



# Disclosure Management

ESEF – External images

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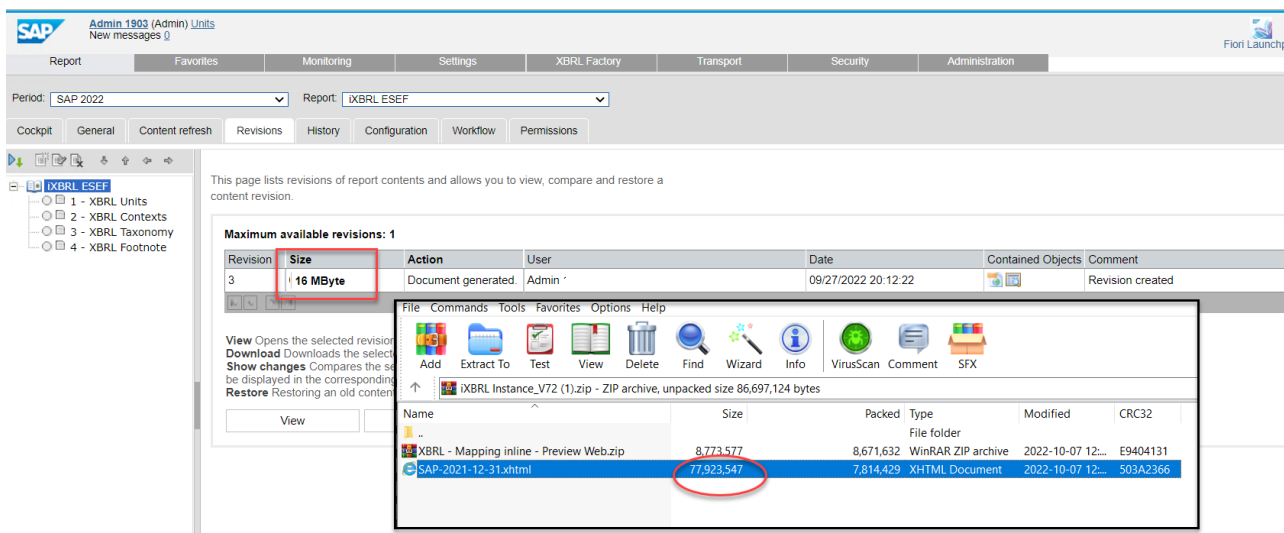
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## Introduction

The instance report generated for ESEF reporting can become quite large.

For example, it is not uncommon to see files of 70+ Mb



This has consequences for the iXBRL previewer, there are situations that Chrome cannot show the file as it runs out of memory.

See: [3240167](#) - DM - very large iXBRL preview file (ESEF) leads to slow loading or 'out of memory'

Increasing the RAM allocated to Chrome may be a temporary solution, but this may not always be feasible.

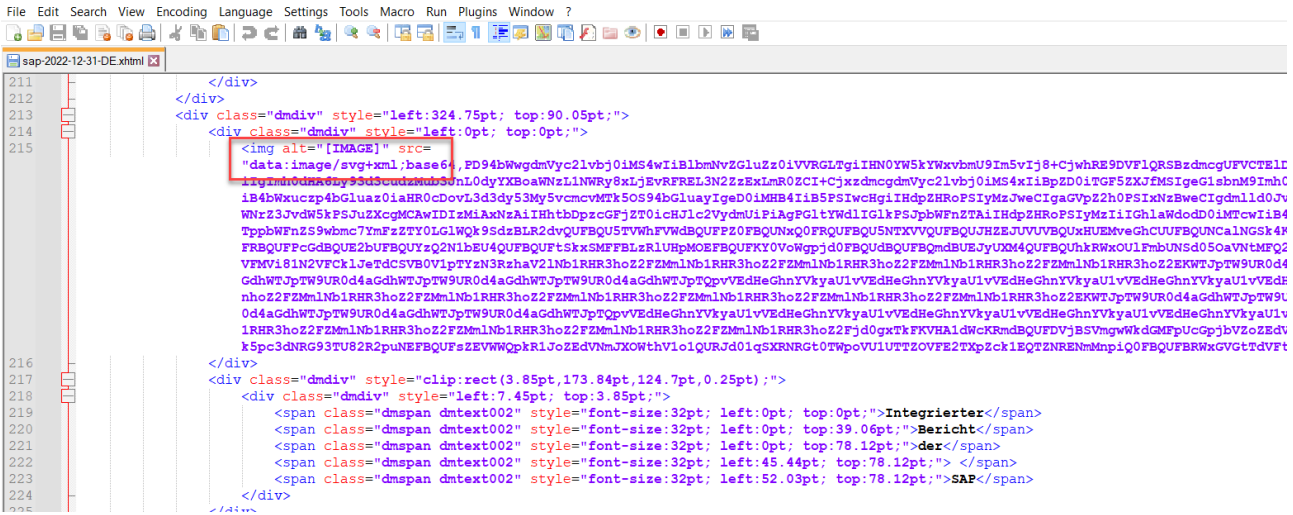
For example, the ESEF filing is often available on public websites. This may be your own corporate website, the regulator's site (e.g., [Netherlands](#), [Spain](#), [Italy](#)) or on the XBRL Organization [website](#).

Clearly, you cannot control what browser (and RAM) people are using to access these site – so there is a risk that your file cannot be opened.

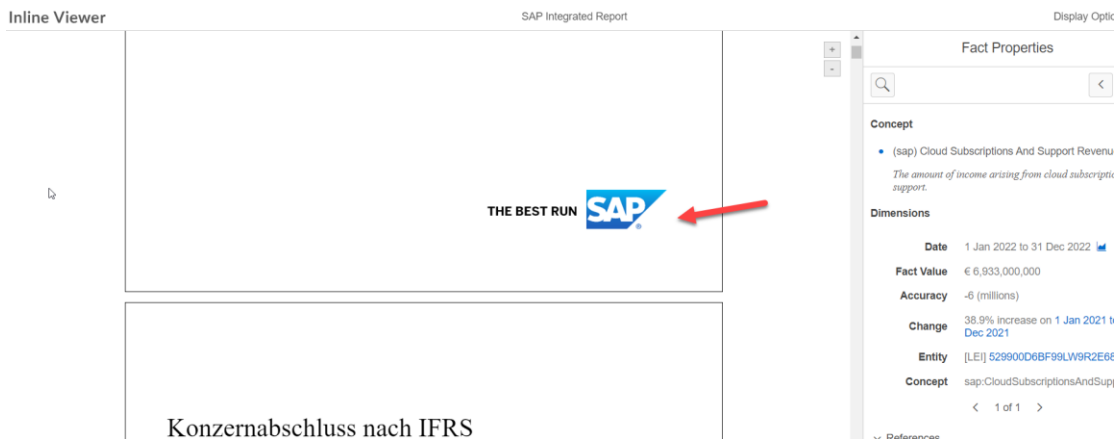
The better solution is to ensure that the file does not become too large. This document will look at the most common reasons and how to avoid it.

**Embedded images**

Most reports will contain a lot of images. These are converted into HTML and each image will be embedded in the file. In the file, it will look like this



This is done for each image, so if you have a logo in the header/footer and the document has 300 pages, this image will be encoded 300 times!



The embedded images are the main reason why the instance (and previewer file) get too large.

According to the ESMA, [ESEF manual](#), page 36

*ESMA is of the opinion that images should either be included in the XHTML document or be held inside the report package as separate files. ESMA encourages preparers to ensure that their file size does not exceed support of browsers.*

In Disclosure Management this can be done, via the parameter “Embed Pictures”

By setting this to “No”, the images will not be embedded in the HTML

The screenshot shows the 'XBRL ESEF' configuration window. The 'Embed Pictures' parameter is highlighted with a red box and set to 'No'. The interface includes a navigation pane on the left with categories like '1 - XBRL Units', '2 - XBRL Contexts', '3 - XBRL Taxonomy', and '4 - XBRL Footnote'. The main area displays a list of parameters with their sources and values.

Name	Source	Value
Allow external Hyperlinks:	XBRL - Mapping inline - Create (Report)	None
Closer mapped for Preview:	XBRL - Mapping inline - Create (Report)	No
Dimension Container:	XBRL - Mapping inline - Create (Report)	Scenario
Embed Fonts:	XBRL - Mapping inline - Create (Report)	Yes
<b>Embed Pictures:</b>	<b>XBRL - Mapping inline - Create (Report)</b>	<b>No</b>
Formatting:	XBRL - Mapping inline - Create (Report)	General
Language:	XBRL - Mapping inline - Create (Report)	de
Rasterize Vector Graphics:	XBRL - Mapping inline - Create (Report)	Auto
Resources folder:	XBRL - Mapping inline - Create (Report)	
Show Footer:	XBRL - Mapping inline - Create (Report)	Yes
Transformation Registry:	XBRL - Mapping inline - Create (Report)	Version 4
Whitelist of Hyperlink prefixes:	XBRL - Mapping inline - Create (Report)	

If you generate the instance with these settings, the zip will now contain the instance HTML file, with all the image files used.

The screenshot shows a ZIP file explorer window for 'iXBRL ESEF\_V15.zip'. The file list includes an 'Instance' folder and several image files (svg and png). A green callout points to the 'Instance' folder, and another green callout points to the 'Image files'.

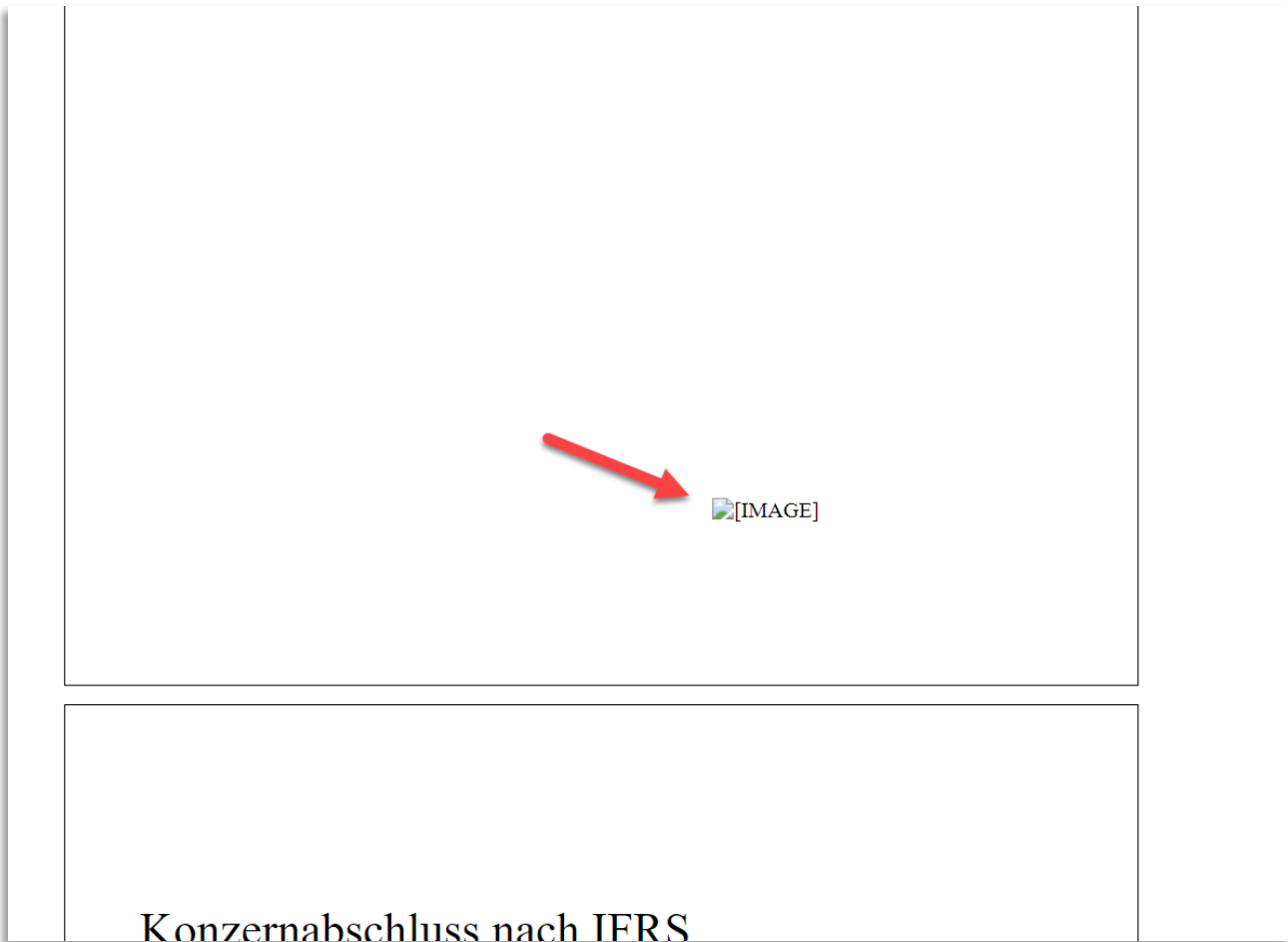
Name	Size	Packed	Type	Modified	CRC32
..			File folder		
sap-2022-12-31-DE.xhtml	4,670,970	601,289	Chrome HTML Document	2022-10-07 12:...	935D4C11
svg001.svg	394	224	Microsoft Edge HTML Document	2022-10-07 12:...	BC7FD0F2
svg002.svg	394	228	Microsoft Edge HTML Document	2022-10-07 12:...	AFA1FF36
svg003.svg	901	335	Microsoft Edge HTML Document	2022-10-07 12:...	2E0E48C1
svg004.svg	1,302	357	Microsoft Edge HTML Document	2022-10-07 12:...	AEA5EC16
svg005.svg	1,292	353	Microsoft Edge HTML Document	2022-10-07 12:...	06756B08
svg006.svg	510	303	Microsoft Edge HTML Document	2022-10-07 12:...	62B5CE86
image001.png	7,895	7,861	PNG File	2022-10-07 12:...	688C1B37
image002.png	1,984	1,989	PNG File	2022-10-07 12:...	16A01475
image003.png	2,365	2,342	PNG File	2022-10-07 12:...	0F6F1B40
Revision details.txt	156	132	Text Document	2022-10-07 12:...	95584ACF

The encoding in HTML will be like this

```
File Edit Search View Encoding Language Settings Tools Macro Run Plugins Window ?
sap-2022-12-31-DE.xhtml
187 <xbrli:divide><xbrli:unitNumerator><xbrli:measure>iso4217:EUR</xbrli:measure></xbrli:unitNumerator><xbrli:unitDenominator><xbrli:measure>xbrli:shares
188 </xbrli:measure></xbrli:unitDenominator></xbrli:divide></xbrli:unit></ix:header></div>
189 <div class="dmdiv dmpage" style="width:595.35pt; height:842pt;">
190 <div class="dmdiv" style="left:41.1pt; top:107.75pt;">
191
192
193
194 </div>
195 <div class="dmdiv">
196 </img>
197 </div>
198 <div class="dmdiv" style="left:3.5pt; top:47pt;">
199 <div class="dmdiv" style="left:0pt; top:0pt; width:425px; height:254px;">
200 <object type="image/svg+xml" data="svg001.svg"></object>
201 </div>
202 <div class="dmdiv" style="clip:rect(3.85pt,318.75pt,187.6pt,0.25pt);">
203 <div class="dmdiv" style="left:7.45pt; top:3.85pt;">
204 <div class="dmdiv" style="left:3.17pt; top:3.17pt;">
205 </img>
206 </img>
207 </img>
208 </img>
209 </div>
210 </div>
211 </div>
212 </div>
```

As there is no path specified, the images need to be in the same folder as the HTML

If this is not the case, you may see this:



## Embedded fonts

You can also do this with fonts, but the impact of this will be less (as most often, only a few fonts are used)

### Parameter “Embed Fonts”

Parameter are defined in the settings of this report. On this page you can edit the values of the parameter provided by this report.

Source: --All--

Name	Source	Value
Allow external Hyperlinks:	XBRL - Mapping inline - Create (Report)	None
Closer mapped for Preview:	XBRL - Mapping inline - Create (Report)	No
Dimension Container:	XBRL - Mapping inline - Create (Report)	Scenario
<b>Embed Fonts:</b>	XBRL - Mapping inline - Create (Report)	No
Embed Pictures:	XBRL - Mapping inline - Create (Report)	No
Formatting:	XBRL - Mapping inline - Create (Report)	General
Language:	XBRL - Mapping inline - Create (Report)	de
Rasterize Vector Graphics:	XBRL - Mapping inline - Create (Report)	Auto
Resources folder:	XBRL - Mapping inline - Create (Report)	
Show Footer:	XBRL - Mapping inline - Create (Report)	Yes
Transformation Registry:	XBRL - Mapping inline - Create (Report)	Version 4
Whitelist of Hyperlink prefixes:	XBRL - Mapping inline - Create (Report)	

**Additional resources**

[SAP Disclosure Management User Guide](#)

[DM - iXBRL for ESEF](#)



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