

Next steps for Inline XBRL



- Paul Warren
- XBRL International

Inline XBRL today

Inline Viewer

Highlight XBRL Elements User Guide

Search

profit

Showing 95 of 628 facts

Profit (loss) from operating activities

Monetary

1 Feb 2025 to 31 Jan 2026

Profit (loss) from operating activities

Monetary

1 Feb 2024 to 31 Jan 2025

Profit (loss) before tax

Monetary

1 Feb 2025 to 31 Jan 2026

Profit (loss) before tax

Monetary

1 Feb 2024 to 31 Jan 2025

Profit (loss) from operating activities

Monetary

1 Feb 2025 to 31 Jan 2026

Adjusting items [member]

Profit (loss) from operating activities

Monetary

1 Feb 2024 to 31 Jan 2025

Adjusting items [member]

Profit (loss) before tax

Monetary

1 Feb 2025 to 31 Jan 2026

Adjusting items [member]

Profit (loss) before tax

Monetary

1 Feb 2024 to 31 Jan 2025

Adjusting items [member]

Profit (loss) from operating activities


Monetary

1 Feb 2025 to 31 Jan 2026

Before adjusting items [member]

Profit (loss) from operating activities

Monetary



Kingfisher

Annual Report and Accounts

2025/26

BRICO DEPOT

Inline Viewer

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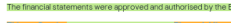
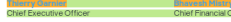
Strategic Report Governance **Financial Statements** Other Information

Consolidated balance sheet

31 January 2026

	Notes	2025/26	2024/25
Non-current assets			
Goodwill	13	2,235	2,312
Other intangible assets	14	265	302
Property, plant and equipment	15	3,204	3,005
Investment property	16	88	91
Right-of-use assets	17	1,920	1,721
Equity accounted investments	18	-	29
Post-employment benefits	28	181	202
Deferred tax assets	20	6	7
Derivative assets	24	-	2
Other receivables	20	13	8
Current assets		7,824	7,385
Inventories	19	2,768	2,379
Trade and other receivables	20	289	276
Derivative assets	24	1	22
Current tax assets		47	78
Other tax authority asset	36	-	89
Cash and cash equivalents	21	465	856
Assets held for sale		6	85
Total assets		11,374	10,643
Current liabilities		(2,824)	(2,350)
Trade and other payables	22	(3)	(58)
Borrowings	23	(3)	(58)
Lease liabilities	33	(301)	(365)
Derivative liabilities	24	(22)	(5)
Current tax liabilities		(13)	(6)
Provisions	27	(29)	(88)
Liabilities directly associated with assets held for sale		-	(92)
Non-current liabilities		(2,942)	(2,927)
Other payables	22	(2)	(2)
Borrowings	23	(200)	(2)
Lease liabilities	33	(1,887)	(1,886)
Derivative liabilities	24	(1)	-
Deferred tax liabilities	20	(207)	(89)
Provisions	27	(3)	(6)
Post-employment benefits	28	(19)	(87)
Total liabilities		(5,240)	(4,999)
Net assets		6,134	5,644
Equity			
Share capital	29	269	282
Share premium		2,228	2,228
Own shares held in ESOP trust		(2)	(2)
Retained earnings		3,212	3,079
Capital redemption reserve		108	96
Other reserves	30	374	399
Total equity		6,134	5,644

The financial statements were approved and authorized by the Board of Directors on 23 March 2026 and signed on its behalf by:

Chief Executive Officer:  Chief Financial Officer: 

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Fact Properties

Concept

- (ifrs-full) Gross profit

The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]

Properties

- Date 1 Feb 2025 to 31 Jan 2026
- Fact Value £ 4,930,000,000
- Accuracy millions
- Scale millions
- Change 3.5% increase on 1 Feb 2024 to 31 Jan 2025
- Entity [LEI] 213800KBMEV7192FY281
- Concept ifrs-full:GrossProfit
- Type Monetary
- Balance Credit

1 of 1

Wider anchor

- None

Narrower anchors

- None

Labels

Standard Label

Gross profit

Documentation Label

The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]

Net label

Gross profit

Total Label

Gross profit

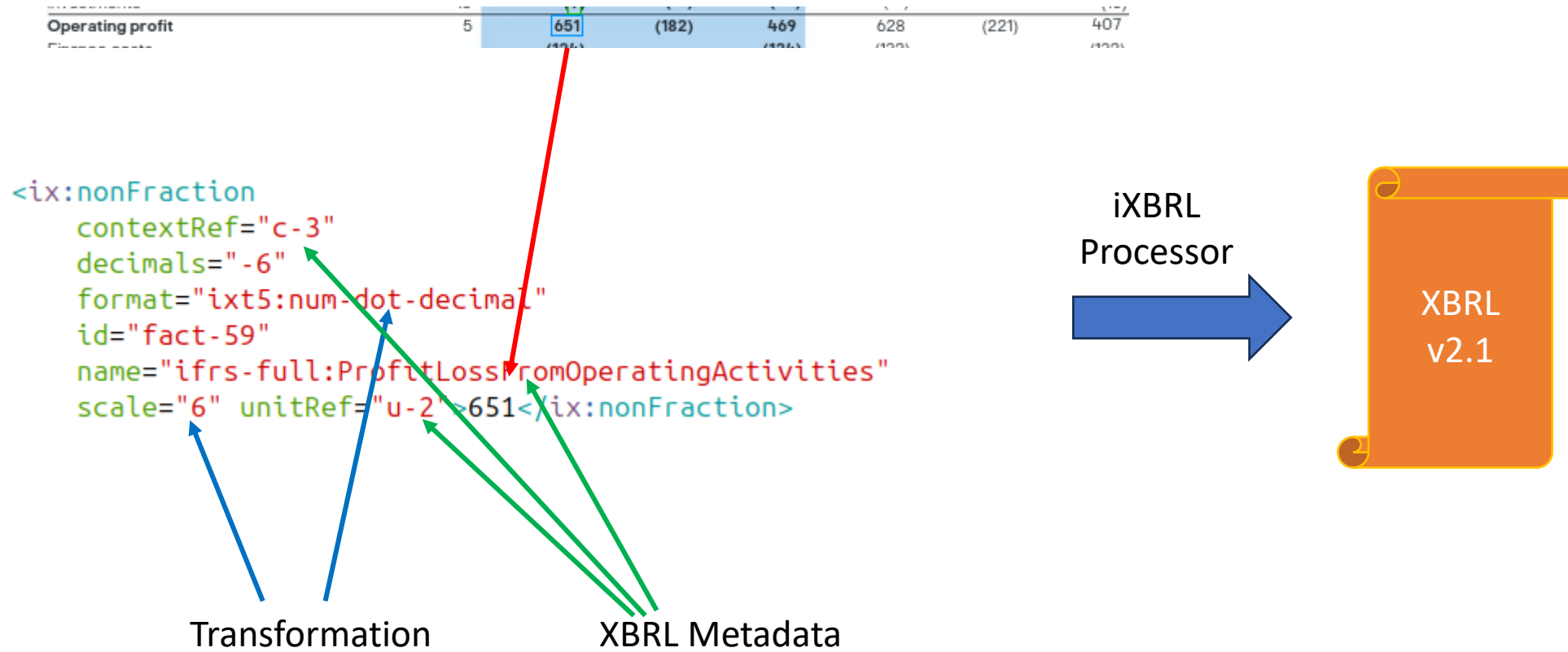
References

IAS

Inline XBRL today

- Provides structured data in "open" reports
 - Preparers retain control over both content and appearance of their reports
 - Provides interactive reports to consumers
 - Greatly enhances the accuracy and effectiveness of AI analysis
-

How does Inline XBRL work



Timeline

- 2008 - Inline XBRL v1.0 initial Public Working Draft
- 2010 – Inline XBRL v1.0 Recommendation
- 2013 – Inline XBRL v1.1 Recommendation
- 2026 – Inline XBRL v1.1 Errata update

Inline XBRL embeds XBRL v2.1 syntax into XHTML, and produces an XBRL v2.1 (xBRL-XML) Report. XBRL v2.1 was finalised in 2003.

13 years to our first errata release?

It must be pretty close to perfect!



Known issues - XHTML

- Uses XHTML and XML Schema
- HTML 5 was finalised in 2014
- Lack of HTML 5 elements is not a practical problem for design (see ESEF filings!)
- ... but it is a perceived problem.
- Lack of HTML 5 semantic elements is an issue for accessibility



Known issues – xBRL-XML

- Inline XBRL is closely tied to XBRL v2.1's XML syntax
 - Re-uses XBRL v2.1 syntax directly for contexts and units
 - Specification tells you how to convert Inline XBRL to an XBRL v2.1 report
 - Open Information Model was finalised in 2021
 - Inline XBRL needs updating
-

Known issues – use of custom elements

- Inline XBRL relies on embedding custom XML elements into HTML
 - Can increase DOM size significantly
 - Creates complexity for viewer software
 - Elements are named after what they're not ("nonFraction", "nonNumeric")
 - Not a big problem, but not how we'd do it today.
-

How would we do it today?

Disclaimer: just my own ideas* – no firm plan to do this.

* Mostly not even my ideas

Option 1:

- HTML 5 supports custom data attributes
- Modest changes to use data attributes instead of custom elements.

```
<span  
  data-ix-name="ifrs:Profit"  
  data-ix-scale="6"  
  data-ix-decimals="-6"  
  data-ix-format="ixt:num-comma-dot" >123</span>
```

Dimensions – Option 1a

```
<span  
  data-ix-name="ifrs:Profit"  
  data-ix-scale="6"  
  data-ix-decimals="-6"  
  data-ix-format="ixt:num-comma-dot"  
  data-ix-dimensions='{"ifrs:Region":"iso3166:GB","units":"iso4217:GBP"}'  
>123</span>
```

Block of JSON as an attribute value?

Dimensions – Option 1b

```
<span  
  data-ix-name="ifrs:Profit"  
  data-ix-scale="6"  
  data-ix-decimals="-6"  
  data-ix-format="ixt:num-comma-dot"  
  data-ix-dim-ifrs-Region="iso3166:GB"  
  data-ix-dim-units="iso4217:GBP"  
>123</span>
```

One attribute per dimension? Needs care with naming conventions

Option 2 – embed xBRL-JSON & link

- Minimise changes to HTML – mostly just needs ID attributes
- Transform becomes validation – eases consumption from trusted sources

```
<span id="id1">123</span>

<script type="application/json">
  {
    "f101": {
      "value": "123000000",
      "decimals": -6,
      "dimensions": {
        "concept": "ifrs:Profit",
        "units": "iso4217:GBP",
        "ifrs:Region": "iso3166:GB",
      },
      "ixt:format": "ixt:num-comma-dot",
      "ixt:source": [ "id1" ]
    }
  }
</script>
```

Option 2

- Values are duplicated – what about text blocks?
- Exclude values for text blocks?
- Real value from tagging text blocks is from the linking?

```
<span id="id1">123</span>

<script type="application/json">
  {
    "f101": {
      "value": "123000000",
      "decimals": -6,
      "dimensions": {
        "concept": "ifrs:Profit",
        "units": "iso4217:GBP",
        "ifrs:Region": "iso3166:GB",
      },
      "ixt:format": "ixt:num-comma-dot",
      "ixt:source": [ "id1" ]
    }
  }
</script>
```

Next steps

- We've repeatedly agreed that we should do a minimal update to Inline XBRL to accommodate HTML 5
 - We've repeatedly failed to do this because of the unmaintainability of the XML Schemas
 - Inline XBRL is a great success, but the syntax is old
 - Maybe it's time for a less minimal modernisation?
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