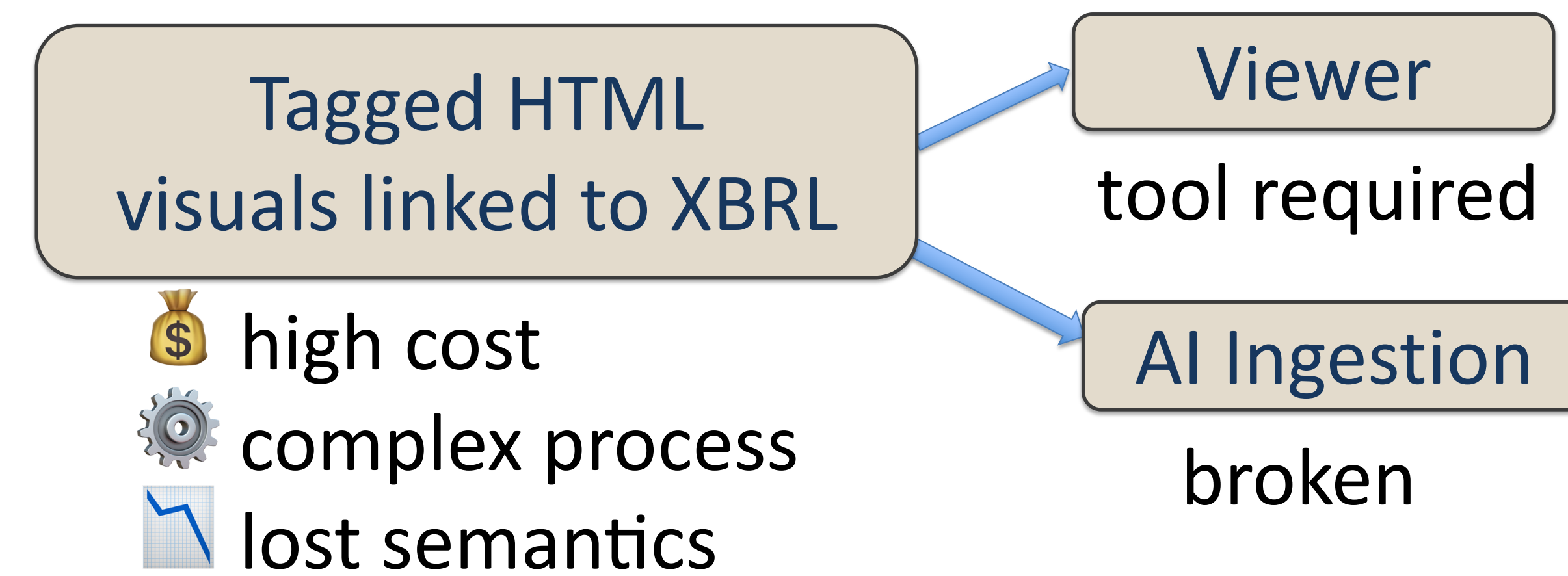


# PDF/A Proof of Concept for XBRL

Herm Fischer – Exbee Ltd

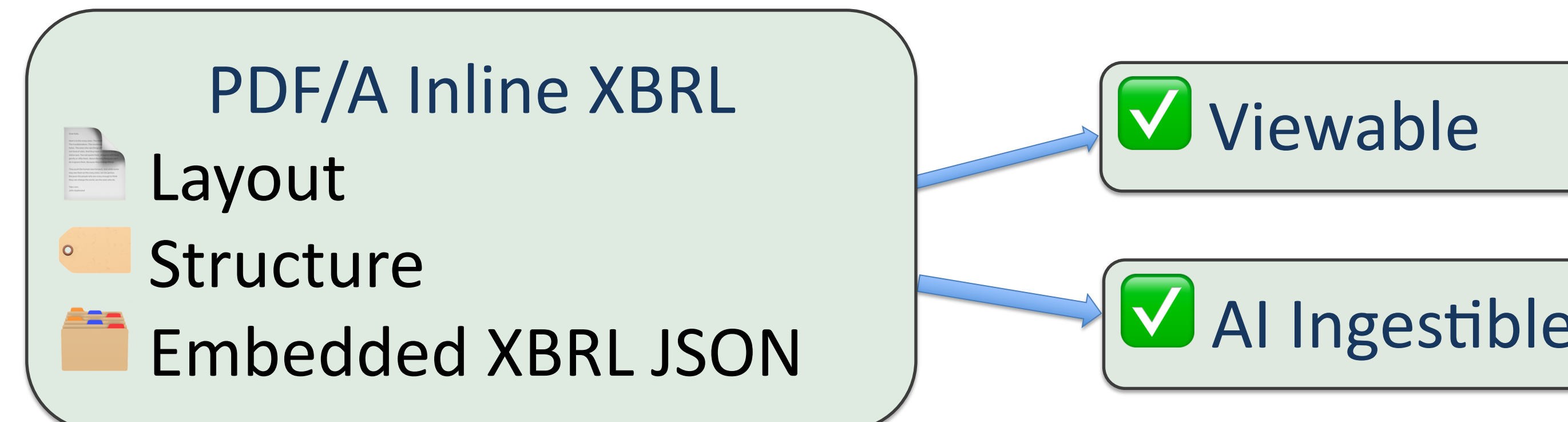
XBRL is used for financial and prudential reporting worldwide • PDF is used for just about everything else worldwide

## Problems



Tagged HTML links visuals to XBRL but requires a viewing tool. Inline XBRL is expensive for large, table-heavy filings. AI ingestion requires multiple conversions and fails to capture filer intent due to rigid XML taxonomies.

## Solution



PDF/A preserves the visual layout and filer intent by mapping document structure to XBRL facts and embedding XBRL JSON data and semantic taxonomy directly within the file.

## Proof of Concept

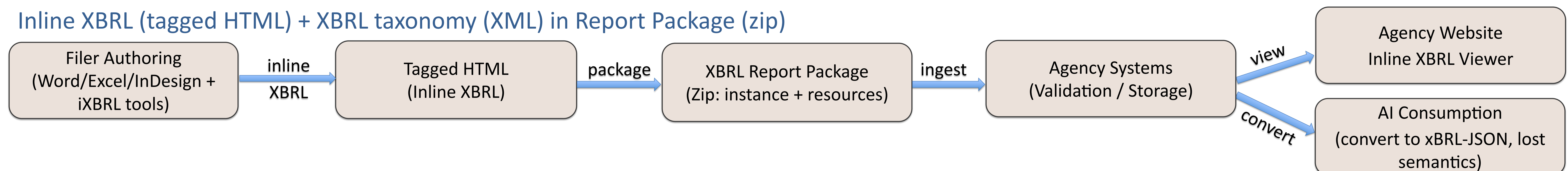
- Arelle and PDF plugins

## Use Cases

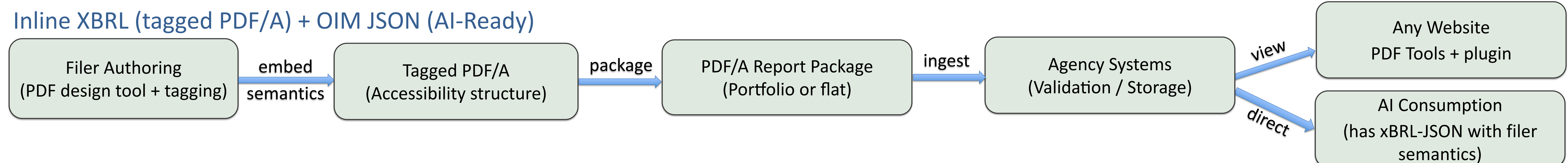
- Replace HTML filings
- Pre-tagged PDF forms
- Large tables (xBRL-CSV)

## Tagged HTML vs PDF Submissions

### Inline XBRL (tagged HTML) + XBRL taxonomy (XML) in Report Package (zip)



### Inline XBRL (tagged PDF/A) + OIM JSON (AI-Ready)



Key differences: • PDF/A structure + XBRL JSON inside → fewer conversions • Pixel-perfect rendering. • Easier AI ingestion

