XBRL
eXtensible Business Reporting Language

XBRL International

www.XBRL.org

PROGRESS REPORT—
APRIL 2003

Highlights

7th XBRL International Conference, Amsterdam May 19 – 22, 2003

The **7th XBRL International Conference** will be held **May 19 – 22, 2003** at the **Renaissance Hotel Amsterdam** in Amsterdam, The Netherlands. The conference is hosted by XBRL International and XBRL Netherlands in conjunction with het Koninklijk Nederlands Instituut van Registeraccountants (Royal NIVRA) and Electronic Commerce Platform Netherlands (ECP.NL). The conference schedule includes training, public information and education sessions, industry interest groups and working sessions. The conference will demonstrate how XBRL enables Business Reporting for government agencies, regulators and industries.

The theme of the conference, **"Business Reporting Online"**, and the event presents a significant opportunity for attendees to network and share information with potential customers and peers as well as the key members and decision makers behind XBRL International.

Please visit http://www.xbrl-nederland.nl/amsterdamconference/ for more information.

Highlights of the 6th XBRL International Conference, Tokyo November 11 – 15, 2002

The Tokyo conference broke our previous record set in Berlin, with 270 registered attendees. Attendees uniformly praised the organization, excellent presentations, food and environment organized by XBRL Japan's leadership. Highlights:

- A new international working group, **Credit Risk Assessment Services** (CRAS) was chartered by the XBRL International Steering Committee (ISC) and its acting chairmanship assigned to Vincent Bert of GERLING NCM.

- Mark Schnitzer of Morgan Stanley led the **Domain Working Group** in a focused effort to identify twenty key items needing resolution, with an aggressive schedule for several individuals to write up use cases to provide to the Specification Working Group, marking the first time this fundamental task has been set in motion in a formal way.

- The ISC voted unanimously to issue the **IAS Primary Financial Statements (PFS) Taxonomy** as an XBRL Recommendation and to issue the **IAS EDAP Taxonomy** as a Public Working Draft.

- The National Tax Agency (Kokuzeicho) of Japan posted on Friday, 8 November, a notice that in 2003 it would begin accepting XBRL formatted electronic tax filings, following the lead of the UK Inland Tax Agency.

- Charlie Hoffman of UBMatrix gave a detailed description of the **Novartis** Instance Document, the first deeply tagged financial statement in the world to use the new IAS taxonomies.

- At the Annual General Meeting, new representatives Graeme Sinclair (NZ) and Jan Pasmooij (NL) on the ISC took their place in **Rotation**, Paul Penler took office as representative for the US while Eiichi Watanabe stepped into the role of At-Large representative. Walter Hamscher was re-elected as Chair, Kurt Ramin as 1st (Jurisdiction) Vice Chair both for their 2nd and final terms, and Rob Blake was newly elected to the position of 2nd (Supply-Chain) Vice Chair.

- Sumitomo Mitsui Banking Corporation **(SMBC)** described their use of XBRL in a system for exchanging letters of credit for international trade, and NEC provided technical details including their use of the UBmatrix taxonomy builder and other tools.

- The **Tokyo Stock Exchange** announced that their disclosure network, TDNET, will provide the first page (the financial summary items) of "Tanshin" annual filings during the 2nd Quarter of 2003 in XBRL. Fujitsu provided further technical details of the technology supporting TDNET's use of XBRL during their presentation.

- **Wacoal,** the leader in designer intimate apparel in the United States, Japan, Asia and Europe (their many brands include DKNY), presented along with Hitachi Group their use of XBRL GL, the Journal Taxonomy, for exchanging financial data among their internal reporting systems, marking the first live production application of XBRL GL.

Expected XBRL Enabled Applications

OneSource (1Q 2003)

OneSource is a provider of information on companies from around the world, and they are now aggregating this information from multiple sources and delivering it as fully XBRL version 2.0 valid instance documents. They use the US GAAP draft taxonomy with extensions, which they have in turn submitted to XBRL-US for consideration in the next release of the US GAAP taxonomy. They are the first provider to deliver a fully .NET-enabled Web Service delivering XBRL data on US companies.

Tokyo Stock Exchange (1Q 2003)

The Tokyo Stock Exchange has begun accepting company financial summary filings in XBRL and later this calendar year will release improvements to this system.

UK Inland Revenue (3Q 2003)

The UK Inland Revenue launched its e-filing portal on schedule in March 2003 and is still on schedule to begin accepting XBRL filings in the last quarter of this calendar year. The Inland Revenue developed its own taxonomy to represent tax-specific filing information, and is playing a leading role in the adoption of XBRL in the UK, working closely with XBRL-UK on the development of a UK GAAP taxonomy. With close to 1 million corporate tax filings a year in the UK, the implications for XBRL adoption are profound. In a related development, the UK Office of the e-Envoy has established a Financial Transactions Working Group whose charter is to develop "...data exchange standards to be used for the single filing of company accounts to government [and to] seek a common approach for the wider use and deployment of XBRL within Government; in partnership with the XBRL Consortium, the UK accountancy profession and the software supply industry... to achieve a common taxonomy for the use of XBRL for financial transactions and reporting with government departments and agencies."

Danish Commerce & Companies (2003)

The DCCA developed its first generation of digital company registration and implemented in late 2001 based on a proprietary XBRL taxonomy; the second generation system was planned for launch in April 2003 with a Danish reporting taxonomy based on the IAS taxonomy. Around 100,000 Danish companies will be using the XBRL filing system.

National Tax Agency of Japan (2003)

Japan's tax authority, NTA, announced on Friday, April 4th, that the e-Tax filing production is to commence in February 2004, which means that NTA will begin to receive e-Tax forms, along with XBRL'ised financial statements from businesses. The Japanese taxonomy for e-Tax FS is based on the XBRL Specification 2.0a. The implementation of e-Tax by NTA is a staged process to be started from February 2004 at NTA regional office in Nagoya, which covers four prefectures including Aichi, Gifu, Mie and Shizuoka. Aichi Prefecture is where Toyota Motors is located, the Japan's most profitable business and largest taxpayer.

Sumitomo Mitsui Banking Corp. (2003)

SMBC has described their use of XBRL in a system for exchanging letters of credit for international trade, an exciting and novel use of XBRL demonstrating its effectiveness for embedding financial reporting information in complex, inter-company workflows.

US FDIC (2Q 2004)

The Federal Deposit Insurance Corporation's implementation timetable for its new Call Report system calls for a launch in the 2nd Quarter of 2004.

The new call report system is XBRL-based, leading to higher data quality, better timeliness, and greater flexibility. When launched it will result in almost ten thousand banks operating in the United States submitting quarterly financial status and performance data in XBRL, as well as that data being made available to the market in XBRL. Other federal agencies within the FFIEC, including the Federal Reserve and Office of the Comptroller of Currency, are working closely with the FDIC on ways to streamline data gathering and minimize compliance cost and flexibility. The FDIC is also working closely with the domain working group of XBRL-US on future alignment of their rich taxonomy for bank financial reporting, with the US GAAP Bank and Savings Institution (BASI) taxonomy and ultimately with the XBRL Basel 2 working group's efforts.

Domain Working Group

The Domain working group is chartered to be the forum for experts in accounting, finance, investment management and related disciplines to discuss, articulate and document their business needs for XBRL and develop standards and methodologies for taxonomy development. This group, currently chaired by Mark Schnitzer of Morgan Stanley and vice-chaired by John Turner of KPMG, produced a series of formal documents detailing requirements for future updates to the XBRL 2.0 specification. Several of these high priority requirements documents are serving as the basis of an updated release. The domain working group is also developing a set of formal criteria for review of taxonomy features and implemention, to be used not only when draft taxonomies are submitted for acknowledgement, approval or recommendation, but also during the design stage itself. The domain working group has also initiated a critical project to develop and document an overall recommended architecture for financial reporting taxonomies.

Specification Working Group

The Specification working group's mission is to make improvements to the XBRL and ancillary specifications, specifically to respond to market feedback, implementation experience, and requirements approved by the Domain working group. At the direction of the XBRL International steering committee and currently chaired by Masatomo Goto of Fujitsu USA and vice-chaired by Hugh Wallis of Hyperion Solutions, the Specification working group has been working on a backward compatible "point release" of the XBRL specification that will introduce widely requested features. These features include a more comprehensive specification of validation requirements for XBRL instances and taxonomies; giving taxonomy authors the ability to draw tighter constraints on acceptable instances; and also a more sophisticated handling of numeric items, rounding, fixed decimal places, and precision. The updated specification will be released as a public working draft around May 2003 to begin a public review process leading to final recommendation status this year.

Visit www.xbrl.org for up to date information on XBRL developments.

XBRL Jurisdiction Reports

Formally established XBRL jurisdictions include Australia, Canada, Germany, International Accounting Standards Board, Japan, Netherlands, New Zealand, United Kingdom and **United States.** Provisional jurisdictions have been formed in Ireland, Korea, Singapore and Spain. XBRL interest and activities are increasing in Argentina, Austria, Brazil, China, Colombia, Denmark, Hong Kong, India, Italy, Mexico, South Africa, Sweden, Taiwan, and Venezuela. The XBRL consortium has over 200 active member organizations around the world.

Australia

XBRL Australia membership has grown to about 40 organisations including industry leaders in Accounting, Software and Banking, government and the Australian Stock Exchange. Following extensive comment, we have released our second draft of the Australian national extension to the IAS Primary Financial Statements taxonomy and are hosting the IAS Working Meeting to document best practice for building national extension taxonomies in Melbourne in May 2003. Once the best practice document is accepted internationally, we will move to obtain Approved status for the taxonomy.

For more information on XBRL Australia please visit www.xbrl.org.au or contact:

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Canada

XBRL Canada welcomed several new members since September 2003: Corel Corporation, Fujitsu Consulting and PricewaterhouseCoopers (Canada) LLP. On 1 April 2003, George Farkas, XBI Software, Inc. became the new Chairperson of XBRL Canada as Bob Cuthbertson, CaseWare IDEA, Inc, concluded his term as the founding Chair. In April 2003, XBRL Canada will hold a Taxonomy Building and Instance Document Creation Workshop for XBRL Canada members, in Toronto. By July 2003, a working draft release of the Canadian GAAP C&I taxonomy for Primary Financial Statements will be released.

For more information on XBRL Canada please contact Tom Taylor, XBRL Project Director, CICA (tom.taylor@cica.ca).

Germany

New members of XBRL Germany include:
Fraunhofer Institut für Integrierte Publikations- und Informationssysteme (IPSI), Darmstadt (www.ipsi.fhg.de) — The Fraunhofer-Gesellschaft is a leading organization for technical and organizational innovations in all fields of the engineering sciences.

Bundesanzeiger Verlagsgesellschaft mbH, Köln (www.bundesanzeiger.de) — Bundesanzeiger is an official medium to publish disclosures of German corporations.

Oberfinanzdirektion München (www.ofd.bayern.de/ofdmuenchen) — a German tax authority (Inland Revenue)

XBRL Germany is preparing a new release of the Taxonomy GermanAP (rendering the German Commercial Code). The jurisdiction has also started to set up new working groups to develop taxonomies for banks' financial reporting and tax filing. DATEV, a German member organization, equipped its applications with an XBRL export feature so that more than 2 million German small and mid size companies have the ability to produce XBRL reports with just one mouse click. A Pilot project has been started to establish XBRL as a reporting standard for reporting to German stock exchanges. The German Tools working group has developed a set of XBRL sample files for interface testing (download via http://www.xbrl-deutschland.de/sg2); this service will be supplemented by a complete checking tool.

For more information on XBRL Germany, please visit www.xbrl.de or contact Norbert Flickinger, Managing Director of XBRL Deutschland e.V. at nf@xbrl.de

International Accounting Standards Board

XBRL IASB continues to make progress on XBRL development and adoption. More details will be provided in the next report.

Japan

XBRL Japan has grown rapidly since its formation in April, 2001, with over 50 members. Members joining in the last 6 months include: Matsushita Electric Industrial Co., Ltd., BearingPoint Co., Ltd., FUJITSU FIP CORPORATION, Intuit KK, NEXTSOLUTION CO., LTD., Japan Business Assist Corp., SEIKO EPSON CORPORATION, BRAXTON and O BIC Business Consultants Co., Ltd.

In addition to hosting the highly successful 6th XBRL International Conference, XBRL Japan has been very active:

- Taxonomy development for electric Tax filing to NTA is underway. XBRL Japan convened a vendor's day for the ERP and Accounting software vendor community to explain NTA's electric tax filing initiative; 15 major vendors participated.

- 5th XBRL Japan symposium took place at JICPA, 24 January 2003, drawing participation from non-members. XBRL continues to show growing interest of outsiders.

- Fujitsu and Hitachi have contributed an English version of the XBRL Fact Book, 3rd Chapter (originally developed by XBRL Japan Marcomm WG) to XBRL International for the purpose of an XBRL Primer.

The 6th XBRL International Conference in Tokyo resulted in a number of published reports and articles:

- ■ Takashi Omamyuda — " Changing treasury, What is XBRL?" Acceleration of the acceptance of XBRL in Nikkei Business Nov 23rd.

- ■ Eiichi Watanabe — "Global standard for the revolution of the reuse of financial information XBRL Japan" : XBRL Business white paper 2003 Feb Shoeisha

- ■ Yuichi Sakaguchi — "Growing acceptance of XBRL at large company: accelerate the reuse of Financial information " in Nikkei Computer Dec 2002

- ■ Ryouichi Tonooka — "TSE, NTA accept XBRL : Japan become a leading country to accept XBRL" in IJI IT Information" # 112 2002.Dec JIJI Press

- ■ Yasuyuki Fuchita — "Evolution of corporate financial information : In the era of STR by XBRL "Capital Market quarterly" Nomura research institute Feb 2003

- ■ Akira Yamagami — "Collaboration of Financial information a XBRL current initiative" in "Nikkei advertising leaflet" Nikkei Financial Newspaper appendix 2002 Dec

- ■ Eiichi Watanabe "XBRL: Global standard of financial information Japanese initiatives" at the 14th symposium of Craft "Internet based disclosure of financial information and its impact to financial markets " 2002. Dec (http://www.craft.titech.ac.jp)

For more information on XBRL Japan, please visit www.xbrl-jp.org or contact the Jurisdictional Leader, Mr.Kiyoshi Kanai at mizutani9933@jicpa.or.jp or sec@xbrl-jp.org

Netherlands

XBRL Netherlands was formerly established in October 2002 and currently has 30 members. Working groups are developing the Dutch taxonomy and organizing the 7th XBRL International Conference in Amsterdam.

For more information on XBRL Netherlands, please visit or contact the Chair, Jan Pasmooij, Royal NIVRA at +31 20 3010315 or j.pasmooij@nivra.nl.

New Zealand

XBRL New Zealand has formally requested that XBRL be included in the Governments e-gif platform. A working group is being established to move this forward. Two New Zealand members, who have been assisting with the development of the IAS taxonomy, are now working on developing an extension taxonomy. Further meetings have been held with key industry

groups. A formal meeting to plan the next 12 months developments was held on 28 March 2003.

For more information on XBRL New Zealand, please visit www.xbrl.org.nz or contact Grant Boyd, Institute of Chartered Accountants of New Zealand by phone at +64-4-4600-607 or by email grant_boyd@icanz.co.nz.

United Kingdom

XBRL UK welcomed IBM Business Consulting Services, Credence Software Ltd and DecisionSoft Ltd as new members. The latest draft of the XBRL taxonomy for the UK has been published and can be seen at http://www.icaew.co.uk/itfac/index.cfm?AUB=TB2I_38803. A seminar, "The Future of Digital reporting in the Financial Services Sector" was held on 25 March 2003. The UK jurisdiction has also held other events to promote XBRL to information intermediaries and to software suppliers.

The future uptake of XBRL in the governmental sector was discussed at a meeting on 30 January 2003 with the government's e-envoy's office (part of the Cabinet Office), which is responsible for the development of inter-operability of government IT systems. XBRL is currently on the e-envoy's recommended list of standards for enabling inter-operability. The Inland Revenue has started a project to use e-filing and XBRL for Corporation Tax returns. The first implementation of the XBRL component is scheduled for later in 2003.

The jurisdiction is undertaking an instance document creation project. Phase 1 of this project will provide initial practical experience in instance document creation. It will begin to highlight key technical and accounting issues. Chief outputs of the project will be instance documents for three company's preliminary financial statements and a report on key issues with a recommended plan for phase 2. The aim of Phase 2 is that the instance documents, with their human-readable versions, should be of sufficient quality for publication for marketing purposes.

For more information on XBRL UK , please visit www.xbrl-uk.org or contact Chris Rodgers by email (chris.rodgers@kpmg.co.uk) or by phone at +44 20 7694 4813 / 4082.

United States

The members of XBRL-US continue to achieve important milestones in their push for wide adoption of XBRL. Some highlights include the following:

- ■ XBRL-US released several taxonomies including a public working draft of the US Financial Reporting Taxonomy Framework and the US GAAP Commercial & Industrial Taxonomy on October 15, 2002 and an internal working draft of the US GAAP Banking and Savings Institutions Taxonomy on February 4, 2003. Updates are currently being made for these taxonomies to include feedback received during the comment periods, conform with financial reporting taxonomy best practices and incorporate changes to comply with the upcoming release of the XBRL Specification.

- A special pilot program was launched in early 2003 to explore XBRL-formatted filings to be used by lending institutions for credit analysis on loans to small and mid-size companies. Several banks, accounting firms, software developers and small businesses are collaborating on this pilot program.

- The XBRL-US Adoption Working Group developed an XBRL sample file test bed which can be accessed in the member's area of www.xbrl.org at http://www.xbrl.org/MworkingGroups/wgdocuments.asp?sid=32&wid=17. The test bed contains an assortment of taxonomies and instance documents created from a variety of XBRL tools.

- A series of software product manager and developer days has been created in the US as a way to present a business case to product managers for inclusion of XBRL in their products and to educate software developers in detail about the XBRL technical specifications. Outreach to both groups is designed to encourage their development of XBRL-enabled tools and applications in order to stimulate increased adoption and use of XBRL. The first of these developer days will be held as an add-on to the AICPA Tech 2003 Conference in Las Vegas, Nevada in late June. The second series will be held during the next XBRL-US meeting in July. The XBRL-US meeting, which runs from July 14-16, will also focus on results of ongoing XBRL pilot programs as well as implementation strategies, assurance on XBRL financial statements and creating instance documents.

- Seattle, Washington was selected as the location of the 8th XBRL International Conference to be held from November 3 – 7, 2003 at the Seattle Marriott Waterfront. This meeting will serve as another important venue for communicating progress on XBRL adoption both in the US and internationally.

XBRL-US membership has grown to approximately 50 members representing some of the largest accounting firms, accounting software vendors, data aggregators and financial services firms in the world. For more information about XBRL-US or any of the information discussed here, please contact Jeff Naumann, AICPA, at jnaumann@aicpa.org or (212) 596-6048.

Ireland

XBRL Ireland continues to make progress in becoming an established jurisdiction. More details will be provided in the next report.

Korea

Ministry of Commerce, Industry, & Energy (MOCIE) announced on April 17th that the "Development of XBRL Server Engine" was selected as 2003 technology development subject which MOCIE will give a financial support. KSE (Korea Stock Exchange) and KOSDAQ, two premier exchanges for public companies in Korea, announced recently that they will develop an XBRL public disclosure information system. KSE and KOSDAQ have modified their disclosure information systems in order to convert the existing SGML format financial statements of listing companies into XML format, but are awaiting the development of a Korean Taxonomy before proceeding further.

A Korean Taxonomy for primary financial statements will be prepared in draft format by KASB, Samil Accounting Co. and Hyperion Korea in April. The draft will be reviewed by 20~30 working group members in May/June before the Korean Jurisdiction sends the final draft to XBRL International for review and approval.

For more information on XBRL Korea, please contact Robin (Woo-Don) Lim at lwd@cfokorea.org or by phone at +82-02-755-8671.

Singapore

XBRL Singapore continues to make progress in becoming an established jurisdiction. More details will be provided in the next report.

Spain

XBRL Spain has been building its membership. In April 2003, a public working draft of the Spanish translation of the IASCF-PFS taxonomy was issued. In May 2003, XBRL Spain will hold an XBRL Institutional Meeting with the Ministry of Science and Technology in Madrid and the Spanish Accounting Association (AECA) will publish an XBRL document in Spanish to contribute to the knowledge of XBRL in Spain and Spanish speaking countries.

For more information on XBRL Spain, please contact Enrique Bonson at bonson@uhu.es.

XBRL Vendor Updates*

CaseWare International announced the implementation of XBRL in **CaseWare Working Papers** and **CaseWare IDEA.** CaseWare presented live demonstrations of this support during the program of the 5th XBRL International Conference held in Toronto in June 2002. Working Papers and IDEA will import XBRL-General Ledger (XBRL-GL) compliant files: Working Papers will produce XBRL tagged financial statements using Specification Version 2 and IAS taxonomies. Taxonomies are soon to be released for US and Canadian accounting standards. These taxonomies and others will also be supported by CaseWare Working Papers. The implementation of XBRL will allow CaseWare users to seamlessly import data, perform standard analyses and produce XBRL tagged GAAP-compliant financial statements. For more information, please visit www.caseware.com or www.caseware-idea.com.

Corel® XMetaL® 4 delivers a new set of tools designed to simplify the implementation of XML applications across an organization. This platform enables anyone to create valid XML content and build templates, while streamlining the process of rendering and distributing information to the Web, print and other media. The Corel XMetaL 4 platform currently provides the only customizable XML editing and instance creation solutions that support dynamic validation for both DTDs and W3C Schemas. In addition, Corel® XMetaL® 4 offers support for XBRL Specification Versions 2.0 and higher. Corel® XMetaL® Author features all the authoring aids and advanced construct support necessary to create valid and well-formed XML documents. Using Corel® XMetaL® Developer edition, developers can also customize it to create different environments, including word processor or forms-based applications. Corel® XMetaL® for ActiveX® is a customizable XML authoring control can be embedded into any Web page or Windows® application. For more information, please visit www.corel.com/xmetal4.

Creative Solutions deployed XBRL technology as of the 2001 year-end release of Write-Up Solution (WSW) and Trial Balance Solution (TBS) software. The software supports the XBRL standards for data exchange between multiple applications. By tagging **Write-Up Solution** or **Trial Balance Solution** generated financial documents in XBRL, accountants will be able to share financial data with other similarly enabled applications and institutions electronically. Accountants and their clients can disclose the same information as is currently shared in paper-based financial statements; however, the data will now be instantly available to the new application without any re-keying. The result is faster and more accurate information sharing. For more information, please visit: www.CreativeSolutions.com.

DecisionSoft are leading XBRL developers in the UK, with substantial experience in XBRL implementations in both the government and private sectors. We provide managed services for modeling, documenting and developing XBRL-based systems and validation services. DecisionSoft licenses **X-Meta**, a data-modeling system for creating taxonomies and other schemas, and an XBRL toolkit for validating XBRL taxonomies and instance documents. The XBRL Toolkit is designed to provide the full range of validation needed to ensure conformance of outgoing or incoming instance documents and linkbases, and associated taxonomies and stylesheets. The toolkit has a modular Java Servlet architecture that can be deployed in any standard J2EE framework, or within DecisionSoft's own XBRL validation engine. For more information, please visit http://xbrl.decisionsoft.com.

EDGAR Online, Inc. Launched an **XBRL Repository** (www.xbrl-express.com): The XBRL Express web is a virtual market place where companies and organizations are encouraged to submit their statements in XBRL and where companies can promote their XBRL applications and consulting services.

Fujitsu Limited (Fujitsu) has recently announced a new XBRL Specification 2.0 processing software called **Interstage XWand**. This software is designed to encapsulate all XML and XBRL related processing and provides simple API's for business application programmers. As a benefit of XWand, programmers can focus on their business application development. Fujitsu is one of the vendors that support XLink technology and provides an XLink processor. Fujitsu also provides several XBRL tools that run on top of Interstage XWand. **Taxonomy Editor** is a taxonomy creating/editing tool that can handle extension taxonomies. **XBRL Converter** can transform XBRL specification 1.0 documents to XBRL specification 2.0 documents without manual modification. **XBRL Validator** validates XBRL documents regarding not only XML syntax and schema but also XBRL semantics. For more information, please visit http://xml.fujitsu.com/en/tech/xbrl/index.html.

Hitachi Group offers XBRL GL Auto Journalizing System_@**"XiRUTE"** based on XBRL Specification 2.0. "XiRUTE" supports easy integration and maintenance between Legacy systems and ERP systems by using XBRL GL as a standardized interface. "XiRUTE" translates many kinds of document data from various legacy systems to financial data. Our two-layer structure, which consists of XBRL GL Conversion Engine and Add-on business logic, makes logic addition and/or modification easy. We also provide Financial Report Solution, the construction solution of the system that provides XBRL-FR and/or GL translation from internal data formats (CSV, binary) of the existing accounts system and provides publishing to external users. For more information, please visit http://www.hitachi-system.co.jp/xml/xbrl/xirute/index.html.

Hyperion® Solutions' initial release of XBRL functionality for its Business Performance Management products will focus on data mapping, text entry, and creating XBRL instance documents. This functionality will be incorporated into the version of **Hyperion® Reports** scheduled for release in July 2003. This provides users the means to produce XBRL output integral to a reporting paradigm with which they are already familiar. Corporations utilizing Hyperion Reports with Hyperion's Business Performance Management applications will benefit from the simplicity of implementing this solution. Scripting or programming expertise is not a requirement to immediately leverage the benefits of adopting XBRL in your organization. User knowledge need extend only to the basic concept of XBRL. For further information, please visit www.hyperion.com.

iLumen's flagship product, **iMonitor**, is a financial monitoring and benchmarking network for the banking and accounting industries. IMonitor is an automated system for gathering and analyzing financial reporting data to

alerting. IMonitor's architecture allows it to receive data from any and all client accounting systems in multiple formats, not just the ones that currently support XBRL. In the future, iMonitor will benefit from a fully XBRL-enabled business environment since it will simplify the acquisition of data that drives iMonitor's analytic, alerting and aggregation services. iMonitor's data gathering and analysis engine delivers the full function promised by XBRL, without requiring XBRL exports or necessitating a change in the accounting software used by the reporting company. For more information, please visit www.ilumen.com.

Microsoft Corporation — Includes Microsoft Business Solutions, Navision and FRx, each offering XBRL software. FRx offers XBRL support in its FRx **Financial Reporter 6.5**. The 6.5 release of this product supports both extensible markup language (XML) and Extensible Business Reporting Language (XBRL) standards for streamlining the exchange of data. FRx Financial Reporter provides financial reporting and analysis functionality for over 26 leading accounting vendors' systems and over 50 general ledger applications. For more information on FRx Financial Reporter 6.5, please visit www.frxsoftware.com. The XBRL functionality in Navision enables users to connect and communicate with both competing ERP systems, complementary products and a multitude of stakeholders directly and via the Internet. For instance, subsidiary offices using Navision can now collaborate more quickly with a parent office's larger ERP system while realizing significant time and cost savings. The current worldwide release of Navision lets companies import multiple taxonomies and export their financial information to XBRL format by mapping the chart of accounts to their XBRL taxonomies. XBRL is marketed by Microsoft Business Solution in 31 countries. For more information, please visit **www.navision.com**.

OneSource Information Services now offers XBRL reports for over 25,000 Global Public companies with 5 years of annual and quarterly data. These reports include Balance Sheets, Income Statements, Statements of Cash Flows, and a Ratio Report. OneSource is also providing an interface that allows ad-hoc querying of 90 normalized variables and ratios that enable cross-company, cross industry comparisons and benchmarking. Both interfaces are XBRL version 2 compliant. The reports are available via OneSource's SDK, **Applink**, which includes Web services that can continuously feed up-to-date external business information to variety of applications including portal, analytical tools, CRM, or desktop applications. For more information, please visit www.onesource.com.

Oracle E-Business Suite is focusing its initial XBRL functionality offering on its **Financial Statement Generator** (FSG). The FSG is a financial reporting engine that leverages reusable report components to create the wide variety of financial reports needed to manage an enterprise. You can import XBRL taxonomies, create FSG reporting items from XBRL taxonomies and link your unique chart of accounts to the standardized elements of XBRL. You can, therefore, take full advantage of the flexibility of Oracle's charts of accounts, supporting up to 30 individual segments, without sacrificing any of the reporting and analysis capabilities of XBRL. You can automatically generate FSG reports as XBRL instance documents, which can be viewed and analyzed using any XBRL-compliant tool. For more information, please visit www.oracle.com.

PeopleSoft Financial Management Solutions (FMS) Enhancing real-time reporting capabilities is part of an ongoing initiative for PeopleSoft Financial Management Solutions (FMS). Available in Q4 2003, XBRL functionality in PeopleSoft's core financial applications will enable organizations to more rapidly transmit financial reporting over the Internet and comply with stricter SEC filing timetables. PeopleSoft will focus on taxonomy management, data mapping, and electronic transfer of XBRL reports to outside systems. In addition, the XBRL functionality can be used in conjunction with PeopleSoft's Investor Portal solution to facilitate the process of generating standard financial reports and publishing of performance metrics, policies and procedures for greater transparency. For more information, please visit www.peoplesoft.com.

PPA GmbH, Germany offers a portal called **PPA Benchbase** that provides the publicly available financial information of more than 7,000 German entities in a unified structure, ready for single company analysis and dynamic peer group-comparison and benchmarking. The financial information can also be taken as a basis for an internal rating database. These financial statements are also available in XBRL format, using the PPA Universal Taxonomy that makes it possible to compare data of the different accounting standards GermanAP, US GAAP and IAS. The taxonomy and sample instance documents can be downloaded under **www.ppaworld.com/xbrl**, for any questions contact info@ppaworld.com, as most pages are in German only.

PricewaterhouseCoopers' EdgarScan is an interface to the United States Securities and Exchange Commission Electronic Data Gathering, Analysis and Retrieval (SEC EDGAR) Filings. EdgarScan pulls filings from the SEC's servers and parses them automatically to find key financial tables and normalize financials to a common format for all companies. EdgarScan's XBRL Query Service is an HTTP service that converts extracted SEC filing data into XBRL instances. Currently, XBRL data for more than 500 of the largest US firms are made available through this service. Complete EdgarScan data in XBRL can be distributed to individual users upon request and on a case-by-case basis. For further information please visit: http://edgarscan.pwcglobal.com/XBRL/XBRLatPwC.html or email edgar@us.pwcglobal.com.

SAP AG supports the collection of financial statement data from various internal and external sources (such as ERP systems, Microsoft Excel, We-based Enterprise portals, and information providers) along with its conversion into an XBRL format. You can load any XBRL taxonomy and map elements in the taxonomy to individuals accounting objects, such as financial statement items. Through this mapping, you can convert individual subsidiary statements or consolidated group statements that are stored in the data warehouse into XBRL instance documents. You can then publish instance documents in many different formats – through a Web-based portal or forward directly to financial analysts, investors, government organizations, or your business partners. SAP provides this XBRL functionality within SAP Strategic Enterprise Management (release 3.1B) of mySAP Financials and mySAP.com. For more information, please visit www.sap.com/financials.

Semansys Technologies B.V., developer of XBRL based applications for business intelligence, released the first comprehensive application suite based on XBRL specification v2. It supports all essential phases of financial reporting including the creation and management of multiple taxonomies (definitions of accounting principles), the creation, reception and interpretation of XBRL instance documents, as well as extensive analysis functions. The Semansys application suite enables large and mid-sized organizations to streamline the reporting chains, internally and externally. Users can effectively meet their obligations to the financial supply chain, introduce continuous business monitoring, auditing, risk assessment and credit reporting. Publishing in XBRL is now possible using the **Semansys XBRL Composer Personal Edition**. For more information please visit www.semansys.com.

SYSPRO's ERP software has extensive built-in support for XML. It is the data format used in **e.net solutions**, which allows 3rd-party developers to invoke SYSPRO's business logic (both updates and queries) using COM Objects. It is one of various formats used for exchanging data with trading partners. It is one of various formats used for the export of information for reporting purposes. In support of XBRL, the Financial Report Writer allows the creation of any XML tags, which can be associated with any financial data in the report. Later versions will allow the import of any XBRL taxonomy, and the automatic mapping of financial data to elements in the taxonomy. For more information, please visit www.syspro.com.

Universal Business Matrix, LLC with its Strategic Partners provides integrated business solutions for the Banking and Financial Services, Government, Health Care and Insurance industries using the unique capabilities of XBRL. The Company's software include: **UBmatrix Taxonomy Builder™**, a well known tool used for building the IAS, US GAAP, BASI, and many other jurisdictional taxonomies; **The Universal Business Matrix Studio™** (UBmatrix Studio), is an integrated set of desktop and Web based user applications and components which facilitates the conversion, creation, editing, validation, exchange, and analysis of XBRL-based business information. Our solutions are designed to save time, money and reduce risk using XBRL, "the digital language of business." For more information, please visit www.ubmatrix.com.

XBI Software Inc creates STP (straight through processing) applications for banks and other financial institutions. Its **CovenantMonitor** for the SME, under development, will use XBRL to solve one of the banks' key problems, by monitoring clients' banking covenants accurately, efficiently and inexpensively. When an SME's books indicate that it is about to experience financial problems, CovenantMonitor for the SME will provide the SME with early warning signals to enable them to take quick corrective action. These problems would otherwise endanger the business as well as its relationship with its bank. CovenantMonitor sends all the information the banks need directly from the SME's computer to the banks. For more information, please visit www.xbisoftware.com.

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  Administracion de Empresas (AECA)

Aspect Financial Pty Ltd.

Atos KPMG Consulting NV

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Bryant College

Bundesanzeiger
  Verlagsgesellschaft mbH

Canada Customs and
  Revenue Agency

Canadian Institute of
  Chartered Accountants

Capital Printing Systems, Inc.

CaseWare International, Inc.

CBS (Central Bureau for Statistics)

CCC CONSULTING

CCH Tax Compliance

Certified General Accountant's
  Association of Canada

ChuoAoyama Audit Corporation

ChuoAoyama PricewaterhouseCoopers
  System Consulting Co.,Ltd.

College Belastingadviseurs

Companies Office

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Corel Corporation

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Covarity Inc

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Deloitte Touche Tohmatsu - New Zealand

Department of Accounting and Finance,
  University of Birmingham

Deutsche Bank AG

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Deutsches Rechnungslegungs
  Standard Committee e.V.

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Eagle Technology Management, Inc

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eStilil Co.,Ltd.

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FINAN Financial Analyis

FIO Consulting Pty Ltd.

Fitch Ratings Ltd

Fraunhofer Institut für Integrierte
  Publikations- und Informationssysteme
  (IPSI)

FRS Financial Reporting Solutions

Fujitsu Consulting

Fujitsu FIP Corporation

Fujitsu Laboratories of America, Inc.

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Fujitsu Prime Software Technologies Ltd.

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GCom2 Solutions

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Hermes Risk Management
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Hyperion Solutions Corp

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Information Management
  Australia Pty Ltd.

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Inland Revenue - UK

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  New Zealand

InnoData GmbH

Innovision Corporation

Institut der Wirtschaftsprüfer

Institute of Chartered
  Accountants of Australia

Institute of Chartered
  Accountants of Ireland

Institute of Chartered
  Accountants of New Zealand

Institute of Certified Public
  Accountants of Singapore

Institute of Management Accountants

International Accounting Standards
  Board (IASB)

IRM Pty Ltd.

J.D. Edwards & Co

j3 technology

Japan Business Assist Corp.

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  Industry Association

Jiji Press, Ltd.

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Nederlandse Orde van
   Belastingadviseurs (NOB)

New Zealand Stock Exchange

NextSolution CO.,LTD.

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   of Financial Institutions

OneSource

Oracle Corporation

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Pitcher Partners

PPA Gesellschaft für Finanzanalyse
   und Benchmarks mbH

PR Newswire

Practitioners Publishing Company (PPC)

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RIA

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RRDonnelley Financial

S&N AG

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Schleupen AG

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Semansys Technologies

Shin Nihon & Co.

Software AG Nederland BV

Solution 6

SRA

Standard Advantage

Statistics Canada

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Sumitomo Mitsui Banking Corporation

Syspro

Takara Printing Co.,LTD.

Task Force Technology Pty Ltd.

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The Bank of Tokyo-Mitsubishi, LTD.

The Japanese Institute of Certified
   Public Accountants

Thomson Financial

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