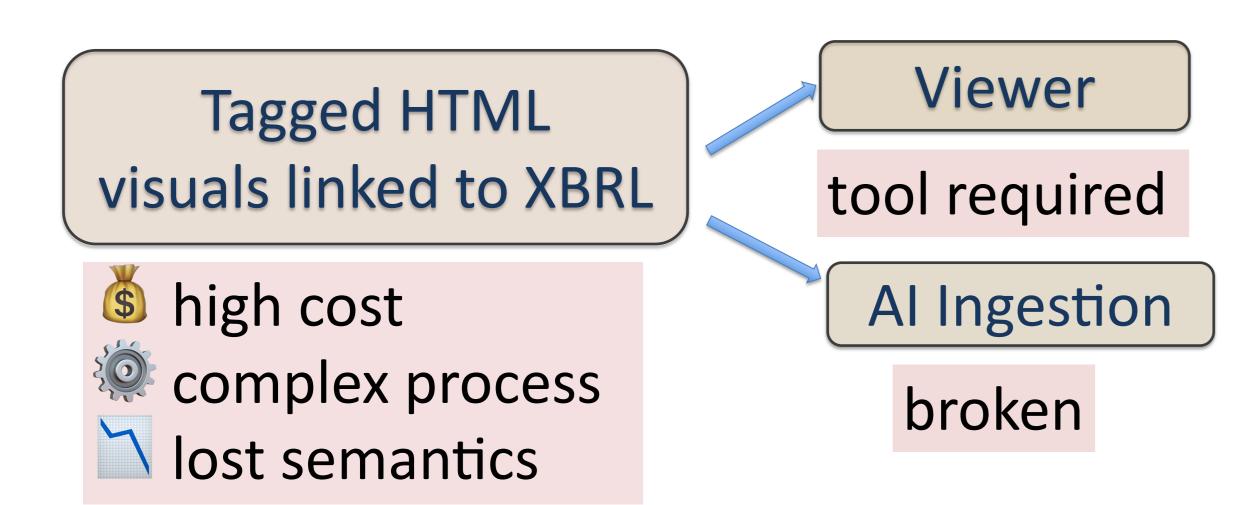
PDF Days Europe 2025

PDF/A Proof of Concept for XBRL

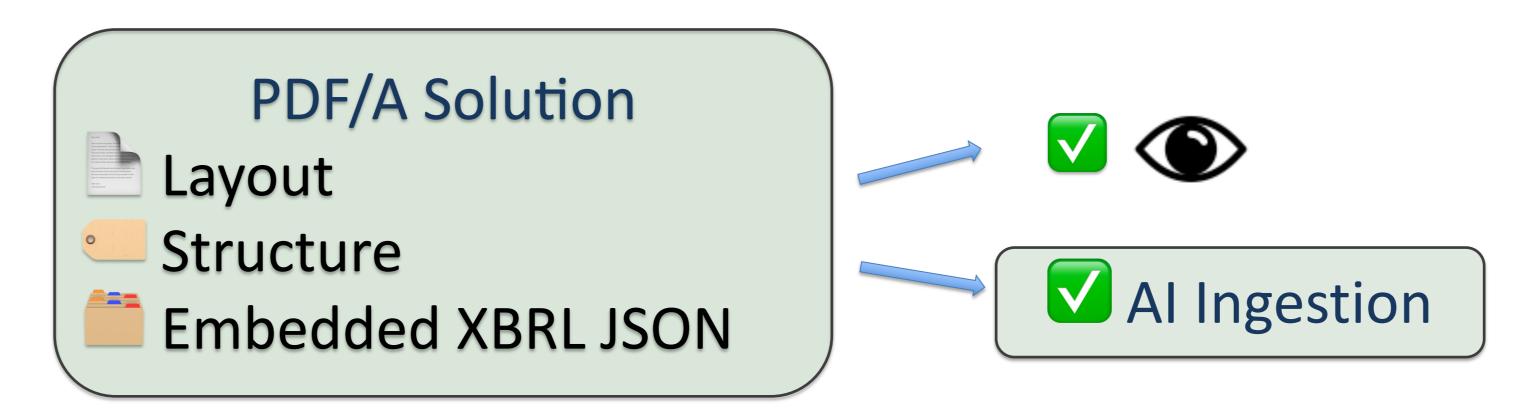
Herm Fischer – Exbee Ltd

Problem



Tagged HTML links visuals to XBRL but requires a viewing tool. Inline XBRL is expensive for large, table-heavy filings. Al 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) Filer Authoring Agency Systems Tagged HTML XBRL Report Package inline XBRL package ingest (Word/Excel/InDesign + iXBRL tools)

Agency Website Inline XBRL Viewer (Validation / Storage) Al Consumption (convert to xBRL-JSON, lost semantics)

PDF/A + OIM JSON (Al-Ready)



Tagged PDF/A (Accessibility structure)

(Inline XBRL)

PDF/A Report Package (Portfolio or flat)

ingest

(Zip: instance + resources)

Agency Systems (Validation / Storage)

Any Website PDF Tools + plugin

Al Consumption (has xBRL-JSON with filer semantics)

Key differences: • PDF/A carries structure + OIM JSON inside → fewer conversions • Pixel-perfect rendering with accessibility • Easier AI ingestion

package