

A communication from the XBRL Europe Best Practices Task Force

April 06, 2021

Inline XBRL Viewers: Getting the best out of ESEF.

In deciding to make XHTML with Inline XBRL, the standard for the new European Single Electronic Format (ESEF) reporting framework, ESMA had the objective *“to make reporting easier for issuers and to facilitate accessibility, analysis and comparability of annual financial reports”*.

The reader requires is a mechanism to inspect the embedded XBRL information in the Inline XBRL document and to get a deeper insight into the report to exploit its full potential –hence the need for a more interactive version of the document that contains an “Inline XBRL viewer”.

What data consumers should be expecting?

Data consumers and distributors are searching for reliable data easy to manipulate while keeping the information as published. Inline viewers make the filings accessible and make easier to use the XBRL data alongside the report without the need for additional tools. It also can enable to download the tagged data to Excel.










Stock Exchanges want to encourage open and transparent markets, ensuring that companies are fully divulging their financial position. The local country business register (or OAM) should be required to make data available to the public.

The ESEF reports can be published and made available in two versions:

- The **ZIP file**, as filed with the Stock Exchanges and the local OAMs: this file is a standard “report package” containing the XHTML report. This represent the official filing of Annual Accounts, and, as such, are made available “as filed” at the OAM as well as on the issuer’s web site. It contains the XHTML file. A download of this file enables tools to open report packages directly.
- **An online viewer version**: A document in XHTML format and can be read like any other web document using a web browser without the need for specialized software. Alone is not sufficient to read the embedded XBRL tags and is not different from a PDF document. Inline XBRL extends the HTML standard that is used to power the web pages by embedding extra XBRL “tags” that give meaning to financial figures and statements in a format that can be directly processed by a computer. The embedded XBRL tags, which gives the whole value to the Inline XBRL document, cannot be viewed without a specialized software. The **viewer version of the XHTML document** includes a specialized add-on. With this add-on, a user views a filing submitted with iXBRL and can see tags and the related meta data. The add-on is usually provided by the software that prepares the ZIP file. It should be made available to the public in addition to the ZIP file.
- Almost all tools capable of opening XBRL are also able to open iXBRL. In addition, OAMs should consider providing the extracted data as xBRL-JSON, to make it more accessible to developers.

An Inline Viewer software should be made freely available to the public. If regulators want to encourage wider use of financial reports and meet the EU transparency objective, they must consider making Inline XBRL Viewer available to any reader of the financial statements. Consumers will look first at the proposed viewer and understand what they can do with it and what enriched function they need.

Content of the ZIP file (naming in accordance with ESMA recommendations):

- ▼  groupeX-2020-12-31.zip
 - ▼  groupeX-2020-12-31
 - ▼  groupeX.com
 - ▼  xbrl
 - ▼  2020
 - groupeX-2020-12-31.xsd
 - groupeX-2020-12-31_pre.xsd
 - groupeX-2020-12-31_cal.xsd
 - groupeX-2020-12-31_def.xsd
 - groupeX-2020-12-31_lab.xsd
 - ▼  META-INF
 - ▼  catalog.xml
 - taxonomyPackage.xml
 - ▼  reports
 - ▼  groupeX-2020-12-31.xhtml

XHTML viewer file

- ▼  groupeX-2020-12-31_preview.xhtml