eba | European Banking Authority

4 July 2025

FAQ for Reporting Innovations release 4.0 and upcoming releases

1. The European Banking Authority (EBA) published in October 2024 a draft technical package of version v 4.0 of its reporting framework. This publication aims to provide an early version of the 4.0 release, as its reporting obligations will apply as of the first half of 2025. The final version of this package will be released in December 2024.

2. This package marks the beginning of the transition to the new Data Point Model (DPM 2.0) and its capabilities, as well as the new semantics outlined in the implementation plan published in June 2024. It includes standard specifications, such as validation rules, incorporating the new DPM-XL language and XBRL taxonomies to support the reporting obligations.

3. Clarification on the most frequently asked questions on the following topics is deemed necessary:

   - Data Point Model (DPM 2.0).

   - New semantics in the context of DPM Quality review project

   - Framework release v 4.0

DPM 2.0

1. **What will be the DPM 2.0 new features?**

DPM 2.0 introduces key enhancements and new metadata features to support more granular and integrated regulatory reporting frameworks:

   - Glossary Management: The glossary can now evolve dynamically, allowing for the reorganization of Categories, Items, and Properties. This includes the creation of supercategories derived from existing ones and their associated elements. Additionally, items, properties, subcategories(hierarchies) can be versioned, and more complex items can be built using simpler components.

- Template Enhancements: The new DPM introduces the versioning of template headers, complementing existing template versioning. It also allows for the association of templates to describe relational models, and introduces new types of template groupings, facilitating greater automation.

- Validation and Calculation Improvements: Enhancements in validation and calculation capabilities enable machine-readable processing and the implementation of highly automated, innovative engines of software tools.

2. Until when EBA will publish both DPM 1.0 and DPM 2.0?

The European Banking Authority (EBA) will continue publishing both DPM 1.0 and DPM 2.0 databases during a transitional period that lasts until December 2025. The XBRL taxonomies will be generated from DPM 2.0 using the EBA/EIOPA Taxonomy Architecture 2.0. This means that from release 4.0 for the reporting to the EBA, submitted files must refer to the taxonomy generated under DPM 2.0.

The taxonomy architecture 2.0 follows the XBRL specifications, the main difference compared with taxonomy architecture 1.0 is on the folder structure to support new features such as glossary versioning.

The EBA will maintain DPM 1.0 database for compatibility during the transition period and reporting institutions could use the taxonomy, the DPM 1.0 and the DPM 2.0 databases for their data collection, validation or data analysis if they wish.

Starting from December 2025, the EBA will only publish DPM 2.0 and its taxonomy for all regulatory reporting frameworks. The goal of this transition is to ensure a smoother move toward the more advanced, integrated, and granular reporting capabilities provided by DPM 2.0

The documentation related to model and explanation on DPM 2.0 was published in 2023 on DPM data dictionary | European Banking Authority (europa.eu).

The documentation on taxonomy architecture 2.0 was published in 2023 on https://www.eba.europa.eu/sites/default/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.4/1054952/EBA%20and%20EIOPA%20taxonomy%20architecture%20v2.0-20230424.pdf.

DPM Quality review project

3. What is the purpose of the project and which part of the DPM is involved in the revision?

The Data Point Model (DPM) is structured into two layers. The semantic layer, also referred to as the glossary, outlines the content used to describe reporting requirements. The syntactic layer provides the necessary structures to organize and store this content.

A collaborative initiative between the European Banking Authority (EBA) and the European Insurance and Occupational Pensions Authority (EIOPA) was undertaken to enhance the DPM 1.0 standard, resulting in the new DPM 2.0. This upgrade, starting from release version 4.0, will offer improved structures.

In terms of semantics, the DPM Quality Review Project was initiated to prepare the EBA glossary for the DPM 2.0 implementation. This project also aims to enhance the quality of the semantics, ensuring a clearer understanding of reporting requirements and providing a reliable source for clarification.

4. **How will the new glossary be implemented?**

In December 2024, with the publication of release 4.0, all EBA frameworks will reference the new semantics, which is based on the old basic domains of Metrics, Main Category, Base, Portfolios, Counterparties, and Liquidity. Only the modules updated in this release will use the new glossary for reporting data, while documentation for other modules will be published for informational purposes (as work in progress).

Next year, release 4.1 will fully reference the new semantic glossary. If feasible, the EBA will include not only the modules undergoing changes but also other modules to facilitate a smooth and progressive implementation of the new glossary. For instance, modules such as REM, REM HE, FP or AE may be released under version 4.1 using the new semantics.

Subsequently, release 4.2 will encompass all modules, ensuring that from that point onwards (31 December 2025 first reporting reference date), all modules will be reported using the new semantics.

5. **What possible technical implications will the new glossary have for National Competent Authorities (NCAs) and institutions?**

The semantics have been enhanced to provide greater clarity and a better understanding of the reporting requirements, thereby improving the quality of the concepts that modelers use to describe these requirements. Each reporting requirement is uniquely identified by a data point ID, which specifies the context of the requirement (including the Main Category and the combination of items and properties used by modelers to explain and define it).

Although the semantics used in the modelling have changed, this will technically result in the creation of a new version of the data point, but the data point ID will remain unchanged. This means that, while the description of the reporting requirement will be updated, the requirement itself will not change.

Potential implications may arise for NCAs and institutions whose systems rely on elements of the glossary (e.g. for definition of validation rules at national level in addition to those provided by the EBA in the taxonomies, for data exploitation and analysis or other uses), making them sensitive to these changes and requiring adapting their systems.

6. **What would be the output of the project?**

As a result of the project, we will have a new and improved glossary that will be integrated into all EBA frameworks. These frameworks will be presented with the new glossary, ensuring that all data is reported using the updated semantics.

The implementation of the new glossary in the templates will be carried out progressively from releases 4.0 to 4.2, as explained under FAQ 4, leading to a new modelling of the existing reporting requirements.

7. **Which documentation is expected to be published?**

Throughout the different releases where the new glossary will be implemented into the templates, the EBA will publish technical and support documentation. As usual, both DPM 1.0 and DPM 2.0 technical documentation will be provided during this transitional period, covering aspects such as the database, dictionary, table layouts, data point categorization, taxonomy, and more.

Additionally, a conversion file from the DPM 1.0 to the DPM 2.0 glossary, along with instructions, will be published to communicate the decisions made during the project. This conversion file will be updated with each release until the project's conclusion in release 4.2.

Regarding the publication of the validation rules file, it will be adapted to have separated information on the validation rules in force for the release and the scope of the validation rules, which represents which represents the historization of their applicability

8. **What is the conversion file between DPM 1.0 to DPM 2.0 glossary?**

The conversion file documents the decisions made throughout the project for the reviewed glossary and will enable us to share the project's outcomes with stakeholders. It represents the conversion from the various elements in the old glossary (Domains, dimensions, domain members, and hierarchies) to their corresponding new elements in the new glossary (Categories, properties, items, and subcategories).

The information for each element of the glossary (Categories, properties, items, and subcategories) is presented separately, with each having a dedicated sheet. These sheets explain the different types of decisions made for each element, such as splits (1 to N mappings), combinations of elements (M to N mappings), removal, relabelling, definitions as compound items, or no changes. Instructions on how to read the mapping file will also be provided.

9. Will the new glossary have technical implications on the resubmissions?

Each submission and resubmission are based on a module version that it refers to, the module versions prior to release 4.0 were all published (using old glossary), they will not be changed. So, there are no technical implications on the resubmissions.

Regarding the reporting format: for all the submissions from reference date 03/2026 , only xBRL-CSV format will be allowed to be received on Euclid; for all the submission with reference dates < 03/2026, both xBRL-XML and xBRL-CSV formats are allowed to be received on Euclid (except for some special case like DORA where plain CSV, or Pillar 3 Data Hub, where xBRL-CSV should always be required)

10. Will NCAs and institutions have the opportunity to provide their feedback on the conversion file and the decisions taken along the project?

The purpose of publishing the conversion file is to document the decisions made throughout the project for the reviewed glossary. This will allow us to share the project's outcomes with stakeholders and receive feedback from the NCAs and the industry through the NCAs. Accordingly, with each release, we will publish an updated version of the conversion file that includes the newly reviewed glossary. This will enable us to receive feedback on new decisions during the usual review process by the relevant subgroups. At the end of the project (release v4.2), we will publish the final version.

Framework release v 4.0

11. Will the technical package of reporting framework 4.0 impact DORA?

The technical package for the draft Implementing Technical Standards (ITS) on the registers of information on contractual arrangements with the ICT third-party service providers under the Digital Operational Resilience Act (DORA) was published in July as part of reporting framework release 3.5. These technical Standard have not yet been adopted by the EU Commission. Furthermore, the three ESAs published on 15 October their Opinion on the European Commission's (EC) rejection of these draft ITS (EC) (see Opinion), proposing some changes to the ITS. While the draft technical package published today does not reflect these changes, the EBA plans to incorporate them in the final version of the technical package for the 4.0 reporting framework that will be published in December.

12. Will the technical package of reporting framework 4.0 impact investment firms class 2?

The technical documentation provided with the reporting framework 4.0, includes also the technical documents for the reporting of information by Investment firms (IF). The ITS on supervisory reporting by IF currently applicable counted with cross references to some templates from COREP ITS under the Capital Requirements Regulation (CRR) (templates C18.00-C24.00 and C25.00). These templates are used by some investment firms to provide further additional information on K-NPR and K-TCD. As those templates in COREP were updated with

the implementation of the new Banking Package (CRR3/CRDVI), the technical package for the IF ITS is also been updated in release 4.0 and needs to be considered by investment firms using COREP templates. The EBA will soon publish a new version of the ITS on Investment firms to update the COREP references to the ITS on supervisory reporting under the CRR.

13. What are the differences that NCAs and institutions can expect between the Draft technical package and the final? Will they be tracked and communicated?

In addition to the usual changes resulting from the feedback received from the relevant subgroups, some additional modifications are anticipated. For instance, template C_07.00 in COREP_OF will no longer have closed sheets but will be structured as open sheets due to technical constraints.

Additionally, some adjustments will be made to the DORA module, as explained under FAQ 11. Lastly, due to the technical constraints in the C_07.00 template, the validation rules applicable to this template will not be included in the draft technical package until the structural changes to the template are implemented, and will only be part of the final technical package for release 4.0 to be published in December.

14. Regarding the validation rules, what is the reason for the usage of a new language?

The new DPM – XL standard will now apply to validation rules. This means that most of the information previously relying on Excel formats will be included within the expression of the validation rule, making the process more efficient and secure. This change is based on two elements:

- A selection operator {}, which will provide information on three aspects: the recordset selection, the cell, variable, or operation to which the validation rule will apply, the default value, and the arithmetic approach.

- The operator "with," which will allow for providing context whenever the information would otherwise be repeated across the validation rule.

15. How will the validation rules be documented from now on?

Until now, the validation rules were published in an Excel file, with information provided on a dedicated tab for each release since the first release (v2.0). The new format will consolidate all historical data regarding the applicability of a particular validation rule into a single document. This will allow users to have a comprehensive view of all changes the validation rule has undergone, including its applicability to different module versions and periods, severity changes, active/inactive status, dates of activation/deactivation, and any changes in the expression.

The scopes file provides information on the various features of the validation rule, as they apply or have applied to a specific module version. This means that all relevant information on the validation rule is linked to a specific module version. The following details are presented: the

code of the validation rule, the module version to which the validation rule applies or has applied, the expression, the applicability period (from date to date), start and end release, severity status, and active/inactive status, all linked to a certain module version. Lastly, the "sent on" date indicates the date from which a certain activation/deactivation or change in severity status applies.

16. What possible technical implications will the new language on validation rules have for NCAs and institutions?

In principle the new language DPM-XL is very similar to the current validation rule expression language. The grammar and its explanation have been published on EBA website since 2023 on https://www.eba.europa.eu/sites/default/files/2023-11/471dd034-a4df-42df-b9f1-6287ec52d4e6/DPM%202.0%20Refit%20Technical%20Documentation%20ver%202023-05-22.zip.

The complete metadata of each validation rule (including the whole parsing AST nodes) is stored in the database DPM 2.0 that each validator or validation rules consumer can read and use without ambiguity.

Most intra module validation rules are implemented as assertions in the taxonomy, which follows XBRL standard, and the format is not changed. Any validator that follows XBRL standard can continue to validate the instance document against assertions automatically.