



EIOPA-17/332

# Release notes for the **2.9.0** **Hotfix 2 PWD** release of the EIOPA **Pension Funds** DPM and XBRL taxonomy

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# I Introduction

This pension funds DPM and XBRL taxonomy package release 2.9.0 Hotfix 2 PWD is provided to be used from the 31/12/2025 reference date until a new version is announced in line with the Governance of Taxonomy Releases.

It covers both the definition of reporting requirements and the underlying regulations for this release.

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 release 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) have to 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.

## II Underlying regulations

DPM and taxonomy are based on the following materials:

- Decision of the Board of Supervisors on EIOPA's regular information requests towards NCAs regarding provision of occupational pensions information ([EIOPA BoS/18 114 of 10 April 2018 and amended by EIOPA-BoS-20-362 on 1 June 2020](#));
- Unofficial reporting [templates](#) including ECB add-ons and [instructions](#) for ECB add-ons ([ECB add-ons](#))
- Regulation (EU) 2018/231 of the European Central Bank of January 2018 on statistical reporting requirements for pension funds ([ECB/2018/2](#))
- Corrigendum to Regulation (EU) 2018/231 of the European Central Bank of 26 January 2018 on statistical reporting requirements for pension funds (ECB/2018/2) ([Document 32018R0231R\(01\)](#))
- Guideline (EU) 2021/835 of the European Central Bank of 26 March 2021 repealing Guideline ECB/2014/15 on monetary and financial statistics (ECB/2021/16) ([ECB/2021/16](#))

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 Delegated Regulation (EU) 2021/895 of 24 February 2021 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to product intervention ([OJ L 197, 4.6.2021, pp. 1-4](#));
- Commission Delegated Regulation (EU) 2021/896 of 24 February 2021 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to additional information for the purposes of the convergence of supervisory reporting ([OJ L 197, 4.6.2021, pp. 5-6](#));
- 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 ([OJ L 197, 4.6.2021, pp. 7-66](#));
- Guidelines on supervisory reporting ([Guidelines](#));
- 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](#)).

In order to facilitate the use of the EIOPA Taxonomy the package also includes the “[Technical instructions for EIOPA and ECB Pension Funds reporting using the XBRL taxonomy](#)”. Please note that this document does not replace, substitute, or complement any of the referred documents. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the Pension Funds XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

## III Content

This package contains:

Introduction:

The [Taxonomy licence](#)

The [Pension Funds release notes](#)

DPM:

The [DPM Dictionary \(ATOME output\)](#) and [Pension Funds Annotated Templates \(ATOME output\)](#) workbooks

The [Pension Funds Annotated Templates \(ATOME output\) with table groups within single worksheet](#) workbook

The [Detailed change log between the 2.9.0 Hotfix 2 PWD and 2.9.0 Hotfix](#)

The [DPM documentation](#)

Validations:

The [Pension Funds List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Pension Funds XBRL taxonomy](#), the [Pension Funds XBRL taxonomy with external files](#)

The [Pension Funds XBRL instance examples](#)

The [XBRL taxonomy documentation](#)

The [XBRL Filing Rules](#)

The [Pension Funds DPM database](#)

Instructions:

The [Technical instructions for EIOPA and ECB Pension Funds with integrated PEPP Prudential reporting using the XBRL taxonomy](#)

Please be informed that artefacts in *cursive* are common between Pan-European Personal Pension Products KID, Pan-European Personal Pension Products PR, Solvency II and Pension Funds.

## 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 Pension Funds 2.9.0 Hotfix 2 PWD package**

Entry point	Entry point acronym	Entry point code	Number of all templates	Number of dedicated unique templates
Annual reporting Pension Funds individual	ari	.24	15	15
Quarterly reporting Pension Funds individual	qri	.25	6	4
Annual reporting Pension Funds aggregated*	ara	.26	12	5
Quarterly reporting Pension Funds aggregated*	qra	.27	6	2
Annual reporting exempted Pension Funds individual	axi	.28	6	4
Annual reporting exempted Pension Funds aggregate*	axa	.29	6	1
Annual ECB Add-on reporting Pension Funds individual	aei	.30	18	9
Quarterly ECB Add-on reporting Pension Funds individual	qei	.31	7	3
Annual ECB Add-on reporting exempted Pension Funds individual	aee	.32	6	2

\* - Aggregated entry points refer only to the level 2 reporting (between NCA/NCBs and European Supervisory Authorities).

## V DPM

For DPM explanation and application in the context of reporting please see [EIOPA DPM Documentation](#).

DPM is defined in two workbooks:

- [EIOPA DPM Dictionary 2.9.0 Hotfix 2](#) Including Pan-European Personal Pension Products KID, Pan-European Personal Pension Products PR, Solvency II and Pension Funds;
- [EIOPA Pension Funds DPM Annotated Templates 2.9.0 Hotfix 2](#)

The most important changes incorporated in 2.9.0 hotfix 2 PWD release are focused on introduction of NACE 2.1 and contain:

- Adding new column C0175 to:
  - PF.06.02.24.02
  - PF.06.02.25.02
  - PF.06.02.26.02

- PFE.06.02.30.02
- PFE.06.02.31.02.

## VI Validations

Data checks are listed in [Pension Funds Validations](#) where all validations for all business requirements scopes appears in a single workbook. The syntax used to define validations has remained unchanged from the previous release and is available in [EIOPA Validations syntax](#) file.

The following release includes amendments to PBV49 and PBV50 validations, to include the newly defined C015 column. In addition, a new validation (BV217) has been defined, to ensure the NACE 2.1 will not be used for submissions with reference date before 2025-12-31.

## VII notes

- This 2.9.0 hotfix 2 release includes a structured representation of EIOPA and ECB Pension Funds reporting requirements. It provides National Competent Authorities (NCAs) and National Central Banks (NCBs) with the technical format to collect individual data from reporting entities.
- The 2.9.0 hotfix 2 release comprises individual data reporting requirements of both EIOPA and ECB, in order to facilitate a single reporting flow.
- Technical specifications are also needed for NCAs submissions of aggregated data to EIOPA. In order to allow for this business requirement to be fulfilled, some of the required technical data points are included.
- "Derogations, EP and templates" and "EIOPA's explanations for L2" are added for information to the Annotated templates in order to provide an overview of differing reporting obligations. Differing reporting obligations may apply due to derogations granted to reporting entities by national regulators and central banks. Some improvements could still be implemented in the next releases. For more information, please refer to the underlying regulations and contact your NCA and NCB.
- Technical implementation of the PF.52.01.24.02 allows the template to be completed with "Not applicable/All geographical areas". However, the instructions specify that the template should be filled for each country where a sub-account is available or where the PEPP is provided. Therefore, a PEPP provider should report for each country individually in template in PF.52.01.24.02 but can aggregate the data from the alternative investment options in that country in case these are not significant compared to the Basic PEPP.
- 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 PF 2.9.0 optional Hotfix 2 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 first hotfix.

## VIII 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](mailto:xbrl@eiopa.europa.eu) identifying the Taxonomy Release of the DPM-XBRL implementation issue. In particular, we would like to have your feedback on the inclusion of the PEPP PR in the reporting templates and whether this is helpful
- Question regarding the business validations and technical validations should be addressed to [validations@eiopa.europa.eu](mailto:validations@eiopa.europa.eu)

Please note that feedback sent to [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu) and [validations@eiopa.europa.eu](mailto:validations@eiopa.europa.eu) are 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.
- 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.



## IX Annex I

### PF.06.02 - List of assets:

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

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0175	Issuer Sector (NACE 2.1)	<p>When the NACE Rev. 2.0 classification is not available for the undertaking to be reported in C0170, 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.68.3.1'). The following shall be considered:</p> <p>Regarding CIC category 4 - Collective Investments</p> <p>Undertakings, the issuer sector is the sector of the fund manager;</p> <p>Regarding CIC category 7 - Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity;</p> <p>Regarding CIC category 8 - Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;</p> <p>This item is not applicable for CIC 71, CIC 75, CIC 09, and CIC category 9 - Property;</p> <p>This item is not applicable to CIC 87 and CIC 88.</p>