

Implementation Guidelines

for annual reports in iXBRL format

Version 1.8

2023-11-10

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Version history

Version	Date	Description
1.0	2018-02-28	Font definitions are allowed (base64-encoded)
1.1	2019-02-07	Clarification and additions for updating service with support for annual reports prepared according K3.
1.2	2019-10-22	Addition of instructions for a separate audit report, section 2.2.
1.3	2021-01-27	Updated with instructions for annual and consolidated accounts in accordance with the K3 regulations
1.3	2021-01-28	Updated with information about segments and mandatory fields. Also changed the order on certain points under chapter 2.
1.4	2021-06-18	Update with essential concepts for machine handling under 2.7.
1.5	2021-12-21	Update with the Swedish Accounting Standards Board's updated standard setting regarding the date for signing the annual report. Update of section 2.7 and addition of new section 2.8.
1.6	2022-06-10	Addition for tagging checksum on the document.
1.7	2023-05-09	Update to exclude checksum on signature date as well as signatures in auditor's report.
1.8	2023-11-10	Addition of 2.1 Basic principles for tagging of data and 3.9.4 with clarification about hidden content

1 Introduction

1.1 Terminology

This document consists of guidelines and advisory notes for the preparation of Swedish annual reports in iXBRL format. The guidelines follow the conventions in [RFC 2119](#) for classifying the importance of requirements:

- MUST and MUST NOT are used to mean that the requirement is mandatory. Failure to comply will lead to rejection of submission.
- SHOULD and SHOULD NOT are used for situations in which the requirement may not apply – consider options carefully before choosing not to follow the recommendation.
- MAY and MAY NOT are used when something is optional.

1.2 Structure of this document

The implementation guidelines are divided into the following sections:

- Guidelines regarding taxonomy: clarifications and recommendations concerning the usage of XBRL constructs such as labels, decimals, signs, dimensions, etc.
- Guidelines regarding HTML: requirements and recommendations concerning HTML elements and constructs such as stylesheets, images and so on
- Other guidelines

1.3 References and examples

All references have been gathered in a separate section at the end of the document. Examples of some of the iXBRL constructs can be found throughout the document. Code examples and example iXBRL files are published at taxonomier.se.

1.4 About this version of the guidelines

The guidelines are essentially complete in their current form. Newer versions will include more examples and more information about mandatory details etc. New revisions of the document will be backward compatible with previous implementation guidelines.

2 Guidelines regarding taxonomy and tagging of data

Detailed descriptions of the Swedish taxonomies for annual reports and auditor's reports can be found on the website taxonomier.se. Examples of instance documents may be found on the same website. Visit bolagsverket.se for information about accepted versions of these taxonomies.

2.1 Basic principles for tagging of data

2.1.1 Tagging of data **MUST** in most cases be done by wrapping the data in the visual presentation of the Inline XBRL document. In exceptional cases, tagging of data **MAY** be separated from the visual presentation and handled as hidden content.

The basic principle is that the majority of visual financial data **MUST** be tagged with concepts based on the chosen taxonomy. Exception to the rule **CAN** be for example the documents meta-data or duplicate headers that can be hidden.

2.2 Selection of taxonomies

2.2.1 The accepted versions of the Swedish taxonomies for annual reports **MUST** be used for tagging of data in the document. See separate appendix of permitted combinations of reports.

2.3 Selection of elements from the taxonomy

2.3.1 Data **MUST** be tagged by the taxonomy element that best describes the data.

The basic principle is that all information should be tagged with elements from the taxonomy but if it is unclear which element should be used, the data **SHOULD** be tagged with the special taxonomy structure for "Undefined data" in the Taxonomy for extended information.

Information that is of importance to the understanding of the annual report, account and audit information excluding headers, footers, etc., **MUST** be tagged. The attribute "Status for tagging" **SHOULD** be used to facilitate automatic interpretation of data.

2.3.2 If data can be tagged with more than one taxonomy element on different levels of aggregation in the taxonomy, the element that is the most specific **MUST** be used. The following principles **MUST** be adhered to when selecting which taxonomy element to use:

- If the data reflects a summation on a higher level in the taxonomy, the corresponding summation taxonomy element **MUST** be used
- If the data reflects more detailed information on a lower level in the taxonomy, the more detailed element **MUST** be used

2.4 Use of context when submitting annual report

2.4.1 If the submission relates only to the annual report, financial statements approval, auditor's report and annual report **MAY NOT** use contexts that contain neither segments nor scenarios.

2.5 Use of context when submitting annual report containing consolidated accounts

2.5.1 If the submission relates to the annual report that contains consolidated accounts, financial statements approval, auditor's report and annual report (containing consolidated accounts) MUST use segments for all contexts.

2.5.2 Tagged data for all concepts and documents in an annual report that contains consolidated accounts MUST refer to context that uses one of the following segments:

- *RedovisningInformationKoncernSegment*
- *RedovisningInformationJuridiskPersonSegment*
- *RedovisningInformationGenerellSegment*

2.5.3 Numerical information in the report for the annual report regarding legal entity MUST be tagged with context that uses segment *RedovisningInformationJuridiskPersonSegment*.

2.5.4 Numerical information in the report for consolidated accounts regarding the group MUST be tagged with context that uses segment *RedovisningInformationKoncernSegment*.

2.5.5 Textual information SHOULD normally be tagged with context using segment *RedovisningInformationGenerellSegment*.

2.5.6 All data in the annual report's sub-report "General information" ("Allmän information") except "Submission of financial report (Election list)" ("Avgivande av finansiell rapport (Vallista)") MUST be tagged with context using segment *RedovisningInformationJuridiskPersonSegment*.

2.5.7 All data in the consolidated accounts' sub-report "General information" ("Allmän information") excluding "Submission of financial report (Election list)" ("Avgivande av finansiell rapport (Vallista)") MUST only be used in the context of the segment *RedovisningInformationKoncernSegment*.

2.5.8 The term "Submission of financial report (Election list)" ("Avgivande av finansiell rapport (Vallista)") MUST be tagged with context using segment *RedovisningInformationGenerellSegment*.

2.5.9 The terms "Organization number" ("Organisationsnummer"), "First day of the financial year" ("Räkenskapsårets första dag") and "Last day of the financial year" ("Räkenskapsårets sista dag") MUST be tagged with all three contexts that use segments *RedovisningInformationKoncernSegment*, *RedovisningInformationJuridiskPersonSegment* och *RedovisningInformationGenerellSegment*.

2.5.10 All information in the interim report "Signature of representatives and audit report" ("Undertecknande av företrädare och revisionspåteckning") MUST only be tagged with context using segment *RedovisningInformationGenerellSegment*.

2.5.11 All information in a tuple (row) MUST be tagged with context using the same segment. If the tuple contains both selection list/text and numeric information, segments for the numeric value MUST be used.

2.5.12 All information in the “Auditor's Report” (“Revisionsberättelse”) MUST be tagged with context using segment *RedovisningInformationGenerellSegment*.

2.5.13 All information in the “Financial Statements Approval” (“Fastställelseintyg”) MUST be tagged with context using segment *RedovisningInformationGenerellSegment*.

2.5.14 If labeling of undefined concepts is used, context with segment that best describe affiliation SHOULD be applied.

2.6 Filing of a separate audit report

2.6.1 In the case of filing of a separate annual report and a separate audit report:

- The annual report MUST NOT contain schema reference to the audit report taxonomy
- The audit report MUST NOT contain schema reference to the annual report taxonomy and/or financial statements approval
- The audit report MUST contain one (1) context for the accounting period (duration context),
 - The audit report MUST NOT contain multiple accounting periods.
- The audit report MUST NOT contain context for closing day (instant context)

2.6.2 If the submission refers to the annual report that contains consolidated accounts with a separate auditor's report, information MUST be tagged as above with a context that uses segment *RedovisningInformationGenerellSegment*.

2.7 Multiple occurrences of the same data within a document

2.7.1 If a document contains more than one tag with the same element name and the same context, the tagged data MUST be identical. If it is not, there is no way for the receiver of the data to know which data value is the correct one.

2.7.2 If a document contains the same data in more than one place, and this data is tagged in at least one place, it MUST be tagged in ALL the places in which it occurs within the document.

2.7.3 In some cases, the same data point may be *presented* in different ways, for example because of using the attributes ”scale” and ”decimals” so some amounts may be presented as single units in one place in the document and as thousands in other places in the same document. In these cases, the same tag MAY be used with different data in different places, but if so, the attributes “scale” and “decimals” MUST be set in such a way that the different data values correspond to each other.

2.8 Mandatory tagging of data for financial year ending before 31 december 2021

2.8.1 For annual report or annual report that contains consolidated accounts that are submitted in iXBRL format applies that the following data should be tagged.

- All information in the category “Allmän information” (General information) MUST be tagged
 - When applying taxonomy for K3¹, the element "Företagets tidigare namn" SHOULD only be tagged if the name changed during the financial year.
- Some information MUST be tagged in the category “Årsredovisning” (Annual report)
- The category “Fastställelseintyg” (Financial Statements Approval) MUST include tagged data for the terms “ArsstammaIntygande” and “IntygandeOriginalInnehallType”.
 - The content of the tag “ArsstammaIntygande” MUST be tagged with specific tags from that category. If there is no suitable tag for the information, it MAY be left untagged.
- If the document includes an audit report, the category “Revisionsberättelse” MUST be used.

2.8.2 To enable efficient automated processing, the following data SHOULD be tagged.

- The following terms SHOULD be tagged in the annual report: ”Förslag till utdelning” (“Proposed dividend”), ”Datum för avgivande av årsredovisning” (“Date of issuing of the annual report”) och ”Revisionsberättelse utan modifierade uttalande” (“Auditor’s report without modified statement”) or ”Revisionsberättelse med modifierade uttalanden” (“Auditor’s report with modified statements”).
- In the audit report, ”Datum för revisionens avslutande” (“Date of audit completion”) SHOULD be tagged.

2.9 Mandatory tagging of data for financial year ending 31 december 2021 or later

2.9.1 For annual report or annual report that contains consolidated accounts that are submitted in iXBRL format applies that the following data should be tagged.

- All information in the category “Allmän information” (General information) MUST be tagged
 - When applying taxonomy for K3², the element "Företagets tidigare namn" SHOULD only be tagged if the name changed during the financial year.
- Some information MUST be tagged in the category “Årsredovisning” (Annual report)

¹ Swedish annual report prepared based on Bokföringsnämnden´s (The Accounting Committee´s) K-rules for limited companies in accordance with K3

² Swedish annual report prepared based on Bokföringsnämnden´s (The Accounting Committee´s) K-rules for limited companies in accordance with K3

- The category “Fastställelseintyg” (Financial Statements Approval) MUST include tagged data for the terms “ArsstammaIntygande” and “IntygandeOriginalInnehallType”.
 - The content of the tag “ArsstammaIntygande” MUST be tagged with specific tags from that category. If there is no suitable tag for the information, it MAY be left untagged.
- If the document includes an audit report, the category “Revisionsberättelse” MUST be used.
- In tuple “Undertecknande av företrädare (Tabell)” (Signing of representatives (Table)) the term “Datum för undertecknande” (Date of signing) MUST be tagged for each representative.

2.9.2 To enable efficient automated processing, the following data SHOULD be tagged.

- The following terms SHOULD be tagged in the annual report: ”Förslag till utdelning” (“Proposed dividend”), ”Datum för avgivande av årsredovisning” (“Date of issuing of the annual report”) och ”Revisionsberättelse utan modifierade uttalande” (“Auditor’s report without modified statement”) or ”Revisionsberättelse med modifierade uttalanden” (“Auditor’s report with modified statements”).
- In the audit report, ”Datum för revisionens avslutande” (“Date of audit completion”) SHOULD be tagged.

2.9.3 To enable efficient automated processing, the following data MUST NOT be tagged.

- In the annual report, the term "Date for submission of the annual report" MUST NOT be tagged.

2.10 Tagging of monetary amounts

2.10.1 The attribute ”decimals” MUST be used when tagging amounts that are not integers. The attribute ”precision” MUST NOT be used.

2.10.2 If an amount is presented as an integer, the attribute “decimals” MUST be set to “0” or “INF”, and the attribute “scale” MUST be set to “0”.

2.10.3 If an amount is presented in thousands, the attribute “decimals” MUST be set to “-3” and the attribute “scale” MUST be set to “3”.

2.10.4 If an amount is presented in hundreds (for euro), the attribute “decimals” MUST be set to “-2” and the attribute “scale” MUST be set to “2”.

2.10.5 If an amount is presented in millions of kronor or euros, the attribute “decimals” MUST be set to “-6” and the attribute “scale” MUST be set to “6”.

2.10.6 If an amount has a sign that deviates from the norm (for example a debit post that is negative) then the “sign” attribute MUST be used. The “sign” attribute MUST also be used for amounts that are not classified as debit or credit in the taxonomy.

2.11 Tagging of dates

2.11.1 One of the following date formats SHOULD be used when tagging date information:

- YYYY-MM-DD, eg. "2017-12-31".
- (D)D mon(th) YYYY, eg. "1 jan 2017" or "31 december 2017". If this format is used, the attribute "format" MAY be set to "ixt3:datedaymonthyeardk".

2.12 Tagging of percentages

2.12.1 Information about percentages that is to be tagged MUST use the element type `<ix:nonFraction>` and use the data type "xbrli:pure". The percentage should be written in the form it is to be viewed by the reader, such as "35,5" or "100". The "scale" attribute MUST be set to -2 to indicate that the value of the data is two decimal places (that is 100 times) smaller than the written value.

2.13 Tagging of shares

2.13.1 Data in the form of shares MUST use `<ix:nonFraction>` as element type and use the data type "xbrli:shares".

2.14 Tagging of units other than monetary units

2.14.1 Data point with other units than those mentioned above MUST use the element type `<ix:nonFraction>`, and they MUST use a specific unit type defined for the unit in question.

- For example, "Medelantalet anställda" (average number of employees) in K2 SHOULD define a unit type "se-k2-type:AntalAnstallda" with the name space 'xmlns:se-k2-type=http://www.taxonomier.se/se/fr/k2/datatype'.
- For example, "Medelantalet anställda" (average number of employees) in K3 SHOULD define a unit type "se-k3-type:AntalAnstallda" with the name space 'xmlns:se-k3-type=http://www.taxonomier.se/se/fr/k3/datatype'.

2.15 About marking election lists

2.15.1 Data for election lists based on Extensible Enumerations MUST be tagged with `<ix:nonNumeric>` according to the following example with the language of the document:

```
<ix:nonNumeric name="se-cd-base:SprakHandlingUpprattadList"
contextRef="period0_jur">se-mem-
base:SprakSvenskaMember</ix:nonNumeric>.
```

2.16 Naming conventions for unit and context references, etc.

2.16.1 Monetary units such as Swedish Kronor, British Pounds, etc., SHOULD have their international monetary code according to ISO-4217 'SEK', 'GBP' and so on.

2.16.2 Percentages SHOULD use a unit reference named "procent".

2.16.3 Shares SHOULD use a unit reference named "andelar".

2.16.4 Number of employees SHOULD use a unit reference named “antal-anstallda”.

2.16.5 Accounting periods SHOULD be named ”period0” for the accounting period that the annual report relates to, ”period1” for the previous accounting period and so on.

2.16.6 Accounting periods in documents containing both annual report and consolidated accounts SHOULD use the following naming standard regarding accounting period.

- Accounting period regarding legal entity SHOULD be named with the suffix ”_jur” such as ”period0_jur” for the most recent accounting period, ”period1_jur” for the previous one, etc.
- Accounting period for the group SHOULD be named with the suffix ”_kon” such as ”period0_kon” for the most recent accounting period, ”period1_kon” for the previous one, etc.
- Accounting period regarding common information SHOULD be named with the suffix ”_gem” such as ”period0_gem” for the most recent accounting period, ”period1_gem” for the previous one, etc.

2.16.7 Closing days SHOULD be named ”balans0” for the closing day of the accounting period that the annual report relates to, ”balans1” for the previous closing day and so on.

2.16.8 Closing days in documents containing annual report including consolidated accounts SHOULD use the following naming standard regarding the closing day of the reporting period.

- Closing days regarding legal entities SHOULD be named with the suffix ”_jur” such as ”balance0_jur” for the closing day of the most recent accounting period, ”balance1_jur” for the previous one, etc.
- Closing days for the group SHOULD be named with the suffix ”_kon” such as ”balance0_kon” for the balance day of the most recent accounting period, ”balance1_kon” for the previous one, etc.
- Closing days for common information SHOULD be named with the suffix ”_gem” such as ”balance0_gem” for the last accounting period's closing day, ”balance1_gem” for the previous one, etc.

2.17 About namespaces and schema references

2.17.1 Namespaces that are not used when tagging data SHOULD NOT be included in the document.

2.17.2 Schema references that are not applied when tagging data SHOULD NOT be included in the document.

2.18 Use of extension taxonomies and dimensions

2.18.1 Extension taxonomies MUST NOT be used for tagging of data in annual report documents.

2.18.2 Dimensions MUST NOT be used. No dimensions are defined in the taxonomies, and they may not be extended.

2.19 Tagging of unspecified items

If the document contains data that does not correspond to any element in the taxonomy, or if there is a significant discrepancy between the definition of the element and the meaning of the data, that data SHOULD be tagged using the element “Odefinierade begrepp” (undefined terms) in the category “Utökad information” (extended information).

The information SHOULD be classified according to data type: monetary, numerical or textual. The textual data type SHOULD be used if none of the other types are suitable.

2.20 Changing headings

If the heading in the iXBRL document (the heading that is shown to a human reader) differs from the heading that is defined in the taxonomy, that difference SHOULD be noted using the element “Loggning av rubrikändring” (logging of heading change) in the category “Utökad information” (extended information).

2.21 Markup for visual note links

All visual note links in the document SHOULD be tagged using tags in the category “Utökad information” (extended information).

2.22 Status for tagging

To facilitate automated data treatment and interpretation the flag “Status för taggning” (status for tagging) SHOULD be used.

If there is information that is of importance for the annual report that has not been tagged, the flag “ArsredovisningEjTaggadInformation” SHOULD be set to “true”. If there is no such information, the flag SHOULD be set to “false”. There is a corresponding flag “RevisionsberattelseEjTaggadInformation” that SHOULD be set to “true” or “false” for information in the audit report.

3 Guidelines regarding XHTML and iXBRL

As a guiding principle, each iXBRL document must be independent of external resources such as scripts, stylesheets, etc. The only exception from this rule is that references to standardized resources such as the XHTML schema and the taxonomy schemas are allowed.

3.1 XBRL version

Version 1.1 of XBRL **MUST** be used.

3.2 Document format: XHTML, UTF-8

3.2.1 Submitted annual report documents **MUST** be valid XHTML documents (the iXBRL standard allows documents in HTML but the Swedish Companies Registration Office only accepts XHTML).

3.2.2 The document **SHOULD** have a default namespace value of 'http://www.w3.org/1999/xhtml'.

3.2.3 The document **MUST** be encoded in UTF-8 and it **SHOULD** set its “encoding” attribute accordingly: `<?xml version="1.0" encoding="utf-8"?>`.

3.2.4 The document **SHOULD** contain MIME type according to:
`<meta content='text/html; charset=utf-8' http-equiv='Content-Type' />`

Numerical escape sequences (e.g. € for €) **MAY** be used. Common HTML escape sequences such as ¨ and &oring; are normally not valid XHTML and they **MUST NOT** be used. The only exceptions are the five escape sequences that are used in regular XML: " & < > ' .

3.3 One instance document per file

3.3.1 Every iXBRL document **MUST** be submitted in a separate file (the iXBRL standard allows for multiple documents to be grouped together in a document set, or iXDS file, but these files are not accepted by the Swedish Companies Registration Office).

3.4 Scripts

3.4.1 Instance documents **MUST NOT** contain scripts of any kind. This rule applies to `<script>`-tags as well as event handlers (`onclick` etc.) The reason for this rule is that scripts may affect the presentation of the document in a way that is difficult or impossible to reproduce at a later time.

3.4.2 Instance documents **MUST NOT** contain applets, flash-animations, JavaFX, Microsoft Silverlight or any other types of executable elements.

3.5 Images

One advantage of iXBRL as a document format is that it allows for customized and user-friendly presentation of document content. Images are an important way of improving and individualizing the presentation.

3.5.1 Images **MAY** be embedded into annual reports in iXBRL format.

3.5.2 Images SHOULD be used sparingly, and SHOULD use as little disk space as possible. Reduce image file size by reducing complex details, color depth etc. See 4.2.2 for maximum image size.

3.5.3 Images MUST be encoded in one of the following formats: JPEG, SVG, GIF or PNG.

3.5.4 If images are used, they MUST be completely embedded into the iXBRL document using base64-encoding. ``-tags MUST NOT refer to resources external to the document, neither in relative nor in absolute form. The reason for this rule is that it must be possible to interpret each document in itself without the aid of other resources.

3.5.5 Tables, graphs and other graphical representations of data MAY be used. If images of this kind are embedded in an iXBRL document, the corresponding data MUST be tagged using iXBRL tags. The reason for this rule is that all data in an instance document must be available in tagged form.

3.6 Links and external references

The main rule is that links may ONLY be used for references within the same document, and using hash notation. Example: `...`.

3.6.1 Links and other references MUST refer to other elements within the same document (using # notation).

3.6.2 External references MAY occur in schema declarations. If such references are used, they MUST refer to standard resources such as the basic XHTML schema, taxonomy schemas, etc.

3.7 Stylesheets

Stylesheets may be used freely, but aim for simplicity and gather all style information in one block at the beginning of the document. Avoid style information on single elements.

3.7.1 Stylesheets MAY be used in iXBRL documents.

3.7.2 Stylesheets SHOULD be gathered into a single block at the beginning of the document.

3.7.3 Style information MUST be declared in the document itself. References to external stylesheets MUST NOT be used.

3.7.4 Style information SHOULD NOT be placed in the "style" attribute of individual elements. Instead, use `id`, `name`, `class` or similar to connect style information to elements.

3.7.5 CSS version 3 MAY be used, but complicated constructions SHOULD be avoided as this may lead to different presentation results in different web browsers.

3.8 Head elements

The `<head>` element of the document must contain certain information that is not specified by the taxonomy.

3.8.1 The document **MUST** have a `<title>`. This `<title>` should specify the content of the document clearly. Example: “Annual report for Company Ltd, financial year 2017”.

3.8.2 The document **MUST** contain information about the software that created it. See section 4.3 for details.

3.9 Hidden elements

Hidden elements should be avoided as they lead to differences between data that is captured by a computer system and the information that is interpreted by a human reader.

3.9.1 Elements such as `<hidden>` and similar constructs where styling is used to hide elements **SHOULD NOT** be used unless absolutely necessary (for example in the block where context and unit references are defined).

3.9.2 If elements are hidden by `<hidden>` and similar constructs, the producer of the document **MUST** ensure that presentation and data match each other. See section 4.1.1.

3.9.3 Hidden information **SHOULD**, if possible, be placed inside the `<ix:hidden>` tag of the Inline XBRL file. Example of information are tagged data for election lists based on Extensible Enumerations.

3.9.4 Information **MUST NOT** be hidden by using the same color for text and background, reducing font size, or placing information outside the visual view of a web browser.

3.10 Templates, page numbering, etc.

3.10.1 The presentation of the document **SHOULD** be styled in a way that makes it easy to read when printed. Avoid page breaks that split tables, headings, etc.

3.10.2 The document **SHOULD** contain some form of page numbering.

3.11 Fonts

3.11.1 The document **MAY** contain custom font declarations.

3.11.2 If the document contains custom font declarations they **MUST** be included in their entirety within the document through base64 encoding.

4 Other guidelines

4.1 Correspondence between data and presentation

4.1.1 Data, that is, information that has been tagged with iXBRL tags, **MUST** correspond to the untagged information in the document. The producer of the document is always responsible for the correspondence between tagged data and untagged information.

4.2 Size limits

4.2.1 The size of the entire iXBRL document **MUST** be less than 5 MB.

4.2.2 If the document contains images, the size of each image **MUST** be less than 1 MB.

4.3 Information about the software that produced the document, etc.

4.3.1 The document **MUST** contain information about the software that produced it as metadata in the <head> section of the document:

- Software name: in the meta element <programvara>
- Software version of the software: in the meta element <programversion>

Example:

```
<head>
  <meta name="programvara" content="Superstar Reporter Deluxe 2000"/>
  <meta name="programversion" content="1.2.4-b3402"/>
  ...
</head>
```

4.3.2 If the document contains both an annual report and an audit report it **SHOULD** contain the following information as metadata in the <head> section of the document:

- Name of the software that produced the audit report: in the meta element <programvara-revision>
- Version of the software that produced the audit report: in the meta element <programversion-revision>

Example:

```
<head>
  <meta name="programvara-revision" content="Ultimate Accountant Turbo 3000"/>
  <meta name="programversion-revision" content="4.0-rc4"/>
  ...
</head>
```

4.3.3 If annual report and audit report are merged by software, that software **SHOULD** add the following information as metadata in the <head> section of the document:

- Name of the software that performed the merge: in the meta element <programvara-sammanställning>
- Version of the software that performed the merge: in the meta element <programversion-sammanställning>

Example:

```
<head>
  <meta name="programvara-sammanställning" content="Superstar Reporter Deluxe 2000"/>
  <meta name="programversion-sammanställning" content="1.2.4-b3402"/>
```

...
</head>

4.3.4 Name of the software SHOULD have a name standard consisting of "Supplier of the software" and "Name of the software".

Example:

- "Supplier of the software" in example: Program company
- "Name of the software" in example: Superstar Reporter Deluxe 2000

Name of the software: Program company - Superstar Reporter Deluxe 2000

4.3.5 Software version SHOULD have a name standard consisting of "Main version" and "Revision number".

- The main version SHOULD be updated in the event of major changes to the software.
- The revision number SHOULD be updated for minor adjustments or corrections of the software.

Example:

- "Main version" in example: 2019
- "Revision number" in example: 4-b3402

Software version: 2019.4-b3402

4.3.6 Information about accounting and auditing firms MAY be added in the following metadata in the <head> section of the document:

- Name of the accounting organization: in the meta element <upprattare>
- Name of the auditing organization: in the meta element <reviderare>

Example:

```
<head>
  <meta name="upprattare" content="Kanonbokföring AB"/>
  <meta name="reviderare" content="Turborevision AB"/>
  ...
</head>
```

4.3.7 Other information that may be of interest to those who use the annual report as a source of information, such as certification of accountants, MAY be added as metadata in the <head> section of the document in the same manner as specified above.

4.4 Signature date for the financial statements approval

Since the signing of the financial statements approval is done *after* the document has been submitted to the Swedish Companies Registration Office, it is not possible for the producer of the document to set a correct signature date. The signature date is not known in advance.

To ensure that the document contains the correct signature date, the Swedish Companies Registration Office will replace the submitted signature date with the correct date when the document is signed. The producer sets the signature date as the date when the document was produced.

4.4.1 Instance documents that contain financial statements approval MUST set the current date – the date when the document was created – as the signature date for the financial statements approval.

4.4.2 The element that contains the signature date for the financial statements approval MUST be marked `id="ID_DATUM_UNDERTECKNANDE_FASTSTALLELSEINTYG"`.

Example:

```
<ix:nonNumeric name="se-bol-base:UnderskriftFastallelseintygDatum"
contextRef="BALANS0" id="ID_DATUM_UNDERTECKNANDE_FASTSTALLELSEINTYG">2017-10-
05</ix:nonNumeric>
```

4.5 Checksum

4.5.1 The Swedish Companies Registration Office API SHOULD be used to calculate the checksum with the SHA-256-algorithm on the file.

4.5.2 If the checksum and its algorithm are attached to the Inline XBRL document, the following metadata elements MUST be used in the document `<head>` element:

- For annual report or files with both annual report and auditor's report, the checksum is added to the meta-element `<ixbrl.innehall.kontrollsumman>`.
- For algorithm used for the above checksum, it is added to the meta-element `<ixbrl.innehall.kontrollsumman.algoritm>`.
- For a separate audit report, the checksum is added to the meta-element `<ixbrl.innehall.kontrollsumman.revision>`.
- For algorithm used for the above checksum, it is added to the meta-element `<ixbrl.innehall.kontrollsumman.revision.algoritm>`.

4.5.3 As information in the financial statements approval, auditor's endorsement and signatures in auditor's report need to be changed after the checksum has been created, the information MUST be enclosed with an html tag with the following ID attributes to be excluded from the checksum:

- `id="id-innehall-faststallelseintyg"` for financial statements approval
- `id="id-innehall-revisorspateckning"` for auditor's report
- `id="id-innehall-underskrifter-revisionsberattelse"` for signatures in auditor's report.

Signature dates in the annual report that use the term `UndertecknandeDatum` will automatically be excluded from the checksum.

4.5.4 If the checksum is presented visually, the following ID attributes can be used to exclude the tag when calculating the checksum:

- For annual report or files with both annual report and auditor's report, the following ID is used on the tag: `id-innehall-kontrollsumma`
- For a separate audit report, the following ID is used on the tag: `id-innehall-kontrollsumma-revision`

5 References

The XBRL standard organization: <https://www.xbrl.org/>

Of special note to developers: <https://www.xbrl.org/the-standard/how/getting-started-for-developers/>

The iXBRL specification: <http://www.xbrl.org/specification/inlinexbrl-part1/rec-2013-11-18/inlinexbrl-part1-rec-2013-11-18.html>

The Swedish taxonomies for annual reports: <http://taxonomier.se/taxonomier.html>

The British XBRL guidelines for producers and developers (contains clarifications and further examples):

<http://www.xbrl.org.uk/documents/XBRL%20UK%20Preparers%20and%20Developers%20Guide-2010-03-31.pdf>

British style guide for iXBRL:

http://webarchive.nationalarchives.gov.uk/20140206171140/http://www.hmrc.gov.uk/e bu/ct_techpack/xbrl-style-guide.pdf

List of escape sequences in XML and HTML. See section Predefined Entities in XML for allowed escape sequences in iXBRL:

https://en.wikipedia.org/wiki/List_of_XML_and_HTML_character_entity_references