EIOPA-26-488

Release notes for the **2.11.0** release of the EIOPA **IRRD** DPM and XBRL taxonomy

I Introduction

This EIOPA DPM and the xBRL taxonomy IRRD 2.11.0 release package is based on the outcome of EIOPA Final Report on Implementing Technical Standards (ITS) on resolution reporting. The mandate to request the published tables arises from Article 12(1) of EU Directive 2025/1.

The 2.11.0 release replaces the previously published public working draft 2.9.1. The change in numbering occurred as a result of the publication of the Solvency II model. In connection with the start date of reporting for the IRRD, it was considered that the previous number could be misleading.

II Underlying regulations

The DPM and taxonomy are based on the following materials:

- Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (Directive).
- Final report on the Implementing Technical Standards on procedures and a minimum set of standard forms and templates for the provision of information referred to in Article 12(1) of Directive (EU) 2025/1; Final report on ITS regarding resolution reporting - IRRD - EIOPA;

III Content

This package contains:

Introduction:
The *Taxonomy licence*
The IRRD Release notes

DPM:
The *DPM Dictionary* and IRRD Annotated Templates
The IRRD Annotated Templates template grouping

The Change log between the 2.11.0 and 2.9.1 PWD 1
The Change log between the 2.11.0 and 2.11.0 PWD 2

The *DPM documentation*

Validations:
The IRRD List of validations
The *Validation syntax*

Taxonomy:
The IRRD XBRL taxonomy, IRRD XBRL taxonomy with external files, IRRD XBRL instance examples
The *XBRL taxonomy documentation*
The *XBRL Filing Rules*

The IRRD DPM database[1]
The *DPM database documentation*

Instructions:
The Final report

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 IRRD 2.11.0 package

Entry point	Entry point acronym	Entry point code	Number of all templates	Number of dedicated unique templates
Individual IRRD reporting	ird	.39	20	20
Consolidated IRRD reporting	crd	.40	17	4

V DPM

The detailed list of changes is available in Change log between the 2.11.0 and 2.9.1 PWD 1 as well as Change log between the 2.11.0 and 2.11.0 PWD 2.

IRRD framework consists of two modules, dedicated to individual and group reporting. The Templates' naming convention uses the standard code structure. However, table titles have also more descriptive codes (such as ORG 1) for easier navigation.

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 IRRD XBRL Taxonomy description, please see EIOPA XBRL Taxonomy Documentation.

V.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package[2] for local use: EIOPA IRRD XBRL Taxonomy 2.11.0. The package includes only EIOPA IRRD 2.11.0 XBRL Taxonomy files. The following packages need to be loaded for local use:

XBRL International specification files[3] (if not embedded in the software solution),

Eurofiling files[4].

Additional package containing these files is published here: EIOPA IRRD XBRL Taxonomy 2.11.0 with external files. These files shall be up to date at the moment of publication of the 2.11.0 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 IRRD XBRL Instance documents 2.11.0, 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

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.

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

VI Database

Database structure mostly follows the previous releases of the EIOPA models.

Detailed documentation can be found under the following link as well as within the DPM database documentation inside the .zip folder of the database IRRD DPM database.

VII Validations

Both the validations and the list of identical data points were included in this release. Materials published follows the format introduced in Solvency II 2.8.2 release.

Overall, nearly 160 validations were defined for IRRD, one fourth of them being technical checks. No new patterns were defined as validations reflect the structure present in other frameworks.

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.

IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions regarding to the business package should be submitted on the regulatory Q&A page;
- Questions related to DPM and XBRL technical matters should be addressed identifying the Taxonomy Release of the DPM-XBRL implementation issue via the EIOPA dedicated mailbox: xbrl@eiopa.europa.eu;
- Questions regarding the business validations and technical validations: 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, 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.