

Publishing **XBRL** **and iXBRL** compliant reports in Drupal

EU regulations require companies to publish financial and sustainability data in machine-readable format, and Drupal has a role on the publishing side →

Financial reports have required inline XBRL since 2021

- **Since January 2021:** EU-listed companies preparing IFRS annual reports must publish them in Inline XBRL, under the European Single Electronic Format (ESEF) initiative.
- **Beyond the EU:** iXBRL filing is also mandated by government agencies in Japan, Denmark, and the United Kingdom; UK Companies House accepts it and, though not mandated there, it makes up most of the filings it receives each year.
- **The reach is global:** under ESEF, all issuers with securities listed on EU-regulated markets, EU or non-EU based, must mark up consolidated financial statements using XBRL tags and iXBRL matching the IFRS Taxonomy.

CSRD's sustainability mandate just narrowed

The **Corporate Sustainability Reporting Directive (CSRD)**

mandates that large EU companies disclose sustainability data digitally.

Scope was phased in for large entities and companies meeting size thresholds, with expansion to SMEs and non-EU parents planned. **The 2026 Omnibus I package narrowed this scope.**

AFTER OMNIBUS I

€450M

turnover threshold now required for the mandate to apply. SMEs are exempt.

The criteria for who must comply are technical: confirm your company's obligation rather than relying on this summary.

What XBRL and iXBRL are, in plain terms

XBRL (Extensible Business Reporting Language) is a standards-based way to exchange business information in a machine-readable format.

iXBRL (inline XBRL) embeds XBRL metadata inside an HTML so the same file displays normally in a browser while carrying machine-readable data underneath.

The format relies on **taxonomies**, large standardized sets of defined reporting concepts and their relationships, so a figure means the same thing to every system that reads it.

TAGGED FOR MACHINES

"Our Scope 1 emissions were 12,000 tCO₂e in 2024"

Tagged as

`esrs:Scope1GHGEmissions`,

plus year and unit, so software extracts the exact figure without guessing.

Two kinds of data commonly show up in these filings

FINANCIAL STATEMENTS

Balance sheets, income statements, and cash flow reports filed to regulators.

SUSTAINABILITY & ESG DATA

Environmental, social, and governance disclosures.

Standardizing data makes XBRL too complex for a CMS to generate

XBRL relies on massive, tightly regulated global taxonomies designed to cover every edge case across financial, sustainability, and ESG reporting. It enforces strict mathematical, dimensional, and relational validation rules to ensure data remains truly machine-readable.

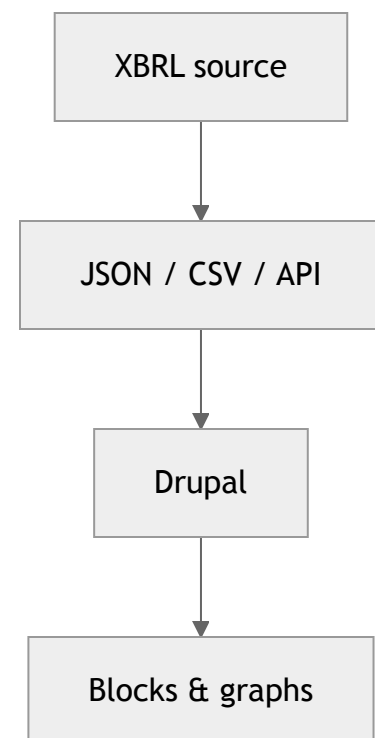
The sheer scale of these standardized taxonomies makes it unfeasible to generate a compliant document via standard CMS content types. **Specialized financial tools create the validated filing, not a CMS.**

How Drupal publishes XBRL and iXBRL compliant reports

- **The source of truth stays external:** the compliant file comes from a specialized tool, not from Drupal itself.
- **Publish two channels on the same page:** a human-friendly view of the data, plus a link to the official, regulation-compliant iXBRL file.
- **Add a PDF:** for readers who want to store or print the report.
- **Build it like a landing page:** the Canvas module, paragraph-based components, or any other Drupal page-building approach works.

Drupal can also read XBRL data back into content

XBRL can also be exported to JSON or CSV, and many tools that create it expose an API; these sources are easier for Drupal to process directly. **Content built this way stays accurate**, without the hallucination risk of AI-generated summaries or human errors.



Drupal doesn't need to change on account of this mandate

- **The mandate is machine-readable:** ESEF for financial data, CSRD/ESRS for sustainability data, with the CSRD/ESRS scope narrowed by the 2026 Omnibus I package.
- **The compliant file itself requires specialized tools,** not a CMS.
- **Drupal fits on the publishing side:** a human-readable page paired with the compliant file, optionally a PDF, plus the ability to consume XBRL data via JSON, CSV, or API to auto-generate accurate content.
- **Publishing XBRL or iXBRL compliant reports in Drupal is straightforward.**



Facing an ESEF or CSRD filing deadline?

At **Metadrop** we design the publishing side: a human-readable page paired with your compliant XBRL file, and content blocks generated straight from the data.

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