

Preparing SBR annual accounts

From financial year 2025 (starting on or after 1 January 2025), large companies are required to file their annual accounts in SBR. SBR stands for Standard Business Reporting and is a standardised (digital) method of reporting in XBRL or iXBRL format. It is no longer permitted for large companies to file their annual accounts on paper or as a PDF. Preparing SBR annual accounts can be done using specific software or by engaging a third party. This flyer explains the options available and how Deloitte Accountancy & Advisory can support you.



Preparing the SBR annual accounts

There are several ways to prepare SBR annual accounts, see the diagram below. We can support you in the following ways:

Option 1 — Conversion to XBRL format:

You prepare the annual accounts as you normally do (for example in Word, Excel or PDF). We receive the final version from you and convert it to SBR annual accounts in XBRL format.

Option 2 — Compilation including SBR:

We prepare both the annual accounts and the SBR annual accounts in XBRL format for you. As this is bespoke work, we will discuss the options with you.

Option 3 — Conversion to iXBRL format:

You prepare the annual accounts in Word. We convert these into SBR annual accounts in iXBRL format and tag the primary financial statements. As this is bespoke work, we will discuss the options with you.

See the diagram below.

What is the difference between XBRL and iXBRL

- XBRL: a standard for electronically reporting financial data in XML format. Suitable for machine processing but not readable by people without specialised software. XBRL uses only standardised taxonomies (such as the Dutch taxonomy, NT) and deviations are not permitted.
- iXBRL (inline XBRL): an extension of XBRL that integrates HTML, making reports readable both by people and by machines. With iXBRL a custom taxonomy can be defined, which makes it possible to deviate from the standard (NT) — for example for IFRS and other deviations from the Model Annual Accounts Decree ('Besluit modellen jaarrekening').



Efficient preparation of the SBR annual accounts including quality safeguards



Support and guidance in the annual accounts process



Reducing the burden on financial management

Do you require support?

Do you require support in preparing the SBR annual accounts or any other form of year-end assistance?

Contact your Deloitte relationship partner or send an email to nlsbrverwerker@deloitte.nl. We will find a suitable solution for your situation.



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