



Conversion or digital-first

An explanation of the two main publication approaches for iXBRL

November 6, 2025 – Marcel Rosenbrand, F19 Digital Reporting

F19 Digital Reporting

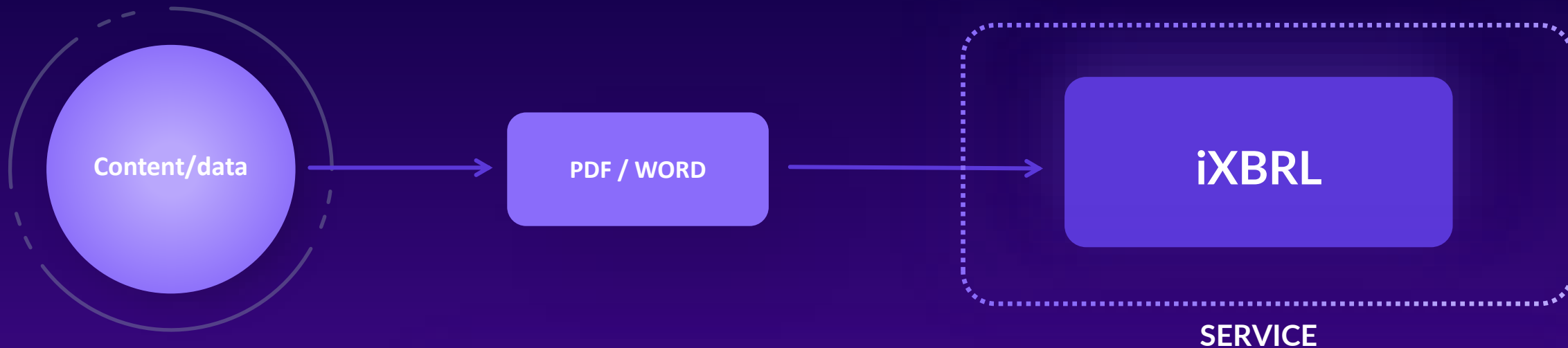
F19 is a Dutch SaaS solution for digital-first corporate reporting. Over 100 organizations use F19 to publish their annual reports to iXBRL, PDF, and online.



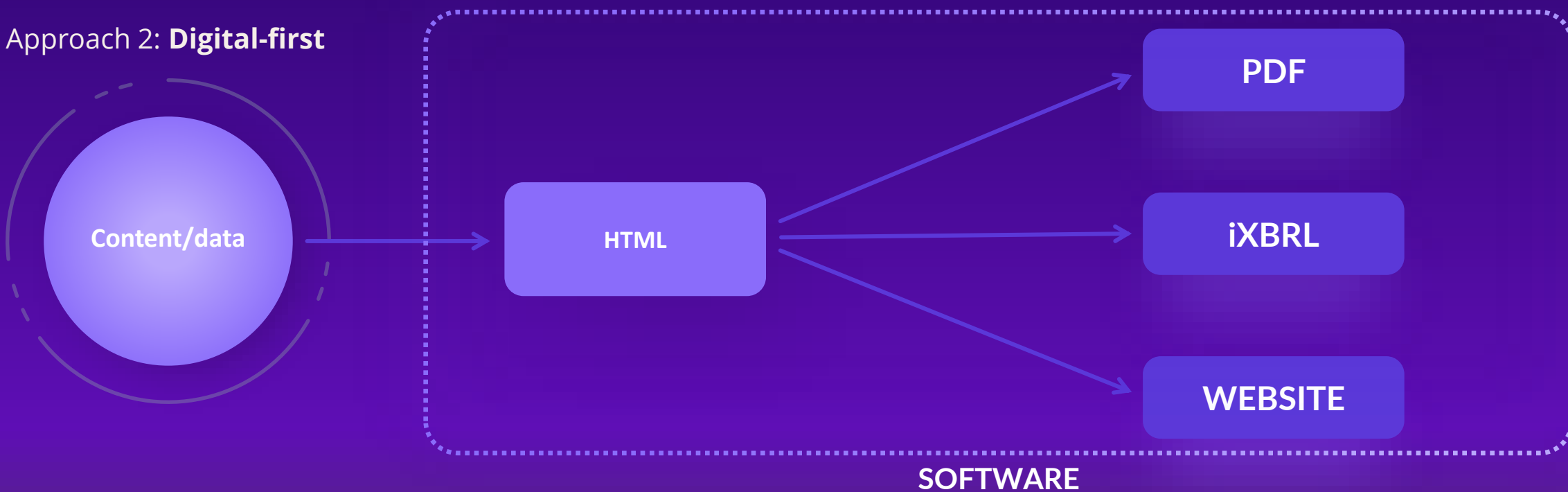
For more information, visit www.f19digitalreporting.com



Approach 1: **Conversion**



Approach 2: **Digital-first**



Advantages and disadvantages of a conversion approach



Advantages

- + Process remains relatively unchanged
- + Tagging is (partly) outsourced
- + In the short term costs can be lower



Disadvantages

- Only possible at the end of the process
- Labor-intensive when making changes
- Often not reusable
- High dependency on third parties
- Poor readability
- Not user-friendly



Advantages and disadvantages of a digital-first approach



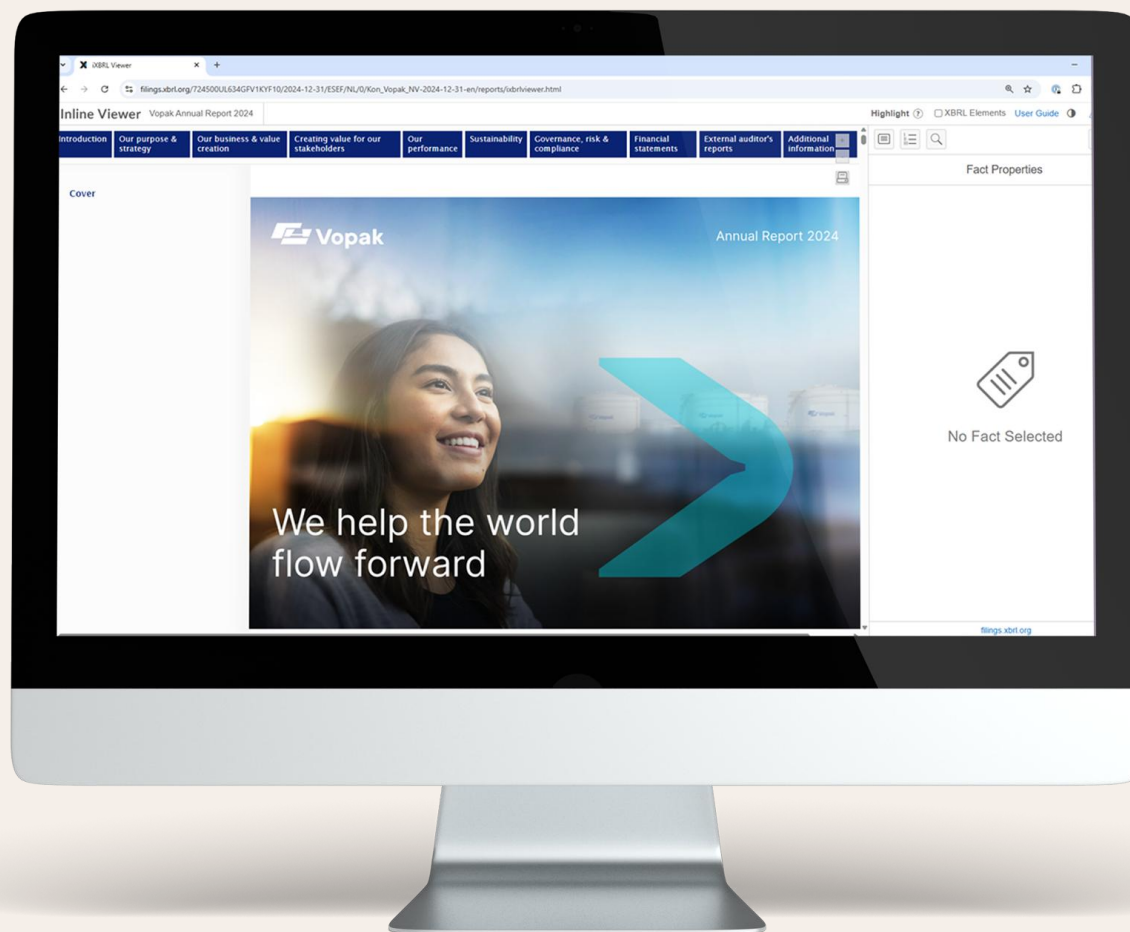
Advantages

- + Early tagging possible
- + Tagged content can be edited
- + Tags reusable
- + In full control of tagging and design
- + Highly structured and readable
- + User-friendly (also multichannel)



Disadvantages

- Change of process
- In the short term costs can be higher



When to choose which approach?

	Conversion approach	Digital-first approach
I do not want to make many changes to my process	✓	✗
I do not need to be in full control of tagging and design	✓	✗
I have a limited budget	✓	✓
I want to streamline my publication process	✗	✓
I want to reuse tags next year	✗	✓
I want semantically well-structured iXBRL	✗	✓
I want a user-friendly iXBRL publication	✗	✓
I want to publish simultaneously as a PDF and/or on a website	✗	✓



“Preparers should consider a report creation process that targets iXBRL/HTML natively, rather than converting a PDF output.”

XBRL International

Source:

<https://www.xbrl.org/WGN/ixbrl-rendering-performance-wgn/WGN-2021-10-27/ixbrl-rendering-performance-wgn-2021-10-27.html>

Recommendations



“Start directly with an HTML-based document”
It is recommended to start from an HTML-based document. This offers significant process-related advantages compared to a PDF-converted document. Adjustments, for example, are much easier to make, and tables are automatically carried over in the correct layout.”

AFM – Dutch Authority for the Financial Markets

Source:

<https://www.afm.nl/nl-nl/sector/actueel/2024/december/sb-aandachtspunten-toepassing-esef-financiele-verslaggeving>

Questions?