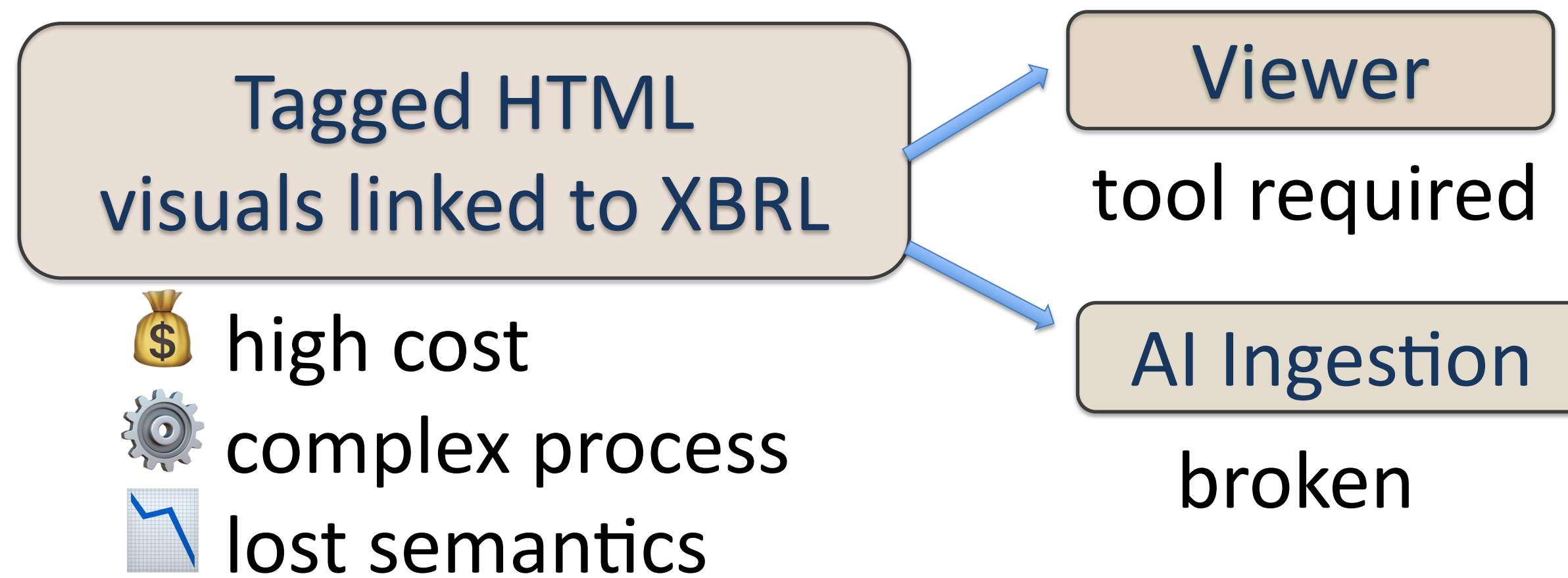


## PDF/A Proof of Concept for XBRL

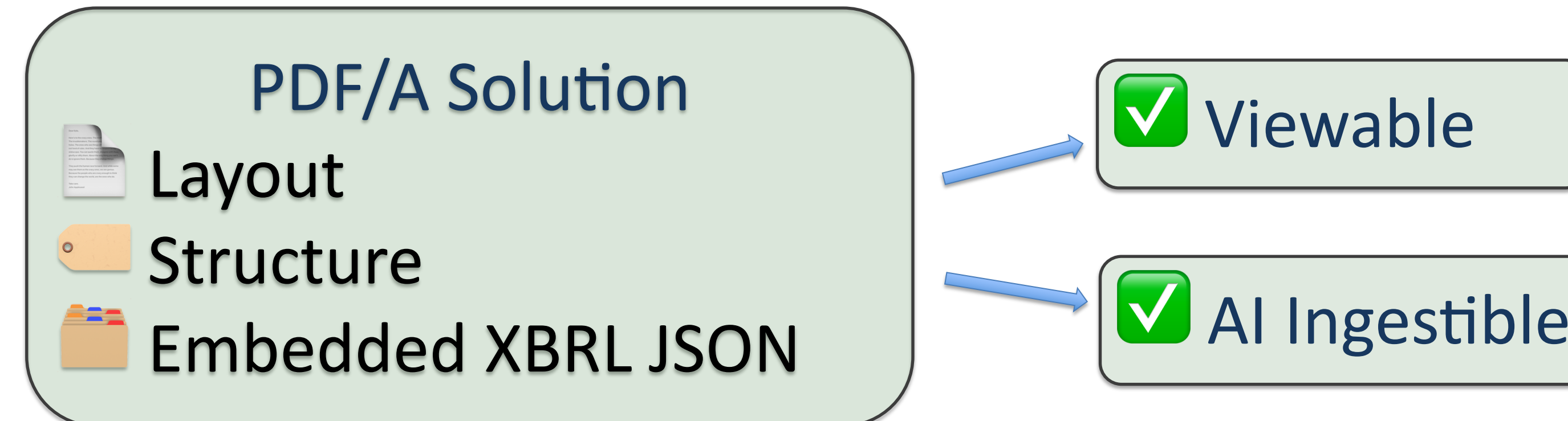
Herm Fischer – Exbee Ltd

### Problem



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

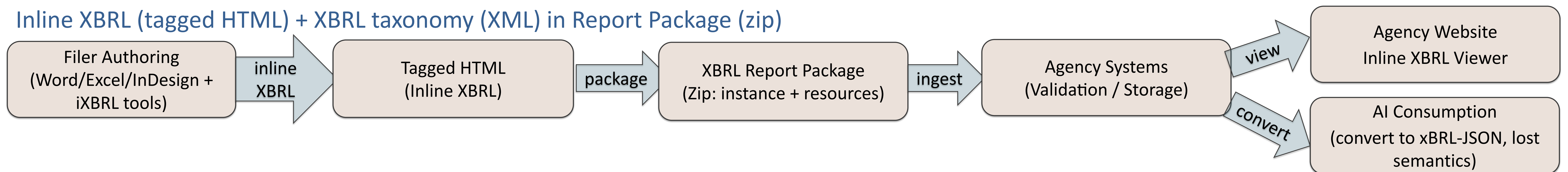
- Arelle and PDF plugins

### Use Cases

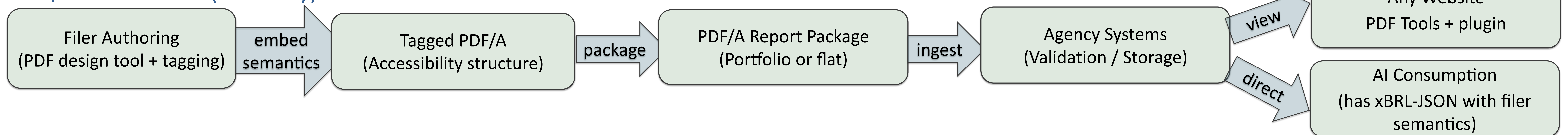
- Replace HTML filings
- Pre-tagged PDF forms
- Large tables (xBRL-CSV)

### Inline XBRL — HTML vs PDF Submissions

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



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



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