



Updates of adoption and evolution of Structured data in AsiaTopic

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General Overview of XBRL Progress in Asia

The common trend across the Asia is the elevation of XBRL from a "Financial reporting to cover Sustainable reporting".

ISSB standard is on the project timeline in Japan, Taiwan, and other countries are also investigating the implementation.

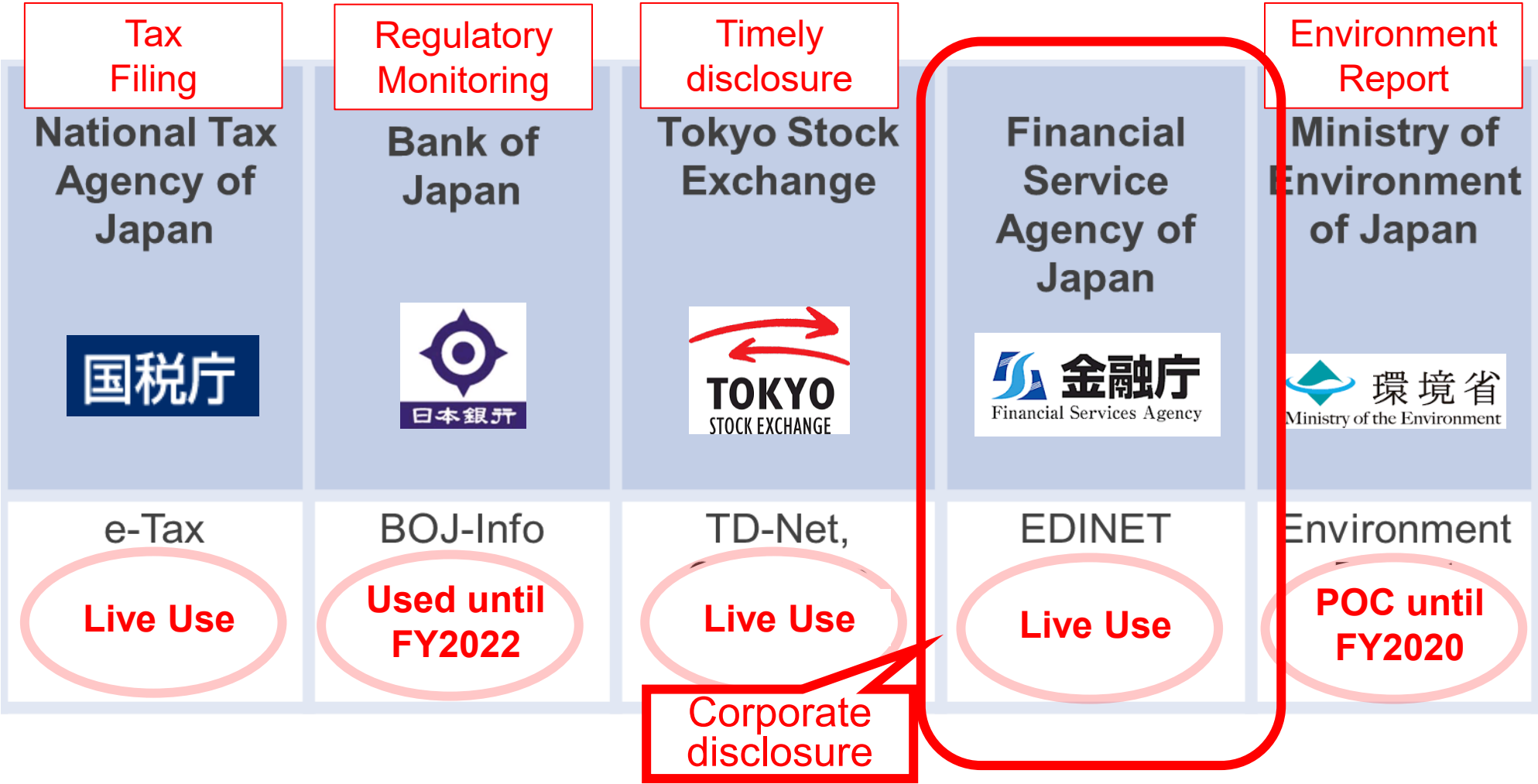
On the other hand, reporting data volume and granularity are increasing. AI aided data analytic becomes important issue.

XBRL is expected as the "AI-Ready" data format, but still further technical trials are under way.

Japan



General View of XBRL use case in Japan



EDINET plays the key role of digital corporate reporting

What is EDINET?

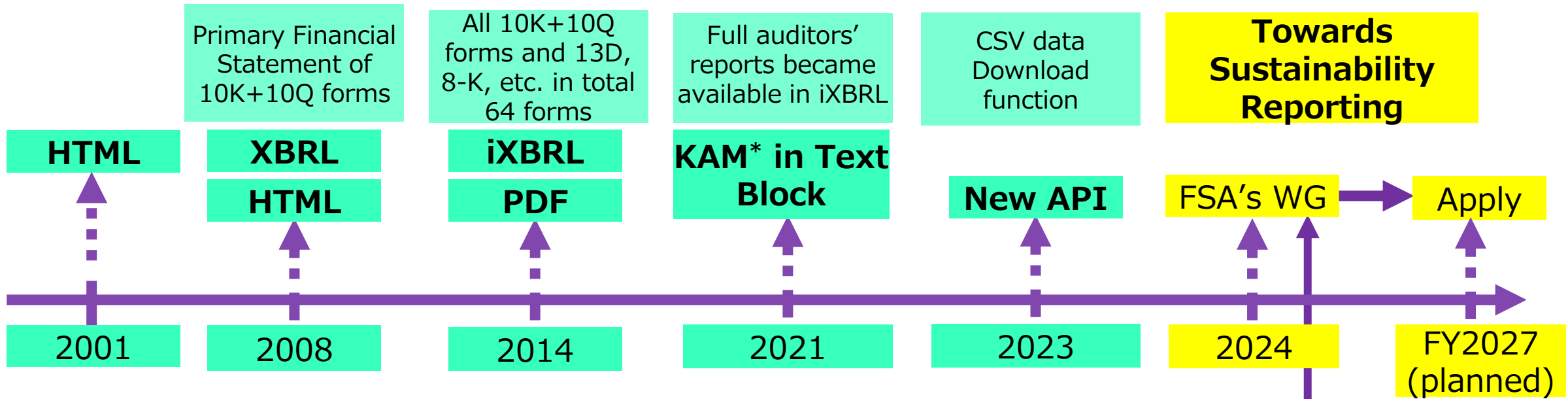
EDINET is the abbreviation of **E**lectronic **D**isclosure for **I**nvestors'
NETwork

Financial reports disclosure service, provided by Japan Financial Service
Agency (**JFSA**)

Covering more than 5000 listed companies and 3000 funds

The Service started in June 2001 and gradually expanded its coverage and
functions

Project History of EDINET



SSBJ(Sustainability Standard Board of Japan) launched Standard Taxonomy for sustainability reporting (consistent with ISSB Taxonomy but modified to fit Japanese business conditions)

ISSB (International Sustainability Standard Board) Taxonomy as the international standard

Sustainability Report in EDINET

The introduction of IFRS-aligned sustainability reporting within the Japanese EDINET system has reached a critical milestone in early 2026.

Following the finalization of the legal framework in February 2026, the transition toward mandatory digital disclosure is now on a clear trajectory.

As of April 2026, the Financial Services Agency (FSA) has released a phased mandatory roadmap for Tokyo Stock Exchange (TSE) Prime Market companies.

Company Category (TSE Prime)	Mandatory Application (Starting)
Market Cap: 3 Trillion JPY or more	FY Ending March 2027 (Current FY 2026)
Market Cap: 1 – 3 Trillion JPY	FY Ending March 2028
Market Cap: 500 Billion – 1 Trillion JPY	FY Ending March 2029

Mandatory Assurance: Third-party assurance is scheduled to begin one year after the mandatory reporting starts for each category

XBRL Taxonomy for EDINET

Currently, for disclosure documents submitted to EDINET, the FSA uses its own unique taxonomy that corresponds to Japan's disclosure items.

In introducing sustainability disclosure standards, similar to the past approaches, the following two methods based on development can be considered:

Developing a unique taxonomy specific to the FSA

or

Developing based on incorporating the IFRS Sustainability Disclosure Taxonomy published by the IFRS Foundation in April 2024

In light of the strong demand for the international comparability of sustainability information and the necessity to facilitate the tagging of Japan's unique disclosure items, future taxonomy development will be integrating the ISSB Taxonomy and also taking Japanese unique element in it.

Taiwan



Scope of Digitization

PDF Filing



GHG emission



CG report



ISSB S1, S2



GRI

Generate digital data

TWSE ESG Infohub

- Sustainability Report
- Visualized ESG core indicators
- XBRL format

PDF and XBRL



General Investors

Greenhouse Gas Emission Assurance (Scope1 & Scope2)

確信準則 3410號

溫室氣體聲明之確信案件
中華民國一十二年六月十三日發布
財團法人中華民國會計研究發展基金會
ACCOUNTING RESEARCH AND DEVELOPMENT FOUNDATION

International Standard on Sustainability Assurance 5000
ISSA 5000
General Requirements for Sustainability Assurance Engagements

And
Conforming and Consequential Amendments to Other IAASB Standards Arising from ISSA 5000



Paid-in Capital >\$10 bn + Iron + Cement	2024	2025	2026	2027	2028	2029
	Parent Company Assurance	Parent Company Assurance	Parent Company Assurance	Consolidated company Assurance	Consolidated company Assurance	Consolidated company Assurance

Paid-in Capital \$5 bn ~\$10 bn	2024	2025	2026	2027	2028	2029
				Parent Company Assurance	Consolidated company Assurance	Consolidated company Assurance

Paid-in Capital < \$5 bn	2024	2025	2026	2027	2028	2029
					Parent Company Assurance	Consolidated company Assurance

*Consolidated company: the boundary of SR should be aligned with the financial report.

Global standards implementation

- ◆ In 2025, all companies must publish **sustainability reports** based on **GRI** and optional disclosures of **SASB metrics**.
- ◆ In 2027, large cap companies, around 119, must incorporate **ISSB S1 and S2** in their annual reports, **regulator plans to mandate the digital reporting as well**.

TWSE ESG INFOHUB – ESG CORE INDICATORS

Official Filing Portal
ESG Filing



ESG information
Extraction Platform

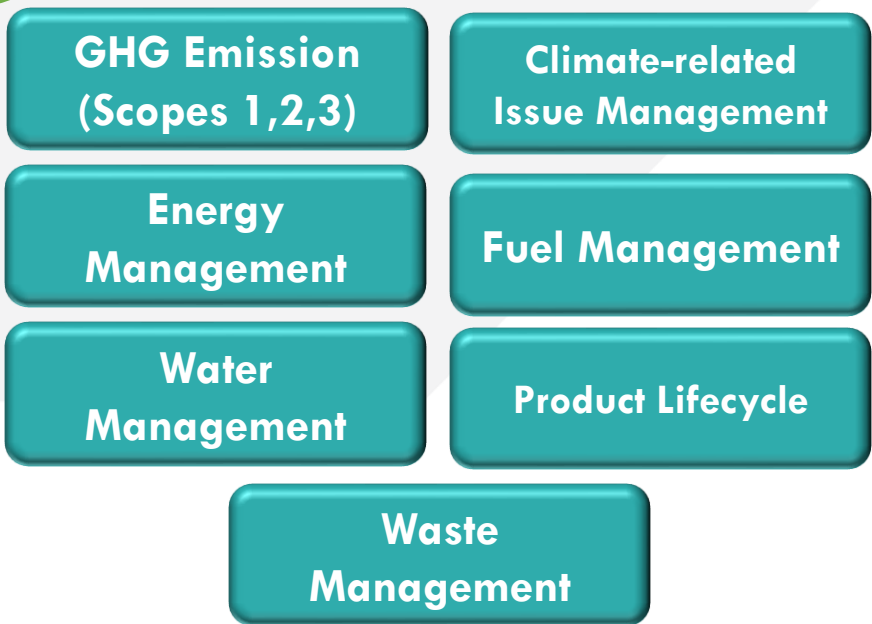


TWSE ESG InfoHub
97 visualized ESG
core items



ESG INDICATORS COVERING 20 TOPICS IN 97 INDICATORS

- ❑ By rule, key ESG information mandatorily disclose in annual report.
- ❑ S: salary, welfare, female executives, labor injury.
- ❑ G: board function, board attendance, and director training, female directors.
- ❑ 97 indicators are consistent with GRI, TCFD, SASB, and ISSB.

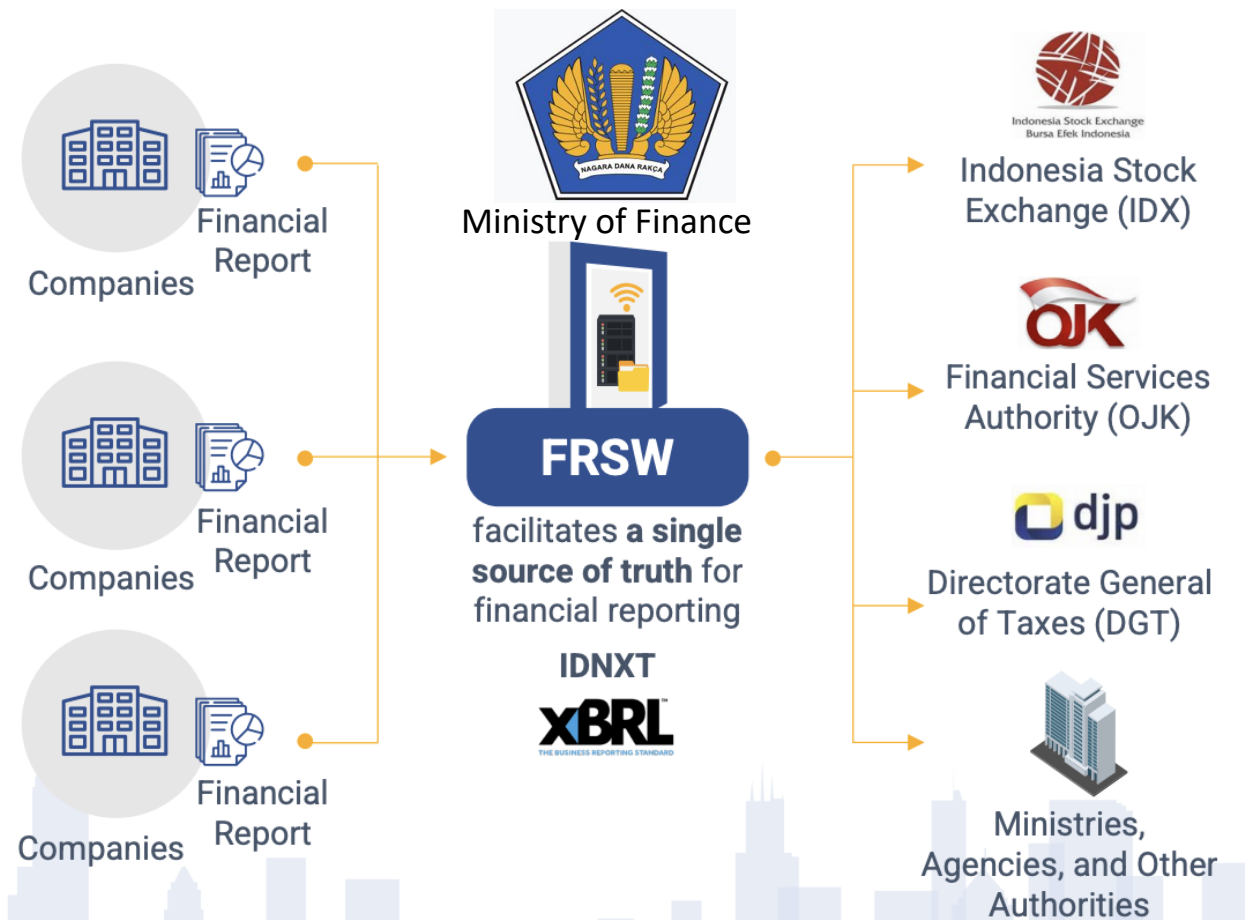
E
38 indicators

S
42 indicators

G
17 indicators


Indonesia

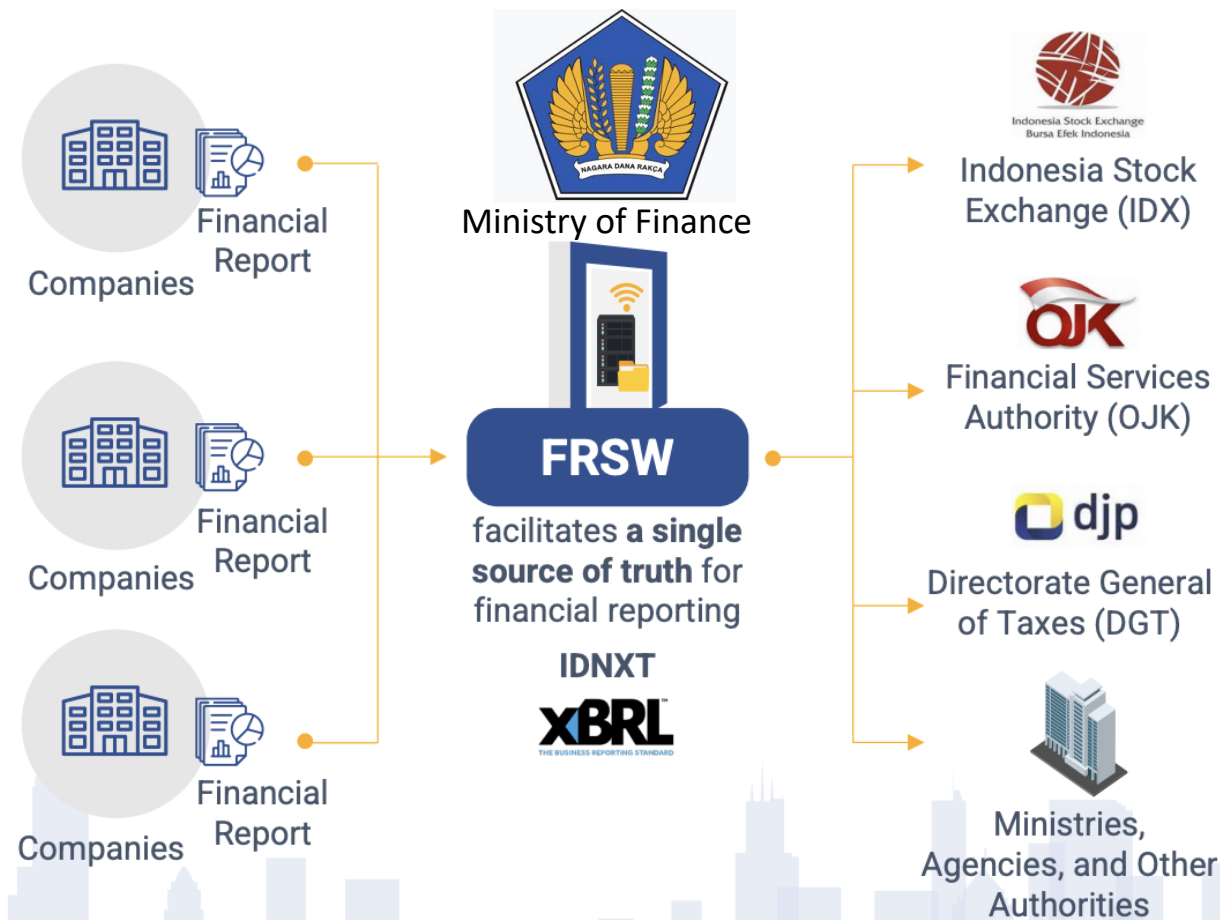


General View of FRSW Project in Indonesia



The **Financial Reporting Single Window (FRSW)** project in Indonesia is a national initiative designed to centralize financial reporting, enhance data transparency, and establish a "Single Source of Truth" for the country's financial ecosystem.

General View of FRSW Project in Indonesia



The project was born out of the need to reduce the reporting burden on Indonesian companies, which previously had to submit different reports to multiple regulators, including the Ministry of Finance (MoF), the Financial Services Authority (OJK), the Directorate General of Taxes (DGT), and the Indonesia Stock Exchange (IDX).

Project history

- **2023:** The **P2SK Law** (Law No. 4 of 2023 on the Development and Strengthening of the Financial Sector) was enacted, providing the legal mandate to harmonize financial reporting.
 - **September 2025: Government Regulation (PP) No. 43 of 2025** was issued as the key implementing regulation. It officially established the **Joint Financial Reporting Platform (Platform Bersama Pelaporan Keuangan / PBPK)**, also known as the FRSW.
 - **Objective:** To create a digital, XBRL-based infrastructure that allows for a "Once-Only" reporting principle, where one submission serves multiple regulatory needs.
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Current Status

MOF is currently progressing in the development of its digital reporting platform, covering both front-end and back-end components.

The next phase will focus on integration with XBRL to enable standardized and efficient financial reporting.

The platform is primarily intended to be utilized by issuers (emiten) as reporting entities. With the implementation of FRSW, issuers will no longer need to submit financial reports separately to multiple institutions (such as the Ministry of Finance, Bank Indonesia, OJK, and the Indonesia Stock Exchange).

Instead, FRSW is envisioned as a single integrated platform to streamline and harmonize the reporting process across these authorities. MOF aims to commence go-live and initiate a pilot implementation starting in the third quarter of this year.

Future Plans and Mandatory Timeline

Target Category	Mandatory Deadline
Public Companies (Listed on IDX)	By 2027 (Annual reports for FY 2026)
Other Financial Sector Entities	To be determined following the 2027 rollout
Non-Financial & SMEs	Gradual expansion based on future MoF directives

Key Challenges for Implementation

- **Data Granularity and Coverage:** How to align the diverse data requirements of different industries and regulators into a single, cohesive taxonomy?
 - **System Scalability:** Ensuring the infrastructure can handle massive bursts of XBRL data during peak filing seasons while remaining accessible to analysts and investors.
 - **Capacity Building:** Providing SMEs and accounting professionals with the necessary tools and training to transition from PDF-based reporting to structured XBRL data.
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XBRL Asia Round Table



Last but important information

ASEAN+3 Bond Market Forum (ABMF) Meeting & XBRL Asia Round Table (XART)

Global Research Center for Food & Medical Innovation
(FMI)

Hokkaido University, Sapporo, Japan | 6–10 July



Tentative Schedule

Date	Event
DAY 1 (Mon): 6 July	Hokkaido University (HU) Session
	EVENING - Welcome Dinner (TBC)
DAY 2 (Tue): 7 July	46 th ASEAN+3 Bond Market Forum (ABMF) Meeting
DAY 3 (Wed): 8 July	Tour of Hokkaido University facilities (TBC)
	<ul style="list-style-type: none">• Hokkaido University Museum• Hokkaido University Farm No. 2• Wine Education and Research Center, etc.
DAY 4 (Thurs): 9 July	(OPEN TO NON-MEMBERS)
	Cross-Border Settlement Infrastructure Forum (CSIF) Meeting
DAY 5 (Fri): 10 July	(OPEN TO NON-MEMBERS)
	XBRL Asia Roundtable (XART) 2026



We Look Forward to Seeing You in in Sapporo

The ABMF Secretariat looks forward to welcoming all participants to Hokkaido University for a productive meeting from **6–10 July**.

 Venue

FMI Building, Hokkaido University,
Sapporo

 Dates

6–10 July

 Base

Stay near JR Sapporo Station (North Exit)



Please arrange your own travel and accommodation. For venue access details, visit: fmi.hokudai.ac.jp/en/access

Climate in Sapporo — July

The meeting takes place during **early summer in Hokkaido**. Sapporo is generally cooler and less humid than Tokyo during summer – a pleasant time to visit.

21°C

Average Temp

Comfortable early summer conditions

26°C

Daytime High

Typical range: 24–26°C

17°C

Evening Low

Typical range: 16–18°C

Light clothing is appropriate. A **light jacket** may be useful in the evening.

For more information, please contact at
art@xbrl.org

If you like cool summer in Japan, register at
<https://www.xbrl.org/xart2026>



Thank you for
your attention !