

Regulatory Blog

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The EBA publishes its plan for the implementation of the data point model (DPM) 2.0

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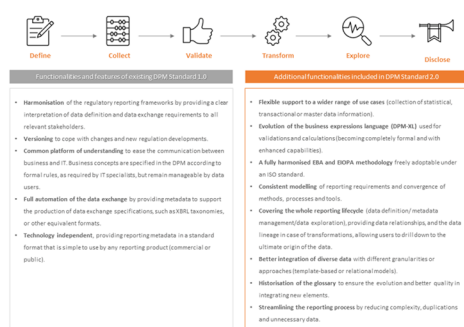
On 5th of June 2024, the European Banking Authority (EBA) published its **plan for the implementation of the data point model 2.0 (DPM 2.0)** in relation to its reporting release 4.0 framework, with the objective of moving towards a more integrated regulatory reporting.

The DPM 2.0 standard builds on the **new data dictionary format**, already published in 2023. Among the major benefits expected from the introduction of DPM 2.0 are enhanced integration with more granular reporting, improved versioning of data definitions, and improved data definitions relationships.

Deep Dive: Moving from DPM Standard 1.0 to 2.0

The EBA data point model specifies the attributes, definitions, and validation rules for each data point, allowing for standardized reporting across banks. As a result of joint efforts of EBA and EIOPA, the so-called DPM ReFit project addresses issues with the current DPM and is responding to the increased volume, granularity, and complexity of the reporting data.

Overview and comparison of the existing DPM Standard 1.0 and DPM Standard 2.0



Implementation timeline

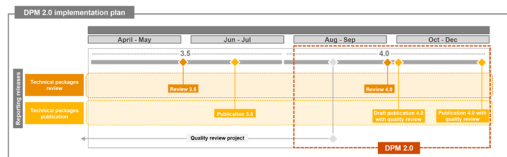
To facilitate the transition from DPM 1.0 to DPM 2.0, the EBA envisages a transitional period until December 2025. For this purpose, DPM 2.0 sample database and related technical documentation are already available since 2023

The framework release 4.0 technical package is expected to be published in December 2024, with a preliminary release representing a close to final version, expected to be made available to all reporting institutions already in October 2024.

With the release 4.0, a new semantic glossary will be introduced. This implies that all existing frameworks shall be redefined to align with this new glossary. This alignment process shall be concluded gradually in subsequent releases until the discontinuation of the old semantic data dictionary and the accompanying

data glossary starting from December 2025.

The release 4.0 will incorporate the **XBRL** new taxonomy architecture 2.0. A preliminary (not for use) taxonomy version has already been made available within release 3.5. By 31 December 2025, only xBRL-CSV reporting format will be allowed to be received by the EBA.



Building blocks and detailed information on each phase of the DPM 2.0 implementation

DPM 2.0 transitional period

During the transitional period envisaged by the EBA for reporting institutions to finalize the transition to DPM 2.0 (2024-2025), both versions of the DPM metamodel, DPM 1.0 and DPM 2.0, will be available simultaneously. In this regard, significant efforts have already been made to ensure the compatibility between these two formats.

Following the release of Reporting 4.0 (first reference date March 2025), during the transition period, the EBA will start publishing new and updated reporting frameworks in both DPM 1.0 and DPM 2.0 formats. As of the end of the transition phase in December 2025, all releases will be published exclusively in the new DPM 2.0 format.

Plan for reporting release 4.0

In addition to changes to reporting requirements stemming from CRR3, release 4.0 will also bring changes to all the modules, which will be updated by the new glossary.

Prior to the release of the final version, scheduled for December 2024, a preliminary version of the 4.0 technical package is expected to be published already in October 2024.

New semantic glossary

The new glossary is planned to be implemented with the release of the reporting framework 4.0. The new glossary is a result of the currently ongoing data quality review of the DPM data dictionary definitions.

Taxonomy new architecture 2.0 and evolution towards CSV standard

The taxonomy within the reporting release 4.0 will follow the architecture 2.0.

>Starting from reference dates of December 2025, it is envisaged by the EBA that only xBRL-CSV reporting format will be acceptable.

To assist reporting institutions in preparing for this upcoming change, the new architecture 2.0 is expected to be published in reporting release 3.5, alongside current xBRL architecture 1.0. Apart from that, EBA has already included JSON metadata to support this format in its taxonomies since release 3.1.

Impact and how we can support you

What benefits and challenges do you see for your reporting processes? We look forward to discussing the impact of this long-awaited EBA initiative with you. Implementing DPM ReFit, simultaneously to other numerous changes associated with CRR3 is a major challenge. Given that only the first wave of the new EBA ITS is currently under consultation and the second wave, which includes ESG aspects, is expected to be published in the autumn, institutes should anticipate further challenges ahead.

Get ongoing updates on the topic via regulatory horizon scanning in our research application, PwC Plus. Read more about the opportunities and offerings [here](#).

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