Converting your annual report for filing with KVK

29 January 2026

arc**role**

Sebastiaan Bal

Converting your annual report

What do we mean by "conversion"?

Conversion is the process of transforming a company's annual report - typically created as an unstructured document in PDF, Word, or Excel - into the structured (i)XBRL format required for filing with the Dutch Chamber of Commerce (KVK).

This is also known as the **bolt-on approach**, where an additional step is added to the reporting process: converting the final annual report to (i)XBRL.
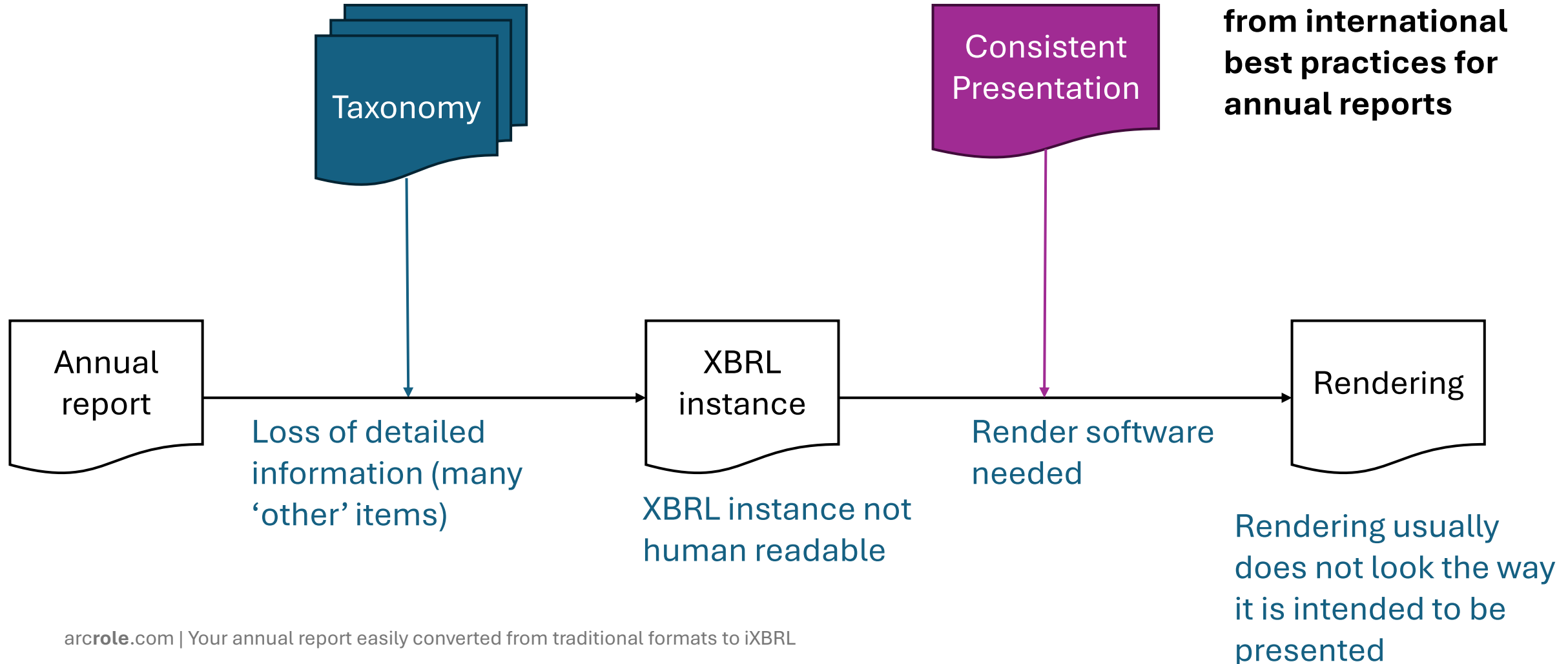
Choices and practical considerations

In the next 15 minutes, we will take a closer look at five key choices and practical considerations that organizations encounter when using the bolt-on approach to prepare their annual report in (i)XBRL format.

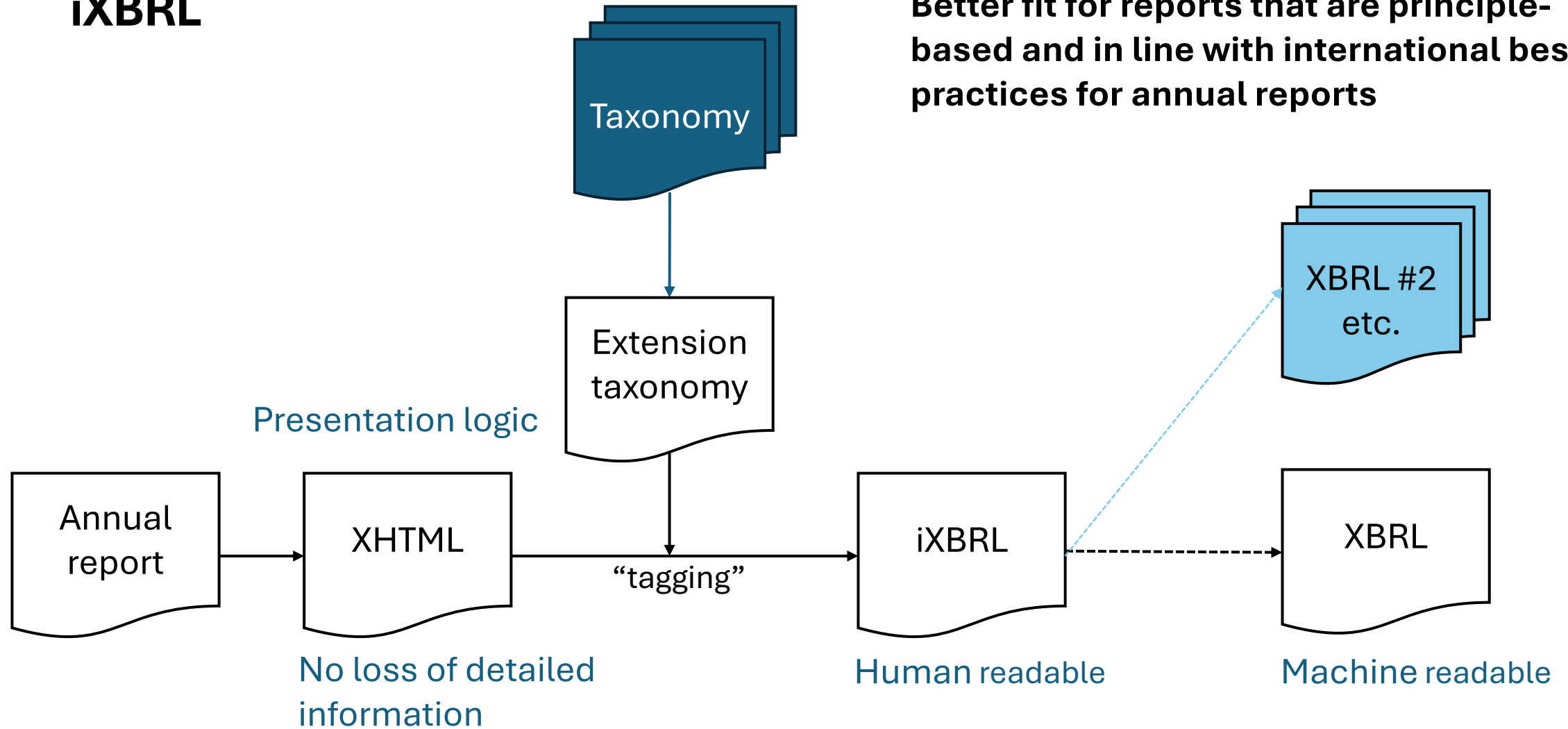# 1. Which format to use: XBRL or iXBRL?

XBRL

Complex presentation logic in taxonomy
Taxonomy cannot be aligned to annual report ('form')

Dutch legacy implementation that deviates significantly from international best practices for annual reports

Taxonomy

Consistent Presentation

Annual report

Loss of detailed information (many 'other' items)

XBRL instance

XBRL instance not human readable

Render software needed

Rendering

Rendering usually does not look the way it is intended to be presented

iXBRL

Taxonomy

Better fit for reports that are principle-based and in line with international best practices for annual reports

XBRL #2 etc.

Extension taxonomy

Presentation logic

| Annual report | → | XHTML | → "tagging" → | iXBRL | ┄┄→ | XBRL |

No loss of detailed information

Human readable

Machine readable

1. Which format to use: XBRL or iXBRL?

iXBRL is the format recommended by KVK

(works for all entity sizes and supports both human-readable and machine-readable reporting)

Format by legal entity size:

Micro- and small-sized entities:

→ **XBRL format** (commonly used)

→ *iXBRL format is also accepted and recommended for future-proofing*

Medium- and large-sized entities:

→ **iXBRL format**

→ *XBRL format is currently possible in specific circumstances (but should generally not be considered)*

The remainder of this presentation focuses on iXBRL, the format recommended by KVK.

2. Outsourcing or Do It Yourself?

Two options to create the iXBRL report:

1. Purchase iXBRL software and do it yourself

Prepare, tag, and validate the annual report internally using specialized tooling.

2. Outsource to a specialized service provider

A third party converts the annual report to fully compliant iXBRL on your behalf.

2. Outsourcing or Do It Yourself?

Outsourcing

Benefits

- No iXBRL knowledge or software needed

- Saves internal time

- Predictable fee structure

- Higher accuracy through specialization

Drawbacks

- Dependent on provider timelines

- Final review still required

- Annual conversion fee

Do It Yourself

Benefits

- Full control

- No dependency on external parties

- Potentially faster

Drawbacks

- Requires training & expertise

- Time-consuming without experience

- Higher risk of tagging/validation errors

- Annual software & maintenance costs

3. Which iXBRL conversion method to use?

Please be aware that different conversion methods exist to create the iXBRL report, and they can result in iXBRL files that look differently.

Template-driven

- Uses a template-based structure, more similar to the XBRL format, and renders the annual report into iXBRL.

- Comes with a standard layout defined by the software provider, with often limited or modest customization options (such as colors, fonts and logos).

Report-driven

- Uses your actual annual report as the starting point. It is first converted into HTML, after which XBRL tags are applied.

- The output matches the look and feel of your PDF version.

4. Key timelines

Regulatory deadlines
- Filing must occur within 8 days after adoption.
- Adoption must take place within 2 months after approval by the board of directors

Recommended timing
- Optimal window for iXBRL conversion:
  After approval but before adoption.

Practical tip
- For the **first year**, try to **postpone adoption** (within statutory limits) to secure enough time for a smooth iXBRL conversion process.

5. Requirements for a smooth iXBRL conversion

- **Do not use images for tables -** Excel tables are sometimes pasted as images in Word or PDF. When this happens, they will also appear as images in the iXBRL file, and the data contained in these images cannot be tagged.

- **PDF must be editable -** A scanned PDF cannot be processed.

- **Fonts and colours -** Use standard fonts or supply any non-standard fonts along with the file. Use colours in the RGB colour space.

- **PDF/A-1a compliance -** Ensure your PDF meets the PDF/A-1a standard.

- **No hidden characters -** Remove hidden characters (such as hidden paragraphs, whitespace, or header/footer elements).

6. Don't forget the actual filing

Check your filing options of the iXBRL report package

- Confirm that your software includes a filing module - not all solutions support direct filing.

- When using an outsourcing service provider, filing is usually included.

Filing via the KVK portal

- You can file using the KVK upload portal, provided you are authorized to file for your company.

- Obtaining this authorization may take some time, so plan ahead.

Any questions?