EIOPA-17/332

Release notes for the **2.8.2 Hotfix** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

I Introduction

According to the EIOPA Taxonomy Roadmap, the EIOPA Solvency II DPM and the XBRL taxonomy package 2.8.2 hotfix release are to be optionally used from Q4/Annual 2025 reference date, until a new version is announced.

This optional hotfix is intended to support reporting by undertakings for which the NACE Rev. 2.0 classification is not available, and who therefore need to report NACE Rev. 2.1 classifications, as updated by Eurostat. This solution follows Public Q&A number 2931 and addresses the following cases:

- When NACE Rev. 2.0 is available for all reporting lines, it must continue to be reported in the same column as before. **No changes or use of this taxonomy hotfix are required for these undertakings.**

- When NACE 2.0 is not available for some or all lines, undertakings shall report NACE 2.0 for the lines where it is available, and NACE 2.1 for the lines where it is not. Optionally, undertakings may report both NACE 2.0 and 2.1 codes for all or some lines. **In all these cases, undertakings will need to apply this hotfix to access the new NACE 2.1 columns and report as detailed in the Annex 1 of this document**.

From a technical perspective, the xBRL instance remains backwards compatible, maintaining the same schemas and entry points as the current version (i.e. this is not a corrective release). The update introduces only new columns, metrics, and category hierarchies for NACE 2.1, added as new items in the xBRL dictionaries and update the NACE 2.0 related validations. All National Competent Authorities (NCAs) must update their systems to support this release, enabling undertakings that have to apply the optional hotfix to report using the NACE Rev. 2.1 classification.

Q&A 2931 will be updated soon with reporting instructions from Q4/Annual 2025 reporting reference periods.

EIOPA announces that it will discontinue support for "xBRL canonical files" with this optional hotfix and 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 a 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 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, the few remaining users are requested to stop using xBRL canonical files by 31 December 2025 and instead use the taxonomies in zip format as published on the EIOPA website (see Section III).

II Underlying regulations

The DPM and taxonomy are based on the following materials:

- Commission Implementing Regulation (EU) 2023/894 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the templates for the submission by insurance and reinsurance undertakings to their supervisory authorities of information necessary for their supervision and repealing Implementing Regulation (EU) 2015/2450 (ITS on Supervisory Reporting);

- Commission Implementing Regulation (EU) 2023/895 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the procedures, formats and templates for the disclosure by insurance and reinsurance undertakings of their report on their solvency and financial condition and repealing Implementing Regulation (EU) 2015/2452 (ITS on Public Disclosure)[1];

- Commission Implementing Regulation (EU) 2015/462 of 19 March 2015 laying down implementing technical standards with regard to the procedures for supervisory approval to establish special purpose vehicles, for the cooperation and exchange of information between supervisory authorities regarding special purpose vehicles as well as to set out formats and templates for information to be reported by special purpose vehicles in accordance with Directive 2009/138/EC (ITS on Special Purpose Vehicles);

- Explanatory notes on reporting templates – Variation Analysis templates (Explanatory notes)

- Guidelines on Financial Stability Reporting (Guidelines and annexes);

- Guidelines on Third Country Branches (Guidelines and annexes);

- Unofficial reporting templates including ECB add-ons, instructions and accompanying notes to consultation for ECB add-ons (ECB add-ons).

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

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[1] The Public Disclosure Templates are included in the Taxonomy only as an option for the undertakings to facilitate preparation of reports. However, please note that there are no changes in the Regulations for the publication of this information with regard to the format, and currently there is no intention to collect or publish this data in XBRL.

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](#));

- Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 ([Commission Delegated Regulation 2023/137](#)).

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 2.8.2 Hotfix and 2.8.2
The Change log between the 2.8.2 Hotfix and 2.8.2 Hotfix PWD

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[2]
The DPM database documentation

Instructions:
The Business package

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.

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[2] 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 2.8.2 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	98	98
Quarterly Solvency II reporting Solo	qrs	.02	13	6
Annual Solvency II reporting Group	arg	.04	67	43
Quarterly Solvency II reporting Group	qrg	.05	9	2
Annual Solvency II reporting Third country branches	arb	.07	88	10
Quarterly Solvency II reporting Third country branches	qrb	.08	13	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	7	2
Annual ECB reporting Solo	aes	.16	101	6
Quarterly ECB reporting Solo	qes	.17	15	3
Annual ECB reporting Third country branches	aeb	.18	91	3
Quarterly ECB reporting Third country branches	qeb	.19	15	2
Annual reporting Special Purpose Vehicles	spv	.20	7	6
Annual Solvency II public disclosure Solo[3]	aps	.21	12	5
Annual Solvency II public disclosure Group	apg	.22	8	5
Technical entry point[4]	tep	.23	206	0

EIOPA would like to draw attention to the removal of the Annual Financial Stability entry points (.10, .12 and .14) in 2.8.0 release.

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[4] 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

The 2.8.2 Hotfix is an optional release providing the possibility to report NACE 2.1 classification in the following ordinates:

- S.06.02.01.02, C0235;
- S.06.02.04.02, C0235;
- S.06.02.07.02, C0235;
- SE.06.02.16.02, C0235;
- SE.06.02.18.02, C0235;
- S.11.01.01.02, C0195;
- S.11.01.04.02, C0195;
- S.37.01.04.01, C0105;
- S.37.02.04.02, C0055.

In addition, the key column for S.37.02.04.02 was changed from mandatory to optional. This was necessary to allow one of the NACE code revisions to be reported. However, EIOPA would like to stress that S.37.02.04.02, despite being modelled with two optional keys, still requires NACE reporting, which is checked at rule level.

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 an 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[5] for local use: EIOPA Solvency II XBRL Taxonomy 2.8.2 Hotfix. The package includes only EIOPA Solvency II 2.8.2 Hotfix XBRL Taxonomy files. Following packages need to be loaded for local use:

XBRL International specification files[6] (if not embedded in the software solution),

Eurofiling files[7].

Additional package containing these files is published here: EIOPA SolvencyII XBRL Taxonomy 2.8.2 Hotfix with external files. These files shall be

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

up to date at the moment of publication of the 2.8.2 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_2.8.2_Hotfix, there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to "zeros". EIOPA has updated the mechanism of creating such sample files, so that both groups of reports refer only to the available for reporting options within the enumerations.

V.4 List of Known Issues

EIOPA is aware of some differences between the ITS and the XBRL/DPM taxonomy. To inform stakeholders about these cases, EIOPA decided to list the known inaccuracies of the model using the "List of Known Issues" mechanism and provide description and guidance on them.

EIOPA would like to stress that the new NACE hierarchy does not limit the usability of its elements at the dictionary level (as is the case with the first hierarchy). This is due to the desire to reuse the NACE hierarchy in many models. Therefore, it would be counterproductive to re-create the restrictions in the section "Financial and insurance activities" and as a result, prevent its reuse in some tables. EIOPA may in the future define some constraints by means of validation, but so far these are not considered necessary. It is strongly emphasised to refer to the LOGs, in Annex I of this file, for the required reporting details.

VI Database

Database structure mostly follows the 2.8.0 release although implements also the changes introduced to the Pension Funds 2.9.0 Hotfix model.

In addition, EIOPA provided a unified database containing Solvency II, Pension Funds, PEPP PR and FICOD models. Due to differences in the publication dates of these frameworks, it was necessary to manually combine the dictionaries. The result is a model based on a dictionary that does not reflect any particular version. Furthermore, as a result of the merger, an update to any part of the dictionary referenced by more than one model will be available to all frameworks. Therefore, it should be emphasised that the unified database should not be considered as a leading but as a supporting material.

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 was slightly amended to provide more information, including the list of entry points in which particular filed can be found. Solvency II 2.8.2 release

introduced a significant number of new taxonomy assertions. The reason for this was to reintroduce the TV0 checks, as well as facilitate the cross-border templates reporting. The second group of changes is made up of new variants of existing rules, covering ECB add-on entry points.

2.8.2 release include also further harmonisation of error message labels, ensuring consistent language for Warning and Error level rules.

In addition, it was decided to further improve validations for the Direct URL to the webpage where the Solvency and Financial Condition Report correctness. Due to the fact that some entities post their reports on dedicated pages, it was decided to amend the regular expression to handle such scenario.

In 2.8.2 Hotfix release, amendments have been made to rules BV792, BV956, BV1516 and BV1517 to reflect the newly defined NACE 2.1 reporting fields. In addition, three new rules have been introduced:

- BV2161 ensuring that one of the NACE revisions is provided for table S.37.02.04.02;

- BV2162 with all its variants, prohibiting the use of NACE 2.1 before the reference date 2025/12/31 in S.06.02;

- BV2163 with all its variants, prohibiting the use of NACE 2.1 classification before the reference date 2025/12/31 in S.11.01

- BV2164 checking for NACE 2.1 not to be reported in S.37.02.04.02 before the reference date 2025/12/31.

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 2.8.2 optional Hotfix shares the DPM Documentation, XBRL Taxonomy Documentation, XBRL Filing rules, DPM Database documentation, and Technical instructions 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 with the use of items of the reporting templates, the definition of items, etc. should be addressed with the QA tool

- In case of question regarding DPM and XBRL technical matters please contact xbrl@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue.
- Question regarding the business validations and technical validations should be addressed to 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 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 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.

X Annex I

S.06.02 - List of assets:

This section relates to quarterly and annual submission of information for individual entities and groups.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0235	Issuer Sector (NACE 2.1)	When the NACE Rev. 2.0 classification is not available for the undertaking to be reported in C0230, the economic sector of the issuer shall be identified based on the Statistical Classification of Economic Activities in the European Community (NACE Rev. 2.1), in accordance with Commission Delegated Regulation (EU) 2023/137 of 10 October 2022, and according to the following specifications: The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (so both A. and A.01.11 would be acceptable), except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'L.68.31'). Regarding investment funds, the issuer sector is the sector of the fund manager.

S.11.01 - Assets held as collateral:

This section relates to annual submission of information for individual entities and groups.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0195	Issuer Sector (NACE 2.1)	When the NACE Rev. 2.0 classification is not available for the undertaking to be reported in C0190, the economic sector of the issuer shall be identified based on the Statistical Classification of Economic Activities in the European Community (NACE Rev. 2.1), in accordance with Commission Delegated Regulation (EU) 2023/137 of 10 October 2022, and according to the following specifications: The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (so both A. and A.01.11 would be acceptable), except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'L.68.31'). Regarding investment funds, the issuer sector is the sector of the fund manager.

S.37.01 - Risk concentration - Exposure to Counterparties:

This section relates to annual submission of information for groups.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0105	Sector (NACE 2.1)	When the NACE Rev. 2.0 classification is not available for the undertaking to be reported in C0100, the economic sector of the issuer shall be identified based on the Statistical Classification of Economic Activities in the European Community (NACE Rev. 2.1), in accordance with Commission Delegated Regulation (EU) 2023/137 of 10 October 2022, and according to the following specifications: The letter reference of the NACE code identifying the Section shall be used for identifying sectors (so A. would be acceptable but not A.01.11).

S.37.02 - Risk Concentration - Exposure by currency, sector, country:

This section relates to annual submission of information for groups.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0055	Issuer Sector (NACE 2.1)	When the NACE Rev. 2.0 classification is not available for the undertaking to be reported in C0050, the economic sector of the issuer shall be identified based on the Statistical Classification of Economic Activities in the European Community (NACE Rev. 2.1), in accordance with Commission Delegated Regulation (EU) 2023/137 of 10 October 2022, and according to the following specifications: The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors The letter reference of the NACE code identifying the Section shall be used for identifying sectors (so A. would be acceptable but not A.01.11).In case sector is not relevant the figures may be reported under an 'Other' category.