

Structured digital reporting 2026 Update



	What is the issue?	What is the solution?
1	<p>Inconsistent Level of Tagging Disclosures that cover multiple accounting topics are often not fully tagged. Companies frequently apply only a single, high-level tag where more detailed or multiple tags are required.</p>	<ul style="list-style-type: none"> Companies should ensure that policies and disclosures relating to material items are fully tagged to support investors' use.
2	<p>Accounting Meaning Tags are sometimes selected based on label wording rather than the underlying accounting meaning. This can result in disclosures being associated with incorrect concepts, or identical figures being tagged inconsistently within the same report.</p>	<ul style="list-style-type: none"> Companies should choose tags by accounting definition and context, not just label wording. Each tag should consistently apply to all instances of the same concept and review repeated figures to confirm alignment throughout the report.
3	<p>Use of Custom Extensions Company-specific extensions continue to be created in situations where appropriate standard tags already exist, particularly for alternative performance measures, equity movements, and cash flow items. This fragments comparable information across the market.</p>	<ul style="list-style-type: none"> Companies should prioritise the use of standard tags where an appropriate element exists and challenge those undertaking the tagging around the need for extensions. Extensions should be used only where a disclosure cannot be represented using existing taxonomy concepts, with a documented rationale.
4	<p>Anchoring of Extensions While extensions are generally anchored, anchors are often overly broad or not conceptually precise. Anchoring to generic or weak concepts limits the usefulness of extensions for analysis and interpretation.</p>	<ul style="list-style-type: none"> Anchoring decisions should be guided by accounting meaning rather than technical convenience, with particular care taken in complex areas such as cash flows and equity movements.
5	<p>Earnings Per Share (EPS) Scaling Errors EPS continues to be one of the most common sources of error, typically caused by incorrect scaling (i.e. £45 rather than 45 pence).</p>	<ul style="list-style-type: none"> EPS scaling errors are often not immediately apparent, therefore Companies should undertake a detailed review of the data that the tagging produces to identify obvious errors.

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<p>6 Website Availability and Accessibility Some companies still fail to make their structured digital report easily available on their website, delay publication, or do not provide a viewer-friendly version. This limits access for investors and reduces the value of structured reporting for data and AI use.</p>	<ul style="list-style-type: none"> • Most tagging tools support packaging iXBRL files with a viewer. Open-source tools can also be used to produce a viewer file, which should be compatible with most filer websites. • If Companies want their report to be fully accessible to large language models, they may also want to place the XHTML file (the human-readable report) directly within their website (rather than only within a ZIP file).
<p>7 Errors and Warnings Not Addressed Validation errors and warnings identified during preparation or filing are not always fully investigated or resolved. Ignoring warnings can indicate underlying data quality issues and reduces confidence in the structured data.</p>	<ul style="list-style-type: none"> • Companies should ensure that sufficient time exists in the process to follow up any issues with vendors or tagging agents.
<p>8 Filing Process and Timeliness Issues A proportion of companies continue to file late or fail to ensure that their structured report is successfully published on the National Storage Mechanism. This interrupts access to data and creates compliance risk.</p>	<ul style="list-style-type: none"> • Companies should carry out a post submission check of the FCA's National Storage Mechanism website as part of their process to see if the filing has been published. This would ensure that the annual report is available and is displaying as expected.
<p>9 UK-Specific Tagging Requirements Applied Inconsistently Mandatory UK-specific tags used to support combined FCA and Companies House filing are sometimes omitted or applied to the wrong information (for example, group tags applied to parent-only disclosures), reducing accuracy and potentially creating future filing risks.</p>	<ul style="list-style-type: none"> • Companies should use the specific guidance on the mandatory tags for UKSEF. This can be used to support the review.