EIOPA-26-488

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

I Introduction

This EIOPA DPM and the xBRL taxonomy 2.10.0 Hotfix 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. 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.

According to the EIOPA Taxonomy Roadmap, the EIOPA Solvency II DPM and the XBRL taxonomy package 2.10.0 Hotfix release are to be used from used from Q1 2027 reference date, and first submission date on 05/05/2027, until a new version is announced.

The aim of the ITS, and xBRL/DPM taxonomy release is to introduce simplifications and reduce the reporting burden on undertakings. The main changes of 2.10.0 compared with version 2.8.2 are based on the introduced reduction in the ITS amendments on reporting and disclosure in the area of quarterly reporting, deletion of templates (primarily for annual solo) and increasing the application of proportionality. In addition to these simplifications, a number of improvements to the reporting process have also been introduced, including updates and clarifications regarding a wide range of validations. The amended ITS include provisions for not reporting already with the 2026 annual reporting the templates proposed for deletion in the ITS. Its technical implementation can be achieved by selecting the option *s2c_CN:x2 (Not reported other reason)* for the deleted templates in the template *S.01.01.01.01 - Content of the submission.*

EIOPA wishes to point out that this hotfix covers a broader scope than usual. The changes relate not only to validation fixes but also to minor alterations to the model.

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…. (Annex VII - Reporting and disclosure package.zip);
- Guidelines on reporting for Financial Stability Purposes (applicable from 30 January 2027);
- Guidelines on the supervision of branches of third country-country insurance undertakings (applicable from 30 January 2027).

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).

ECB add-on:

- Insurance corporations data and reporting details.

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 hotfix and 2.8.2 Hotfix
The Change log between the 2.10.0 hotfix and the 2.10.0

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

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

Instructions:
The Final report

Technical instructions providing information on S.30.01 and S.30.02 reporting: The Technical instructions for S.30.01 and S.30.02

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.

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 Hotfix 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 2.10.0 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 limits for vehicle policy limit from 24M EUR to 32.4M EUR in .08 table as well as 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. It is now included as part of 'other than RFF'.;
- completing transition to NACE 2.1;
- introduction of a new biennial option for Article 112.

In addition, the changes introduced by this Hotfix can be summarised as follows:

- Following the removal of S.30.01 and S.30.02 from the ITS, these templates have also been removed from the "Content of the submission" template, and all validations relating to these tables have likewise been removed. The tables themselves remain in the modules to which they were previously linked, allowing this information to be reported should the national supervisory authority require it;
- Column C0298 has been removed form S.06.02.04.02 table;
- S(R).26.01 reporting was harmonised across all variants by explicitly excluding STS, non-STS, transitional type 1 securitisation and resecuritisation form the row R0481 (Other);
- S.22.07.NN.03 reporting enhanced by allowing providing data for full country list instead of Eurozone only;

- Correction of small typos in domain members s2c_SE:x200, s2c_SE:x201, as well as hierarchy node labels L.66.2 and L.66.21 in NACE 2.1);
- Harmonisation of ECAI list by updating S.30.02 C0340 to follow rest of the model;
- Hierarchy node label EUR changed to non-usable for hierarchy CU_8 EUR;
- Label changes to metrics mi3113 and pi3085;
- Table titles for S.23.04.04.10 and S.23.04.04.11 have been corrected by removing the phrase "- exceeding the contribution of solo SCR to Group SCR";
- Correction of abstract column headers in S.26.13.01.11 (removing "Aggregate of all");
- Label amendment for R0220 in template S.23.01;
- ECB-add template SE.01.01.18 R0150 option "Exempted under Article 35A" changed to: "Exempted under Guideline 33";

The detailed list of changes is available in Change log between the 2.10.0 Hotfix 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 Package[4] for local use: EIOPA_Solvency_II_XBRL_Taxonomy_2.10.0_Hotfix. The package includes only EIOPA Solvency II 2.10.0 Hotfix XBRL Taxonomy files. The following packages need to be loaded for local use:

XBRL International specification files[5] (if not embedded in the software solution),

Eurofiling files[6].

Additional package containing these files is published here: EIOPA_SolvencyII_XBRL_Taxonomy_2.10.0_Hotfix_with_external_files. These files shall

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

be up to date at the moment of publication of the 2.10.0 Hotfix 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 Hotfix, there are instance examples for each entry point, one contains random data for every table cell, and the other has numeric values set to "zeros". Please note that both groups of reports refer only to the available 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 requires them to be frozen in advance making 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.

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 (URLs) 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 approach is rarely 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).

Furthermore, despite the partial harmonisation of the creation and modification dates of the hierarchies and their nodes, EIOPA is aware that inconsistencies still exist. However, it wishes to point out that these differences do not affect the behaviour of the taxonomy.

VI Database

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

Detailed documentation can be found under the 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 also provides the list of entry points in which a particular field 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 the last few releases. While the number may seem significant at first, nearly 2/3 of those are not considered to bring any new checks, but are rather modification of existing rules, split due to technical reasons. Vast majority of the rest, focus on the relation between different probabilities in CDFs reported in S.26s.

EIOPA wishes to emphasise that part of the new set on the CDFs was initially deactivated. Although, in general, the diversification reported in column C0140 should decrease monotonically, this is not a property that will be sufficiently consistent to justify checking it, even by means of a non-blocking check.

In the 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 Hotfix shares the DPM Documentation, XBRL Taxonomy Documentation and DPM Database documentation for EIOPA and ECB Pension Funds with integrated PEPP Prudential reporting using the XBRL taxonomy with the final release.

IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions related to the use of items of the reporting templates, the definition of items, etc., should be addressed with the QA tool;

- Questions related to the use of items of the reporting templates, the definition of items, etc. should be addressed via the EIOPA dedicated mailbox: xbrl@eiopa.europa.eu;
- In case of a question regarding DPM and XBRL technical matters please contact xbrl@eiopa.europa.eu, identifying the Taxonomy Release of the DPM-XBRL implementation issue.

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, for each issue found, 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 to 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 to 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 regarding the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.