Reporting Manual of the SBR domain Business Register

For filing annual reports in iXBRL format for financial years beginning on or after 1 January ~~2025~~2026

~~31~~ 10 July 2026
~~October 2025 (with errata corrections up to 12 February 2026)~~

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1. Introduction

1.1 Background

The rules for preparing, filing, and auditing annual reports are set out in Title 9, Book 2 of the Dutch Civil Code (DCC). According to article 2:394 of the DCC, companies must file their annual reports with the Dutch Chamber of Commerce (KVK).

The Decree on electronic filing business register ('Besluit elektronische deponering handelsregister') mandates that annual reports be filed with the Business Register using Standard Business Reporting (SBR), which is the Dutch method for electronic exchange of business reports and documents.

The document 'Regulatory Technical Standard (RTS) of the SBR-domain Business Register' specifies that all legal entities subject to the requirements in the Decree shall file their annual reports with the Business Register in either iXBRL format or XBRL format. An annual report in iXBRL format is an XHTML file marked up using the XBRL markup language. The markups are embedded in the XHTML using the Inline XBRL.

1.2 Purpose

This document is designed to assist legal entities, software vendors and other intermediaries in creating annual reports in iXBRL format that are compliant with the RTS of the SBR-domain Business Register in order to be filed with the Business Register via SBR. It provides guidance on common issues that may be encountered when creating annual reports in iXBRL format and explains how to resolve them. The purpose of this document is to promote a harmonised and consistent approach for the creation of annual reports in iXBRL format for filing purposes.

The content of this document is aimed at legal entities who are required to file their annual reports in iXBRL format in accordance with the Decree on electronic filing business register and the RTS of the SBR-domain Business Register, and at software firms developing software used for the creation and subsequent filing of annual reports in iXBRL format. The aim of the guidelines defined in this document is to provide guidance on topics like the expected syntax and structure of iXBRL documents and XBRL extension taxonomies. As a result, this document contains parts that are of a highly technical nature, especially chapters 3 and 4. These sections are intended for a technical audience and assume that the reader has a working knowledge of XBRL (including the XBRL 2.1, XBRL Dimensions 1.0, Inline XBRL 1.1, Report Packages 1.0 and other XBRL specifications), is familiar with accounting taxonomies and has a basic understanding of XML, Namespaces and XML Schema.

This document is fully aligned with the technical rules and constraints defined in the referenced XBRL technical specifications. Some guidelines may however be more restrictive and precise to address the specifics of the iXBRL format. Therefore, this document contains some additional validation rules that software vendors should implement within their solutions used to create and file annual reports in iXBRL format. In case no specific guidance is provided in this document, the referenced specifications must be followed. Furthermore, if any aspect or mechanism covered by the referenced specifications is not specifically mentioned in this document, it does not mean that such aspect or mechanism cannot be used in the annual report in iXBRL format.

Each guidance item presented in this document is provided with an indication of criticality. All items marked as 'MUST' or 'SHALL' are critical to facilitate the creation or filing of an iXBRL document. Items marked as 'SHOULD' do not generally impact the overall usability, although this may need to be assessed on a case-by-case basis.

The guidance for creating and filing annual reports in iXBRL format will be consistent with the guidance provided in the ESEF Reporting Manual where feasible. Consequently, any amendments to the ESEF Reporting Manual will likely lead to corresponding changes in this document. To facilitate readers, a detailed comparison of the guidance in this document compared to the ESEF Reporting Manual (Update October 2025) is included in Appendix A.

This document is provided exclusively in English at the request of stakeholders, as it facilitates comparison with the ESEF Reporting Manual. By maintaining consistency in language, stakeholders can more easily cross-reference and ensure alignment with the guidance outlined in the ESEF Reporting Manual.

The content of this document is not exhaustive and it does not constitute new policy. This document is intended to be continually edited and updated as and when the need to do so arises.

Stakeholders are encouraged to follow the guidance provided in this document as soon as possible but no later than for financial reporting periods starting on or after 1 January 2025.

1.3 Scope

Annual reports can be filed with the KVK in either XBRL or iXBRL format. This document provides guidance for the creation of annual reports in iXBRL - or Inline XBRL – format for filing purposes.

This document does not cover the filing of annual reports ~~in iXBRL format or XHTML format which are filed~~ with the Dutch Authority for the Financial Markets (AFM) in accordance with article 2:394 paragraph 8 DCC.

1.4 Providing feedback

Stakeholders wishing to provide feedback or raise questions / concerns with regards to the content of this document or any of the KVK-related materials on annual reports in iXBRL format are invited to direct such queries to sbr@logius.nl.

Depending on the nature of such queries, it will be assessed whether it is relevant and/or necessary to provide further clarity or guidance to the public and whether a further revision is deemed appropriate.

1.5 Electronic filing issues

In circumstances where electronic filing is objectively unfeasible due to insurmountable obstacles, an incident management protocol has been established. This protocol addresses instances such as conflicting technical specifications, unsupported reporting scenarios, or unforeseen events that hinder electronic filing. Reporters experiencing such issues are advised to notify the SBR-domain Business Register through the communication channels outlined ~~in paragraph 1.4.~~on the KVK website. Each situation will be assessed on a case-by-case basis, and, if appropriate, guidance regarding alternative filing methods will be provided.

1.6 Glossary

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2. Guidance for legal entities

2.0. Description of the annual report

Guidance 2.0.1 – Contents of the annual report [last updated: February 2025]

The annual report typically consists of three main parts (unless exemptions apply):

1. Management report
The managing board prepares the management report annually. This report is separate from the financial statements and must align with them. The management report can also include sustainability reporting.

2. Financial statements
The financial statements generally include:
- balance sheet;
- profit and loss account (or income statement);
- notes to the financial statements.

A legal entity may be required to prepare consolidated financial statements in addition to separate financial statements.

A legal entity may also be required to prepare a cash flow statement, statement of comprehensive income or other statements.

3. Other information
The managing board must report the following other information:
- (Reference to the) auditor's report or an explanation for its omission;
- Details about provisions in the articles of association regarding profit appropriation or regarding the contribution to a deficit of a cooperative or mutual insurance society;
- Information about special shareholder rights;
- Details about shares without profit rights and non-voting shares;
- Information about branch establishments.

The other information must be consistent with both the financial statements and the management report.

Guidance 2.0.2 – Financial statements in accordance with NL-GAAP, IFRS or the generally acceptable standards of other countries [last updated: October 2025]

The (consolidated) financial statements can be prepared in accordance with Generally Accepted Accounting Principles in the Netherlands (NL-GAAP), which includes the requirements in Title 9 Book 2 of the DCC and the Dutch Accounting Standards issued by the Dutch Accounting Standards Board. Alternatively, they can be prepared using International Financial Reporting Standards (IFRS) as adopted by the European Commission for use in the EU. In certain situations, it is also permissible to use the generally accepted standards of other countries, such as those of another EU member state.

NL-GAAP
When preparing consolidated financial statements according to NL-GAAP, the company financial statements must also comply with NL-GAAP.

The (consolidated) financial statements prepared in accordance with NL-GAAP require the use of an XBRL extension taxonomy for filing purposes. For detailed requirements related to XBRL extension taxonomies, please refer to Chapter 4.

IFRS as adopted by the EU
Article 2:362 DCC allows legal entities to prepare both consolidated financial statements and company financial statements according to IFRS as adopted by the European Commission for use in the EU. Legal entities can choose to prepare their consolidated or company financial statements in accordance with IFRS. However, a legal entity can only prepare its company financial statements in accordance with IFRS if its consolidated financial statements are also prepared under IFRS.

When preparing consolidated financial statements in accordance with IFRS, there are three options for preparing the company financial statements:
1. IFRS
2. NL-GAAP (based entirely on NL-GAAP accounting policies and measurement principles)
3. NL-GAAP (using the accounting policies and measurement principles of the consolidated financial statements)

The (consolidated) financial statements prepared in accordance with IFRS also require the use of an XBRL extension taxonomy for filing purposes. For the requirements related to XBRL extension taxonomies, please refer to Chapter 4.

Legal entities subject to the European Commission's Delegated Regulation (EU) 2019/815 are permitted to file their ESEF report via SBR. However, additional requirements apply. For detailed information regarding the filing of ESEF reports, please refer to Chapter 6.

Generally acceptable standards of other countries
In certain cases, legal entities may apply generally acceptable standards of other countries.

Dutch legal entities using generally acceptable standards of other EU member states
Article 2:362, paragraph 1 (second sentence) DCC allows financial statements to be prepared according to standards generally accepted in another EU member state if the international involvement justifies this.

When preparing consolidated financial statements according to these standards, the company financial statements must also comply with the same standards.

The (consolidated) financial statements prepared according to the generally accepted standards of another EU member state do not require the use of an XBRL extension taxonomy for filing purposes. For the guidance related to filing annual reports prepared according to these standards, please refer to Chapter 5.

Non-Dutch legal entities
A legal entity as outlined in Directive 68/151/EEC, that either has its main office or a branch in the Netherlands and is incorporated under the laws of another state that is part of the European Economic Area, is required to file its most recent accounting records with the Business Register according to article 24 paragraph 5 Business Register Act. These records must adhere to the publication standards applicable in the entity's country of incorporation and be in Dutch, German, English, or French.

A legal entity established outside the Netherlands, which has its main office or a branch within the Netherlands and is incorporated under the laws of a country outside the European Economic Area - but with a legal structure similar to those mentioned in Directive 68/151/EEC -, must file its most recent accounting records with the Business Register according to article 25 paragraph 5 Business Register Act. These records must adhere to the publication standards applicable in the entity's country of incorporation and be in Dutch, German, English, or French.

Accounting records prepared under another country's generally accepted standards do not require the use of an XBRL extension taxonomy for filing purposes. For the guidance related to filing annual reports prepared according to these standards, please refer to Chapter 5.

2.1. Use of languages

Guidance 2.1.1 – Language of labels [last updated: February 2025]

The labels used for marking up elements in the annual report, including those in the extension taxonomy, must match the language of the annual report itself, which can be Dutch, English, German, or French. Legal entities are required to provide labels for extension taxonomy elements in the same language as the annual report. Legal entities are not required to provide labels in other languages, but they have the option to do so.

2.2. Use of elements that are available in the IFRS accounting taxonomy

Guidance 2.2.1 – Use of taxonomy elements corresponding to IFRS standards or interpretations that are not yet adopted in the EU [last updated: February 2025]

The KVK taxonomy imports all elements of the IFRS accounting taxonomy regardless of the endorsement status of the IFRSs in the European Union.

Legal entities preparing financial statements in accordance with IFRS are reminded that under no circumstances they should use taxonomy elements corresponding to IFRSs not adopted by the EU for tagging their (consolidated) financial statements.

Guidance 2.2.2 – Use of elements available in the IFRS accounting taxonomy that were not yet included in the KVK taxonomy [last updated: October 2025]

The IFRS Foundation regularly updates the IFRS accounting taxonomy. If a legal entity determines that the IFRS accounting taxonomy includes an element that corresponds to a disclosure of the legal entity in its IFRS financial statements and that this element is not yet referenced in the KVK taxonomy, then the legal entity should define an extension taxonomy element whose name, label and XBRL characteristics corresponds to name, label and XBRL characteristics of the element in the IFRS accounting taxonomy. For example, for IFRS endorsed by the EU, this would apply to those elements of a given update of the IFRS accounting taxonomy which have not yet been included in the KVK taxonomy.

As soon as a new IFRS element that can substitute an entity-specific disclosure is included in the KVK taxonomy, legal entities should adopt that new IFRS element. This element should be used also to tag comparative figures from previous reporting periods in the current report.

2.3. Selection of appropriate elements to mark up disclosures

Guidance 2.3.1 – Use of labels to select appropriate elements [last updated: February 2025]

Element labels provide human-readable descriptions of the accounting meaning of a taxonomy element. Each element in the taxonomy has a standard label. Standard labels normally match the wording of the accounting standards and/or legislation. For common practice content, the standard label of an element normally reflects the wording that is most commonly used in practice or alternatively describes the accounting meaning of an element more precisely.

The standard label of an element is often longer and more detailed or may be phrased differently to the label being reported in practice within financial statements. This by itself is not a sufficient reason for a legal entity to decide against using a particular taxonomy element. A legal entity has to consider the accounting meaning of a taxonomy element when making this judgement. For example, a disclosure described by a legal entity as 'issue of share capital' and presented in the Statement of cash flows as a cash inflow could be marked up using the taxonomy line item with the standard label 'Proceeds from issuing shares'. It should also be highlighted that as part of the accounting meaning of an element, consideration should be given to the period attribute (instant or duration) of the concept being selected, i.e. all line items of the balance sheet - or statement of financial position as IFRS refers to it - should be tagged using concepts that use the "instant" attribute.

Furthermore, the line items have a documentation label, which provides a definition of the element. Moreover, line items and members contain at least one cross-reference to the relevant accounting standard(s) and/or legislation. The documentation label and the reference to the relevant accounting standard(s) and/or legislation should be considered to determine whether the accounting meaning of an element corresponds to a specific disclosure.

Guidance 2.3.2 – Markup of disclosures if the KVK taxonomy only contains an element that is wider in scope or meaning [last updated: February 2025]

It is possible and recommended to use an element in the taxonomy that is wider in scope or meaning than the marked up information if the marked up report does not contain another disclosure that fully or partially corresponds to the respective taxonomy element. For example, a legal entity which discloses in its statement of cash flows an item that represents cash outflows relating to the purchase of new equipment can use the taxonomy element 'purchase of property, plant and equipment' to mark up the disclosure, even though the cash outflows do not relate to all categories of property, plant and equipment. This however is only appropriate if the legal entity does not disclose in a separate item in the statement of cash flows cash outflows relating to the purchase of other categories of property, plant and equipment, such as buildings or other tangible assets.

Guidance 2.3.3 – Tagging elements of Annex II [last updated: February 2025]

Legal entities shall mark up the annual report in iXBRL-format in line with the requirements of Annex II of the RTS of the SBR-domain Business Register. If one or more of the required elements defined in paragraph 3 of Annex II are not present in the annual report, all required elements have to be marked up in a separate Inline XBRL document for filing information that accompanies the annual report as part of the same Inline XBRL Document Set. The required elements that are present in the annual report also have to be marked up as consistent duplicates of the mark-up in the separate Inline XBRL document for filing information.

2.4. Anchoring

Guidance 2.4.1 – Anchoring of extension elements to elements in the KVK taxonomy that are wider in scope or meaning [last updated: October 2025]

Extension taxonomy elements marking-up the (consolidated) financial statements have to be anchored to elements referenced in the KVK taxonomy, except for elements corresponding to subtotals.

This principle can be illustrated with an example. A legal entity has received contributions to equity by shareholders and it received one part in kind and another part in cash. These changes in equity are disclosed in the movement schedule or statement separately as two components. The KVK taxonomy includes an element 'Contributions by shareholders' but it does not include separate elements for contributions in kind and contributions in cash. Therefore, the legal entity creates extension taxonomy elements 'Contributions by shareholders in kind' and 'Contributions by shareholders in cash'. Contributions by shareholders in kind and in cash are narrower in scope than the element 'Contributions by shareholders' and represent disaggregations of it. Therefore, the two extension elements are anchored to the wider core taxonomy element 'Contributions by shareholders'. It is not necessary to anchor the two extension taxonomy elements to narrower elements in the KVK taxonomy.

Legal entities should not create extension taxonomy elements duplicating the meaning and scope of any element referenced in the KVK taxonomy because they decrease comparability between companies and over time.

In order to improve the quality and usability of the anchoring relationships, legal entities should anchor their extension elements to element referenced in the KVK taxonomy sharing a compatible data type. For example, if a legal entity creates an extension element of monetaryItemType, such element should only be tagged to corresponding taxonomy element of monetaryItemType (and not e.g. stringItemType). Likewise, the extension may also have the data type nonNegativeMonetaryItemType which can also be anchored to corresponding taxonomy element of monetaryItemType (but not to e.g. percentageItemType or stringItemType).

Guidance 2.4.2 – Anchoring of extension elements that are combinations [last updated: October 2025]

Where an extension taxonomy element combines a number of elements referenced in the KVK taxonomy, legal entities shall anchor that extension taxonomy element to each of the elements in the KVK taxonomy it combines, except where these elements are reasonably deemed insignificant.

This principle is best illustrated with an example. A legal entity discloses in its balance sheet the line items 'Land and buildings' and 'Machinery and other tangible assets'. The KVK taxonomy does not include an element for Machinery and other equipment. Therefore, it is necessary to create an extension taxonomy element. However, the taxonomy does include the elements 'Machinery' and 'Other tangible assets'. The extension taxonomy element represents a combination of the two elements that are available in the KVK taxonomy. The extension taxonomy element 'Machinery and other tangible assets' shall be anchored to these two elements, indicating that it is wider in scope than these two elements.

The obligation to anchor to “narrower” elements exists not only where the extension is exclusively a combination of taxonomy elements, but rather whenever there is a combination of two or more taxonomy elements. For instance, if the legal entity needs to create an extension for 'share capital, share premium and [other entity specific reserve for which there is no tag available in the taxonomy]', it is mandatory to anchor that extension to 'share capital' and 'share premium'.

2.5. Use of line items or domain members

Guidance 2.5.1 – Determination of whether a disclosure should be marked up with a line item or a domain member [last updated: February 2025]

XBRL taxonomies contain line items and domain members which are both elements used to mark up disclosures. Line items normally represent the accounting concepts being reported. They are used to mark up numeric accounting information as well as qualitative (non-numeric) disclosures. Line items are stand alone, but can be used either individually or in a table (in combination with axis and axis members).

Axes and domain members (also sometimes referred to as ‘axis members’ or ‘members’) are elements that are mainly used to disclose information for line items from different aspects, such as the disaggregation of the information for line items into different product types, categories, classes and maturities. The axis is the specific aspect being considered. An axis includes one or more components (called members) which share the common accounting or economic meaning defined by that axis.

For example, ‘Investment properties’ as a line item can be used to tag numbers that refer to various classes of investment properties. In this case the ‘Classes of investment properties [axis]’ dimension can be applied to differentiate between investment properties of the class ‘Investment properties in exploitation’, using the element ‘Investment properties in exploitation [member]’ and of the class ‘Investment properties in development’ using the element ‘Investment properties in development [member]’. It is important to note that members and axes cannot be used on their own, but are used together with line items to mark up disclosures. Moreover, the same piece of information can be tagged using a line item only or a line item together with a dimension member. For example, the item ‘Land and buildings’ can be marked up using the line item ‘Land and buildings’ or using the line item ‘Property, plant and equipment’ in conjunction with the domain members ‘Land and buildings [member]’ of the axis ‘Classes of property, plant and equipment [axis]’.

In order to facilitate consistent use of line items and domain members despite the flexibility offered by the XBRL standard, extension elements should be defined as line items unless the applicable taxonomy envisages in a particular statement or disclosure the use of domain members.

For example, the KVK taxonomy contains two elements with the name ‘Issued capital’, one is a line item and one is a domain member. The applicable taxonomy envisages that in the balance sheet (or statement of financial position in the case of IFRS) the line item is used, while in the equity movement schedule (or statement of changes in equity in the case of IFRS) the domain member should be applied.

The intention of the above provision is not to strictly disallow the use of dimensions and domain members in certain financial statements where application of such constructs is not envisaged by the KVK taxonomy. Legal entities are allowed to define and use dimensions and domain members where there is a specific need to introduce them to better communicate the information in the report to users. However, when making this judgement legal entities should consider XBRL calculations[1].

One scenario where the use of an existing KVK axis or of an extension axis is appropriate is when the axis is applicable to all (or most) of the line items. For example, when a legal entity's report contains the income statement broken down by three columns (for example, 'Profit before fair value adjustment', 'Fair value adjustment' and 'Profit after fair value adjustment'), the KVK taxonomy does not prescribe the use of dimensions and domain members nor does it provide relevant elements to cover the columns. In such case the legal entity may define extension dimension and domain members and apply them in its income statement if this better reflects the information presented in the report.

2.6. Use of positive and negative values (signage)

Guidance 2.6.1 – Use of positive and negative values [last updated: February 2025]

Monetary line items should be assigned with an appropriate signage and balance attribute in order to correctly convey the meaning of the particular element. Most XBRL numeric elements are designed to be 'normally' reported with a positive value. A negative value is only used when the opposite meaning is required, e.g. loss rather than profit. By appropriately submitting XBRL numeric disclosures as positive values, legal entities can ensure the accuracy of their calculation relationships.

In particular, elements representing assets should be assigned with the debit balance attribute value and reported as a positive figure. Similarly, the credit balance attribute value should be used for elements that represent equity and liabilities.

Revenue and other income should be defined using the credit balance attribute value and reported as a positive number. Elements representing costs and expenses should be assigned with the debit balance attribute value and reported as positive figures. In the calculation linkbase, costs and expenses should be subtracted from revenues and other income.

Cash inflows reported in the cash flow statement should be defined as debit items and cash outflows as credit items and in both cases reported as positive figures.

It should be noted that there might be some limited scenarios where numeric elements (specifically elements of monetaryItemType) need to be defined without a balance attribute because of the restrictions on calculation weights and balances. These should be assessed on a case-by-case basis and, provided that the no balance attribute is appropriate, they should be deemed acceptable.

[1] XBRL calculations tell a user of tagged data how line items roll up to (sub)totals.

2.7. Units of measure

Guidance 2.7.1 – Use of standard units of measure [last updated: February 2025]

As per the XBRL 2.1 and Inline XBRL 1.1 specifications, each numeric tag must be associated with a unit of measure. To achieve consistency in the use of units of measure (e.g. EUR for Euro, GW for Gigawatt, km for Kilometre, etc.) in Inline XBRL documents, legal entities should check in the XBRL specifications and Unit Type Registry (UTR) whether a required unit exists before defining a custom unit. Custom unit measures must not be created if a standard unit defined in the XBRL Specification or XBRL unit registry can be used. Legal entities are discouraged to define and use units that imply a scale factor on a given measure (e.g. millions of EUR) because the Inline XBRL specifications already provides a scale attribute which indicate the required scaling value.

2.8. Footnotes

Guidance 2.8.1 – Marking up footnotes [last updated: February 2025]

If a legal entity discloses monetary values in a declared currency in a footnote to the balance sheet, profit and loss account or cash flow statement, comprehensive income statement (if applicable) and the equity movement schedule, those numbers shall be marked-up with the appropriate tag available in the KVK taxonomy, or with an extension taxonomy element, since they effectively belong to these statements.

Please note that the term “footnote” is not understood in this context to be a synonym of the term “notes”, which is used to indicate exclusively the notes to the (consolidated) financial statements.

In addition, legal entities may apply XBRL footnotes on a voluntary basis to mark up the entire text of a footnote related to any portion of their annual report (see rules defined in paragraph 3.3.).

2.9. Block-tagging

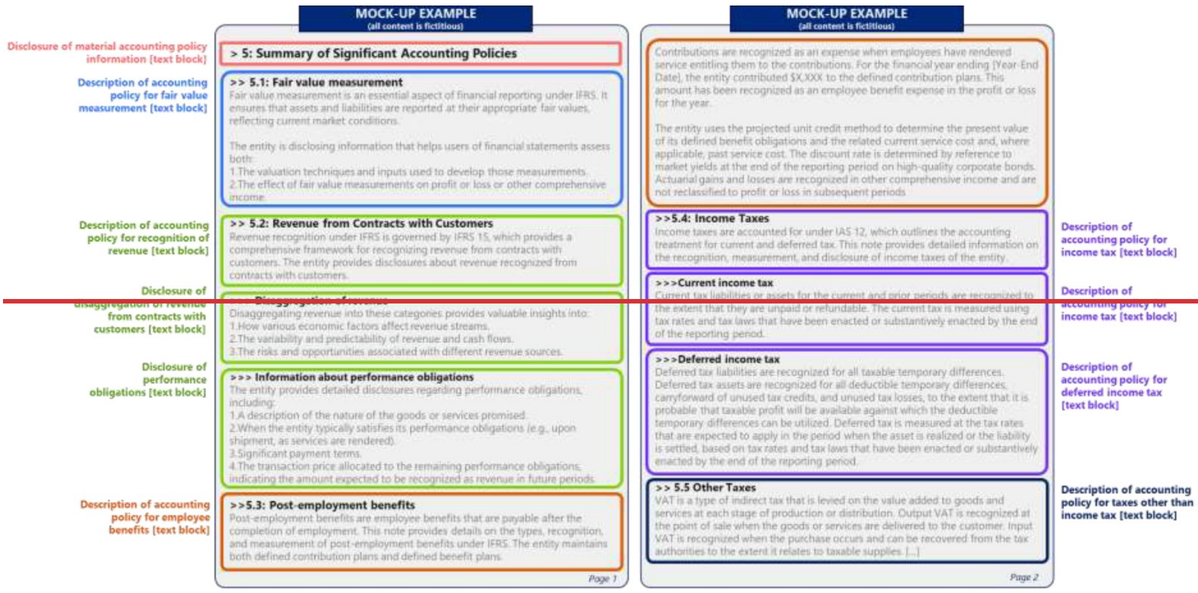
~~*Guidance 2.9.1 – Marking up notes, management report and other information [voluntary]* [last updated: October 2025]~~

~~Legal entities shall mark up information contained in the annual report in the form of text blocks. This type of block-tagging (also known as text block marking up) refers to the practice of marking up sections of unstructured narrative or mixed content in an annual report. Text block markups can be used to mark up single sentences, paragraphs, or even full reports, including images, tables and any other content. Text block markup concepts usually have a data type of textBlockItemType and the content of a text block markup is a fragment of HTML, meaning that the content can contain formatting.~~

~~The text block tagging approach follows the principle of “completeness of marking up”. All accounting policies, explanatory notes and other descriptive information disclosed in the notes to (consolidated) financial statements, the management report and other information shall be marked up in the form of text blocks.~~

~~When applying this principle, legal entities shall follow the structure of the annual report and the presentation logic followed by the legal entity. Each accounting policy, explanatory note and other descriptive information that is individually and separately identifiable in the notes to (consolidated) financial statements, the management report and other information (e.g. by setting up sections, sub-sections or subsub-sections) should be marked up with one taxonomy element that best represents the closest/narrowest accounting meaning and/or scope.~~

~~For a visual illustration with a mock-up example of sections, sub-sections or sub-sub-sections that are individually identifiable, please refer to Figure 1 below.~~



~~*Figure 1 - Illustration of sections, sub-sections or sub-sub-sections that are individually identifiable*~~

~~The approach for marking up text blocks in the notes to (consolidated) financial statements, the management report and other information directly mirrors the section/heading structure within them. In the fictitious example above, for sub-section 5.2, because the legal entity has provided sub-headings for individually identifiable disclosures, those should be marked up individually. Conversely, for sub-section 5.3, the legal entity has not provided sub-headings for information that could be marked up individually (see defined contribution plans vs. defined benefit plans paragraphs) and is therefore only marking up the whole section with one markup only. The block tagging approach is flexible and allows for both options.~~

~~It is encouraged that legal entities carefully structure their notes to (consolidated) financial statements, the management report and other information to provide relevant and meaningful sub-headings that encapsulate the underlying disclosures. This will facilitate both the process of marking up (markups align to headings that are meaningful and relevant to the underlying content) and the overall usability of the text blocks by end-users of the annual financial report (navigation and retrieval of information from the text block markups).~~

~~**This guidance may be applied voluntarily for financial years starting on or after 1 January 2026 until it becomes mandatory for financial years starting on or after 1 January 202X** *[one year from the effective date of ESMA's amended block-tagging approach]*.~~

~~Note: In its consultation paper dated 13 December 2024, ESMA indicated its intention to amend the ESEF block-tagging approach to align with the presentation logic of the annual report. Consequently, the mandatory application of block-tagging has been postponed until one year after ESMA implements this new~~

~~approach.~~Block-tagging of textual disclosures (including notes to the financial statements and accounting policies) is currently subject to ongoing developments at both European and international level. ESMA is reviewing the existing block-tagging requirements under ESEF, while XBRL International is developing best practices for the consistent application of text-block tagging.

Given that these developments are not yet finalised, a stable and commonly accepted approach to block-tagging has not yet been fully established. Accordingly, the introduction of more granular and comprehensive block-tagging requirements is expected to follow at a later stage, once the revised regulatory framework and corresponding best practices have sufficiently matured.

To ensure a robust and consistent implementation, it is intended that the application of block-tagging to these disclosures will be introduced only after an appropriate implementation period. Any mandatory implementation is not expected before approximately two years after the introduction of the revised ESMA framework.

~~*Guidance 2.9.2 – Granularity of block tagging [voluntary]* [last updated: October 2025]~~

~~When marking up the annual report using text block taxonomy elements, legal entities will encounter elements of different granularity. Therefore, it is important to consider the accounting meaning of a taxonomy element when selecting the appropriate block tag for marking up such disclosure. This is particularly relevant for cases where multiple block tags might match a given disclosure.~~

~~Legal entities should avoid over-marking up. Accounting policies, explanatory notes and other descriptive information should, as much as possible, be marked up only once, with a single taxonomy element that most closely represents the accounting or business meaning to the disclosure. However, when an individually identifiable accounting policy, explanatory note or other disclosure contains information corresponding to various distinct identifiable accounting policies or other explicit identifiable information, legal entities may apply more granular taxonomy elements, where available in the taxonomy, to represent the closest or narrowest accounting meaning of that information.~~

~~Legal entities should also avoid, where possible, nested or multi-marking up within an individually identifiable accounting policy, explanatory note or other disclosure. If the entire accounting policy, explanatory note or other disclosure are marked up using more granular taxonomy elements, the legal entity may omit an additional markup using a broader parent taxonomy element. This does not prevent from multi-marking up when multiple disclosures are presented in a single narrative disclosure that shall be read as an integrated whole. However, these instances should be minimised as much as possible.~~

~~**This guidance may be applied voluntarily for financial years starting on or after 1 January 2026 until it becomes mandatory for financial years starting on or after 1 January 202X** *[one year from the effective date of ESMA's amended block-tagging approach].*~~

~~*Guidance 2.9.3 – Other considerations for block tagging [voluntary]* [last updated: October 2025]~~

~~The requirement for block tagging should not limit the discretion of legal entities to mark-up the notes to the (consolidated) financial statements, management report or other information with a higher level of granularity. This means that legal entities have the option to~~

~~apply a standard of detailed tagging of the notes to the (consolidated) financial statements, management report or other information. However, detailed tagging of the notes to the (consolidated) financial statements, management report or other information does not prevail over the requirement to block tag the notes to the (consolidated) financial statements, management report or other information using text blocks. When tagging additional information, legal entities need to ensure consistency across reporting periods to the maximum possible extent.~~

~~**This guidance may be applied voluntarily for financial years starting on or after 1 January 2026 until it becomes mandatory for financial years starting on or after 1 January 202X** *[one year from the effective date of ESMA's amended block-tagging approach].*~~

2.10. Auditor's report

If applicable, it's mandatory to include the auditor's report relating to the financial statements as part of the annual report. The auditor's report on the financial statements is included as part of the Other information.

Currently, it is not mandatory to tag the data in the auditor's report or to use an electronic signature for signing the auditor's report. However, it is anticipated that these requirements may be implemented in the future.

3. Guidance to ensure technical validity

This chapter entails the guidance for software firms to ensure technical validity of the annual report in iXBRL format. It also provides software firms with recommendations on which messages could be used to warn that a business validation rule or filing validation rule is violated. To arrange the content of this document clearer, the recommended rules and messages were identified in grey boxes and with red font.

3.1. Contexts

Guidance 3.1.1– Use of the KVK number to identify the legal entity [last updated: February 2025]

Legal entities shall identify themselves in the Inline XBRL Document Set using their registration number at the Chamber of Commerce (also known as ‘KVK number’).

This shall be implemented in such way that an xbrli:identifier element has a valid KVK number as its content. A valid KVK number consists of 8 consecutive digits of which the first two digits must not be '00'.

G3-1-1_1: The xbrli:identifier element MUST be a valid KVK number format. In case of violation, the following message is recommended to be used: Error: “invalidIdentifierFormat”

The scheme attribute of the xbrli:identifier element shall have “http://www.kvk.nl/kvk-id” as its content.

Example:

<xbrli:entity>
   <xbrli:identifier scheme=”http://www.kvk.nl/kvk-id">12345678</xbrli:identifier>
<xbrli:entity>

G3-1-1_2: The value of the @scheme of the xbrli:identifier element MUST be “http://www.kvk.nl/kvk-id”. In case of violation, the following message is recommended to be used: Error: “invalidIdentifier”

Guidance 3.1.2 – Formatting of the period element in the context of an Inline XBRL document [last updated: October 2025]

The period element must be presented in the yyyy-mm-dd format, i.e. without the time component (an example of a period element including a time component would be: 2024-01-01T00:00:00:00). A time component is not expected to be necessary to tag annual reports. Moreover, it may result in inappropriate application and invalidity of defined calculation checks.

> G3-1-2_1: The xbrli:startDate, xbrli:endDate and xbrli:instant elements MUST identify periods without a time content (i.e using whole days).
>
> In case of violation, the following message is recommended to be used:
>
> Error: “periodWithTimeContent”

> G3-1-2_2: The xbrli:startDate, xbrli:endDate and xbrli:instant elements MUST identify periods without a time zone (i.e using whole days).
>
> In case of violation, the following message is recommended to be used:
>
> Error: “periodWithTimeZone”

Moreover, to ensure better comparability of the information, as well as to ensure precision in disclosing the reporting periods, the XBRL specification requires that preparers creating XBRL contexts for elements defined with period type instant must include the date 202(X-1)-12-31 instead of 202(X)-01-01 in xbrli:instant element of such context.

Guidance 3.1.3 – Use of segment and scenario containers in the context elements of Inline XBRL documents [last updated: February 2025]

The XBRL 2.1 specification defines two open containers in context elements of XBRL instance documents. These are xbrli:segment and xbrli:scenario. According to the XBRL Dimensions 1.0 specification, a taxonomy prescribes which of the two shall be applied in XBRL instance documents to contain dimension members. XBRL guidance on the use of XBRL Dimensions prescribe the use of xbrli:scenario for this purpose.

> G3-1-3_1: xbrli:segment container MUST NOT be used in contexts.
>
> In case of violation, the following message is recommended to be used:
>
> Error: “segmentUsed”

When using the xbrli:scenario in contexts, it shall not contain any content other than that defined in XBRL Dimensions specification. Consequently, custom XML shall not be used in xbrli:scenario.

G3-1-3_2: xbrli:scenario in contexts MUST NOT contain any other content than defined in XBRL Dimensions specification.

In case of violation, the following message is recommended to be used:

Error: “scenarioContainsNotAllowedContent”

Guidance 3.1.4 – The Inline XBRL Document Set shall only contain data of the legal entity [last updated: February 2025]

The Inline XBRL Document Set shall only contain data of a single legal entity.

G3-1-4_1: All entity identifiers and schemes in contexts MUST have identical content.

In case of violation, the following message is recommended to be used:

Error: “multipleIdentifiers”

The KVK number in the context has to be identical to the reported value of the mandatory element bw2-titel9:ChamberOfCommerceRegistrationNumber.

G3-1-4_2: The xbrli:identifier element MUST be identical to the reported value of bw2-titel9:ChamberOfCommerceRegistrationNumber.

In case of violation, the following message is recommended to be used:

Error: “nonIdenticalIdentifier”

3.2. Facts

Guidance 3.2.1 – Attributes to define the accuracy of numeric facts [last updated: February 2025]

There shall be consistent use of a single attribute describing the precision of facts. As a best practice for the readability of the instance in financial reporting, numeric facts should use the @decimals attribute in preference to the @precision attribute.

G3-2-1_1: The accuracy of numeric facts MUST be defined with the ‘decimals’ attribute rather than the ‘precision’ attribute.

In case of violation, the following message is recommended to be used:

Error: “precisionAttributeUsed”

It should be noted that the scale factor used in iXBRL is separate from the XBRL "accuracy" mechanism (expressed using "decimals" or "precision"). For example, the value "€ 12.34

million" is expressed in millions (a scale factor of "6"), but is accurate to the nearest € 10,000 (which would be denoted by a decimals value of "-4"). Additional examples on the application of the 'scale' and 'decimals' attributes can be found in XBRL guidance on iXBRL tagging.

Guidance 3.2.2 – Representation of rates, percentages and ratios [last updated: February 2025]

Legal entities should ensure a consistent XBRL representation of rates, percentages and ratios in decimal notation. For that purpose, it is required to follow the provisions of the XBRL 2.1 specification.

As an example, if a legal entity wants to tag a percentage value of 81%, this shall be tagged with ix:nonFraction element with a unit of pure and a scale attribute set to -2, resulting in XBRL representation of the value correct notation, i.e. as 0.81.

Guidance 3.2.3 – Transformation of facts [last updated: October 2025]

Whenever a string or numeric text used in an annual report does not follow the format based on the predefined data type of the taxonomy element used to mark up such string or numeric text, a transformation rule shall be applied.

It is recommended to apply the Transformation Rules Registry 4 or Transformation Rules Registry 5. This guidance can be updated when a more recent version of the Transformation Rules Registry is added to the SBR Framework of Agreements.

G3-2-3_1: Transformation rule applied on facts MUST be defined either in Transformation Registry 4 or 5. In case of violation, the following message is recommended to be used: Error: "incorrectTransformationRuleApplied"

Guidance 3.2.4 – Facts duplication [last updated: February 2025]

There are four classes of duplicates for numeric and non-numeric facts according to the Working Group Note on handling duplicate facts:

- Complete duplicates;
- Consistent duplicates (numeric only);
- Multi-language duplicates (string only);
- Inconsistent duplicates.

Legal entities shall not use numeric taxonomy elements to mark up different values for a given context unless the difference is a result of rounding related to presentation of the same information with different scale in more than one place in the same annual report. Based on the above definitions of duplicates, it is required that legal entities shall not report inconsistent duplicates within the content of an Inline XBRL Document Set.

G3-2-4_1: Inconsistent duplicate numeric facts MUST NOT appear in the content of an Inline XBRL Document Set. In case of violation, the following message is recommended to be used: Error: “inconsistentDuplicateNumericFactInInlineXbrlDocumentSet”

G3-2-4_2: Inconsistent duplicate non-numeric facts MUST NOT appear in the content of an Inline XBRL Document Set. In case of violation, the following message is recommended to be used: Error: “inconsistentDuplicateNonnumericFactInInlineXbrlDocumentSet”

Guidance 3.2.5 – Tagging of dashes or empty fields [last updated: October 2025]

When marking up monetary values in a declared currency, legal entities might encounter dash symbols or empty fields. In practice, empty fields or dash symbols in the human readable version of the annual report are considered to be a “zero” or a “nil value” and these are subject to audit. Therefore, it is required that legal entities tag empty fields or dash symbols as a result of which the economic substance of empty fields, dashes or likewise symbols in the machine-readable version of the annual report are similar to the human readable version.

To facilitate the analysis and comparison of the data, legal entities should take into consideration the following guidance when marking up empty fields or dash symbols in their statements:

- If an empty cell should be understood as the value zero e.g. it is visualised as a “-“ or “n/a” or " " or other characters, it should be transformed to “0”.
- A value that has been rounded and is below the scale should show a value of zero.
- A comparative that has a value in one period should not have an empty cell in the other period. It could be visualised as a “-” or “n/a” or " " or other characters and it should be transformed and tagged as “0”.

Legal entities should in such cases, use appropriate transformation functions as defined by the Transformation Registry referenced by guidance 3.2.3. In particular, it is recommended to apply the ixt:fixed-zero (transforming dash to ‘0’) function. Since the Transformation Registry does not offer functions transforming an empty field to a nil value, legal entities are recommended to explicitly specify such nil values without any transformation, if such tagging scenario is relevant in their reports.

Guidance 3.2.6 – ~~Readability of the information extracted from a block tag [voluntary]~~ Reserved[last updated: ~~October 2025~~July 2026]

~~Due to mechanics of producing XHTML documents, some narrative blocks extracted from such documents to an XBRL instance may not be formatted in a manner that is exactly the~~

~~same as the full document when looked at in isolation (such as, but not limited to, lost table structures, applied styles, different line breaks). The result is that the extracted information is not legible and clear.~~

~~Block tagging should be able to designate meaningful fragments of a well-formed XHTML document that are extracted into XBRL for processing, notably that the underlying XHTML code contains the appropriate style attributes that allows for a proper display of tagged data[2]. That means that the extracted information, when displayed outside the context of the original document, resembles the original document in legibility and clarity, but not necessarily in style.~~

~~Legal entities should ensure that the information extracted/rendered in the tag:~~

- ~~presents the words and numbers in the same order and is as legible and clear as the human readable report;~~
- ~~where there is space between words and numbers in the source text, there is at least some space retained in the text block (i.e. "intangible assets 3m EUR" should not become "intangibleassets3mEUR" after extraction); and,~~
- ~~information that is contained in tables in the human readable report is meaningfully transcribed in the extracted tagged information.~~

~~**This guidance may be applied voluntarily for financial years starting on or after 1 January 2026 until it becomes mandatory for financial years starting on or after 1 January 202X** *[one year from the effective date of ESMA's amended block-tagging approach]*.~~

Guidance 3.2.7~~– Technical construction of a block tag [voluntary]~~ – Reserved [last updated: ~~October 2025~~July 2026]

~~The limitations in the transformation mechanics for the production of XHTML documents are known and understood by the XBRL community who are monitoring the evolution and possible improvements in these mechanics.~~

~~Until transformation mechanics are further improved, legal entities should follow the guidance below to ensure better resemblance of the extracted tagged information with the human readable report.~~

~~In line with the XBRL International Working Group Note, for facts with a datatype of dtr-types:textBlockItemType, legal entities shall always set the iXBRL @escaped attribute to "true". For facts with other datatypes, such as xbrli:stringItemType shall set the iXBRL @escape attribute to "true" where the human-readable content contains a "<" or "&" character, in order to ensure that the resulting fact value remains valid for its datatype. In all other circumstances, the @escape attribute may be set to either "false" or "true", provided that the resulting value constitutes valid XHTML.~~

~~[2] For example, in the case of information presented in a tabular format in the full document, the code underlying the XHTML document could contain relevant HTML table tags such as <table>, <th>, <tr>, etc which would ensure that the extracted tagged data includes a presentation of the fact value in a tabular format.~~

~~G3-2-7_1: Value of the @escape attribute MUST match the datatype of the corresponding fact. Therefore, all facts with datatype of dtr-types:textBlockItemType MUST use the @escape attribute set to "true".~~

~~In case of violation, the following message is recommended to be used:~~

~~Error: "improperApplicationOfEscapeAttribute"~~

~~**This guidance may be applied voluntarily for financial years starting on or after 1 January 2026 until it becomes mandatory for financial years starting on or after 1 January 202X** *[one year from the effective date of ESMA's amended block-tagging approach].*~~

Guidance 3.2.8 – Use of the @id attribute on facts [last updated: February 2025]

Tagged data that includes the @id attribute assigned to each mark-up defined in a report significantly improves and facilitates the analytical capabilities of consumers of the data and facilitate the processing of these reports by end-users.

Therefore, legal entities should include an @id attribute with a unique value for each tagged fact in their reports.

3.3. Footnotes

Guidance 3.3.1 – Appropriate use of XBRL footnotes in the reports [last updated: February 2025]

XBRL footnotes may be used to provide additional information about the tagged data. The XBRL 2.1 specification and the XBRL Link Roles Registry define syntactical constructs and explain the semantics in the context of applying footnotes in instance documents. It is not expected that any other syntax and semantics will be needed to provide footnotes included in the financial statements. To ensure the expected syntax and semantics are applied for footnotes in a target XBRL document, the legal entities shall use the footnote mechanism as defined by Inline XBRL 1.1 specification and shall not specify attributes for footnotes that are not defined in XBRL 2.1 specification.

Orphaned footnotes (i.e. footnotes that are not linked to any tagged data) may cause interpretation problems.

G3-3-1_1: Every nonempty link:footnote element SHOULD be linked to at least one fact.

In case of violation, the following message is recommended to be used:

Warning: "unusedFootnote"

All footnotes in the report have to be provided in at least the language of the report.

G3-3-1_2: Each footnote MUST have or inherit an ‘xml:lang’ attribute whose value corresponds to the language of content of at least one textual fact present in the Inline XBRL Document Set.

In case of violation, the following message is recommended to be used:

Error: “footnoteInLanguagesOtherThanLanguageOfContentOfAnyTextualFact”

G3-3-1_3: Each footnote relationship MUST have at least one footnote in the language of the report.

In case of violation, the following message is recommended to be used:

Error: “footnoteOnlyInLanguagesOtherThanLanguageOfAReport”.

3.4. Restrictions on Inline XBRL and other constructs

Guidance 3.4.1 – Inline XBRL constructs that shall be avoided [last updated: February 2025]

It is expected that neither tuples nor fraction items be required to reflect the content of the annual report. Therefore, these items shall not be used.

G3-4-1_1: The ix:tuple element MUST NOT be used in the Inline XBRL Document Set.

In case of violation, the following message is recommended to be used:

Error: “tupleElementUsed”

G3-4-1_2: The ix:fraction element MUST NOT be used in the Inline XBRL Document Set.

In case of violation, the following message is recommended to be used:

Error: “fractionElementUsed”

Only facts that are not eligible for transformation can be included in the *ix:hidden* section (i.e. where content is not intended for display). Therefore only if there is no transformation rule in the latest recommended Transformation Rules Registry that can be applied to the fact’s value (e.g. for enumeration(Set)ItemType or durationItemType facts) can such fact be included in the *ix:hidden* section.

The Inline XBRL specification does not permit XHTML markup (e.g. <xhtml:span>) to be included within numeric facts. The use of XHTML within numeric values is not necessary, and any such elements should be removed in order to enable tagging. The *ix:hidden* should not be used as a workaround to tag such values.

In such case, the visible text in the report corresponding to the hidden fact shall have applied the style property “-ix-hidden” which value follows the @id attribute of that fact in line with the XBRL International Working Group Note on designing HTML for Inline XBRL. Unlike other style properties, the value of ‘-ix-hidden’ is not inherited.

For example:

TEXT

where ‘abc’ is the value of @id attribute on the fact in the hidden section and ‘TEXT’ corresponds to its value in the report (that would have been transformed to the fact value should a transformation rule be available).

G3-4-1_3: The ix:hidden section of Inline XBRL documents MUST not include elements eligible for transformation. In case of violation, the following message is recommended to be used: Error: “transformableElementIncludedInHiddenSection”

G3-4-1_4: The ix:hidden section contains a fact whose @id attribute is not applied on any “-ix-hidden” style. In case of violation, the following message is recommended to be used: Error: “factInHiddenSectionNotInReport”

G3-4-1_5: “-ix-hidden” style identifies @id attribute of a fact that is not in ix:hidden section. In case of violation, the following message is recommended to be used: Error: “kvkIxHiddenStyleNotLinkingFactInHiddenSection”

Guidance 3.4.2 – Other constructs that shall be avoided [last updated: February 2025]

Application of the HTML <base> element or ‘xml:base’ attribute makes the processing of an Inline XBRL document more complex and may impact references to other files, images or CSS styles. Therefore, these items shall not be used.

G3-4-2_1: The HTML <base> elements and xml:base attributes MUST NOT be used in an Inline XBRL document.

In case of violation, the following message is recommended to be used:

Error: "htmlOrXmlBaseUsed"

3.5. Other content of Inline XBRL documents

Guidance 3.5.1 – Inclusion of content other than XHTML and XBRL in an Inline XBRL document [last updated: October 2025]

The inclusion of executable code in files is a potential threat and may cause security issues. Software firms shall therefore inspect resources embedded or referenced by the XHTML document and its inline XBRL to ensure that no malicious content or executable code is included in the "machine-readable layer" of the document, i.e. in images, headers of images, style properties, or other resources which make up the content of a document and which would be retrieved as part of its rendering.

The requirements in this document are not expected to impact the "human readable layer" of a report and it should not be seen as limiting the inclusion of links to external websites, to other documents or to other sections of the annual report. In case of inclusion references to e-mail addresses, these should be provided in form of a non-linked text, i.e. stripped of the 'mailto' link.

G3-5-1_1: Resources embedded or referenced by the XHTML document and its inline XBRL MUST NOT contain executable code (e.g. java applets, javascript, VB script, Shockwave, Flash, etc).

In case of violation, the following message is recommended to be used:

Error: "executableCodePresent"

This also applies to embedding script-based inline XBRL viewers as part of Inline XBRL documents.

Images should either be included in the XHTML document or be held inside the report package as separate files.

Images embedded in the XHTML document as a base64 encoded string shall specify media type as defined by MIME RFC 2045 (hereinafter referred to as MIME type) whose content corresponds to the MIME specified. In case of images that are not embedded in the XHTML (and only referenced by the XHTML) where the MIME type is not specified, such files shall match their file extension.

G3-5-1_2: Images embedded in the XHTML document as a base64 encoded string MUST have a MIME type specified. In case of violation, the following message is recommended to be used: Error: “MIMETypeNotSpecified”

G3-5-1_3: Images embedded in the XHTML document as a base64 encoded string MUST have the correct MIME type specified. In case of violation, the following message is recommended to be used: Error: “incorrectMIMETypeSpecified”

G3-5-1_4: Images not embedded in the XHTML document where MIME type is not specified MUST match their file extensions. In case of violation, the following message is recommended to be used: Error: “imageDoesNotMatchItsFileExtension”

To avoid any potential threats that may be brought by specific formats used for saving images included in the XHTML document, legal entities shall only use PNG, GIF, SVG (please note that direct embedding of <svg> elements is not allowed and the SVG images shall be included in <img> element) or JPEG graphic files.

G3-5-1_5: Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats~~.~~, and images referenced in the XHTML document but stored externally MUST use one of the following file formats and corresponding file extensions: PNG (.png), GIF (.gif), SVG (.svg), or JPEG (.jpg or .jpeg). In case of violation, the following message is recommended to be used: Error: “imageFormatNotSupported”

Legal entities shall not embed images carrying quantitative information in the annual report that require detailed mark up, unless such images serve as an additional representation of quantitative information already present in the annual report. Images can only be used for content such as branding information, graphical layout, photographs, etc.

Guidance 3.5.2 – Indication of the language used in textual mark ups [last updated: February 2025]

It is recommended to apply the ‘xml:lang’ attribute identifying the language of the report on the root html element of the XHTML file. Additionally it is recommended to apply it also on the ix:references tag from which it shall be transformed to the root xbrli:xbrl element of the resulting XBRL instance document.

Each tagged text fact should have an ‘xml:lang’ attribute that is assigned to the fact or inherited e.g. from the root element. Its value must correspond to the language of text in the content of a tag.

G3-5-2_1: Each tagged text fact MUST have the ‘xml:lang’ attribute assigned or inherited. In case of violation, the following message is recommended to be used: Error: “undefinedLanguageForTextFact”

G3-5-2_2: All tagged text facts MUST be provided in at least the language of the report. In case of violation, the following message is recommended to be used: Error: “taggedTextFactOnlyInLanguagesOtherThanLanguageOfAReport”

The language used must be specified using the @xml:lang attribute, with values 'nl' for Dutch, 'en' for English, 'de' for German, or 'fr' for French.

Example:
xml:lang="en”

G3-5-2_3: The value of the @xml:lang attribute SHOULD be “nl” or “en” or “de” or “fr”. In case of violation, the following message is are recommended to be used: Warning: “invalidLanguageAttribute”

Guidance 3.5.3 – Use of more than one target XBRL document for an Inline XBRL Document Set [last updated: February 2025]

One main XBRL instance document is expected in a filing. Therefore, the annual report content must be in a default target document (i.e. without the target attribute) and any other target documents should be in a specific target document.

G3-5-3_1: The default target attribute MUST be used for the annual report content. In case of violation, the following message is recommended to be used:

Error: “defaultTargetAttributeNotUsed”

Guidance 3.5.4 – Use of the Cascading Style Sheet (CSS) language to style Inline XBRL documents [last updated: February 2025]

CSS may be used to format the reports. However, the transformations need to be used appropriately. For example, they must not be used to hide information by making it not visible e.g. by applying display:none style on any tagged facts. Moreover, it is recommended to apply styles globally, rather than define them separately for each part of the report.

G3-5-4_1: Where CSS is used to format the reports, transformations MUST NOT be used to hide information by making it not visible e.g. by applying display:none style on any tagged facts.

In case of violation, the following message is recommended to be used:

Error: “displayNoneUsedToHideTaggedFacts”

Inline XBRL Document Sets containing multiple Inline XBRL documents should consider the use of a separate CSS file in order to encourage the reuse of styles. A separate CSS file has to be physically stored within the report package.

Guidance 3.5.5 – Application of ix:continuation and ix:exclude elements [last updated: February 2025]

The ix:continuation or ix:exclude elements should be applied for marking-up multiple pieces of text to a single text block tag. Please refer to the existing provisions on application of ix:continuation (Section 4 of the Inline XBRL 1.1 specification) and of ix:exclude (Section 5 of the Inline XBRL 1.1 specification).

3.6. Report packages

Guidance 3.6.1 – Including an Inline XBRL Document Set in a report package [last updated: February 2025]

Legal entities must prepare their submissions according to the Report Package 1.0 specification, which indicates how an Inline XBRL Document Set is to be included within a report package. Legal entities should follow all the provisions of the specification, specifically in the context of the recognised file extensions for report types and report packages. Software firms should ensure that, in case of incompliance with the specification, the official specification error codes are presented.

Guidance 3.6.2 – References pointing to resources outside the report package [last updated: February 2025]

The Inline XBRL Document Set must be a standalone, self-explanatory and complete set of information. Legal entities shall not include references pointing to resources outside the report package, except for standard taxonomy components which are necessary to create the legal entity's extension taxonomies (i.e. schema and linkbase files). This includes in particular references to the taxonomy files on nltaxonomie.nl or to XBRL specification files hosted on the XBRL International website.

G3-6-2_1: An Inline XBRL Document Set MUST NOT contain references pointing to resources outside the report package. In case of violation, the following message is recommended to be used: Error: "inlineXbrlDocumentSetContainsExternalReferences"

Guidance 3.6.3 – Naming convention for report packages and report files [last updated: October 2025]

The report packages, as well as all the files included in those report packages, should ideally follow predefined naming conventions to facilitate the processing of annual reports by end-users.

Legal entities are encouraged to adopt a naming convention which match {base}-{date}-{lang}.{extension}, whereby:

- The {base} component of the filename of the report package should indicate the KVK number of the legal entity or the legal entity's name (or an abbreviation of it). The {base} component of the filename of a report file should accurately describe the content. The {base} component of any filename should be of no more than 20 characters in length.
- The {date} component of the filename should indicate the ending date of the reporting period of reference. The {date} component should follow the YYYY-MM-DD format.
- The {lang} component of the filename should indicate the language of the report contained within the report package. The {lang} component should follow ISO 639-1 format (two-letter code).

G3-6-3_1: The {base} component of the filename SHOULD not exceed twenty characters. In case of violation, the following message is recommended to be used: Warning: "baseComponentInDocumentNameExceedsTwentyCharacters"

G3-6-3_2: Document filename SHOULD match the {base}-{date}-{lang}.{extension} pattern. In case of violation, the following message is recommended to be used: Warning: "documentNameDoesNotFollowNamingConvention"

When a legal entity marks up all mandatory elements listed in Annex II point 3 of the RTS of the SBR-domain Business Register in a separate Inline XBRL document for filing purposes as part of the Inline XBRL Document Set (according to Annex IV point 18 of the RTS the SBR-domain Business Register), a specific naming convention must be followed for this individual Inline XBRL document. This naming convention is implemented to ensure that this document is excluded from the auditor's hash calculation.

G3-6-3_4: The filename of the separate Inline XBRL document for filing purposes MUST match the “kvk-{date}-{lang}.{extension}” pattern. In case of violation, the following message is recommended to be used: Error: “kvkFilingDocumentNameDoesNotFollowNamingConvention”

If the separate Inline XBRL document for filing purposes is used, it can only reference the mandatory elements listed in Annex II point 3 of the RTS of the SBR-domain Business Register. It should also not include more than a single non-dimensional context and must not contain any units of measurement.

G3-6-3_5: The separate Inline XBRL document for filing purposes MUST reference only the mandatory elements listed in Annex II point 3 of the RTS of the SBR-domain Business Register. In case of violation, the following message is recommended to be used: Error: “elementsReferencedInKvkFilingDocumentNotLimitedToMandatoryElements”

G3-6-3_6: The separate Inline XBRL document for filing purposes MUST include no more than one non-dimensional context and no dimensional contexts. In case of violation, the following message is recommended to be used: Error: “dimensionalContextOrMultipleNonDimensionalContextsReportedInKvkFilingDocument”

G3-6-3_7: The separate Inline XBRL document for filing purposes MUST NOT report any units. In case of violation, the following message is recommended to be used: Error: “unitsReportedInKvkFilingDocument”

In order to avoid the use of prohibited characters, the characters that are allowed for use in document filenames are A-Z, a-z, 0-9, underscore (_), period (.), and hyphen (-).

G3-6-3_3: Document filename MUST only contain allowed characters. In case of violation, the following message is recommended to be used:

Error: “documentFileNameIncludesCharactersNotAllowed”

These naming conventions are recommended for the report package files (with .xbri extension) as well as for any report file (with .html, .htm or .xhtml extension) present within the report package. For the naming convention of the extension taxonomy files that are part of the report package, please refer to Chapter 4.

Guidance 3.6.4 – Files permitted in report packages [last updated: July 2026]

The report package may contain only files that form part of, or are required to process, the structured report. This includes report files, taxonomy resources, images, stylesheets and package metadata. The restriction ensures that report packages contain only content necessary for reporting purposes and prevents the inclusion of supplementary or unrelated documents, such as PDF files, spreadsheets, presentations and other file formats.

G3-6-4_1: Report packages MUST NOT contain files with extensions other than: XML, XSD, HTM, HTML, XHTML, SVG, JPG, JPEG, PNG, GIF, CSS and JSON.

In case of violation, the following message is recommended to be used:

Error: “reportPackageContainsNotAllowedFileTypes”

3.7. Technical validity of annual reports

Guidance 3.7.1 – Ensuring annual report validity against XBRL specifications [last updated: February 2025]

Annex III of the RTS the SBR-domain Business Register sets out that legal entities must ensure that the Inline XBRL Document Set is valid with respect to a set of listed XBRL specifications.

Furthermore, it would be beneficial to legal entities to also validate their annual report against the assertions (validation rules) defined in the KVK taxonomy, prepared according to the Formula 1.0 specification and its modular extensions.

G3-7-1_1: Target XBRL document MUST be valid against the assertions specified in the KVK taxonomy with severity set to http://www.xbrl.org/2016/severities.xml#ERROR appearing as target of generic arc with http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity arcrole.

In case of violation, the following message is recommended to be used:

Error: “targetXBRLDocumentWithFormulaErrors”

G3-7-1_2: Target XBRL document SHOULD be valid against the assertions specified in the KVK taxonomy with severity set to http://www.xbrl.org/2016/severities.xml#WARNING appearing as target of generic arc with http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity arcrole.

In case of violation, the following message is recommended to be used:

Warning: “targetXBRLDocumentWithFormulaWarnings”

4. Guidance on XBRL extension taxonomies

This chapter entails the technical guidance on the XBRL extension taxonomy that should be prepared for annual reports in accordance with NL-GAAP and IFRS. It also provides software firms with recommendations on which messages could be used to warn that a filing rule relating to XBRL extension taxonomies is violated. To arrange the content of this document clearer, the recommended rules and messages were identified in grey boxes and with red font.

4.1 Extension taxonomy

Guidance 4.1.1 – Required components of extension taxonomies [last updated: October 2025]

Legal entities shall ensure that XBRL extension taxonomies contain the following structures:

- Presentation linkbase, which groups the elements used in marking up according to the order that aligns with the presentation logic of the annual report;
- Calculation linkbase, which expresses arithmetic relationships between taxonomy elements;
- Label linkbase, which provides a human-readable element name and describes the meaning of each applied element (only applicable when taxonomy elements are defined by the legal entity);
- Definition linkbase, which ensures dimensional validity of the resulting XBRL instance document against the taxonomy and reflects anchoring relationships between extension taxonomy elements and core taxonomy elements;

G4-1-1_1: Extension taxonomies MUST consist of at least a schema file and presentation, calculation and definition linkbases. In case of violation, the following message is recommended to be used: Error: “extensionTaxonomyWrongFilesStructure”

G4-1-1_2: Each linkbase type MUST be provided in a separate linkbase file. In case of violation, the following message is recommended to be used: Error: “linkbasesNotSeparateFiles”

Guidance 4.1.2 – Taxonomy files published by KVK [last updated: ~~October 2025~~July 2026]

Legal entities are expected to use the published KVK taxonomy as a starting point to create their extension taxonomies. This taxonomy with accompanying supportive documentation and list of available entry points for use by legal entities in their taxonomies is freely available for download on the SBR website: https://www.sbr-nl.nl.

The KVK taxonomy files are updated annually to reflect relevant updates of the underlying reporting taxonomies. The KVK specifies which taxonomy version legal entities should apply for each reporting period. Any of the versions listed below may be used to file an annual report with the Business Register. This allows you to submit this year's report using last year's taxonomy, or use this year's taxonomy for last year's report ~~if needed~~. The same applies to legal entities with a non-calendar financial year.

Financial year	GAAP	Entry point
2026	NL-GAAP	https://www.nltaxonomie.nl/kvk/2026-12-31/kvk-annual-report-nlgaap-ext.xsd
2026	IFRS	https://www.nltaxonomie.nl/kvk/2026-12-31/kvk-annual-report-ifrs-ext.xsd
2025	NL-GAAP	https://www.nltaxonomie.nl/kvk/2025-12-31/kvk-annual-report-nlgaap-ext.xsd
2025	IFRS	https://www.nltaxonomie.nl/kvk/2025-12-31/kvk-annual-report-ifrs-ext.xsd
2024	NL-GAAP	https://www.nltaxonomie.nl/kvk/2024-12-31/kvk-annual-report-nlgaap-ext.xsd
2024	IFRS	https://www.nltaxonomie.nl/kvk/2024-12-31/kvk-annual-report-ifrs-ext.xsd

G4-1-2_1: The legal entity's extension taxonomy MUST import the entry point of the taxonomy files prepared by KVK.

In case of violation, the following message is recommended to be used:

Error: "requiredEntryPointNotImported"

G4-1-2_2: The legal entity's extension taxonomy MUST import the applicable version of the taxonomy files prepared by KVK.

In case of violation, the following message is recommended to be used:

Error: "incorrectKvkTaxonomyVersionUsed"

Guidance 4.1.3 – Taxonomy packages [last updated: October 2025]

Legal entities shall submit the Inline XBRL Document Set and the legal entity's XBRL extension taxonomy files as a single report package, where XBRL taxonomy files are packaged according to the Taxonomy Packages 1.0 specification. Compliance with Taxonomy Packages specification is required when packaging an Inline XBRL report and XBRL extension taxonomy according to Report Packages 1.0, so this requirement will be met by following the recommendation in guidance 3.6.1.

Guidance 4.1.4– Ensuring taxonomy validity against XBRL specifications [last updated: February 2025]

Legal entities must ensure that their extension taxonomy files are valid with respect to the set of listed XBRL specifications as included in Annex III of the RTS.

Guidance 4.1.5 – Naming conventions for extension taxonomy files [last updated: February 2025]

The extension taxonomy file names should match {base}-{date}_{suffix}.{extension} as presented in the table below:

XBRL document	Name format
Schema file	{base}-{date}.xsd
Presentation linkbase	{base}-{date}_pre.xml
Definition linkbase	{base}-{date}_def.xml
Calculation linkbase	{base}-{date}_cal.xml
Label linkbase	{base}-{date}_lab-{lang}.xml
Reference linkbase	{base}-{date}_ref.xml

The {base} component of the filename shall indicate the KVK number of the legal entity or the legal entity's name (or an abbreviation of it); it should be of no more than 20 characters in length.

The {date} component of the filename shall indicate the ending date of the reporting period of reference. The {date} component shall follow the YYYY-MM-DD format.

The {lang} component of the filename should indicate the language of the report contained within the report package. The {lang} component should follow ISO 639-1 format (two-letter code).

G4-1-5_1: The {base} component of extension taxonomy document file names SHOULD not exceed twenty characters.

In case of violation, the following message is recommended to be used:

Warning: "baseComponentInNameOfTaxonomyFileExceedsTwentyCharacters"

G4-1-5_2: Extension taxonomy document file names SHOULD match the {base}-{date}_{suffix}.{extension} pattern.

In case of violation, the following message is recommended to be used:

Warning: "extensionTaxonomyDocumentNameDoesNotFollowNamingConvention"

4.2 Extension taxonomy elements

Guidance 4.2.0 – Use of tuples and fraction items in extension taxonomies [last updated: February 2025]

Neither tuples nor fraction items will be required to reflect the content of the annual report. As a result, it is not allowed to define tuples or fraction items in the extension taxonomy.

G4-2-0_1: Tuples MUST NOT be defined in extension taxonomy. In case of violation, the following message is recommended to be used: Error: “tupleElementUsed”

G4-2-0_2: Items with xbrli:fractionItemType data type MUST NOT be defined in extension taxonomy. In case of violation, the following message is recommended to be used: Error: “fractionElementUsed”

Guidance 4.2.1 – Use of xbrli:scenario in extension taxonomies [last updated: February 2025]

As stated in paragraph 3.1, the container for context elements in XBRL instance documents that contains dimension members is always xbrli:scenario.

G4-2-1_1: Extension taxonomy MUST set xbrli:scenario as context element on definition arcs with http://xbrl.org/int/dim/arcrole/all and http://xbrl.org/int/dim/arcrole/notAll arcroles. In case of violation, the following message is recommended to be used: Error: “scenarioNotUsedInExtensionTaxonomy”

Guidance 4.2.2 – Data types to be used on extension concepts [last updated: February 2025]

The type attribute value of an extension concept shall reflect the type of information that is marked up in the Inline XBRL Document Set.

To ensure consistency in the use of data types in extension taxonomies, extension taxonomy schemas should not define and apply on elements a custom type if a suitable type is already defined by the XBRL Specifications or in the XBRL Data Type Registry (DTR). Legal entities should check the XBRL Data Type Registry to see whether a required data type exists before they define a custom data type.

G4-2-2_1: Extension taxonomy MUST NOT define a custom type if a matching type is defined by the XBRL 2.1 specification or in the XBRL Data Types Registry. In case of violation, the following message is recommended to be used: Error: “customTypeAlreadyDefinedByXbrl”

Specifically, domain members in extension taxonomies shall be defined using the ‘domainItemType’ data type.

G4-2-2_2: Domain members MUST have domainItemType data type as defined in http://www.xbrl.org/dtr/type/2022-03-31/types.xsd or http://www.xbrl.org/dtr/type/2024-01-31/types.xsd.

In case of violation, the following message is recommended to be used:

Error: "domainMemberWrongDataType"

Guidance 4.2.3 – Use of typed dimensions in extension taxonomies [last updated: February 2025]

As it is required to extend the KVK taxonomy, it is not necessary to define typed dimensions. As a result, it is not allowed to define typed dimensions in the extension taxonomy. Legal entities should create explicit elements to tag information in the annual report instead.

G4-2-3_1: Extension taxonomy MUST NOT define typed dimensions.

In case of violation, the following message is recommended to be used:

Error: "typedDimensionDefinitionInExtensionTaxonomy"

Guidance 4.2.4 – Identification of extension taxonomy element [last updated: February 2025]

Every element is defined in a namespace represented as a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions. The elements included in the taxonomy files prepared by KVK therefore include KVK's namespace for KVK-specific extension elements and Title 9 Book 2 DCC (in Dutch: BW2 Titel 9), DAS (in Dutch: RJ) and IFRS's namespaces for elements referenced from the BW2 Titel 9, RJ and IFRS accounting taxonomies respectively. Also, the creator of the extension taxonomy elements of a legal entity should be identified by the legal entity's namespace.

4.3 Extension taxonomy anchoring

Guidance 4.3.1 – Relationships to anchor extension taxonomy elements to elements in the KVK taxonomy [last updated: October 2025]

Extension taxonomy elements (excluding abstract concepts) should be anchored to elements in the KVK taxonomy and the relationship between the extension taxonomy elements should be identified.

There are two different relationships:

- An extension taxonomy element has a narrower accounting meaning or scope than an element referenced in the KVK taxonomy. The legal entity shall identify the relationship of the extension taxonomy element concerned with the element referenced in the KVK taxonomy concerned in the legal entity's XBRL extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the target of the relationship.

- An extension taxonomy element has a wider accounting meaning or scope than an element referenced in the KVK taxonomy. The legal entity shall identify the relationship of the extension taxonomy element concerned with the element referenced in the KVK taxonomy concerned in the legal entity's XBRL extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the source of the relationship or relationships.

The anchoring relationships shall be constructed as follows:

- For the purpose of anchoring extension taxonomy concepts, legal entities should use the definition linkbase link:definitionArc with the arcrole attribute set to 'http://www.esma.europa.eu/xbrl/esef/arcrole/wider-narrower' as defined in the Link Role Registry 2.0. Legal entities shall ensure that the 'http://www.xbrl.org/lrr/arcrole/esma-arcrole-2018-11-21.xsd' schema with definition of the 'wider-narrower' arcrole is imported directly or referenced through arcroleRef in their extension taxonomies.
- For the purpose of anchoring extension taxonomy domain members, legal entities should use the definition linkbase link:definitionArc with the arcrole attribute set to 'http://xbrl.org/int/dim/arcrole/domain-member' as defined in the Dimensions 1.0 specification.
- For the purpose of anchoring the entity's extension taxonomy dimension elements, legal entities should use the definition linkbase link:definitionArc with the arcrole attribute set to 'http://xbrl.org/int/dim/arcrole/hypercube-dimension' as defined in the Dimensions 1.0 specification pointing to the hypercube element.
- For the purpose of anchoring the entity's extension taxonomy hypercube elements, legal entities should use the definition linkbase link:definitionArc with the arcrole attribute set to 'http://xbrl.org/int/dim/arcrole/all' as defined in the Dimension 1.0 specification pointing to the anchored line item that identifies what is being broken down.

G4-3-1_1: Anchoring relationships for elements other than concepts MUST not use 'http://www.esma.europa.eu/xbrl/esef/arcrole/wider-narrower' arcrole. In case of violation, the following message is recommended to be used: Error: "unexpectedAnchoringRelationshipsDefinedUsingWiderNarrowerArcrole"

To ensure technical consistency, legal entities should anchor their extension elements to elements referenced in the KVK taxonomy with a compatible data type. Compatibility includes an:

- exact data type match;
- extension element uses a derived type of the taxonomy element's type;
- extension element uses an XBRL base type of the taxonomy element's derived type.

G4-3-1_2: An extension element SHOULD be anchored to a taxonomy element with a compatible data type.

In case of violation, the following message is recommended to be used:

Error: “incompatibleDataTypeAnchoringRelationship”

Guidance 4.3.2 – Where to define the anchoring relationships [last updated: February 2025]

Anchoring relationships shall be defined within the definition linkbase of the extension taxonomy. It should be ensured that the anchoring relationships do not interfere with other content in the definition linkbase.

For example, the following structure of the anchoring relationships for extension taxonomy concepts can be provided in the definition linkbase (all relationships are using wider-narrower arcrole):

00900 – Anchoring

Other movements in equity (bw2:titel 9)
Equity transferred from legal and statutory reserves (extension)

For example, the following structure of the anchoring relationships for extension taxonomy dimension and domain members can be provided in the definition linkbase in a statement-dedicated extended link (all relationships are using standard arcrole defined in Dimensions 1.0 specification):

00500 – Equity movement schedule

Classes of equity [axis] (bw2:titel 9)
Share capital [member] (bw2:titel 9)
Priority shares [member] (extension)
Preference shares [member] (extension)

G4-3-2_1: Anchoring relationships for concepts MUST be defined in a dedicated extended link role (or roles if needed to properly represent the relationships), e.g. http://{default pattern for roles}/Anchoring.

In case of violation, the following message is recommended to be used:

Error: “anchoringRelationshipsForConceptsDefinedInElrContainingDimensionalRelationships”

4.4 Extension taxonomy linkbases

Guidance 4.4.1 – Documenting arithmetical relationships in the calculation linkbase [last updated: February 2025]

The XBRL 2.1 specification enables the calculation linkbase to document arithmetic relationships between elements referring to the same context, i.e. same period and identical dimensional qualifiers. Therefore, the calculation linkbase is limited to calculations with a single context.

The Calculations 1.1 specification provides minor improvements to the "summation-item" mechanism defined in the XBRL 2.1 specification, as well as improved handling of rounded and duplicate facts, which are particularly relevant to Inline XBRL-based reporting. When documenting arithmetical relationships within the calculation linkbase of their extension taxonomies, legal entities shall apply https://www.xbrl.org/2023/arcrole/summation-item.

G4-4-1_1: Arithmetical relationships defined in the calculation linkbase of an extension taxonomy MUST use the https://www.xbrl.org/2023/arcrole/summation-item arcrole as defined in Calculation 1.1 specification. In case of violation, the following message is recommended to be used: Error: “incorrectSummationItemArcroleUsed”

Calculation inconsistencies resulting from the evaluation of calculation linkbases of the extension taxonomy should be carefully reviewed, since those can point to tagging issues.

Some calculation inconsistencies may not be possible to avoid, even with the application of Calculations 1.1. Notably, Calculations 1.1 may still trigger false positives when there are incomplete fact sets. This occurs when there are enough facts to trigger a calculation, but not enough to check it completely. This type of calculation inconsistencies should be disregarded.

Guidance 4.4.2 – Defining the dimensional validity of line items in the definition linkbase [last updated: ~~October 2025~~July 2026]

Dimensional validation may be defined using ‘all’ and ‘notAll’ arcroles linking to positive and negative hypercubes respectively. In all cases, positive hypercubes are sufficient to define the dimensional validation based on the Working Group Note on Technical considerations for the use of XBRL Dimensions 1.0.

G4-4-2_1: Extension taxonomies MUST NOT define definition arcs with http://xbrl.org/int/dim/arcrole/notAll arcrole. In case of violation, the following message is recommended to be used: Error: “notAllArcroleUsedInDefinitionLinkbase”

G4-4-2_2: Hypercubes appearing as target of definition arc with http://xbrl.org/int/dim/arcrole/all arcrole MUST have xbrldt:closed attribute set to “true”.

In case of violation, the following message is recommended to be used:

Error: “openPositiveHypercubeInDefinitionLinkbase”

G4-4-2_3: Hypercubes appearing as target of definition arc with http://xbrl.org/int/dim/arcrole/notAll arcrole MUST have xbrldt:closed attribute set to “false”.

In case of violation, the following message is recommended to be used:

Error: “closedNegativeHypercubeInDefinitionLinkbase”

Furthermore, each line item used in the report to tag data should be valid according to at least one hypercube in the extension taxonomy’s definition linkbase. In particular, the KVK taxonomy provides a dedicated extended link role [990080] Line items that can be used non-dimensionally (use of dimensions is prevented) that includes those line items in the KVK taxonomy that do not require any dimensional information to tag data in the legal entity’s report. This set may not be modified in the legal entity’s extension taxonomy, but it may be used to link additional line items that the legal entity wants to report without any dimensional information.

In order to follow the recommendations of the XBRL Working Group Note, non-dimensional information should always be linked to a hypercube.

G4-4-2_4: Line items that do not require any dimensional information to tag data MUST be linked to the hypercube in the dedicated extended link role “[990080] Line items that can be used non-dimensionally (use of dimensions is prevented)”

In case of violation, the following message is recommended to be used:

Error: “extensionTaxonomyLineItemNotLinkedToAnyHypercube”

Most line items in the KVK taxonomy by default cannot be used with dimensional qualification i.e. their application in a report that uses the KVK taxonomy as-is would result in their invalidity against the XBRL Dimensions specification. This is achieved by linking all these line items to a hypercube with null dimension using the dedicated extended link role [990090] Line items that can be used dimensionally if explicitly allowed by preparer (default usage is prevented). In order to enable reporting of any of these line items, they need to appear in at least one hypercube in a legal entity’s extension taxonomy.

~~Additionally, in order to ensure full dimensional validity of the target XBRL document, all extension items shall also~~ The same principle applies to extension concepts created by the legal entity. Any extension concept intended for tagging facts must participate in at least one hypercube~~.~~

~~In order to facilitate legal entities, the KVK taxonomy includes a dedicated placeholder for the four most common dimensional structures: line items to be reported in the consolidated financial statements in accordance with either NL-GAAP [990010] or IFRS [990015] and line items to be reported in the separate financial statements in accordance with either NL-GAAP [990020] or IFRS [990025]. The intention is to ensure that legal entities can link most if not all line items used in tagging in a dedicated placeholder as otherwise it would~~ in order to be dimensionally ~~invalid. Additionally, such linkage will allow for full dimensional validity of extension concepts~~valid.

~~For example, the following structure may be created in the definition linkbase:~~

- ~~[990010] Line items in the consolidated financial statements in accordance with NL-GAAP~~
    - ~~*Line items in the consolidated financial statements [placeholder]*~~
        - ~~*Financial statements [table]*~~
            - ~~*Type of financial statements [axis]*~~
                - ~~*Consolidated [member]*~~
        - ~~*Extension element used for tagging 1*~~
        - ~~*Extension element used for tagging 2*~~
        - ~~*Assets*~~
        - ~~*Liabilities*~~
        - ~~*[...]*~~

~~Legal entities must use the appropriate placeholder when creating their extension taxonomy. For example IFRS line items should not be added to a NL-GAAP placeholder or vice versa.~~

~~When the dimensional structure contains only one axis — either bw2-titel9_FinancialStatementsTypeAxis (NL-GAAP) or ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis (IFRS) — line items must be included under one of the definition linkbase placeholders. This is typically the case for the dimensional structure of the balance sheet, profit and loss account, cash flow statement, and statement of comprehensive income under NL-GAAP, and for the statement of financial position, statement of profit or loss, statement of comprehensive income, and statement of cash flows under IFRS. If you need multiple dimensions, you will have to create the dimensional structure yourself. The expected approach is by the creation an extension definition link role.~~

~~G4-4-2_5: Line items must be placed under the appropriate designated definition linkbase placeholders (i.e. role [990010], [990015], [990020] or [990025]) when the dimensional structure contains only one axis: bw2-titel9_FinancialStatementsTypeAxis for NL-GAAP, or ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis for IFRS.~~ ~~In case of violation, the following message is recommended to be used:~~

~~Error: “extensionTaxonomyLineItemNotLinkedToDesignatedPlaceholder”~~
G4-4-2_5: Extension concepts that may be used for tagging facts MUST be linked to at least one hypercube.

In case of violation, the following message is recommended to be used:

Error: “extensionTaxonomyItemNotLinkedToAnyHypercube”

Guidance 4.4.3 – Definition of default members of extension taxonomy dimensions [last updated: October 2025]

Legal entities are required to assign a default member for each dimension defined in the extension taxonomy. For this purpose, the KVK taxonomy provides a dedicated extended link role [990000] Axis – Defaults to be used to link default members to a particular dimension with use of dimension-default arcrole. Moreover, a set of default members is globally assigned in the KVK taxonomy and must not be modified in an extension taxonomy.

The use of dimensions defined in the extension taxonomy might occur if a legal entity wants to voluntarily mark up more (granular) information than is required. If you define a dimension in the extension taxonomy, you must also link a default member to this dimension in the extension taxonomy.

For example, the following structure may be created in the definition linkbase:

[990000] Axis – Defaults
    Components of equity [axis]
        Equity [member]
    Legal entity’s extension dimension [axis]
        Legal entity’s extension default [member]

G4-4-3_1: The extension taxonomy MUST not modify (prohibit and/or override) default members assigned to dimensions by the KVK taxonomy.

In case of violation, the following message is recommended to be used:

Error: “extensionTaxonomyOverridesDefaultMembers”

G4-4-3_2: Each dimension in an extension taxonomy MUST be assigned to a default member in the ELR with role URI https://www.nltaxonomie.nl/kvk/role/axis-defaults.

In case of violation, the following message is recommended to be used:

Error: “extensionTaxonomyDimensionNotAssignedDefaultMemberInDedicatedPlaceholder”

Guidance 4.4.4– Use of preferred labels on presentation links in extension taxonomies [last updated: ~~February 2025~~July 2026]

Extension taxonomies should apply preferred labels on presentation links ~~when applicable.~~for elements representing information as presented in the annual financial report, reflecting how such information is displayed.. This concerns in particular total and period-start and period-end labels. Labels defined in other label roles (e.g. terse, net, negated etc.) may be assigned to preferred labels. Extension concepts may be defined with and assigned to preferred labels.

G4-4-4_1 Duplicated line items in the presentation tree of extension taxonomy SHOULD use preferred labels on presentation links. In case of violation, the following message is recommended to be used: Warning: “missingPreferredLabelRole”

Guidance 4.4.5– Use of labels on elements in extension taxonomies [last updated: February 2025]

It is possible for an element in the extension taxonomy to be assigned with multiple label resources defined with different ‘xlink:role’ attributes, as listed by the XBRL 2.1 specification or Link Role Registry (LRR). Custom roles are not recommended to be used for labels, unless strictly necessary. Each element (both base and extension) in an extension taxonomy shall be defined with at most one label for any combination of ‘xlink:role’ and ‘xml:lang’ attribute.

G4-4-5_1 Custom labels roles SHOULD NOT be used. In case of violation, the following message is recommended to be used: Warning: “taxonomyElementLabelCustomRole”

At least one label defined in the standard label role, i.e. http://www.xbrl.org/2003/role/label, must be applied for each taxonomy element. Moreover, legal entities shall not override or replace standard labels (i.e. labels defined in the standard label role) of elements referenced in the KVK taxonomy. This means that in cases where the standard labels are used, no standard label for such taxonomy element should be presented in an extension taxonomy label linkbase.

G4-4-5_2 Extension taxonomy elements SHOULD be assigned with at most one label for any combination of role and language. In case of violation, the following message is recommended to be used: Warning: “taxonomyElementDuplicateLabels”

The above recommendation should not prevent legal entities from defining entity-specific labels for elements referenced in the KVK taxonomy to better align with the human readable layer, providing that they are defined in 'xlink:role' other than already defined labels in the KVK taxonomy (e.g. verboseLabel). Legal entities may apply such entity-specific labels through @preferredLabel attribute assigned in the presentation linkbase of their extension taxonomies.

Guidance 4.4.6 – Restrictions on taxonomy relationships [last updated: February 2025]

The presentation linkbase should mirror (to the extent possible) the structure of the human-readable layer of the annual report. That means that an item should only appear in the presentation linkbase if it is associated with a reported value in the year of reference (i.e. it should not appear, for example, if it was used in the past but it is no longer used) and that the order of elements in the extension taxonomy should be identical (or close to identical) to the order in the human readable layer of the report. To the contrary, the labels defined in the extension taxonomy for existing NL-GAAP and/or IFRS concepts need not be identical to the line item used in the human readable layer of the report.

Reportable (i.e. non-abstract) concepts that are not used for tagging the financial statements should not be applied in presentation, calculation or definition (with exception of anchoring) linkbases of a legal entity's specific extension taxonomy.

G4-4-6_1: All usable concepts in extension taxonomy relationships SHOULD be applied by tagged facts. In case of violation, the following message is recommended to be used: Warning: "usableConceptsNotAppliedByTaggedFacts"

Guidance 4.4.7 – Definition of extended link roles in extension taxonomies [last updated: February 2025]

A new extended link role is created in the extension taxonomy to store the hierarchy of elements representing a particular section of an annual report.

Each extended link role created by the legal entity shall clearly identify the particular section of the annual report with human readable description provided in the <link:definition> element of <link:roleType> declaration.

Guidance 4.4.8 – Documenting arithmetical relationships in the presentation linkbase [last updated: February 2025]

Some parts of the financial statements contain a number of cross-period arithmetic relationships that cannot be reflected in the calculation linkbase. An example for cross-period arithmetic relationships is the statement of cash flows where the sum of inflows and outflows of the period corresponds to the change of the cash balance from the beginning of the period to the end of the period. Another example are the changes in equity that contains reconciliations between the carrying amount at the beginning and the end of the period for each component of equity.

As the calculation linkbase cannot be used to effectively define data quality checks on such cross-period relationships, the presentation linkbase should be used to document these cross-period and cross-dimension arithmetical dependencies which shall enable the execution of at least semi-automated validations.

The presentation linkbase should therefore, where possible, be constructed as follows:

Statement/Disclosure of changes in X [line items]
- *X at beginning of period (preferred period start label)*
- *Movements in X [abstract]*
  - *Increases/decreases in …*
  - *…*
  - *Total movement in X (preferred total label)*
- *X at end of period (preferred period end label)*

This applies in particular to the cash flow statement and equity movement schedule (or statements of changes in equity under IFRS), which typically contain cross period information and are required to be mandatorily tagged.

For example, the structure of the equity movement schedule in the presentation linkbase may look as follows:

Movement in equity [line items]
- *Equity at beginning of period (periodStartLabel)*
- *Movement in equity [abstract]*
  - *Issued capital*
  - *Dividends paid*
  - *Total movement in equity*
- *Equity at end of period (periodEndLabel)*

This enables to carry out the following roll-forward type of calculation checks:

<u>Equity at end of period = equity at beginning of period + total movement in equity</u>

Mind that the sign of the operation depends on the values of the line items’ balance attributes. In the example above, elements with their balance attribute set to credit are added to ‘equity’ (which is also credit) while debit elements are subtracted. The plus sign is used in case a line item has no balance attribute.

Furthermore, parent-child relationships between domain members in presentation linkbases should be defined as if they were calculation linkbase links between line items (i.e., lower level elements contribute to upper level element with weight +1). If different weights apply, all domain members should be presented on the same level.

For example, the following structure in the presentations linkbase informs that a line item (e.g. 'issued capital') referring to 'equity [member]' of 'components of equity [axis]' dimension equals the sum of this line item value for 'equity attributable to owners of parent [member]' and 'non-controlling interests [member]', etc.

Equity [member]
    Equity attributable to owners of parent [member]
        Issued capital [member]
        Share premium [member]
        Retained earnings [member]
    Non-controlling interests [member]

This rule concerns only the presentation linkbase. Definition linkbase relationships between domain members are used solely for dimensional validation purposes.

If different weight applies in calculation between domain members (e.g. '-1'), all domain members should be presented on the same level so that this check is not executed.

Guidance 4.4.9 – Use of designated definition linkbase placeholders [last updated: July 2026]

In order to facilitate legal entities, the KVK taxonomy provides four dedicated definition linkbase placeholders representing the most common dimensional structures:

- [990010] Line items in the consolidated financial statements in accordance with NL-GAAP
- [990015] Line items in the separate financial statements in accordance with NL-GAAP
- [990020] Line items in the consolidated financial statements in accordance with IFRS
- [990025] Line items in the separate financial statements in accordance with IFRS

These placeholders are intended to ensure dimensional validity of line item concepts and extension elements used in tagging.

G4-4-9_1: Extension concepts that function as line items in a dimensional structure containing only bw2-titel9:FinancialStatementsTypeAxis or ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis MUST be assigned to one of the designated definition linkbase placeholders ([990010], [990015], [990020] or [990025]). In case of violation, the following message is recommended to be used: Error: "extensionLineItemNotAssignedToPlaceholder"

This is typically the case for the following statements:

NL-GAAP (using bw2-titel9:FinancialStatementsTypeAxis)

- Balance sheet
- Profit and loss statement
- Cash flow statement
- Statement of comprehensive income

IFRS (using ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis)

- Statement of financial position
- Statement of profit or loss
- Statement of comprehensive income
- Statement of cash flows

In such cases, the appropriate placeholder is determined by the applicable reporting framework (NL-GAAP or IFRS) and the nature of the financial statements (consolidated or separate). For example, IFRS line items belong under an IFRS placeholder, while NL-GAAP line items belong under an NL-GAAP placeholder.

The placeholders are intended solely for dimensional structures using either bw2-titel9:FinancialStatementsTypeAxis or ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis. Where a line item participates in a dimensional structure containing additional axes, the filer MUST create the required dimensional relationships within its extension taxonomy, typically by defining an extension definition link role.

G4-4-9_2: Extension concepts that function as line items in a dimensional structure containing axes in addition to bw2-titel9:FinancialStatementsTypeAxis or ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis MUST be linked through dimensional relationships defined in the extension taxonomy. In case of violation, the following message is recommended to be used: Error: “extensionLineItemMissingDimensionalRelationships”

5. Guidance on filing annual reports in accordance with standards of other countries

This chapter provides technical guidance on filing annual reports in accordance with the accounting standards of other countries, such as those of other EU member states, for the purpose of filing with the Business Register. It also provides software firms with recommendations on which messages could be used to warn that a filing rule is violated. To arrange the content of this document clearer, the recommended rules and messages were identified in grey boxes and with red font.

Guidance 5.1.1 – Limited tagging requirements [last updated: February 2025]

Some legal entities need to file their annual report with the Business Register and, under specific circumstances, can do so in accordance with the standards of other countries.

Such legal entities are only required to mark up the mandatory elements as stated in Annex II under 3 of the RTS of the SBR-domain Business Register. These elements have to be marked up in a separate iXBRL document.

All other guidance in Chapters 2 and 3 is also applicable to these legal entities.

Guidance 5.1.2 – Use of extension taxonomies [last updated: February 2025]

Legal entities adhering to the requirements for annual reports according to standards of other countries do not have to use an extension taxonomy to file their annual report. They can using a specific entry point provided by KVK as described in guidance 5.1.3.

Guidance 5.1.3 – Entry point provided by KVK [last updated: ~~October 2025~~July 2026]

Legal entities adhering to the requirements for filing annual reports according to standards of other countries are permitted to use the "Other" entry point of the KVK taxonomy. This entry point does not require the creation of an extension taxonomy. If a legal entity chooses to create an extension taxonomy, they should not use this entry point as the starting point for their extension taxonomies. Instead, they should use one of the entry points described in paragraph 4.1.

Financial year	GAAP	Entry point
2026	Other	https://www.nltaxonomie.nl/kvk/2026-12-31/kvk-annual-report-other.xsd
2025	Other	https://www.nltaxonomie.nl/kvk/2025-12-31/kvk-annual-report-other.xsd
2024	Other	https://www.nltaxonomie.nl/kvk/2024-12-31/kvk-annual-report-other-gaap.xsd

G5-1-3_1: The Inline XBRL Document Set MUST reference the Other entry point prepared by KVK.

In case of violation, the following message is recommended to be used:

Error: “requiredEntryPointOtherNotReferenced”

G5-1-3_2: The Inline XBRL Document Set MUST reference the applicable version of Other entry point prepared by KVK.

In case of violation, the following message is recommended to be used:

Error: “incorrectVersionEntryPointOtherReferenced”

6. Guidance on filing ESEF reports

Legal entities subject to the European Commission's Delegated Regulation (EU) 2019/815 can directly[3] file their annual report in the European Single Electronic Format (ESEF) with the Business Register via SBR if they prepare consolidated financial statements. This chapter provides technical guidance on filing these ESEF reports. It also provides software firms with recommendations on which messages could be used to warn that a filing rule is violated. To arrange the content of this document clearer, the recommended rules and messages were identified in grey boxes and with red font.

~~Please be advised that a transitional period is in place for the 2025 financial year. During this time, these issuers may also file their ESEF report package (containing either consolidated or separate financial statements) with the Business Register via email, provided they also include the following filing information.~~

Guidance 6.1.1 – ESEF reports eligible for filing with the Business Register [last updated: October 2025]

The annual report of a legal entity subject to the European Commission's Delegated Regulation (EU) 2019/815 has to be prepared in the Extensible Hypertext Markup Language (XHTML) format. As per the Regulatory Technical Standards (RTS) on ESEF, legal entities that prepare IFRS consolidated financial statements, must use the XBRL markup language to mark up these IFRS consolidated financial statements. Only ESEF reports with consolidated financial statements are eligible for filing with the Business Register.

ESEF reports that only contain separate financial statements are not eligible for filing with the Business Register as the RTS on ESEF stipulates that legal entities without tagging obligations are merely required to prepare their report in XHTML format. If an ESEF report contains only separate financial statements, then those separate financial statements need to be marked up using the guidance outlined in chapters 2 to 4 of this document. The requirement for marking up separate financial statements stems from the principle that all IFRS or NL-GAAP annual reports filed with the Business Register must be marked up.

Guidance 6.1.2 – Compliance with RTS on ESEF and ESEF Reporting Manual [last updated: ~~October 2025~~July 2026]

Legal entities intending to file their ESEF report with the Business Register must adhere to all the requirements specified in the relevant versions of the RTS on ESEF, as well as chapters 1 to 3 of the ESEF Reporting Manual. This includes compliance with tagging rules, anchoring procedures, and validation protocols.

Please note that in this case the guidance outlined in chapters 2 to 4 of this document is superseded by the ESEF requirements, which take precedence.

[3] Please note that this guidance does not apply to issuers who are required to file their annual report with the Dutch Authority for the Financial Markets (AFM).

The relevant version of the RTS on ESEF and the ESEF Reporting Manual ~~are~~is listed below.

Financial year	Document	Version
2025	Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format	As published in the Official Journal on 15 January 2025
	ESEF Reporting Manual - Preparation of Annual Financial Reports in ESEF format	14 October 2025
~~2024~~	~~Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format~~	~~As published in the Official Journal on 30 December 2022~~
	~~ESEF Reporting Manual - Preparation of Annual Financial Reports in ESEF format~~	~~11 July 2024~~

ESMA also facilitates the implementation of ESEF by providing XBRL taxonomy files that are compliant with all relevant technical and legal requirements in the RTS on ESEF. Legal entities are expected to use the published ESEF taxonomy as a starting point to create their extension taxonomies if the consolidated financial statements are prepared in accordance with IFRS as adopted by the EU.

ESMA regularly updates the ESEF taxonomy to reflect relevant updates of the IFRS Accounting Taxonomy and the translations of this taxonomy into all EU languages. The ESEF taxonomy versions supported for filing with the Business Register are specified in Annex VI of the RTS of the SBR-domain Business Register.

Guidance 6.1.3 – Additional tagging requirements [last updated: ~~October 2025~~July 2026]

The ESEF reports must include additional markup of specific mandatory elements required for filing with the Business Register. These mandatory elements are detailed in Annex II under 3 of the RTS of the SBR-domain Business Register. These elements must be marked up in a separate iXBRL document (according to Annex IV point 18 of the RTS the SBR-domain Business Register), which must be added as part of the Inline XBRL Document Set within the report package that constitutes the ESEF report.

The separate iXBRL document that contains the markup of the mandatory elements required for filing must reference the ‘Other’ entrypoint of the KVK taxonomy.

Financial year	Description	Entry point
2026	Other	https://www.nltaxonomie.nl/kvk/2026-12-31/kvk-annual-report-other.xsd
2025	Other	https://www.nltaxonomie.nl/kvk/2025-12-31/kvk-annual-report-other.xsd

G6-1-3_1: The Inline XBRL Document Set MUST reference the Other entry point prepared by KVK.

In case of violation, the following message is recommended to be used:

Error: “requiredEntryPointOtherNotReferenced”

G6-1-3_2: The Inline XBRL Document Set MUST reference the applicable version of the Other entry point prepared by KVK.

In case of violation, the following message is recommended to be used:

Error: “incorrectVersionEntryPointOtherReferenced”

It is possible for an Inline XBRL Document Set to include more than one taxonomy reference, in which case the report is prepared against the combination of all referenced taxonomies. This means that the Inline XBRL Document Set references the ESEF taxonomy as well as the KVK taxonomy.

The ESEF Reporting Manual requires the ESEF content to be in a default target document (i.e. without the target attribute). The filing of the ESEF report with the Business Register has additional reporting requirements which requires additional target document(s) as part of the ESEF report. The content of the required elements for filing an ESEF report with the Business Register, must be reported in the specific target document “filing-information”.

G6-1-3_3: The target attribute “filing-information” MUST be used for the content of the required elements for filing with the Business Register.

In case of violation, the following message is recommended to be used:

Error: “requiredTargetAttributeNotUsed”

The separate iXBRL document that contains the markup of the mandatory elements required for filing must follow a specific naming convention. This naming convention is implemented to ensure that this document is excluded from the auditor's hash calculation.

G6-1-3_4: The filename of the separate Inline XBRL document for filing purposes MUST match the “kvk-{date}-{lang}.{extension}” pattern.

In case of violation, the following message is recommended to be used:

Error: “kvkFilingDocumentNameDoesNotFollowNamingConvention”

7. Guidance on filing documents for group and consolidation exemptions

This chapter provides guidance on filing documents related to the group exemption of article 2:403 and 404 DCC and the consolidation exemption of article 2:408 DCC.

7.1 Group exemption (2:403 DCC)

Legal entities may qualify for an exemption from presentation, audit, and filing requirements under certain conditions. This is known as the group exemption of article 2:403 and 404 DCC. Under the group exemption, several documents must be submitted to the Business Register either once or annually. The required filings include the following:

a. Shareholders' declaration of consent (annually)
b. Declaration of liability (once, at the start of the liability period)
c. Withdrawal of the declaration of liability (once, at the end of the liability period)
d. Group annual report (annually)

Among the options listed above, currently only the group annual report is required to be filed electronically.

Guidance 7.1.1 – Shareholders' declaration of consent [last updated: October 2025]

[Reserved]

Guidance 7.1.2 – Declaration of liability [last updated: October 2025]

[Reserved]

Guidance 7.1.3 – Withdrawal of the declaration of liability [last updated: October 2025]

[Reserved]

Guidance 7.1.4 – Group annual report in accordance with 2:403 DCC [last updated: October 2025]

The financial data of the legal entity, which wants to apply the group exemption, must be consolidated in the group annual report of the group head. This group annual report must be filed with the Business Register annually according to article 2:403 paragraph 1 sub g DCC.

If the group head is a Dutch legal entity, the group annual report will be filed by the group head in accordance with Chapter 2 to 4 of this document.

In cases where the group head is not established as a Dutch legal entity, the group annual report - or a translation of it in either Dutch, English, German, or French - must be filed with the Business Register by the Dutch legal entity applying the group exemption.

The filing of the group annual report, when the group head is not established in the Netherlands, must comply with the provisions set forth in Chapter 5 of this document. Additionally, it is required to report the concept "*Annual report of foreign group head for the group exemption under article 2:403 DCC*" (kvk:AnnualReportOfForeignGroupHeadForExemptionUnderArticle403) with a value of 'True'. This concept should be used exclusively when filing the group annual report of a foreign group head, as this is classified in the Business Register as a "Group annual report in accordance with 403".

G7-1-4_1: The concept kvk:AnnualReportOfForeignGroupHeadForExemptionUnderArticle403 MUST be reported with a value of "True" when filing the group annual report of a foreign group head under the group exemption of article 2:403 DCC. In case of violation, the following message is recommended to be used: Error: "requiredConcept403NotReported"

G7-1-4_2: The concept kvk:AnnualReportOfForeignGroupHeadForExemptionUnderArticle403 MUST NOT be reported with a value of "False". In case of violation, the following message is recommended to be used: Error: "reportedConcept403NotExpected"

7.2 Consolidation exemption (2:408 DCC)

Guidance 7.2.1 – Group annual report in accordance with 2:408 DCC [last updated: ~~October 2025~~July 2026]

According to article 2:408 DCC a Dutch intermediate holding company may be eligible to use the consolidation exemption. If the consolidation exemption is applied, the group annual report prepared by the group head must be filed with the Business Register annually according to article 2:408 paragraph 1 sub e DCC.

If the group head is a Dutch legal entity, the group annual report will be filed by the group head in accordance with Chapter 2 to 4 of this document.

In cases where the group head is not established as a Dutch legal entity, the group annual report - or a translation of it in either Dutch, English, German, or French - must be filed with the Business Register by the Dutch legal entity applying the consolidation exemption. The filing of this group annual report must comply with the provisions set forth in Chapter 5 of this document for financial years starting on or after 1 January ~~2026~~2028. For earlier financial ~~year 2025~~years, filing the group annual report of a foreign group head by email in PDF format remains mandatory.

When filing the group annual report of a foreign group head for financial years starting on or after 1 January ~~2026~~2028, it is also required to report the concept "*Annual report of foreign group head for the consolidation exemption under article 2:408 DCC*" (kvk:AnnualReportOfForeignGroupHeadForExemptionUnderArticle408) with a value of 'True'. This concept should be used exclusively when filing the group annual report of a foreign group head under article 2:408 DCC, as this is classified in the Business Register as a "Group annual report in accordance with 408".

G7-2-1_1: The concept kvk:AnnualReportOfForeignGroupHeadForExemptionUnderArticle408 MUST be reported with a value of "True" when filing the group annual report of a foreign group head under the consolidation exemption of article 2:408 DCC. In case of violation, the following message is recommended to be used: Error: "requiredConcept408NotReported"

G7-2-1_2: The concept kvk:AnnualReportOfForeignGroupHeadForExemptionUnderArticle408 MUST NOT be reported with a value of "False". In case of violation, the following message is recommended to be used: Error: "reportedConcept408NotExpected"

8. Guidance on filing the annual report

This chapter provides guidance on filing the annual report in iXBRL format. Filing annual reports in iXBRL format with the Business Register of KVK can take place either automatically via the system-to-system interface with Digipoort or manually using the upload portal on the KVK website.

8.1 General filing requirements

Guidance 8.1.1 – Maximum size of the report package [last updated: February 2025]

The maximum size of the Report Package is limited to 100 MB.

G8-1-1_1: The size of the report package MUST NOT exceed 100 MB. In case of violation, the following message is recommended to be used: Error: “reportPackageMaximumSizeExceeded”

Guidance 8.1.2 – Legal entities should verify that the annual report has been successfully filed

Legal entities are responsible for filing their annual report in a timely manner with the Business Register. Upon submission, the report package undergoes validation to ensure compliance with the requirements of the RTS of the SBR-domain Business Register. It is important for legal entities to understand that the act of submitting the report package does not guarantee a successful filing.

Legal entities should verify that the annual report has been successfully filed by checking its availability in the Business Register. Filings typically become available in the Business Register shortly after they have been submitted and successfully validated.

8.2 Filing via the system-to-system interface with Digipoort

Digipoort is the infrastructure facility of the Dutch governmental agency Logius that is employed by KVK to receive and validate the annual reports before sending the validated annual reports to KVK for further processing and publishing in the Business Register. Digipoort also enables the request and response of status information – consisting of confirmation of each step - to the submitter.

Guidance 8.2.1 – Interface specification [last updated: October 2025]

Submitting the report package to Digipoort is done using the interface standard WUS 2.0 voor Bedrijven v1.2 (in English: WUS 2.0 for Companies v1.2). Digipoort uses this interface standard to enable messaging between companies and Digipoort. The interface description (‘koppelvlakbeschrijving’) of the interface standard WUS 2.0 for Companies v1.2 describes how to invoke the services offered by Digipoort to companies. The details of each service are described in separate service descriptions (‘servicebeschrijvingen’).

The report package must be submitted using version 1.3 of the supply service ('aanleverservice') of WUS 2.0 for Companies v1.2. The details of the supply request ('aanlever-verzoek') and supply response ('aanlever-antwoord') are specified in the service description of the supply service.

To determine the status of the submission, version 1.2 of the status information service ('statusinformatieservice') for WUS 2.0 for Companies v1.2 must be used to obtain the current status of the submission. The annual report is considered successfully filed upon receiving the status 500 for the submission. The details of the status information request ('statusinformatie-verzoek') and submission response ('statusinformatie-antwoord') are specified in the service description of the status information service.

To submit the report package or check the status of this submission, the endpoints listed below must be used.

Digipoort services	**Endpoints Digipoort**
Supply service - version 1.3	https://wus.digipoort.logius.nl/wus/2.0/aanleverservice/1.3
Status information service - version 1.3	https://wus.digipoort.logius.nl/wus/2.0/statusinformatieservice/1.3

Guidance 8.2.2 – Specifics of the supply request [last updated: February 2025]

The supply request must be detailed in a particular manner when submitting a report package.

Message type
The supply request contains the name of a message type that represents the validation process that the report package will go through. The following message types are available:

Message type	***Description of message type***
jaarrekening_ixbrl_esd	This message type validates the report package and the Inline XBRL Document Set and any extension taxonomy contained therein.

The available message types can only be used for the following entry points in the KVK taxonomy as defined in the table below:

Entry point	***jaarrekening_ixbrl_esd***
kvk-annual-report-nlgaap-ext.xsd	Mandatory
kvk-annual-report-ifrs-ext.xsd	Mandatory
kvk-annual-report-other.xsd	Mandatory

MIME type
The MIME type of the report package as defined the supply request must be *application/zip*.

Maximum size of supply request
The report package must be Base64-encoded and included in the message content ('berichtinhoud') of the supply request. The supply request - including the Base64-encoded report package – must not exceed 150 MB.

8.3 Filing manually using the upload portal

Legal entities can manually file the report package (.xbri) using the upload portal at https://www.kvk.nl/inloggen/

Authorised users can log in via ~~eHerkenning,~~ email~~, or access code,~~ and select their company. A user must be authorised to file the annual report; if not, you can request authorisation. Organisations should ensure that those responsible for filing have up-to-date credentials, as this safeguards the integrity of the reporting process.

Use the upload portal for large companies to file the .xbri file (even if you're a small or medium-sized company).

More information is available at the KVK website.

Appendix A - Comparison to ESEF guidance

This appendix provides a comprehensive comparison between the guidance in this document and the ESEF guidance. It includes a classification based on the degree of similarity between the two sets of guidelines:

- Identical: Items that are exact duplicates in every aspect.
- Similar: Items that closely resemble each other with minor distinctions.
- Comparable: Items that share fundamental characteristics but may differ in some aspects.
- Different: Items that exhibit noticeable variations in essential attributes.
- Contrasting: Items that not only differ significantly but also contrast in key features or functionalities.
- Non-applicable: Items where comparison or classification is not relevant or applicable.

Guidance	**ESEF Reporting Manual (Update October 2025)**	**Degree of similarity**
2.0.1 Contents of the annual report	-	Non-applicable
2.0.2 Financial statements in accordance with NL-GAAP, IFRS or the generally acceptable standards of other countries	-	Non-applicable
-	1.0.1 Presentation of AFRs in the ESEF format	Non-applicable
-	1.0.2 Presentation of AFRs in other formats than ESEF	Non-applicable
2.1.1 Language of labels	1.1.1 Language of labels	Comparable
-	1.1.2 AFRs presented in more than one language	Non-applicable
2.2.1 Use of taxonomy elements corresponding to IFRS standards or interpretations that are not yet adopted in the EU	1.2.1 Use of taxonomy elements corresponding to IFRS standards or interpretations that are not yet adopted in the EU	Similar
2.2.2 Use of elements available in the IFRS accounting taxonomy that were not yet included in the KVK taxonomy	1.2.2 Use of elements available in the IFRS Taxonomy that were not yet included in the ESEF taxonomy	Similar
2.3.1 Use of labels to select appropriate elements	1.3.1 Use of labels to select appropriate elements	Similar
2.3.2 Markup of disclosures if the taxonomy only contains an element that is wider in scope or meaning	1.3.2 Markup of disclosures if the ESEF taxonomy only contains an element that is wider in scope or meaning	Similar
2.3.3 Tagging elements of Annex II	1.3.3 Tagging elements of Annex II	Comparable

2.4.1 Anchoring of extension elements to elements in the KVK taxonomy that are wider in scope or meaning	1.4.1 Anchoring of extension elements to elements in the ESEF taxonomy that are wider in scope or meaning	Similar
2.4.2 Anchoring of extension elements that are combinations	1.4.2 Anchoring of extension elements that are combinations	Identical
2.5.1 Determination of whether a disclosure should be marked up with a line item or a domain member	Guidance 1.5.1 Determination of whether a disclosure should be marked up with a line item or a domain	Similar
2.6.1 Use of positive and negative values	1.6.1 Use of positive and negative values	Similar
2.7.1 Use of standard units of measure	1.7.1 Use of standard units of measure	Identical
2.8.1 Marking up footnotes	1.8.1 Marking up footnotes	Similar
~~2.9.1 Marking up notes, management report and other information [voluntary]~~	1.9.1 Marking up notes and accounting policies	~~Different~~Non-applicable
~~2.9.2 Granularity of block tagging [voluntary]~~	1.9.2 Granularity of block tagging of notes and accounting policies	~~Comparable~~Non-applicable
~~2.9.3 Other considerations for block tagging [voluntary]~~	1.9.3 Other considerations for block tagging of notes and accounting policies	~~Comparable~~Non-applicable
3.1.1 Use of the KVK number to identify the legal entity	2.1.1 Use of the LEI to identify the issuer	Different
3.1.2 Formatting of the period element in the context of an Inline XBRL document	2.1.2 Formatting of the period element in the context of the Inline XBRL document	Similar
3.1.4 Use of segment and scenario containers in the context elements of Inline XBRL documents	2.1.3 Use of segment and scenario containers in the context elements of Inline XBRL documents	Similar
3.1.4 The Inline XBRL Document Set shall only contain data of the legal entity	2.1.4 The Inline XBRL document shall only contain data of the issuer	Comparable
3.2.1 Attributes to define the accuracy of numeric facts	2.2.1 Attributes to define the accuracy of numeric facts	Similar
3.2.2 Representation of rates, percentages and ratios	2.2.2 Representation of rates, percentages and ratios	Similar
3.2.3 Transformation of facts	2.2.3 Transformation of facts	Identical
3.2.4 Facts duplication	2.2.4 Facts duplication	Similar
3.2.5 Tagging of dashes or empty fields	2.2.5 Tagging of dashes or empty fields	Similar
3.2.6 Readability of the information extracted from a block tag [temporarily exempted]	2.2.6 Readability of the information extracted from a block tag	Similar
3.2.7 Technical construction of a block tag [temporarily exempted]	2.2.7 Technical construction of a block tag	Similar

3.2.8 Use of the @id attribute on facts	2.2.8 Use of the ID attribute on facts	Identical
3.3.1 Appropriate use of XBRL footnotes in the reports	2.3.1 Appropriate use of XBRL footnotes in the reports	Identical
3.4.1 Inline XBRL constructs that shall be avoided	2.4.1 Inline XBRL constructs that shall be avoided	Identical
3.4.2 Other constructs that shall be avoided	2.4.2 Other constructs that shall be avoided	Identical
3.5.1 Inclusion of content other than XHTML and XBRL in an Inline XBRL document	2.5.1 Inclusion of content other than XHTML and XBRL in the Inline XBRL document	Identical
3.5.2 Indication of the language used in textual mark ups	2.5.2 Indication of the language used in textual mark ups	Comparable
3.5.3 Use of more than one target XBRL document for an Inline XBRL Document Set (IXDS)	2.5.3 Use of more than one target XBRL document for an Inline XBRL Document Set (IXDS)	Comparable
3.5.4 Use of the Cascading Style Sheet (CSS) language to style Inline XBRL documents	2.5.4 Use of the Cascading Style Sheet (CSS) language to style Inline XBRL documents	Comparable
3.5.5 Application of ix:continuation and ix:exclude elements	2.5.5 Application of ix:continuation and ix:exclude elements	Similar
3.6.1 Including an Inline XBRL Document Set in a report package	2.6.1 Including Inline XBRL document in taxonomy packages	Similar
	2.6.2 Including multi-html Inline XBRL documents and multiple Inline XBRL document sets in taxonomy packages	Comparable
3.6.2 References pointing to resources outside the report package	3.5.1 References pointing to resources outside the reporting package	Similar
3.6.3 Naming convention for report packages and report files	2.6.3 Naming convention for report packages	Comparable
3.7.1 Ensuring annual report validity against XBRL specifications	2.7.1 Ensuring report validity against XBRL specifications	Comparable
4.1.1 Required components of extension taxonomies	3.1.1 Required components of extension taxonomies	Similar
4.1.2 Taxonomy files published by KVK	3.1.2 Taxonomy files published by ESMA	Comparable
4.1.3 Taxonomy packages	3.1.3 Taxonomy packages	Similar
4.1.4 Ensuring taxonomy validity against XBRL specifications	3.1.4 Ensuring taxonomy validity against XBRL specifications	Similar
4.1.5 Naming conventions for extension taxonomy files	3.1.5 Naming conventions for extension taxonomy files	Comparable
4.2.0 Use of tuples and fraction items in extension taxonomies	2.4.1 Inline XBRL constructs that shall be avoided	Comparable

4.2.1 Use of xbrli:scenario in extension taxonomies	2.1.3 Use of segment and scenario containers in the context elements of Inline XBRL documents	Comparable
4.2.2 Data types to be used on extension concepts	3.2.2 Data types to be used on extension concepts	Comparable
4.2.3 Use of typed dimensions in extension taxonomies	3.2.3 Use of typed dimensions in issuers' extension taxonomies	Comparable
4.2.4 Identification of extension taxonomy element	3.2.4 Identification of extension taxonomy element	Comparable
4.3.1 Relationships to anchor extension taxonomy elements to elements in the KVK taxonomy	3.3.1 Relationships to anchor extension taxonomy elements to elements in the ESEF taxonomy	Comparable
4.3.2 Where to define the anchoring relationships	3.3.2 Where to define the anchoring relationship	Comparable
4.4.1 Documenting arithmetical relationships in the calculation linkbase	3.4.1 Documenting arithmetical relationships in the calculation linkbase	Similar
4.4.2 Defining the dimensional validity of line items in the definition linkbase	3.4.2 Defining the dimensional validity of line items in the definition linkbase	Similar
4.4.3 Definition of default members of extension taxonomy dimensions	3.4.3 Definition of default members of extension taxonomy dimensions	Similar
4.4.4 Use of preferred labels on presentation links in extension taxonomies	3.4.4 Use of preferred labels on presentation links in extension taxonomies	Similar
4.4.5 Use of labels on elements in extension taxonomies	3.4.5 Use of labels on elements in extension taxonomies	Similar
4.4.6 Restrictions on taxonomy relationships	3.4.6 Restrictions on taxonomy relationships	Similar
4.4.7 Definition of extended link roles in extension taxonomies	3.4.7 Definition of extended link roles in extension taxonomies	Similar
4.4.8 Documenting arithmetical relationships in the presentation linkbase	3.4.8 Documenting arithmetical relationships in the presentation linkbase	Similar
4.4.9 Use of designated definition linkbase placeholders	-	Non-applicable
5.1.1 Limited tagging requirements	-	Non-applicable
5.1.2 Use of extension taxonomies	-	Non-applicable
5.1.3 Entry point provided by KVK	-	Non-applicable
-	4.1.1 Reporting of stand-alone of XHTML files	Non-applicable

-	4.1.2 Tagging obligations for Investment Entities exempted from consolidation	Non-applicable
-	4.1.3 Inclusion of content other than XHTML in a stand-alone XHTML file	Non-applicable
-	4.1.4 Use of the Cascading Style Sheet (CSS) language to style XHTML stand-alone documents	Non-applicable
-	4.1.5 Naming convention for stand-alone XHTML documents	Non-applicable
-	4.1.6 References pointing to resources outside the XHTML document	Non-applicable
6.1.1 ESEF reports eligible for filing with the Business Register	-	Non-applicable
6.1.2 Compliance with RTS on ESEF and ESEF Reporting Manual	-	Non-applicable
6.1.3 Additional tagging requirements	-	Non-applicable
7.1.1 Shareholders' declaration of consent	-	Non-applicable
7.1.2 Declaration of liability	-	Non-applicable
7.1.3 Withdrawal of the declaration of liability	-	Non-applicable
7.1.4 Group annual report in accordance with 2:403 DCC	-	Non-applicable
7.2.1 Group annual report in accordance with 2:408 DCC	-	Non-applicable
8.1.1 Maximum size of the report package	-	Non-applicable
8.1.2 Legal entities should verify that the annual report has been successfully filed	-	Non-applicable
8.2.1 Interface specification	-	Non-applicable
8.2.2 Specifics of the supply request	-	Non-applicable

Appendix B - Glossary

Term	Description
abstract	An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document.
abstract concept	A taxonomy element that has an abstract attribute set to “true” and that is not used to defined hypercubes, dimensions and members. It can also be referred to as header.
arcrole	Technical construct used in XBRL linkbases to identify the type of relationship between elements.
attribute	A property of an element such as its name, balance, data type, period type and whether the element is abstract.
axis (pl. axes)	An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, revenue for a period might be reported along with a business unit axis, a country axis, a product axis, and so forth.
balance	An attribute of a monetary item type element designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element - credit or debit - and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).
block tag	A single fact that contains the content of an entire or a part of a section of a report. A block tag may include text, numeric values, tables and other data. A block tag is applicable to facts with datatype of dtr-types:textBlockItemType.
calculation relationships	Additive relationships between numeric items expressed using as summation-item arcrole (as defined by the XBRL 2.1 specification) and weight attribute.
concept	A taxonomy element that provides the meaning for a fact. Concept in this context excludes abstract concepts, and elements that are used to define hypercubes, dimensions and members.
context	Entity and fact-specific information (reporting period, segment/scenario information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.
dimension	XBRL technical term for axis.
domain	An element that represents a set of members sharing a specified semantic nature; the domain and its members are used to classify facts along the axis of a table. For example, "Lithuania" is a domain member in the domain "Member States," and would be used to classify elements such as revenues and assets in Lithuania as distinct from other Member States. When a fact does

	not have any domain member specified, that means it applies to the entire domain or to a default member of a domain set in the taxonomy.
domain member	An element representing one of the possibilities within a domain.
element	XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.
ELR	Extended Link Role, a set of relations representing a particular piece of a report indicated by a role. Extended link roles are used in taxonomies to separate linkbases into smaller logical chunks.
ESEF taxonomy	The taxonomy to be used for the ESEF. It includes the ESEF core taxonomy, which is defined by the RTS on ESEF.
extension taxonomy or extension	A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.
fact	The occurrence in an instance document of a value or other information tagged by a taxonomy element.
footnote	Explanatory and supplementary information for various portions of financial statement, often presented at the bottom of a given statement.
hypercube	XBRL technical term for a table.
Inline XBRL	Technology that provides a mechanism for embedding XBRL tags in HTML documents. This allows the XBRL benefits of tagged data to be combined with a human-readable presentation of a report.
Inline XBRL document	A single document that combines structured, computer-readable data with the legal entity's human-readable presentation of a business report using the Inline XBRL standard.
Inline XBRL Document Set (IXDS)	A group of one or more Inline XBRL documents which when comprising sufficient metadata results in one or more target XBRL document when transformed according to the mapping rules prescribed in the technical specification.
label	Human-readable description for an element. Each element has a standard label that normally corresponds to the element name, and is unique across the taxonomy. Elements may have also other labels, in particular documentation labels containing more elaborate descriptions of the element's definition, meaning, scope and application.
line item	Line items normally represent the accounting concepts being reported. They are used to mark up numeric accounting information as well as qualitative (non-numeric) disclosures. Line items can be used either individually or in a table (in combination with axis and axis members).
linkbase	XBRL technical term for a relationships file.

namespace	A namespace is the “surname” of an element represented as a Universal Resource Identifier (URI) identifying the organization that maintains the element definition and its version. For example http://xbrl.ifrs.org/taxonomy/2017-03-09/ifrs-full is a namespace of the 2017 version of the FULL IFRS accounting taxonomy defined by the IFRS Foundation.
parent-child relationship	Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation, particular cases of summation of a set of facts, and membership of concepts within a domain used as the axis of a table.
period type	An attribute of an element that reflects whether it represents a stock (‘instant’ in XBRL terminology) that is reported at a particular date or a flow (‘duration’) reported in a time period.
segment/ scenario	Components of contexts containing additional information to be associated with facts in an instance document; this information encompasses in particular the dimensional classifications or breakdowns defined by axes and domain members in taxonomies.
standard label	The default label for an element defined in a taxonomy.
table	An element that organizes a set of axes and a set of line items to indicate that each fact of one of the line items could be further characterized along one or more of its axes. For example, if a line item is ‘Revenues’ and an axis is ’Segments’ and this axis has the following two domain members ‘Reportable segments’ and ‘All other segments’, the XBRL instance document and Inline XBRL document could include facts representing revenues with break-downs for ‘Reportable segments’ and ‘All other segments’.
tag or mark up (verb)	To use taxonomy elements to identify disclosures reported in an annual report.
target XBRL document	The XBRL-valid XBRL instance document represented by metadata in the Inline XBRL Document Set.
taxonomy, taxonomies	Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of a schema file or files (with extension .xsd) and relationships linkbase files (with extension .xml) directly referenced by that schema. The taxonomy schema files together with the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.
transformation rule	Set of instructions which when applied to a string used in the legal entity’s report outputs a value in an XBRL-valid format and in a predefined data type.

type or data type	Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.
URI	Uniform Resource Identifier, is a string of characters used to identify a resource.
XBRL validation	Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.
XBRL instance document	A business report prepared using the XBRL standard. It refers to a specific taxonomy entry point and it is the combination of the XBRL instance document and the taxonomy that enables the contents of an XBRL instance document to be fully understood.