Overview	2
1.1	Locations of taxonomies.....	2
1.2	Synchronization of Taxonomy Version Years	3
2	Element Changes and Deprecated Elements	3
3	Specific Changes	3
3.1	Currencies (CURRENCY) Taxonomy.....	3
3.1.1	CURRENCY Concepts Deleted.....	3
3.1.2	CURRENCY Concepts Modified.....	3
3.2	Document & Entity Information (DEI) Taxonomy	3
3.3	Exchanges (EXCH) Taxonomy.....	4
3.3.1	EXCH Concepts Deleted.....	4
3.3.2	EXCH Concepts Modified.....	5
3.3.3	EXCH Concepts Added	7
3.4	Executive Compensation Disclosure (ECD) Taxonomy.....	9
3.5	Special Purpose Acquisition Company (SPAC) Taxonomy.....	9
3.6	Variable Insurance Product (VIP) Taxonomy.....	9
3.6.1	VIP Concepts Deleted	9
3.6.2	VIP Concepts Modified.....	9

1 Overview

The 2027 release updates all SEC-maintained eXtensible Business Reporting Language (XBRL) taxonomies for current and future acceptance in Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system.

Of the SEC-maintained XBRL taxonomies currently accepted in EDGAR, this release includes additions, modifications, or deletions to some taxonomies relative to their most recent version as shown below.

Figure 1. Summary of Changes in SEC-maintained XBRL taxonomies

Abbrev	2027 Changes*					Versions that are currently accepted				
	N/C	Add.	Del.	Dep.	Oth.	2026q3	2026	2025q3	2025q2	2025
cef	✓						✓			✓
country	✓						✓			✓
currency			2	1			✓			✓
cyd	✓						✓			✓
dei				48			✓			✓
ecd					†		✓			✓
exch		87	19	46	64		✓			✓
ffd	✓						✓		✓	✓
fnd	✓					✓	✓			✓
naics	✓						✓			✓
oef	✓						✓			✓
rxp	✓						✓			✓
sbs	✓						✓			✓
snj	✓						✓			✓
sic	✓						✓			✓
spac			7				✓			✓
sro	✓						✓	✓		✓
stpr	✓						✓			✓
vip			3		2		✓			✓

* Represents number of elements. N/C – No change relative to the most recent version; Add. – Additions; Del. – Deletions; Dep. – Deprecations; Oth. – Other, including but not limited to elements modified.

† See Section 3.4 for details.

The Commission will notify the public as to the date on which EDGAR will no longer accept a 2025 taxonomy version.

1.1 Locations of taxonomies

There is a single ZIP archive of all SEC-maintained taxonomies for a given date at:

<https://xbrl.sec.gov/{yyyy}{q?}.zip>

e.g., <https://xbrl.sec.gov/2027.zip>

If taxonomies require more than one version each year, the four-digit year is augmented with "q2", "q3", or "q4" as the case may be, to indicate the calendar quarter in which it is published.

If present, then the “entire” entry point of a taxonomy having short name {name} will be found at

<https://xbrl.sec.gov/{name}/{yyyy}{q?}/{name}-entire-{yyyy}{q?}.xsd>

e.g., <https://xbrl.sec.gov/dei/2027/dei-entire-2027.xsd> with namespace <http://xbrl.sec.gov/dei-entire/2027>.

The core schema file of each final version will be found at this location:

<https://xbrl.sec.gov/{name}/{yyyy}{q?}/{name}{yyyy}{q?}.xsd>

e.g., <https://xbrl.sec.gov/exch/2027/exch-2027.xsd> with namespace <http://xbrl.sec.gov/exch/2027>.

1.2 Synchronization of Taxonomy Version Years

All standard SEC taxonomies referenced within a submission must have the same version year. Quarterly releases within the same version year are also compatible.

e.g., <http://xbrl.sec.gov/oef/2025q3> is compatible with <http://xbrl.sec.gov/currency/2025> but is not compatible with <http://xbrl.sec.gov/currency/2026>.

2 Element Changes and Deprecated Elements

Details about the date, reasons, and relationships between deprecated elements and their replacements are found in the taxonomy entry points having the token **_dep** or **-entire** in them. The arc roles and label roles are those used in the US-GAAP taxonomy. For example, to see all information about deprecated elements in the oef-2027 taxonomy, see the entry point:

<https://xbrl.sec.gov/oef/2027/oef-entire-2027.xsd>

When draft annual SEC taxonomies are published, non-SEC taxonomies on which they depend typically do not yet have a draft version for the upcoming year. Draft SEC taxonomies may therefore refer to a currently existing, extant version of the latest non-SEC taxonomy version deployed in EDGAR. Final SEC taxonomies, upon deployment to EDGAR, do refer to the non-SEC taxonomies for the same year.

3 Specific Changes

3.1 Currencies (CURRENCY) Taxonomy

The CURRENCY codes have been brought up to date with the ISO 4217 standard, as of our review of the standard on August 14, 2026, with the following changes to CURRENCY 2027 relative to CURRENCY 2026.

3.1.1 CURRENCY Concepts Deleted

CURRENCY 2027 deletes the following CURRENCY code(s) that were deprecated as of 2025-08-31. References to the element(s) were removed from the linkbases.

Element	Standard Label
ANG	Netherlands Antillean Guilder (Deprecated 2025-08-31)
CUC	Cuban Peso Convertible (Deprecated 2025-08-31)

3.1.2 CURRENCY Concepts Modified

CURRENCY 2027 deprecates the following CURRENCY codes to conform to ISO 4217. This altered the label linkbase.

Element	Standard Label
BGN	Bulgarian Lev [Deprecated 2026-08-31]

3.2 Document & Entity Information (DEI) Taxonomy

DEI 2027 deprecates the following elements that are optional and have either (a) never been used in submissions or (b) used correctly only a handful of times.

Element	Standard label
AccountingAddressMember	Accounting Address [Member] (Deprecated 2027-01-31)
AccountingContactMember	Accounting Contact [Member] (Deprecated 2027-01-31)
AccountingFaxMember	Accounting Fax [Member] (Deprecated 2027-01-31)
AccountingPhoneMember	Accounting Phone [Member] (Deprecated 2027-01-31)
ContactAddressMember	Contact Address [Member] (Deprecated 2027-01-31)
ContactFaxMember	Contact Fax [Member] (Deprecated 2027-01-31)
ContactPersonTypeDomain	Contact Person Type [Domain] (Deprecated 2027-01-31)
ContactPersonnelUniformResourceLocatorURL	Contact Personnel Uniform Resource Locator (URL) (Deprecated 2027-01-31)
ContactPhoneMember	Contact Phone [Member] (Deprecated 2027-01-31)
Contained FileInformationFileDescription	Contained File Information, File Description (Deprecated 2027-01-31)
ContainedFileInformationFileName	Contained File Information, File Name (Deprecated 2027-01-31)
ContainedFileInformationFileNumber	Contained File Information, File Number (Deprecated 2027-01-31)
ContainedFileInformationFileType	Contained File Information, File Type (Deprecated 2027-01-31)
DocumentContactMember	Document Contact [Member] (Deprecated 2027-01-31)
DocumentCopyrightInformation	Document Copyright Information (Deprecated 2027-01-31)
DocumentDescription	Document Description (Deprecated 2027-01-31)
DocumentName	Document Name (Deprecated 2027-01-31)
DocumentSubtitle	Document Subtitle (Deprecated 2027-01-31)
DocumentSynopsis	Document Synopsis (Deprecated 2027-01-31)
DocumentTitle	Document Title (Deprecated 2027-01-31)
DocumentVersion	Document Version (Deprecated 2027-01-31)
EntityAddress,Region	Entity Address, Region (Deprecated 2027-01-31)
EntityContactPersonnelTable	Entity Contact Personnel [Table] (Deprecated 2027-01-31)
EntityContactPersonnelContactPersonTypeAxis	Entity Contact Personnel, Contact Person Type [Axis] (Deprecated 2027-01-31)
EntityContactPersonnelTable	Entity Contact Personnel, Contact Person [Table] (Deprecated 2027-01-31)
EntityDataUniversalNumberingSystemNumber	Entity Data Universal Numbering System Number (Deprecated 2027-01-31)
EntityInformation, DatetoChangeFormerLegalorRegisteredName	Entity Information, Date to Change Former Legal or Registered Name (Deprecated 2027-01-31)
EntityListing,Primary	Entity Listing, Primary (Deprecated 2027-01-31)
EntityLocationLineItems	Entity Location [Line Items] (Deprecated 2027-01-31)
EntityLocationTable	Entity Location [Table] (Deprecated 2027-01-31)
EntityLocationPrimary	Entity Location, Primary (Deprecated 2027-01-31)
EntityOtherIdentificationType	Entity Other Identification Type (Deprecated 2027-01-31)
EntityOtherIdentificationValue	Entity Other Identification Value (Deprecated 2027-01-31)
EntityPhoneFaxNumbersTable	Entity Phone Fax Numbers [Table] (Deprecated 2027-01-31)
EntityPhoneFaxNumbersPhoneFaxNumberTypeAxis	Entity Phone Fax Numbers, Phone Fax Number Type [Axis] (Deprecated 2027-01-31)
GeneralFaxMember	General Fax [Member] (Deprecated 2027-01-31)
GeneralPhoneMember	General Phone [Member] (Deprecated 2027-01-31)
HumanResourcesContactMember	Human Resources Contact [Member] (Deprecated 2027-01-31)
InvestorRelationsContactMember	Investor Relations Contact [Member] (Deprecated 2027-01-31)
InvestorRelationsFaxMember	Investor Relations Fax [Member] (Deprecated 2027-01-31)
InvestorRelationsPhoneMember	Investor Relations Phone [Member] (Deprecated 2027-01-31)
LegalAddressMember	Legal Address [Member] (Deprecated 2027-01-31)
LegalContactMember	Legal Contact [Member] (Deprecated 2027-01-31)
LegalFaxMember	Legal Fax [Member] (Deprecated 2027-01-31)
LegalPhoneMember	Legal Phone [Member] (Deprecated 2027-01-31)
PhoneFaxNumberTypeDomain	Phone Fax Number Type [Domain] (Deprecated 2027-01-31)
ReservedItemsforDEIAbstract	Reserved Items for DEI [Abstract] (Deprecated 2027-01-31)
UTR	UTR (Deprecated 2027-01-31)

3.3 Exchanges (EXCH) Taxonomy

The EXCH codes have been brought up to date with the ISO 10383 (MIC) standard as of our review of the standard on August 14, 2026, with the following changes relative to EXCH 2026.

3.3.1 EXCH Concepts Deleted

EXCH 2027 deletes the following EXCH codes that were deprecated as of 2025-08-31.

Deleted Element
ALDP

BKBF
CXAQ
HOTC
ICSU
ICUR
ICXR
IFXA
IFXC
IFXR
INGF
KOTF
LIQH
OPCO
PINC
TQEB
TRQB
TRQC
XNLI

3.3.2 EXCH Concepts Modified

EXCH 2027 deprecates the following concepts in conformity with the ISO 10383 standard.

Element	Standard label
AFDL	ABIDE FINANCIAL DRSP LIMITED APA (Deprecated 2026-08-31)
AUTB	AUTILLA - BASE METALS (Deprecated 2026-08-31)
AUTO	AUTOBAHN FX (Deprecated 2026-08-31)
AUTP	AUTILLA - PRECIOUS METALS (Deprecated 2026-08-31)
AUTX	AUTILLA (Deprecated 2026-08-31)
BKLF	THE BANK OF NEW YORK MELLON (Deprecated 2026-08-31)
BPAG	BANK PICTET & CIE (EUROPE) AG (Deprecated 2026-08-31)
BTQG	BROKERTEC EUROPE LIMITED - RFQ TRADING PROTOCOL (Deprecated 2026-08-31)
CCO2	CANTORCO2E.COM LIMITED (Deprecated 2026-08-31)
CEDX	CBOE EUROPE DERIVATIVES (Deprecated 2026-08-31)
CGEE	CITI MATCH DE CONTRA LIQUIDITY (Deprecated 2026-08-31)
CGMU	CITI MATCH GB CONTRA LIQUIDITY (Deprecated 2026-08-31)
CIMA	CIMD S.V. S.A. - APPROVED PUBLICATION ARRANGEMENT (Deprecated 2026-08-31)
DBAG	DEUTSCHE BANK AG (Deprecated 2026-08-31)
DBES	DEUTSCHE BANK AG - SYSTEMATIC INTERNALISER (Deprecated 2026-08-31)
DBLN	DEUTSCHE BANK AG - LONDON (Deprecated 2026-08-31)
DOWE	DOWGATE EURO GOVERNMENT BONDS (Deprecated 2026-08-31)
DOWM	DOWGATE - MTF (MADRID) (Deprecated 2026-08-31)
FUSD	FTX US DERIVATIVES (Deprecated 2026-08-31)
GSPX	GOLDMAN SACHS INTERNATIONAL PARIS BRANCH - SYSTEMATIC INTERNALISER (Deprecated 2026-08-31)
HUDX	HUNGARIAN DERIVATIVE ENERGY EXCHANGE (Deprecated 2026-08-31)
ICEL	ISLAND ECN LTD, THE (Deprecated 2026-08-31)
ICXL	INDIAN COMMODITY EXCHANGE LTD (Deprecated 2026-08-31)
LEDG	LEDGER X LLC (Deprecated 2026-08-31)
MBCP	MILLENNIUM BCP (Deprecated 2026-08-31)
MHBL	MIZUHO BANK, LTD. LONDON BRANCH (Deprecated 2026-08-31)
MHIP	MIZUHO INTERNATIONAL (Deprecated 2026-08-31)
NABA	NATIONAL AUSTRALIA BANK - FX DERIVATIVES AND FIXED INCOME SECURITIES (Deprecated 2026-08-31)
NABL	NATIONAL AUSTRALIA BANK (Deprecated 2026-08-31)
NLBX	NORDDEUTSCHE LANDESBANK - GIROZENTRALE (Deprecated 2026-08-31)
NOSC	NOS CLEARING ASA (Deprecated 2026-08-31)
NOSI	NOMURA INTERNATIONAL PLC (Deprecated 2026-08-31)
PINI	OTC PINK NO INFORMATION (Deprecated 2026-08-31)
PINX	OTC PINK MARKETPLACE (Deprecated 2026-08-31)
SCXA	SEED DIGITAL SECURITIES MARKET (Deprecated 2026-08-31)
SCXF	SEED FUTURES (Deprecated 2026-08-31)
SCXM	SEED DIGITAL COMMODITIES MARKET (Deprecated 2026-08-31)
SCXS	SEED SEF (Deprecated 2026-08-31)
SWBI	SWEDBANK (Deprecated 2026-08-31)

SWEE	SWEDBANK ESTONIA (Deprecated 2026-08-31)
SWLT	SWEDBANK LITHUANIA (Deprecated 2026-08-31)
SWLV	SWEDBANK LATVIA (Deprecated 2026-08-31)
XEE0	EUROPEAN ENERGY EXCHANGE - NON-MTF MARKET (Deprecated 2026-08-31)
XPOT	EUROPEAN ENERGY EXCHANGE - OTF GAS MARKET (Deprecated 2026-08-31)
XRCB	RAIFFEISEN CENTROBANK AG (Deprecated 2026-08-31)
XSDX	SIX DIGITAL EXCHANGE (Deprecated 2026-08-31)

EXCH 2027 modifies the labels for the following concepts in conformity with the ISO 10383 standard.

Element	New Standard label
BHWA	BANK HANDLOWY W WARSZAWIE SPOLKA AKCYJNA
BOSD	NASDAQ TEXAS DARK
BTAM	BROKERTEC EU REGULATED MARKET
BTEE	BROKERTEC EU MTF
BTQE	BROKERTEC EU REGULATED MARKET - RFQ TRADING PROTOCOL
CCEU	CITADEL CONNECT EUROPE - UK
CNOD	SGX CURRENCYNODE
FXOP	TFS VOLBROKER OTF
HANC	BOERSE HANNOVER - REGULIERTER MARKT -EUROPEAN INVESTOR EXCHANGE
HAND	BOERSE HANNOVER - FREIVERKEHR - EUROPEAN INVESTOR EXCHANGE
HANE	BOERSE HANNOVER - EUROPEAN INVESTOR EXCHANGE
IOCD	TP ICAP UK OTF - CREDIT DERIVATIVES ICAP
IOED	TP ICAP UK OTF - EQUITY DERIVATIVES ICAP
IOFI	TP ICAP UK OTF - CORPORATE BONDS AND SECURITISED DEBT ICAP
IOFX	TP ICAP UK OTF - FX DERIVATIVES ICAP
IOGB	TP ICAP UK OTF - GOVERNMENT BONDS EXCLUDING UK GILTS ICAP
IOGI	TP ICAP UK OTF - GOVERNMENT BONDS - UK GILTS ICAP
IOIR	TP ICAP UK OTF - INTEREST RATE DERIVATIVES ICAP
IOMM	TP ICAP UK OTF - MONEY MARKET INSTRUMENTS ICAP
IOTF	TP ICAP UK OTF
IUOB	TP ICAP UK OTF - ORDERBOOK ICAP
JPJX	JP JENKINS
NEXS	OSTTRA SEF
NOTC	EURONEXT NOTC
OTCD	OTCID MARKET
PFTQ	PFTS STOCK EXCHANGE - QUOTE DRIVEN MARKET
PSXD	NASDAQ PSX DARK
REST	OSTTRA SEF MTF - RESET - RISK MITIGATION SERVICES
TGAT	TRADEGATE BERLIN STOCK EXCHANGE
TQEA	TURQUOISE EUROPE - PERIODIC AUCTIONS ORDER BOOK
TQEX	TURQUOISE EUROPE - LIT ORDER BOOK
TRQA	TURQUOISE - PERIODIC AUCTIONS ORDER BOOK
TRQM	TURQUOISE - DARK ORDER BOOK
TRQX	TURQUOISE - LIT ORDER BOOK
TSCD	TP UK OTF - CREDIT DERIVATIVES TP
TSED	TP UK OTF - EQUITY DERIVATIVES TP
TSFI	TP UK OTF - CORPORATE BONDS AND SECURITISED DEBT TP
TSGB	TP UK OTF - GOVERNMENT BONDS EXCLUDING UK GILTS TP
TSGI	TP UK OTF - GOVERNMENT BONDS - UK GILTS TP
TSIR	TP UK OTF - INTEREST RATE DERIVATIVES TP
WINS	WINTERFLOOD - ELECTRONIC PLATFORM
WINX	WINTERFLOOD - MANUAL TRADING
XARM	ARMENIA STOCK EXCHANGE
XBCV	BOLSA CENTROAMERICANA DE VALORES
XBOS	NASDAQ TEXAS
XBRT	BRUT
XBXO	NASDAQ TEXAS OPTIONS
XGAT	TRADEGATE BERLIN STOCK EXCHANGE - FREIVERKEHR
XGRM	TRADEGATE BERLIN STOCK EXCHANGE - REGULIERTER MARKT
XMAB	MERCADO ABIERTO ELECTRONICO
XMTB	MATBA-ROFEX

XNGS	NASDAQ GLOBAL SELECT MARKET
XNMS	NASDAQ GLOBAL MARKET
XPHL	NASDAQ PHLX
XPHO	NASDAQ PHLX OPTIONS
XPOR	NASDAQ PORTAL
XPSX	NASDAQ PSX
XSBT	SGX BOND PRO
XSCA	SGX CATALIST
XSCE	SGX COMMODITIES
XSIM	SGX DERIVATIVES MARKET
XTND	BUDAPEST STOCK EXCHANGE - XTEND

EXCH 2027 modifies the city for the following concepts in conformity with the ISO 10383 standard.

Element	New City
PFTQ	KYIV
PFTS	KYIV
XBOS	DALLAS
XMAB	ROSARIO
XMTB	ROSARIO

3.3.3 EXCH Concepts Added

EXCH 2027 adds the following concepts in conformity with the ISO 10383 standard.

Element	Standard label	Doc label
A5XB	A5X S.A.	A5X S.A.; SAO PAULO, BRAZIL (BR)
ARCB	ARCHAX EUROPE - BONDS	ARCHAX EUROPE - BONDS; MADRID, SPAIN (ES)
ARCE	ARCHAX EUROPE - MTF (MADRID)	ARCHAX EUROPE - MTF (MADRID); MADRID, SPAIN (ES)
ASPC	CIX INTELLIGENTCROSS ASPEN	CIX INTELLIGENTCROSS ASPEN; TORONTO, CANADA (CA)
ASPV	CIX INTELLIGENTCROSS ASPEN VERT	CIX INTELLIGENTCROSS ASPEN VERT; TORONTO, CANADA (CA)
ATXE	XCHANGE ALPHA	XCHANGE ALPHA; SCOTTSDALE, UNITED STATES (US)
AVEU	AQUIS EXCHANGE EUROPE - AQUIS VWAP MATCH (AVM)	AQUIS EXCHANGE EUROPE - AQUIS VWAP MATCH (AVM); PARIS, FRANCE (FR)
AVXE	AQUIS EXCHANGE LIMITED - AQUIS VWAP MATCH (AVM)	AQUIS EXCHANGE LIMITED - AQUIS VWAP MATCH (AVM); LONDON, UNITED KINGDOM (GB)
AXIO	AXIOLOGY	AXIOLOGY; VILNIUS, LITHUANIA (LT)
BNCX	BINANCE	BINANCE; ABU DHABI, UNITED ARAB EMIRATES (AE)
BPXR	BPX MARKETS LIMITED - REPO	BPX MARKETS LIMITED - REPO; LONDON, UNITED KINGDOM (GB)
BSEE	BRAEMAR SECURITIES ESPANA SA - OTF	BRAEMAR SECURITIES ESPANA SA - OTF; MADRID, SPAIN (ES)
BTRE	BROKERTEC EU REGULATED MARKET - TRADE REGISTRATION	BROKERTEC EU REGULATED MARKET - TRADE REGISTRATION; AMSTERDAM, NETHERLANDS (NL)
BTRG	BROKERTEC EU MTF - TRADE REGISTRATION	BROKERTEC EU MTF - TRADE REGISTRATION; LONDON, UNITED KINGDOM (GB)
BUGI	BULLISH	BULLISH; GIBRALTAR, GIBRALTAR (GI)
CAPT	CAPITOLIS OTF	CAPITOLIS OTF; LONDON, UNITED KINGDOM (GB)
CCDA	CICADA ATS	CICADA ATS; GREENWICH, UNITED STATES (US)
CESF	RESURETY MARKETS	RESURETY MARKETS; BOSTON, UNITED STATES (US)
CODX	CODA X ATS	CODA X ATS; WILMETTE, UNITED STATES (US)
CPRM	CBOE EUROPE - REGULATED MARKET PERIODIC AUCTION (NL)	CBOE EUROPE - REGULATED MARKET PERIODIC AUCTION (NL); AMSTERDAM, NETHERLANDS (NL)
CRMS	CLEARCORP DEALING SYSTEMS INDIA LIMITED - CROMS	CLEARCORP DEALING SYSTEMS INDIA LIMITED - CROMS; MUMBAI, INDIA (IN)
CXAL	CBOE AUSTRALIA - LISTING	CBOE AUSTRALIA - LISTING; SYDNEY, AUSTRALIA (AU)
DBAO	DEUTSCHE BANK AUTOBAHN OFF VENUE FX PLATFORM	DEUTSCHE BANK AUTOBAHN OFF VENUE FX PLATFORM; FRANKFURT, GERMANY (DE)
DCAS	CASABLANCA STOCK EXCHANGE – DERIVATIVES	CASABLANCA STOCK EXCHANGE – DERIVATIVES; CASABLANCA, MOROCCO (MA)
DX24	24X NATIONAL EXCHANGE - DARK	24X NATIONAL EXCHANGE - DARK; STAMFORD, UNITED STATES (US)
FGMP	FINSTREET GLOBAL MARKETS - PRIVATE MARKET	FINSTREET GLOBAL MARKETS - PRIVATE MARKET; ABU DHABI, UNITED ARAB EMIRATES (AE)
GATE	GATE	GATE; L-IMSIDA, MALTA (MT)
GXIL	GOLDMAN SACHS INTERNAL LIQUIDITY (GSX-IL)	GOLDMAN SACHS INTERNAL LIQUIDITY (GSX-IL); TOKYO, JAPAN (JP)

HAMO	BOERSE HAMBURG - ELECTRONIC TRADING	BOERSE HAMBURG - ELECTRONIC TRADING; HAMBURG, GERMANY (DE)
HAMP	BOERSE HAMBURG - REGULIERTER MARKT - ELECTRONIC TRADING	BOERSE HAMBURG - REGULIERTER MARKT - ELECTRONIC TRADING; HAMBURG, GERMANY (DE)
HAMQ	BOERSE HAMBURG - FREIVERKEHR - ELECTRONIC TRADING	BOERSE HAMBURG - FREIVERKEHR - ELECTRONIC TRADING; HAMBURG, GERMANY (DE)
HAMX	BOERSE HAMBURG - ELECTRONIC TRADING 2	BOERSE HAMBURG - ELECTRONIC TRADING 2; HAMBURG, GERMANY (DE)
HAMY	BOERSE HAMBURG - ELECTRONIC TRADING 2 - REGULIERTER MARKT	BOERSE HAMBURG - ELECTRONIC TRADING 2 - REGULIERTER MARKT; HAMBURG, GERMANY (DE)
HAMZ	BOERSE HAMBURG - ELECTRONIC TRADING 2 - FREIVERKEHR	BOERSE HAMBURG - ELECTRONIC TRADING 2 - REGULIERTER MARKT; HAMBURG, GERMANY (DE)
ICOD	ICAP EU - ICAP CREDIT ON-DEMAND	ICAP EU - ICAP CREDIT ON-DEMAND; PARIS, FRANCE (FR)
IEXO	IEX OPTIONS LLC	IEX OPTIONS LLC; NEW YORK, UNITED STATES (US)
INCC	CIX INTELLIGENTCROSS MIDPOINT	CIX INTELLIGENTCROSS MIDPOINT; TORONTO, CANADA (CA)
INSR	INTELLIGENTCROSS - ALPS	INTELLIGENTCROSS - ALPS; STAMFORD, UNITED STATES (US)
IVCM	TP ICAP UK OTF - EQUITY DERIVATIVES VCM	TP ICAP UK OTF - EQUITY DERIVATIVES VCM; LONDON, UNITED KINGDOM (GB)
JEFB	INTELLIGENTCROSS - JEFB	INTELLIGENTCROSS - JEFB; STAMFORD, UNITED STATES (US)
JPPM	JP JENKINS - PRIVATE MARKET	JP JENKINS - PRIVATE MARKET; LONDON, UNITED KINGDOM (GB)
KRDE	KRAKEN DERIVATIVES EXCHANGE	KRAKEN DERIVATIVES EXCHANGE; CHICAGO, UNITED STATES (US)
LINX	LINX	LINX; VADUZ, LIECHTENSTEIN (LI)
LISE	LISE	LISE; PARIS, FRANCE (FR)
MOAT	MOSAIC ATS	MOSAIC ATS; NEW YORK, UNITED STATES (US)
MSCC	MORGAN STANLEY CLOSE CROSS	MORGAN STANLEY CLOSE CROSS; NEW YORK, UNITED STATES (US)
MXTE	MX2 LLC EQUITIES	MX2 LLC EQUITIES; JERSEY CITY, UNITED STATES (US)
MXTO	MX2 LLC OPTIONS	MX2 LLC OPTIONS; JERSEY CITY, UNITED STATES (US)
NDSC	CLEARCORP DEALING SYSTEMS INDIA LIMITED - NDS-CALL	CLEARCORP DEALING SYSTEMS INDIA LIMITED - NDS-CALL; MUMBAI, INDIA (IN)
NDSO	CLEARCORP DEALING SYSTEMS INDIA LIMITED - NDS-OM	CLEARCORP DEALING SYSTEMS INDIA LIMITED - NDS-OM; MUMBAI, INDIA (IN)
OBGP	AUREL BGC - OB ENERGY	AUREL BGC - OB ENERGY; PARIS, FRANCE (FR)
OKXE	OKX EUROPE	OKX EUROPE; SLIEMA, MALTA (MT)
OMET	OM E-TRADING (OMET)	OM E-TRADING (OMET); LITCHFIELD, UNITED STATES (US)
OPTM	OPTEX MARKETS	OPTEX MARKETS; CHICAGO, UNITED STATES (US)
PAYM	PAYMIUM	PAYMIUM; BOULOGNE BILLANCOURT, FRANCE (FR)
PFSI	PATRIA FINANCE A.S. - SYSTEMATIC INTERNALISER	PATRIA FINANCE A.S. - SYSTEMATIC INTERNALISER; PRAGUE, CZECHIA (CZ)
PFTO	PFTS STOCK EXCHANGE - ORDER DRIVEN MARKET	PFTS STOCK EXCHANGE - ORDER DRIVEN MARKET; KYIV, UKRAINE (UA)
QCEX	QCX, LLC	QCX, LLC; BOCA RATON, UNITED STATES (US)
REXX	REVOLUT X	REVOLUT X; LIMASSOL, CYPRUS (CY)
RJXX	LEVEL ATS - RAYMOND JAMES AND ASSOCIATES X	LEVEL ATS - RAYMOND JAMES AND ASSOCIATES X; BOSTON, UNITED STATES (US)
RMEX	RULEMATCH EUROPE CRYPTO	RULEMATCH EUROPE CRYPTO; VADUZ, LIECHTENSTEIN (LI)
SBIC	JAPANNEXT - XROSSNET	JAPANNEXT - XROSSNET; TOKYO, JAPAN (JP)
SIG2	SIGMA X2 - JAPAN	SIGMA X2 - JAPAN; TOKYO, JAPAN (JP)
SIGB	SIGMA X2 BMX	SIGMA X2 BMX; TOKYO, JAPAN (JP)
STUJ	BOERSE STUTTGART - FREIVERKEHR - DLT	BOERSE STUTTGART - FREIVERKEHR - DLT; STUTTGART, GERMANY (DE)
STUL	BOERSE STUTTGART - FREIVERKEHR - TECHNICAL PLATFORM 2 - DLT	BOERSE STUTTGART - FREIVERKEHR - TECHNICAL PLATFORM 2 - DLT; STUTTGART, GERMANY (DE)
STXX	BIT2ME SECURITY TOKENS EXCHANGE - STX	BIT2ME SECURITY TOKENS EXCHANGE - STX; MADRID, SPAIN (ES)
SWPX	FXSWAPX	FXSWAPX; NEW YORK, UNITED STATES (US)
TREX	ROTHERA EXCHANGE	ROTHERA EXCHANGE; CHICAGO, UNITED STATES (US)
TWSA	TRADEWEB COMPANY - ATS	TRADEWEB COMPANY - ATS; RIYADH, SAUDI ARABIA (SA)
TXSD	TEXAS STOCK EXCHANGE - DARK	TEXAS STOCK EXCHANGE - DARK; DALLAS, UNITED STATES (US)
TXSE	TEXAS STOCK EXCHANGE	TEXAS STOCK EXCHANGE; DALLAS, UNITED STATES (US)
UBSV	UBS ATS - TRAJX VWAP CROSSING	UBS ATS - TRAJX VWAP CROSSING; NEW YORK, UNITED STATES (US)
UTST	UEDA TRADITION ETP	UEDA TRADITION ETP; TOKYO, JAPAN (JP)
WBDP	WIENER BOERSE AG DIRECT MARKET PLUS	WIENER BOERSE AG DIRECT MARKET PLUS; VIENNA, AUSTRIA (AT)
WSBL	WEMATCH US - SBL	WEMATCH US - SBL; NEW YORK, UNITED STATES (US)
XEQU	BOERSE BERLIN EQUIDUCT TRADING - US	BOERSE BERLIN EQUIDUCT TRADING - US; BERLIN, GERMANY (DE)
XFCX	FCX	FCX; NORTH SYDNEY, AUSTRALIA (AU)
XGPS	EURONEXT DUBLIN - MTF	EURONEXT DUBLIN - MTF; DUBLIN, IRELAND (IE)
XGRW	BVB GROWTH MARKET	BVB GROWTH MARKET; BUCHAREST, ROMANIA (RO)

XLOX	LONDON STOCK EXCHANGE - REFERENCE PRICE WAIVER SYSTEM	LONDON STOCK EXCHANGE - REFERENCE PRICE WAIVER SYSTEM; LONDON, UNITED KINGDOM (GB)
XMEM	MEMX LLC	MEMX LLC; JERSEY CITY, UNITED STATES (US)
XMXT	MX2 LLC	MX2 LLC; JERSEY CITY, UNITED STATES (US)
XNYB	NYSE BONDS	NYSE BONDS; NEW YORK, UNITED STATES (US)
XSGL	SGX GLOBAL LISTING	SGX GLOBAL LISTING; SINGAPORE, SINGAPORE (SG)
XTSI	XTB S.A.	XTB S.A.; WARSAW, POLAND (PL)
ZHEU	ZERO HASH EUROPE	ZERO HASH EUROPE; AMSTERDAM, NETHERLANDS (NL)

3.4 Executive Compensation Disclosure (ECD) Taxonomy

ECD 2027 removes three extra presentation arcs that were not usable due to restrictions on the definition links.

Presentation group - Before	Presentation group - After
http://xbrl.sec.gov/ecd/role/ErrCompDisclosure	http://xbrl.sec.gov/ecd/role/ErrCompDisclosure
Recovery of Erroneously Awarded Compensation Disclosure [Line Items]	Recovery of Erroneously Awarded Compensation Disclosure [Line Items]
Erroneously Awarded Compensation Recovery	Erroneously Awarded Compensation Recovery
Restatement Determination Date:	Restatement Determination Date:
Individual:	
All Individuals	
Non-NEOs	
Restatement Determination Date	Restatement Determination Date
...	...

3.5 Special Purpose Acquisition Company (SPAC) Taxonomy

SPAC 2027 removes elements that were previously deprecated.

Element	Standard Label, 2026
RegisteredOfferingPricePerShare	Registered Offering Price per Share (Deprecated 2025-09-30)
DifferenceBetweenTheOfferingPriceAndTheAdjustedNetTangibleBookValuePerShare	Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share (Deprecated 2025-09-30)
UnderwritingFeesMember	Underwriting Fees [Member] (Deprecated 2025-09-30)
NumberOfSharesUsedToDetermineNetTangibleBookValuePreTransactionPerShare	Number of Shares Used to Determine Net Tangible Book Value, Pre-transaction per Share (Deprecated 2025-09-30)
NumberOfSharesUsedToDetermineNetTangibleBookValueAdjusted	Number of Shares Used to Determine Net Tangible Book Value, Adjusted (Deprecated 2025-09-30)
DeSpacNumberOfSharesUsedToDetermineNetTangibleBookValuePerShare	De-SPAC, Number of Shares Used to Determine Net Tangible Book Value Per Share (Deprecated 2025-09-30)
DeSpacCompanyValuationAtWhichSharesNotRedeemedAreAtLeastIPOValuePerShare	De-SPAC, Company Valuation at which Shares not Redeemed are at least IPO Value per Share (Deprecated 2025-09-30)

3.6 Variable Insurance Product (VIP) Taxonomy

3.6.1 VIP Concepts Deleted

VIP 2027 removes elements that were previously deprecated.

Element	Standard Label, 2026
PortfolioCompanyExpensesMinimumPercent	Portfolio Company Expenses Minimum [Percent] (deprecated 2026-01-31)
PortfolioCompanyExpensesMaximumPercent	Portfolio Company Expenses Maximum [Percent] (deprecated 2026-01-31)
PortfolioCompaniesN4TextBlock	Item 17. Portfolio Companies (N-4) [Text Block] (deprecated 2024-11-30)

3.6.2 VIP Concepts Modified

VIP 2027 modifies the abstract attribute of the following two elements from false to true.

Element	Abstract
IndexMarketVolatilityRiskMember	true
IndexSubstitutionRiskMember	true