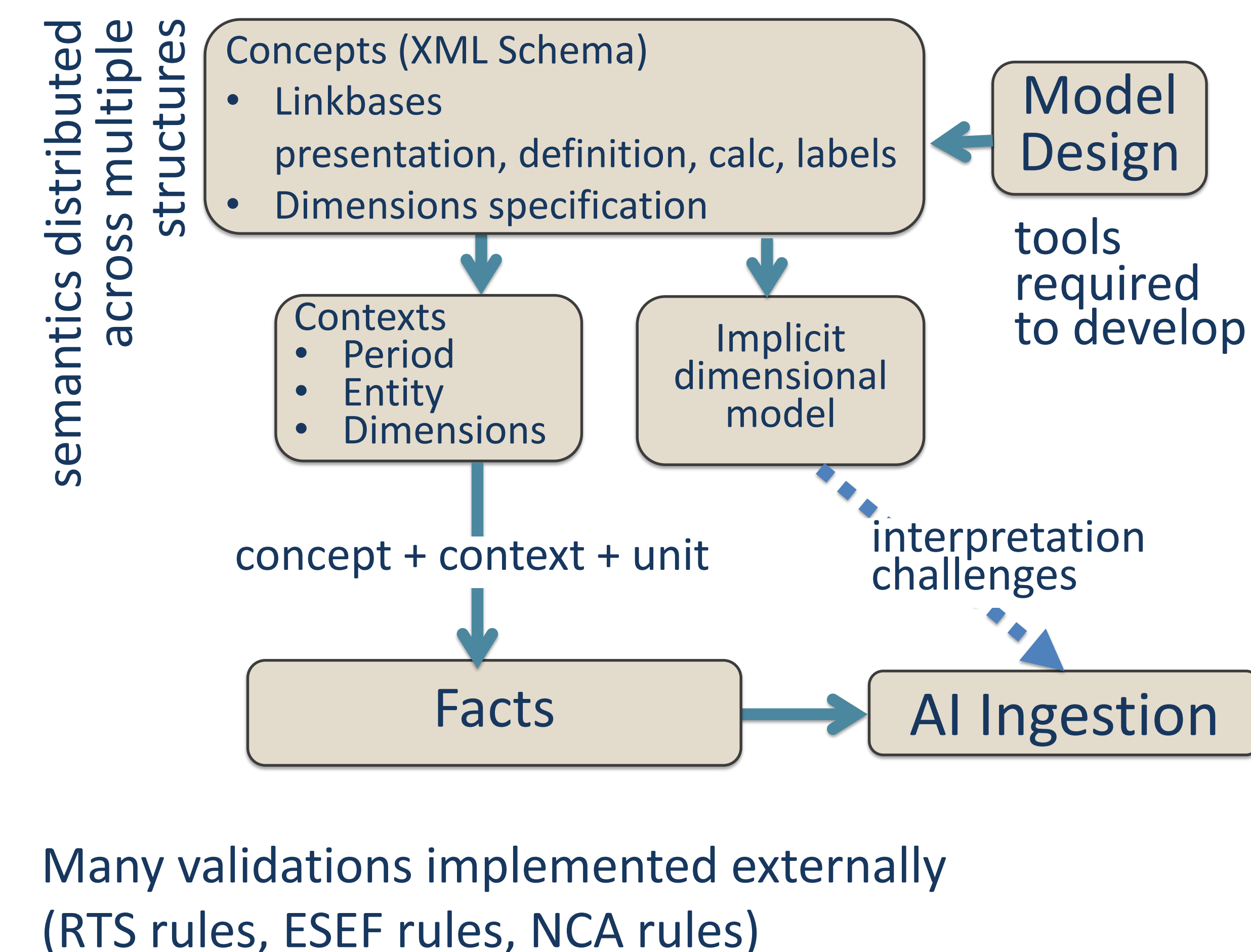


XBRL MODEL 1.0

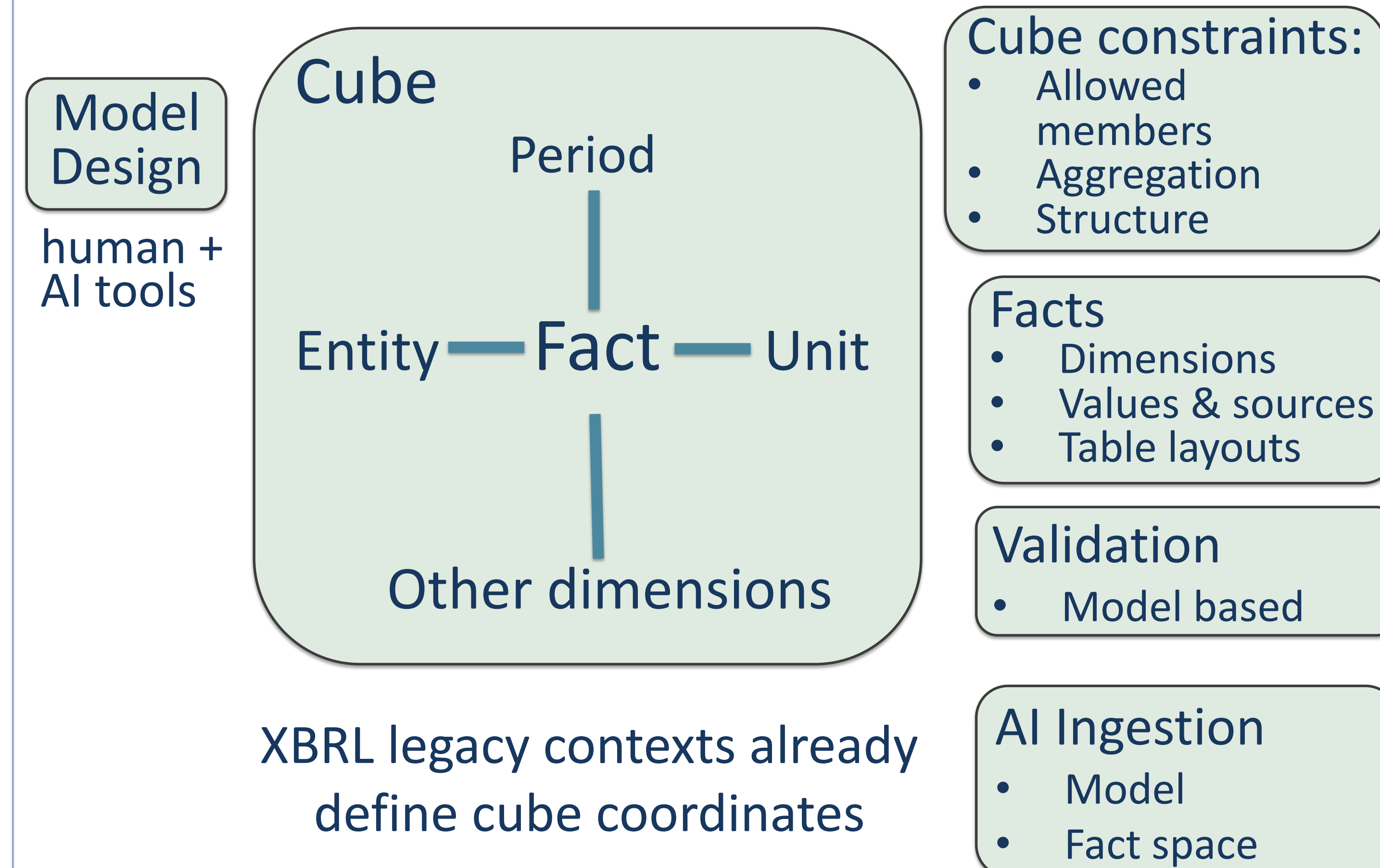
Making the XBRL Reporting Model Explicit for Modern Regulatory Reporting

Clarifying XBRL semantics while enhancing stability of the ecosystem

Legacy XBRL Architecture



Explicit Model – XBRL Model 1.0



Ecosystem Impact

Today

Taxonomy + external rule systems

- RTS rules
- ESEF rule
- NCA rules

Validation

external rules

Model 1.0

Cube constraints

Domains

Dimensions

Aggregation

Facts from multiple sources

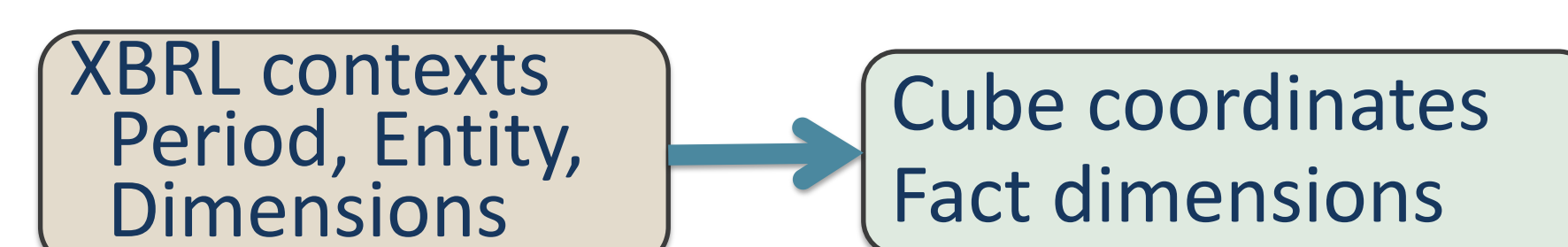
Validation

model constraints

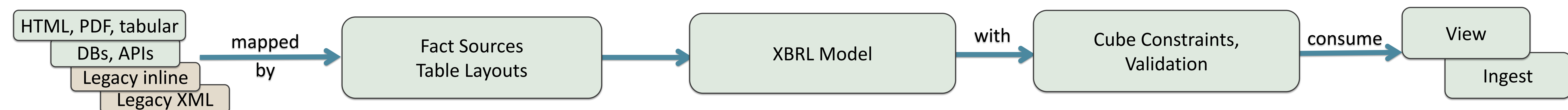
Modern pipelines
AI-assisted tooling

XBRL Model 1.0 does not change the meaning of XBRL

It expresses the reporting model more explicitly and independently of syntax.



Document source separation, reporting and model independent of document format



Improves consistency and comparability of reported data across jurisdictions

2025-2027

- Specification stabilization
- Reference implementations

2027-2030

- Ecosystem experimentation
- Prototype tools and AI use

2030+

- Gradual optional adoption alongside existing reporting infrastructure