

Release notes for the **2.10.0** **PWD II** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

I Introduction

This EIOPA DPM and the xBRL taxonomy 2.10.0 Public Working Draft II release package correlates with the [Final report on supervisory reporting and public disclosure requirements under Solvency II - Europe...](#) as it was submitted to the European Commission on 30th of March 2026.

Due to the nature of this release, EIOPA would like to stress that there may be modifications to the DPM and xBRL technical implementation depending on the final endorsed ITS and potential technical changes.

In addition to amendments to the Implementing Technical Standards (ITS) on supervisory reporting and on public disclosure, the package also includes Draft revised Guidelines on reporting for financial stability purposes and revised Guidelines on the supervision of branches of third country insurance undertakings.

II Underlying regulations

The DPM and taxonomy are based on the following materials:

- [Final report on supervisory reporting and public disclosure requirements under Solvency II - Europe...](#)

Integrated PEPP prudential reporting:

- Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European Personal Pension Product (PEPP) ([Regulation](#));
- Commission Delegated Regulation (EU) 2021/473 of 18 December 2020 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to regulatory technical standards specifying the requirements on information documents, on the costs and fees included in the cost cap and on risk-mitigation techniques for the pan-European Personal Pension Product ([Regulatory Technical Standard](#));
- Commission Implementing Regulation (EU) 2021/897 of 4 March 2021 laying down implementing technical standards for the application of Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to the format of supervisory reporting to the competent authorities and the cooperation and exchange of information between competent authorities and with the European Insurance and Occupational Pensions Authority ([Implementing Technical Standard](#));
- Technical Advice on delegated acts supplementing Regulation (EU) 2019/1238 (the PEPP Regulation) by specifying additional information regarding supervisory reporting ([Technical advice on supervisory reporting](#));
- Technical Advice on delegated acts to supplement Regulation (EU) 2019/1238 (PEPP Regulation) with regard to criteria and factors to be applied by EIOPA in relation to EIOPA's product intervention powers ([Technical advice on criteria for EIOPA's product intervention powers](#));

III Content

This package contains:

Introduction:

The [Taxonomy licence](#)

The [Solvency 2 Release notes](#)

DPM:

The [DPM Dictionary](#) and [Solvency 2 Annotated Templates](#)

The [Solvency 2 Annotated Templates template grouping](#) and [Solvency 2 Annotated Templates legacy format](#)

The [Change log between the 2.10.0 PWD 2 and 2.8.2 Hotfix](#)

The [Change log between the 2.10.0 PWD 2 and the 2.10.0 PWD 1](#)

The [DPM documentation](#)

Validations:

The [Solvency II List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Solvency 2 XBRL taxonomy](#), [Solvency 2 XBRL taxonomy with external files](#), [Solvency 2 XBRL instance examples](#)

The [XBRL taxonomy documentation](#)

The [XBRL Filing Rules](#)

The [Solvency II DPM database](#)¹

The [DPM database documentation](#)

Instructions:

The [Final report](#)

Technical instructions providing information on PEPP integrated reporting:

The [Technical instructions for EIOPA Solvency II reporting using the XBRL taxonomy](#)

Please be informed that artefacts in *italics* are common between multiple frameworks.

¹ It contains the classical relational tables and populated additional columns in mTable.

IV Scope

Table 1 below provides information on the number of templates for each entry point included in the package.

Table 1. Scope of EIOPA Solvency II 2.10.0 PWD 2 package

Entry point	Entry point acronym	Entry point code	Number of all templates	Number of dedicated unique templates
Annual Solvency II reporting Solo	ars	.01	89	89
Quarterly Solvency II reporting Solo	qrs	.02	11	6
Annual Solvency II reporting Group	arg	.04	65	41
Quarterly Solvency II reporting Group	qrg	.05	9	2
Annual Solvency II reporting Third country branches	arb	.07	78	8
Quarterly Solvency II reporting Third country branches	qrb	.08	11	3
Quarterly Financial Stability reporting Solo	qfs	.11	9	8
Quarterly Financial Stability reporting Group	qfg	.13	13	4
Quarterly Financial Stability Third country branches	qfb	.15	9	2
Annual ECB reporting Solo	aes	.16	91	5
Quarterly ECB reporting Solo	qes	.17	13	3
Annual ECB reporting Third country branches	aeb	.18	80	3
Quarterly ECB reporting Third country branches	qeb	.19	13	2
Annual reporting Special Purpose Vehicles	spv	.20	7	6
Annual Solvency II public disclosure Solo ²	aps	.21	13	6
Annual Solvency II public disclosure Group	apg	.22	8	5
Technical entry point ³	tep	.23	193	0

³ The Technical entry point aims to provide maximum flexibility in data transmission, while not addressing any specific business area under discussion. NCAs may request from undertaking/s the use of this entry point, however EIOPA currently does not plan to use it.

V DPM

Modelling changes included in this release were mainly aimed at reducing the reporting burden. The more significant changes include, but are not limited to:

- implementing exemptions, allowing selected undertakings to report full data sets less frequently (such as small and non-complex undertakings and groups);
- clarifying exemption for the annual reporting obligation for specific tables, given the Q4 data availability;
- removing 11 solo annual templates and 2 group annual ones;
- simplification of cross-border template reporting (and public disclosure);
- simplification of S.06.04 (Climate change-related risks to investments) template, by removal of justification for not providing the environment KPIs;
- clarification of the product definition and subsequent modelling amendments to S.14 templates;
- introduction of four unique table groups (S.22.07 in reporting and public disclosure variants, S.27.02 and S.27.03);
- simplification of S.16.01 by removing the requirement to report the template by currency of denomination;
- S(R).26s amendments to reflect the diversification applied to specific ordinates;
- S(R).27.01 is expanded by adding new countries to Flood, Hail and Subsidence risk. Increasing the exemption value for reporting number of vessels in .28 table (from 250K EUR to 337.5K EUR);
- S.37.02 ratio of exposures changed, from exposures to total assets, to specific exposures to total exposures reported for this template;
- removal of the obligation to report per MAP for several templates;
- completing transition to NACE 2.1;
- introduction of new biennial option for Article 112.

The detailed list of changes is available in [Change log between the 2.10.0 PWD 2 and 2.8.2 Hotfix](#).

V.1 Taxonomy

There are no significant changes in the XBRL taxonomy structure. Especially the folder structure did not change as it is defined by the Eurofiling architecture.

For a Solvency II XBRL Taxonomy description, please see [EIOPA XBRL Taxonomy Documentation](#).

V.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package⁴ for local use: [EIOPA Solvency II XBRL Taxonomy 2.10.0 PWD 2](#). The package includes only EIOPA Solvency II 2.10.0 PWD 2 XBRL Taxonomy files. Following packages need to be loaded for local use:

XBRL International specification files⁵ (if not embedded in the software solution),

Eurofiling files⁶.

Additional package containing these files is published here: [EIOPA SolvencyII XBRL Taxonomy 2.10.0 PWD 2 with external files](#). These files shall be up to date at the moment of publication of the 2.10.0 PWD 2 taxonomy and will not be maintained for updates.

V.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the [EIOPA SolvencyII XBRL Instance documents 2.10.0 PWD 2](#), there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to “zeros”. Please note that both groups of reports refer only to the available for reporting options within the enumerations.

V.4 Known Issues

EIOPA is aware of some differences between the ITS and the XBRL/DPM taxonomy. While the nature of most of these differences is minor, the process of accepting the instructions required them to be frozen in advance and makes it impossible to make changes at a later stage. In order to make participants aware of these cases, EIOPA decided to list the known inaccuracies of the model using the List of Known Issues mechanism.

Due to the planned release schedule for Solvency II 2.10.0 Taxonomy EIOPA would like to emphasise that some modelling may be amended based on feedback received from the Commission and the market participants. Therefore, both the ITS and Taxonomy Package can be amended in the future.

Finally, EIOPA would like to remind that it will discontinue the support for “xBRL canonical files” (as already announced for the NACE 2.1 optional hotfix releases) for all future releases, except for validation deactivation files. In the context of xBRL taxonomies, canonical files refer to the individual XML and XSD files that make up the taxonomy, which are accessed directly from their official web addresses (URIs) on EIOPA’s servers, for example when xBRL tools access [this file](#) directly. This method requires downloading several thousand files one by one over the internet each time the taxonomy is used. EIOPA has identified that this

<https://taxonomies.xbrl.org/taxonomy/65>

approach is almost never used, as nearly all users download the full taxonomy as a single xBRL taxonomy zip package from the EIOPA webpage and process it locally, which is faster and more reliable. Validation deactivation files will continue to be provided as before at dev.eiopa.europa.eu, as for example [this file](#), and as explained in Section VII.3.6.8 of the Taxonomy Documentation. Therefore, stakeholders are requested to use the xBRL taxonomy packages on the website (see Section III Content for links).

Some of the identified cases include:

- technical instructions providing information on PEPP integrated reporting to be updated for the final release;
- parameter IsStartingIncluded (part of hierarchies' description) has improper values assigned in the dictionary excel output and database;
- modelling of .19.01.01.23 R0751, C1790 should include TE/x21 member as in S.19.01.01.22 R0351, C0600;
- error messages and short labels for BV2578 and BV2534 validations contain mismatched validation code references;
- some error messages and labels require further harmonisation for the final release;
- not fully aligned creation dates of hierarchy and its nodes;
- possible discrepancies between HD and MD metrics;
- following validations are still under investigation of the final release: BV1138-1, BV1138-2, BV1138-3, BV1138-4, BV1138-5, BV1209-1, BV1209-2, BV1209-3, BV1209-4, BV1209-5, BV1193-6, BV1261, BV1527, BV1535, BV1751_1, BV1751_2, BV1792, BV1815, BV1820, BV1824, BV2057, BV374-1, BV374-2, BV374-3, BV374-4, BV374-5, BV374-6, BV374-7, BV374-8, BV374-9, BV60-2, EV102-1, EV102-2, EV52-1, EV52-2, EV74-1, EV74-2, BV2573, BV1193-7, BV1193-8, BV1193-9, BV518_2-1-2, BV518_2-2-1, BV519_2-1-2, BV519_2-2-1, BV520_2-1-2, BV520_2-2-1. These were either deactivated or not implemented into xBRL model
- the MEM_CODE column within the MAPPING table contains unspecified records (such as "s2hd:") that require further investigation. Please note, that such records can be traced to earlier versions of the database.

VI Database

Database structure mostly follows the previous releases of the Solvency II model.

Detailed documentation can be found within under following [link](#) as well as within the DPM database documentation inside the .zip folder of the database [Solvency II DPM database](#).

VII Validations

Both the validations and the list of identical data points were included in this release. The list of duplicated datapoints follows the format introduced in Solvency II 2.8.2 release and provides also the list of entry points in which particular filed can be found.

Several validations (more than 400 xBRL assertions) were removed, following the deletion and amendments to reporting tables. Additionally, several new rules were introduced, taking into account the feedback received over the period of last few releases. While the number may seem significant at first (more than 1000 xBRL assertions added), around 75% of that number focus on the relation between different probabilities in CDFs reported in S.26s.

Validations operating between S.04.04 and S.05.01 (BV1871 - BV1899) were set not to be reflected in the xBRL taxonomy, due to technical difficulties in their proper implementation. Nevertheless, EIOPA would like to emphasize that entities filling out reports should consider all published validations, as well as additional documentation.

In Solvency II 2.10.0 release EIOPA decided to introduce a new approach to calculating validations. To the existing strict comparison and interval arithmetic tolerance, it was decided to add the custom margin approach. This approach has been implemented in two different variants. The first is based on the relative error for the percentage threshold, while the second expresses the error as the absolute threshold. A more detailed description of this solution can be found in EIOPA XBRL taxonomy documentation (section VII.3.6.7 Evaluation of validation rules, interval arithmetic and custom margin functions).

VIII notes

- EIOPA would like to emphasize that it does not guarantee the stability of the layout of excel files provided as part of the package materials. However, EIOPA would like to assure that the changes should not limit nor constrain any information on the modelling or validations provided so far.
- EIOPA Solvency II 2.10.0 PWD 2 shares the DPM Documentation, XBRL Taxonomy Documentation and DPM Database documentation for EIOPA and ECB add-on with integrated PEPP Prudential reporting using the XBRL taxonomy.

IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions regarding the business package (supervisory reporting or public disclosure requirements) should be submitted on the [regulatory Q&A page](#).
- Questions regarding DPM and XBRL technical issues: please contact xbrl@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue.

- Questions regarding the business validations (BV) and technical validations (TV): please contact validations@eiopa.europa.eu.

Please note that feedback sent to xbrl@eiopa.europa.eu is subject to the conditions below:

- Subject to the agreement of the reporting stakeholder, EIOPA will publish per issue the name of the stakeholder (name of company or individual person) - from which EIOPA first received the issue in its functional mailbox. The date of receipt at EIOPA will also be made publicly available. Note that in general for the feedback related with validations the name of the reporting stakeholder is not made publicly available.
- EIOPA reserves all the rights to decide which issues are to be listed in the “public list of known issues”.
- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.
- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.
- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA [Taxonomy licence](#).
- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.
- EIOPA ensures that any processing of personal data is performed in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.