

Problem

- Tagged HTML binds visual data to XBRL facts
 - XBRL report requires viewing tool
- Inline XBRL costly for large filings, especially tables
- AI Ingestion
 - Multiple conversions required
 - XML taxonomy misses filer’s semantic intent

Solution

- PDF/A Preserves both visual layout and filer semantics
 - Pixel-perfect rendering and accessibility structure
 - Tagged structural elements map to XBRL facts
 - XBRL JSON facts and metadata embedded in PDF
 - JSON taxonomy with semantics in PDF

Proof of Concept & Use Cases

- Arelle plugin for tagged PDF/A
- PDF tool plugins
 - Tag-entry and XBRL fact viewing
- Use Cases
 1. Filings of tagged PDF/A instead of HTML
 2. Pre-tagged PDF Form templates
 3. XBRL-CSV for large tables

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 carries structure + OIM JSON inside → fewer conversions • Pixel-perfect rendering with accessibility • Easier AI ingestion

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