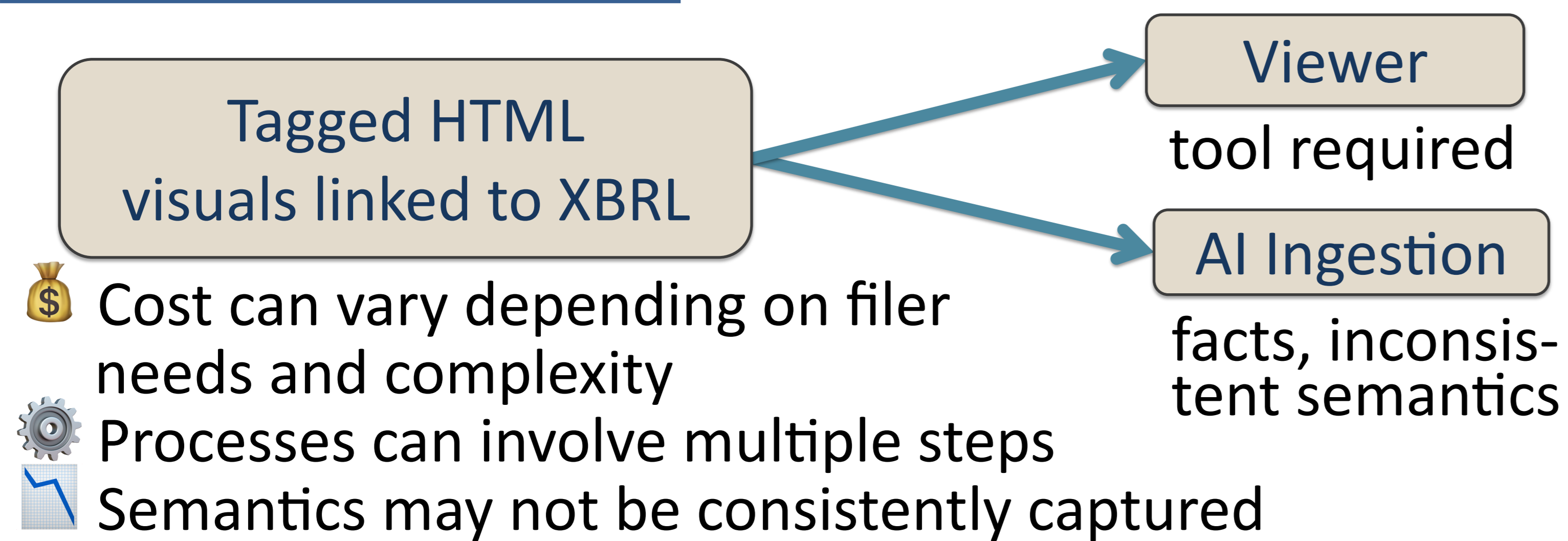


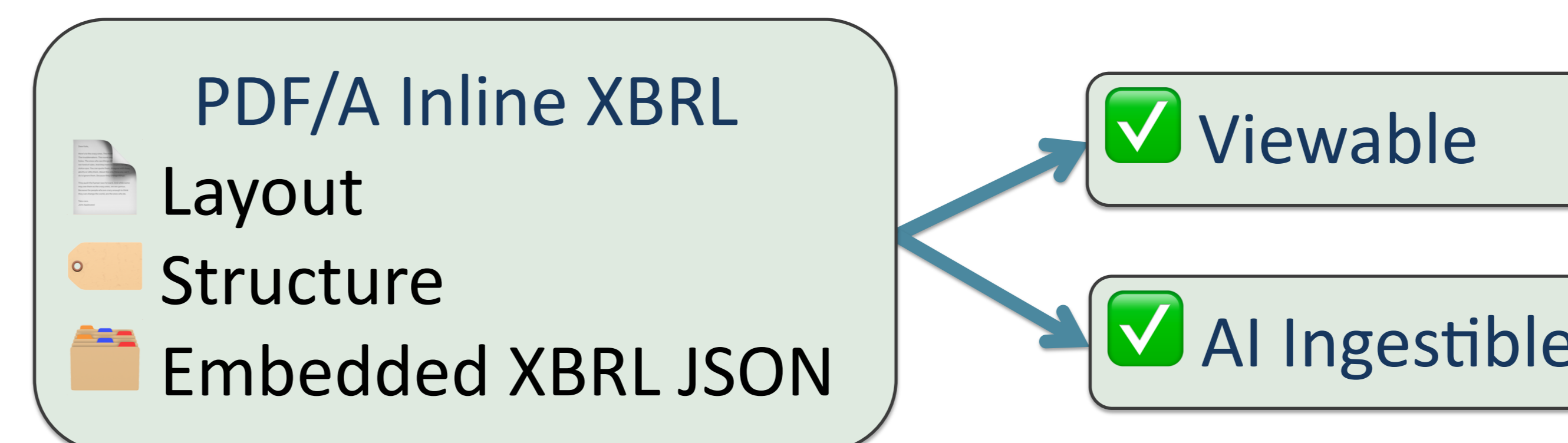
XBRL is a global standard for financial and prudential reporting • PDF is a globally adopted format for information sharing

## Current Practices



Tagged HTML links visuals to XBRL but requires a viewing tool. Inline XBRL can present scaling challenges for large, table-heavy filings. AI ingestion often involves multiple conversions and may not always fully reflect filer intent due to XML taxonomy constraints.

## Exploring New Possibilities



The PDF/A proof-of-concept investigates whether visual layout and filer intent might be better preserved by mapping document structure to XBRL facts and embedding XBRL JSON data and semantic JSON taxonomy within the file.

## Proof of Concept

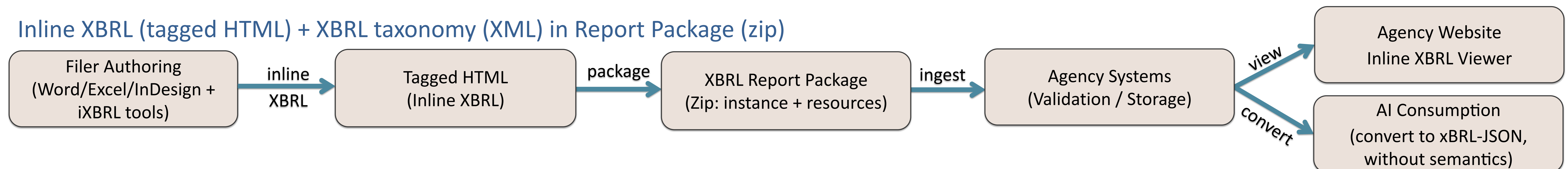
- Arelle and PDF plugins

## Use Cases

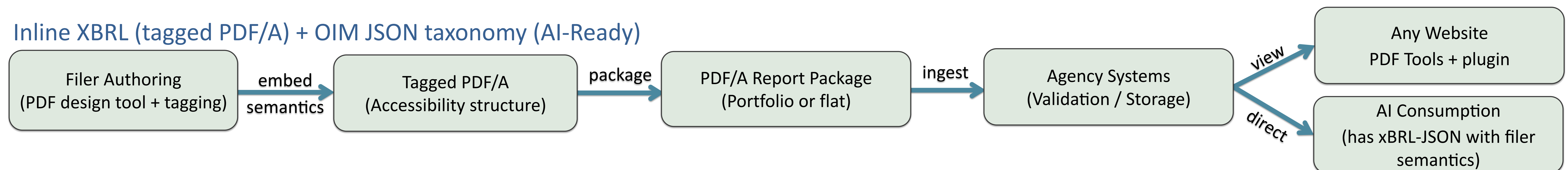
- Explore tagged PDF as an additional submission option
- Pre-tagged PDF forms
- Large tables (xBRL-CSV)

## Tagged HTML vs PDF Submissions

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



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



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

