



XBRL International



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PROGRESS REPORT— APRIL 2004

“TRANSFORMING BUSINESS REPORTING”

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Highlights

In today's markets, companies are required to transform their critical business processes in order to meet the demands of consumers of business reports — regulators, analysts, lenders, capital markets, companies. Consumers of business reports are demanding more accessible, reliable, and timely information in order to make informed decisions. The evolution of the Internet has enabled business reports to be accessed electronically. XBRL leverages the Internet to improve the accuracy, exchange, analysis, and timeliness of business reporting information.

Approximately 250 of the world's leading companies, associations, and government agencies are working together to develop XBRL, a standard that will enable preparers of business reports to meet business reporting demands effectively and cost-efficiently. Many countries are making significant progress in the adoption of XBRL.

Attend the 9th XBRL International Conference, XBRL: "Exchanging Business Information"

The next XBRL International conference is taking place in Auckland, New Zealand from 10 – 14 May 2004. As the theme suggests, this conference will emphasise the uses of XBRL within stock exchanges, the public sector, and Small and Medium Enterprises (SMEs). The presentations will reveal information and experiences from various implementations, demonstrations, and pilot projects. Exhibitors will be present to showcase their XBRL services and tools. More information and conference registration is now available at www.xbrl.org/auckland.

TSX Group Adopts XBRL for Publishing Financials

In January, TSX group became the first Canadian public company and the first publicly-listed stock exchange to publish annual financial results in XBRL. TSX group worked with XBRL Canada and PricewaterhouseCoopers to realise this implementation, which provides a working tool that will allow Canadian companies to streamline how they prepare and disseminate financial data.

FSA Announces Use of XBRL

The Financial Services Authority (FSA), the UK integrated Financial Services Regulator, which has now joined XBRL UK, will use XBRL beginning in 2005 when it begins to collect its regulatory returns electronically. The FSA expects that the use of XBRL will improve the internal efficiency and effectiveness of its regulatory reporting function, provide greater transparency around information requirements for regulated firms and ensure that the FSA is more responsive to changing data needs. Following the successful completion of an internal pilot, the FSA intends to use the XBRL standard to document regulatory reporting requirements for use within the organisation, and to publish technical requirements for reporting to the marketplace.

The New XBRL International Steering Committee Chair

XBRL International elected Kurt Ramin, Director at the International Accounting Standards Committee Foundation (IASCF), as Chair of the Steering Committee, succeeding Walter Hamscher. Ramin served as Vice Chair on the International Steering Committee for two years and is a strong proponent and supporter of XBRL.

Paul Penler, Principal at Ernst & Young and representative of XBRL-U.S., and Hugh Wallis, Distinguished Software Architect at Hyperion Solutions and representative of the Software & Services Supply Chain, were elected Vice Chairs of the Steering Committee.

XBRL Spec 2.1 Receives Recommendation Status

In December 2003, the XBRL 2.1 Specification and a public working draft of the XBRL 2.1 Conformance Suite were released. This important milestone will accelerate adoption of XBRL tools and solutions and will improve the ability of application developers to create platform independent XBRL applications and tools. This new release of the specification clarifies and enhances the way in which business reporting software applications can produce and consume XBRL-tagged data. The conformance suite consists of a set of tests that will facilitate interoperable XBRL implementations.

Candidate Recommendation of FRTA

The International Steering Committee approved the Candidate Recommendation of FRTA (Financial Reporting Taxonomy Architecture) in accordance with the XBRL 2.1 Specification. FRTA provides documented design rules to enhance consistency among XBRL taxonomies used for financial reporting — vital for enabling the consumption, use, comparison and extension of taxonomies and interoperability of financial reports and software that use them.

New "Direct Participant" Membership Category Created

A new XBRL membership category for "Direct Participants" has been created. This membership category serves the needs of organisations that are interested in joining the XBRL consortium but are located in places where no provisional or established jurisdiction exists yet. The benefits that participants will gain through this membership include access to mailing groups, participation in international working groups and reduced fees when attending International XBRL Conferences.

New Jurisdictions

XBRL International welcomes XBRL Ireland and XBRL Spain as established jurisdictions. Ireland and Spain have been participating in XBRL for two years with important stakeholders involved in the adoption and implementation of XBRL. XBRL Sweden has also begun the development of XBRL within their country as a provisional jurisdiction.

Top 10 Effects of the 8th XBRL International Conference, XBRL in USE: “Tools, Technologies & Solutions”

■ XBRL Appears on Every Desktop

EDGAR Online and Microsoft jointly announced a service to provide SEC Filing information via Web Services; Microsoft distributed copies of a pre-release version of the XBRL add-in for Microsoft Office 2003; and Ernst & Young, PR Newswire, Microsoft, Reuters, Bowne, and SunTrust Banks, Inc. launched XBRL for Earnings Releases. XBRL is everywhere and coming to a desktop near you!

■ XBRL Development Tools are Winners

Winners of the first XBRL Software Shootout were UBmatrix for the People’s Choice Award, Semansys for Instance Creation and Consumption, and Fujitsu for the Taxonomy Builder Award, beating out tough competition from Corel, DecisionSoft, Ipedo, and Hitachi in a lively fast paced session.

■ XBRL Member Collaboration Yields Results

XBRL International members continued to collaborate and deliver exceptional work products, including a new XBRL Primer from XBRL Japan that will be sold in bookstores nationwide, and a public working draft of the XBRL GL Version 1.1 Taxonomy.

■ XBRL Emerges from Exchanges Worldwide

Exchanges are leading the way in developing taxonomies and stimulating public companies to produce XBRL and whetting the appetite of investors worldwide for financial information in XBRL, as reinforced by the launch of the KOSDAQ investor information service in XBRL and presentations from the Shenzhen and New Zealand exchanges.

■ XBRL Goes Live for Local Government Reporting

The Dutch Water Boards are the first to go live with XBRL for financial reporting under new EMU guidelines, with a mandate for electronic reporting now in place in Holland, as reported by Paul Snijders of Semansys.

■ XBRL Grows Internationally

The conference attracted over 280 attendees from 19 countries including a large showing from Asian countries, over 120 people attended the tutorial sessions, and the 10 conference sponsors were DecisionSoft, Deloitte, Ernst & Young, Fujitsu, Hitachi, Hyperion, KPMG, PricewaterhouseCoopers, Software AG, and UBmatrix. Lunch sponsors were Bowne and Standard Advantage.

■ XBRL Arrives in the C-Suite

Keynote speakers for the day included David Odell, CFO of Hyperion, Susan Strausberg, CEO of EDGAR Online, and Tim Bray, CTO of Antarcti.ca.

■ XBRL Interests Standard Setters

The FASB and IASB announced that they had created XBRL Fellows positions in recognition of the significant impact that XBRL will have on the adoption of accounting standards. Jenn Moriarity and Josef MacDonald received these landmark appointments to FASB and IASB, respectively.

■ XBRL Attracts the Accounting Profession

A CPA Breakfast attracted over 50 attendees to learn about the impact of XBRL on the profession.

■ XBRL International Steering Committee Gets New Perspectives

The XBRL International Steering Committee welcomed new representatives Paul Phenix (Australian Stock Exchange), Hugh Wallis (Hyperion Solutions), and Vincent Bert (Gerling NCM) into its ranks.

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 Committee Foundation, Ireland, Japan, Netherlands, New Zealand, Spain, United Kingdom and United States. Provisional jurisdictions have been formed in Korea and Sweden. XBRL interest and activities are increasing in Argentina, Austria, Belgium, Brazil, China, Colombia, Denmark, Hong Kong, India, Italy, Luxembourg, Mexico, South Africa, Taiwan, and Venezuela. The XBRL consortium has approximately 250 member organizations throughout the world.

Australia

Australia has been leveraging the adoption of XBRL by the Australian Taxation Office to encourage greater awareness in the community and particularly among local software vendors and banks. XBRL Australia continues to participate strongly in the development of the IFRS taxonomy and extension for Australian Accounting Standards and in the broader strategic development of XBRL globally. In 2004, the primary focus will change from promoting the standard to assisting those who are implementing or have implemented XBRL in Australia. Regional cooperation efforts will be strengthened and expanded with Singapore and New Zealand to drive further adoption in South East Asia and the South Pacific.

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

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Canada

XBRL Canada has been making significant progress in taxonomy development, adoption, and membership growth. In January, the TSX Group Inc. (Toronto Stock Exchange) became the first publicly traded company in Canada and the first stock exchange in the world to publish its annual financial statements in XBRL. For more information, please visit www.tsx.com/xbrl/

In March, the Canadian taxonomy for public companies was acknowledged by XBRL International and approved by the XBRL Canada steering committee. This Canadian taxonomy covers Primary Financial Statements issued in accordance with Canadian GAAP. The approval follows a comment period of the Public Working Draft issued in December 2003. The next step is to develop and approve a Canadian taxonomy for Notes to the Financial Statements (Notes) and for Management's Discussion and Analysis (MD&A). The work on the Notes taxonomy commenced in February.

XBRL Canada's web site www.xbrl.ca was officially launched in February 2004. Please visit the site to get the latest information on membership, activities, taxonomies, and leaders of XBRL in Canada.

Five organizations joined XBRL Canada in 2003-04. They were ACL Services Ltd, BDO Dunwoody LLP, Blast Radius, Canada NewsWire Ltd., and Hitachi Canada.

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Germany

XBRL Germany cooperates with the German Tax Authority to use XBRL for tax filing

A pilot project based on an enhanced release of the Taxonomy GermanAP (rendering the German Commercial Code, which is also the foundation of German taxation) is underway. It comprises work packages such as adaptation of the taxonomy to meet specific additional requirements, processes, logistics ads as well as data warehouse and report designs.

Fraport AG, the operator of Frankfurt's airport: First German company disclosing quarterly reports in XBRL

In November 2003, assisted by members of XBRL Germany, Fraport published in November 2003 their 3rd quarter financials in XBRL format. The figures comprise balance sheet, income statement, and cash flow statement according to International Accounting Standards. To present the data depicting the specifics of the company, some additions to the IAS/IFRS taxonomy applied, as well as label translations, have been developed and incorporated in the set of report documents. The project is also a proof of concept demonstrating the capability and flexibility of XBRL.

Corporate Rating Portal using XBRL

In December 2003, Ernst & Young released a public portal for Corporate Rating in Germany using the full strengths of XBRL. The portal was developed with technical support and products of Software AG. It is the world's first rating portal where XBRL is used for the automated delivery of Financial Statements such as Balance Sheet, Equity and Liability, Profit and Loss Statements. Visit www.eyrating.de to use the portal.

XBRL Germany cooperates with Deutsche Börse AG, the Frankfurt Stock Exchange, to implement an XBRL based reporting chain

Deutsche Börse is going to implement a redesigned procedure of listed companies' Structured Quarterly Reporting. Those reports will use XBRL taxonomies that in principle will be subsets of either IAS/IFRS or US-GAAP. The project includes 10 companies — XBRL Germany members and others — that are committed to publishing their 1st quarter 2004 financials as a pilot in May 2004. The German XBRL community supports the project by assisting in the development of taxonomies, providing appropriate infrastructure, and general coaching.

Several members of XBRL Germany present XBRL products and services at CeBIT

CeBIT (one of the world's leading fairs for the ICT sector from March 18 to 24, 2004 in Hannover, Germany) has become a market place for XBRL products and services presentations. The companies and institutions exhibiting their XBRL related merchandise included DATEV eG, Nürnberg, Fraunhofer Institut, Darmstadt, Software AG together with SUN (XBRL plug-in for StarOffice), and SAP AG, Walldorf.

XBRL Germany is developing a catalogue of requirements to guarantee quality and assurance of XBRL documents

A workgroup of XBRL Germany is elaborating criteria and measures to ensure that consumers will have the same level of confidence in XBRL documents as they have in traditional documents. The matters include the specific consumer's requirements and the design of manual and/or automated processes when generating XBRL Instance Documents. It also will incorporate the results of a survey. A draft will be available soon.

For more information on XBRL Germany, please visit www.xbrl.de or contact Norbert Flickinger, Managing Director of XBRL Deutschland e.V. (German XBRL Jurisdiction) at nf@xbrl.de. Address: c/o XBRL Deutschland e.V., Am Bonnehof 35 (KPMG Building), 40474 Duesseldorf / GERMANY, Phone/Fax/Mobile +49-700-flickinger

International Accounting Standards Committee Foundation (IASCF)

In January 2004, the IFRS Taxonomy Working Group presented for review an Exposure Draft of its International Financial Reporting Standards (IFRS), General Purpose Financial Reporting of all Profit-Oriented Entities (GP) Taxonomy. The taxonomy is the world's first full financial statements taxonomy under the new version XBRL 2.1 Specification. To view the taxonomy and supporting documentation, including guidance on how to review the IFRS-GP Taxonomy, visit <http://xbrl.iasb.org/int/fr/ifrs/gp/2004-01-15>. Work is currently underway on a financial services extension and on upgrading the taxonomy for the Improvements Project (including IAS 32 and 39).

The IASC Foundation has successfully converted all IFRS to an xml format. This is the first phase of making the IASB standards data-centric. The next phase will include adding richer data tags, adding the standards to a database and providing narration with the taxonomy and instance documents.

The IASC Foundation launched a new IASB website, including XBRL content, in January 2004. See <http://www.iasb.org>.

Earlier in 2004, Kurt Ramin the IASC Foundation Commercial Director was elected Chair of the XBRL International Steering Committee. Josef Macdonald, the IASC Foundation XBRL Practice Fellow was elected Vice-Chair of the XBRL International Domain Working Group.

For more information on International Accounting Standards Committee Foundation, please contact Josef MacDonald at jmacdonald@iasb.org.uk.

Ireland

BRIL — Business Reporting Ireland Limited, a company established to develop XBRL in Ireland was launched on 6 Feb 2004 at the Guinness Storehouse in Dublin with presentations from Conor O'Kelly, Chairman of XBRL Ireland and Council Member of the Institute of Chartered Accountants in Ireland ("ICAI") and Walter Hamscher, Past Chair of XBRL International. Members of XBRL Ireland are the Central Statistics Office, Deloitte, Ernst and Young, Farrell Grant Sparks, the Institute of Chartered Accountants in Ireland, KPMG, PricewaterhouseCoopers, the Irish Revenue Commissioners, and the Registrar of Companies.

XBRL Ireland's focus is to develop a taxonomy for the Irish market that is compliant with appropriate Irish accounting standards. There is a domain working group focusing on the strategy for taxonomy development. The choices are to complete the IE-GAAP taxonomy work that began last year or to develop an IAS GAAP — IE from taxonomies already developed within the global community.

For more information on XBRL Ireland, please visit www.xbrl-ie.org or contact:

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Japan

XBRL Japan membership has been steadily growing and reached 71 voting members in February, including organizations like the Bank of Japan and Tokyo Stock Exchange.

XBRL Symposium peaks at a record 471 audiences

On February 12th, 2004, XBRL Japan and Nikkei held a joint XBRL symposium, backed by the Japanese Institute of Certified Public Accountants (JICPA) and the Japan Federation of Certified Public Tax Accountants Association (JFCP-TAA). The symposium, dubbed *Nikkei IT Solution Seminar 2004*, drew attendance of 471 attendees. This epoch-making event was the largest gathering XBRL ever held in Japan (probably in the world as well). Distinguished representatives from XBRL Japan member organisations and XBRL International leadership presented during the event. The timeliness of e-Tax filing, which will commence this winter, and the progress in the proof of concept projects at Bank of Japan and other members from the banking industry all helped make this happen.

Two books on XBRL published

- Mr. Yasuyuki Fuchita, General Manager of Capital Market Research Dept. at Nomura Research Institute, a member of XBRL Japan, authored a book titled *Introduction to XBRL*, which was published by Nikkei, on November 12th, 2003. Having a subtitle of *New Global Standards for Financial Reporting*, 245 pages in Japanese language, the book is for non-technical audiences. Mr. Fuchita describes XBRL based *Straight Through Reporting* (STR) of financial data across organizational boundaries, exemplified by flow of business information from one single transaction of general ledger to financial reporting and tax filing. This book introduces business people and researchers to the latest developments of global XBRL initiatives and their implications to the financial and capital markets and the corporate governance structures.
- A large number (31) of voluntary writers and contributors of XBRL Japan and a few of XBRL International, led by professors Manabu Sakagami, Osaka City University, and Cindy (Yoshiko) Shirata, Nihon University, the chair and the vice chair at the Education Committee respectively, authored a book titled *Creating Financial Statements in XBRL*, which was published through Nikkei, on November 20th, 2003. The book has already been very well accepted through major

bookstores nationwide reflecting the growing interests in XBRL because of the adoption of XBRL for e-Tax filing by NTA. In contrast to Mr. Fuchita's book mentioned above, this book is for technical people; it offers an overview of XBRL and related XML technologies, and hands-on experience for novices. This book is accompanied by a CD-ROM developed by Mr. Manabu Mizutani, PCA Corp., which includes easy-to-use software for creating instance documents and converting to HTML documents. The software also has a financial analysis tool across companies with an algorithm developed by MS. Shirata using XBRL instance documents.

Industry specific taxonomies for e-Tax filing

Along with XBRL taxonomies for e-Tax filing, a sub-team of XBRL Japan's Development Working Group, led by Mr. Akira Gokita, Shin Nihon & Co., has been developing industry specific taxonomies.

Translation of XBRL 2.1 Specification

Another sub-team of the Development WG, coordinated by Mr. Toshimitsu Suzuki, Fujitsu, is working on the translation of XBRL 2.1 Specification into Japanese.

XBRL 2.1 Specification to be Japanese Industrial Standard

Japanese Standards Association, a standards body for industrial products including computer languages, under the auspices of the Ministry of Economy, Trade and Industry, continues to support XBRL by making *XBRL 2.1 Specification* a Japanese Industrial Standard in fiscal year 2004, which commences in April. Previously JSA published *XBRL 2.0 Specification* as JIS/TR, a preliminary document focusing on emerging technologies.

Two XBRL proof of concept projects in financial community:

- Bank of Japan's regulatory reporting initiative has been underway since November 2003 with participation from Japan's top four banks — Bank of Tokyo Mitsubishi, Sumitomo Mitsui Banking Corp., UFJ Bank and Mizuho Bank.
- The other is a bank loan processing project, which is a collaborative initiative among 27 member companies of XBRL Japan. This project has been underway since January 2004, which is led by Mr. Akira Yamagami, BearingPoint, chair of XBRL Japan's Financial Committee, and Mr. Makoto Endo, ChuoAoyama Audit Corp.

For more information on XBRL Japan, please visit www.xbrl-jp.org or contact:

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Netherlands

Adoption of XBRL in the Netherlands expanding

As a spin-off of the nearly completed implementation of digital reporting at the Dutch Water Boards, XBRL is now expanding into the remaining 800 de-central government institutions. The regulator CBS has released taxonomies to be used by municipalities and provinces on a mandatory basis beginning

in 2005. Nearly all vendors of financial systems active in this market — including IBS, CODA and PinkRoccade — are geared up to deliver XBRL enabled reporting solutions, based on technology provided by Semansys. Also, the 12 Dutch provinces are now defining plans to require reporting in XBRL in support of their role as regulator for municipalities.

XBRL Netherlands was established in October 2002 and currently has 36 members. In September 2003, a first draft of the Dutch Taxonomy was released for comments. This first draft was developed by the SRA (a supporting organisation for about 400 small audit firms), the Dutch Tax Authorities, the Central Bureau of Statistics, and several software vendors. The draft Dutch Taxonomy is based on the existing "Auditfile" and the Electronic Corporate Tax Filing. The next step in 2004 will be to update this taxonomy with the support of several organisations to comply with IFRS and Dutch Reporting Standards (Dutch GAAP). In autumn 2003, the Dutch Jurisdiction also established a working group for Preparers.

For more information on XBRL Netherlands, please visit www.xbrl-nederland.nl or contact Jan Pasmooij, Manager ICT Knowledge Center Royal NIVRA and Chair XBRL Netherlands by email at j.pasmooij@nivra.nl or by phone +31 20 3010315 / +31 6 55117335 (mobile).

New Zealand

XBRL is making steady progress in New Zealand (NZ). These include:

- A XBRL project (Project First Step) commenced in October between the New Zealand Stock Exchange (NZX) and ten listed companies to develop an XBRL pilot for companies' six monthly announcements. The taxonomy for the announcement has been completed and sample instance documents have been generated. Promotions to analysts and brokers have begun with strong interest from this community.
- The New Zealand Statistics Bureau (Statistics NZ) is involved in Project First Step and wishes to use the same set of company information, plus an additional 20 elements, to fulfill one of their regulatory reports. This is an additional benefit for the companies involved in the pilot, and is a step along the path to reduce compliance costs for businesses, using the power of XBRL.
- Other pilot projects are planned between regulators and data preparers. A test process using XBRL information has commenced with the NZ Companies office and MYOB.
- XBRL NZ is organizing the 9th XBRL International Conference to be held in Auckland from May 10 – 14, 2004. The conference will showcase the NZ XBRL projects.

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 e-mail at grant_boyd@icanz.co.nz.

Spain

XBRL Spain became an established jurisdiction in March 2004. The main objectives of the XBRL Spain jurisdiction are:

- To foster the introduction, adoption and development, both at a national and international level of the XBRL language, for the purpose of unifying the standards applicable to financial and business reporting.
- To protect the image and prestige of XBRL in Spain, to defend the general interests arising from the process of introduction, adoption and development of XBRL in Spanish territory; to foster, cultivate and promote a spirit of collaboration among its Members, and to promote whatever initiatives as may contribute towards the process of introduction, adoption and development of XBRL.
- To collaborate with the introduction and recognition of XBRL in Spain, and coordinate such activities, acts, events, procedures, studies, analyses, research and other activities of a similar nature related to XBRL in Spain as they are necessary in order to promote the introduction, adoption and development at both a national and international level of the XBRL language in Spain.
- To promote and participate in studies and research about XBRL, both at a national and international level, and advise members and other third parties in relation to any issue connected to the process of introduction, adoption and development of XBRL in Spain.

XBRL Spain has been represented at the following events:

- Conference by Enrique Bonsón, "XBRL and the public sector", in the summer courses of the University Rey Juan Carlos. (Aranjuez, July 2003).
- Conference panel on XBRL at the Spanish Accounting Association Congress. Speakers: Miklos Vasarhelyi (Rutgers University), Liv Watson (EdgarOnline), Manuel Ortega (Bank of Spain), Ignacio Hernández-Ros (Software AG) and Enrique Bonsón (Spanish Accounting Association, AECA). (Cádiz, september 2003).
- Conference about XBRL by Enrique Bonsón. (Parque Tecnológico Walqa, Huesca, October 2003.)
- Workshop XBRL como facilitador del reporting financiero y contable, organized by Software AG, sponsored by PricewaterhouseCoopers and with the participation of Bank of Spain, Comisión Nacional del Mercado de Valores (CNMV), Telefónica and AECA. (Madrid, November 2003).
- Presentation of XBRL in Portugal by Enrique Bonsón and Ignacio Hernández-Ros (Software AG). The conference's main objective was to bring a group of interested companies and institutions together to launch a provisional jurisdiction in Portugal. Representatives from

Bank of Portugal, Securities Commission, Instituto Politécnico de Setubal, Instituto Politécnico de Guarda, Ernst & Young, Modum, Ordem dos Revisores Oficiais de Contas, SADCI, Software AG and Universidad de Algarve and Universidad de Minho were present. (Instituto Politécnico de Setubal, December 2003).

For more information on XBRL Spain, please contact Federico Florez, Banco de Espana at sistemas_informacion@bde.es

United Kingdom

XBRL UK's programme of activities during 2004 represents its continued commitment to XBRL. Whilst some of these activities represent a continuation of background work that has already been taking place for some time, these activities are vital for the project as a whole. There has been a significant amount of work, since the previous update, on continuing to push forward UK taxonomy development. This activity is a pre-requisite of the wider use of XBRL and the achievement of its potential benefits of system interoperability. The main focus is towards:

- Further developing the UK taxonomy in accordance with XBRL Specification 2.1 (this work is planned for completion in April 2004 if sufficient resources, financial and human, are available);
- Developing a UK-extended version of the IFRS taxonomy for those companies which will switch to IFRS standards under the EU plans for convergence by 2005;
- Co-ordinating extensions of the base UK taxonomy for different business sectors;
- Continuing to contribute to the development of the necessary program tools associated with XBRL that will enable organizations to use it without the need for specialised technical knowledge;
- Arrangements for the incorporation of XBRL UK. This is now completed: since 10 November 2003, XBRL UK has been constituted as a company (XBRL UK Ltd) limited by guarantee;
- Involvement in a working group, organized by the government's Office of the e-Envoy, of government departments on the development of policies for the coordination of digital financial reporting requirements for regulatory purposes.

Significant New Members include the Financial Services Authority (UK financial services regulator), IBM Consulting Services Ltd (rejoined), and Marlborough Stirling Webtech (software & services provider).

For more information on XBRL UK, please visit www.xbrl-uk.org or contact the Jurisdictional Leader Chris Rodgers (Chairman, XBRL UK Consultative Committee) at chris.rodgers@kpmg.co.uk or by phone at +44 20 7694 4813 / 4082 or via mail at, KPMG, 1-2 Puddle Dock, London EC4V 3PD, United Kingdom

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 Co-hosted the November 2003 XBRL International Conference in Seattle.
- Ernst & Young, PR Newswire, Microsoft, Reuters, Bowne, and SunTrust Banks, Inc. announced the launch of a project to demonstrate the benefits of how XBRL-enabled earnings releases can be created, distributed and used in order to facilitate greater transparency in corporate America. They have pledged to do their part to make the integration and transition as seamless as possible. Visit www.xbrlforearningsreleases.com to learn more.
- Last year, the Domain Working Group released several important works. These include the XBRL-US release of several new taxonomies, including a Public working draft of the US Financial Services Taxonomy Framework, the US GAAP Commercial & Industrial Taxonomy (CI), and the US GAAP Banking and Savings Institutions (BASI) Taxonomy. The Domain Working Group plans on releasing a Public working draft of its US GAAP Insurance Taxonomy in the coming months and will continue developing additional industry taxonomies in 2004.
- XBRL-US will be holding a meeting for members in April 2004 to continue to advance the efforts of XBRL-US. Information on meeting dates and location will be released shortly.

XBRL-US membership has 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 on XBRL-US or any of the information discussed here, please contact Jeff Naumann at jnaumann@aicpa.org.

Provisional Jurisdiction Reports

Korea

XBRL Korea was established in July 2003 with 10 founding members who are also the steering committee members. XBRL Korea currently has 13 members including the founding members.

XBRL Korea submitted the final draft of the Korean GAAP Commercial and Industrial (KOREAN-GAAP-CI) taxonomy and the Korean Global Common Document (KOREAN GCD) taxonomy to XBRL International in January 2004. The XBRL Korea Domain Working Group has led the development of the KOREAN-GAAP-CI taxonomy for the purpose of expressing commercial and industrial companies' financial statements according to Korean Generally Accepted Accounting Principles (GAAP) and other related/relevant accounting standards. The KOREAN-GAAP-CI taxonomy draft was developed, reviewed and finalized by the members of the XBRL Korea Domain Working Group. During the review process, an exposure draft was released for one month and the comments from the public were considered and reflected in this final draft.

The Korean Global Common Document (Korean GCD) taxonomy, which will be used with the KOREAN-GAAP-CI taxonomy is designed to present entity information and document information that will include XBRL instance documents of financial statements in accordance with the KOREAN-GAAP-CI taxonomy.

XBRL Korea will hold an XBRL forum during the first half of this year and the KOREAN-GAAP-CI taxonomy will be introduced to the public through the forum. In the second half of the year, XBRL Korea will build its web site and publish a "XBRL Korea White Paper". XBRL Korea continues to gain new members.

For more information on XBRL Korea, please visit www.cfo.korea.org contact:

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Sweden

A provisional jurisdiction has been formed in Sweden and continues to make progress on XBRL taxonomy development. XBRL Sweden is currently working on a taxonomy for small and medium-sized companies. XBRL Sweden's objective is to have two base taxonomies; one for small and medium-sized companies based on BAS and Swedish GAAP and one for all listed companies who are obliged to use IAS/IFRS.

Events

A XBRL Taxonomy Development Training Day was held on 17 March 2004 in Stockholm for the Swedish domain working group. A XBRL 2.1 Developer Advisory Session was also held on 18 March 2004 in Stockholm.

XBRL Sweden hosted a XBRL Public Day on 19 March 2004 in Stockholm with guest speakers from XBRL International, IASB and the Swedish Patent and Registration Office.

For more information on XBRL Sweden, please visit www.xbrl.se or contact:

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XBRL Vendor Updates*

CaseWare International has implemented XBRL in **CaseWare Working Papers** and **CaseWare IDEA**. CaseWare presented live demonstrations of this support during the program of the 8th XBRL International Conference held in Seattle in November 2003. Working Papers and IDEA import XBRL-General Ledger (XBRL-GL) compliant files; Working Papers produces XBRL tagged financial statements using Specification Version 2.0, with 2.1 compliance scheduled for Q2 2004. The implementation of XBRL allows CaseWare users to seamlessly import data, perform standard analyses and audit tests and produce XBRL tagged GAAP-compliant financial statements. For more information, please visit www.caseware.com or www.caseware-idea.com.

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's XBRL Toolkit enables the rapid development of high-level XBRL applications by inserting an Application Programming Interface (API) layer between your application and the raw XML documents that make up an XBRL v2.1 report. DecisionSoft has played a key role in the development of the XBRL 2.1 Specification, with the **XBRL Toolkit Validator** being used to validate and pass the XBRL conformance suite.

DecisionSoft's validator is the first XBRL 2.1 validator to be made freely available as an online service. DecisionSoft is providing technology and expertise to the UK Inland Revenue's Corporation Tax e-Filing project and to the Financial Services Authority's online regulatory reporting project. DecisionSoft offers customised solutions and training for organisations looking to adopt XBRL technology. For more information, please visit <http://xbrl.decisionsoft.com>.

Fujitsu Limited has announced XBRL Specification 2.0/2.1 processing software called **Interstage XWand V1.0L20**. This software encapsulates all XML and XBRL related processing and provides simple APIs for use by application programmers. Fujitsu intends to support Java and C# platform.

Taxonomy Editor, Instance Creator, XBRL Adapter (Tentative Name), **XBRL Validator, Versioning and Mapping Tool**, and **Analyst Dashboard** are other Fujitsu XBRL tools and solutions that run on top of Interstage XWand. XBRL Adapter is a complete XBRL reporting solution for data creation activity that creates XBRL documents without manual input. XBRL Validator validates XBRL Documents and Instances for XML syntax, schema and XBRL semantics. Analyst Dashboard is a sample XBRL data consuming application that enables comparison of multiple companies / periods documents side-by-side. More information is available at <http://xml.fujitsu.com/en/tech/xbrl/index.html> and www.labs.fujitsu.com/en/freesoft/xbrltools/.

Hitachi will launch an enhanced version of **Cosminexus Business Reporting Processor (CBRP)** based on XBRL 2.1 and **XiRUTE** as **XiRUTE ToolSet** in the spring of 2004. **CBRP** provides standard XBRL DOM and realizes easy translation and validation from legacy XBRL 2.0 document to XBRL 2.1 one using XBRL DOM and XBRL2.1 DOM. XiRUTE ToolSet is comprised of software components for XBRL Taxonomies/Instances and offers functions to CONVERT data between CSV and XBRL instances, VIEW multiple data vertically/horizontally, and VALIDATE instances. XiRUTE has enabled the real case implementation of XBRL GL for the first time in the world. We are prepared to support the Formula linkbase after it is recommended. As a leading systems integrator with XML expertise, we provide business users with comprehensive XBRL-related services. For more information, please visit www.hitachi.co.jp/XBRL and www.hitachi-system.co.jp/xbrl/

Hyperion® Solutions' initial release of XBRL functionality for its Business Performance Management products focuses on data mapping, text entry, and creating XBRL instance documents. This functionality is incorporated into **Hyperion® Reports** which provides users the means to produce XBRL output within 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 concepts of XBRL. For further information, please visit www.hyperion.com.

j3XBRLViewer is a free .NET application that will allow people to view and if you allow them to edit your XBRL instance documents. There are web, desktop and mobile versions available. For more information, please visit www.j3technology.com/xbrltools.php

Microsoft Corporation currently provides XBRL support within **Microsoft Business Solutions (MBS)** and will soon offer XBRL support within **Microsoft Office. MBS for Analytics-FRx** provides financial reporting and analysis functionality for over 26 leading accounting vendors' systems (including **MBS-Great Plains, MBS-Solomon** and **MBS for Analytics-Forecaster**), and offers XBRL-specific report creation and export functionality. **MBS-Navision's** XBRL support enables users to connect and communicate with a multitude of stakeholders by importing multiple XBRL taxonomies and exporting financial information in XBRL format. The forthcoming **XBRL add-in for Microsoft Office 2003** will enable organizations to streamline their financial reporting process by standardizing both internal and external financial information management processes using XBRL, thereby helping increase financial transparency, improve decision-making and support new financial compliance legislation. For more information, visit www.microsoft.com, www.frxsoftware.com, and www.microsoft.com/businesssolutions/default.msp.x.

Oracle E-Business Suite offers XBRL financial reporting functionality via 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 analysed using a variety of widely available tools. For further information please contact Helen Shanahan at Helen.Shanahan@oracle.com.

PricewaterhouseCoopers has been an active and leading participant of XBRL International, since the consortium's beginning. We provide seamless integration of XBRL expertise within our innovative client solutions: Regulatory re-engineering, Stock exchange solutions, Credit risk assessment, Internal reporting re-engineering, SmartClose and IFRS conversions.

PricewaterhouseCoopers is currently assisting the US Federal Deposit Insurance Corporation, the Korean Stock Exchange and the Bank of Spain in implementing XBRL-enhanced reporting environments within their organisations. Services include business case development, taxonomy building, and security services.

Our **EdgarScan XBRL Query Service** is an HTTP service that converts SEC filing data into XBRL instances. 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. For information: <http://www.pwc.com/xbrl>.

SAP AG supports the collection of financial statement data from various internal and external sources (such as ERP systems, Microsoft Excel, Web-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 individual 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 of mySAP ERP** and **mySAP Business Suite**. For further information please visit: www.sap.com/financials.

Semansys Technologies BV released the XBRL 2.1 compliant version of **Semansys Taxonomy Builder** to customers on January 29, 2004. This taxonomy builder is an edition of Semansys XBRL Composer, winner of the software shoot out in Seattle. Semansys Taxonomy Builder can be used to convert existing taxonomies to XBRL 2.1. Semansys is close to completing the world's first full-cycle XBRL implementation at the Water Boards of the Netherlands, based on its market leading Regulatory Reporting Solution. The implementation includes software facilities for taxonomy creation, automated report generation and report reception and processing. The implementation of

this solution with 800 remaining de-central government institutions is now in progress. A vast majority of the vendors of financial systems in this market chose to integrate Semansys XBRL Composer to be able to offer modular reporting solutions.

Software AG. The **XML Business Integration suite** reduces the costs of the information supply chain and accelerates its flow. It is built on Internet standards and reliably automates XBRL and non-XBRL information processing. The suite offers flexible transformation and XML wrapping features to allow integration of existing systems. It stores and maintains any type of XML (IFRS, US GAAP and other taxonomies). A uniform interface allows access to the XBRL repository, without losing structure or format of the content. The repository keeps track of all events, XBRL data and meta-data. This solution is compelling for organizations looking for advanced XBRL processing. It is ideally suited for auditing purposes meeting the requirements as set by the Sarbanes-Oxley Act. Non-repudiation, XML encryption/decryption and digital signatures, secured web-services and content based routing are available. For more information, please visit www.softwareag.com.

Universal Business Matrix LLC (UBmatrix) is a provider of integrated solutions enabling automated data exchange, validation and analysis with a suite of applications, web and server solutions, fully compliant with XBRL specification 2.1.

Using the UBmatrix **Automator** family of solutions, governments, organizations, and corporations throughout the world are now building XBRL compliant taxonomies and automated business solutions, eliminating zero-value tasks while providing increased accuracy & precision analysis.

UBmatrix provides value to our customers by offering first to market XBRL solutions through strategic relationships with Accenture, IBM, NEC, Nihon Unisys, PricewaterhouseCoopers, Samsung, SoftwareAG, and Unisys. Today these alliances are developing solutions for Banking, Health Care, Insurance, Printing, Regulatory and Securities Exchange clients worldwide.

Headquartered in Kirkland Washington, UBmatrix has joint ventures in Australia, the Netherlands, Korea and Japan. 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.

** XBRL International includes this information from XBRL members as a convenience to those interested in XBRL's development and progression. XBRL International cannot take responsibility for the accuracy of such statements, nor does inclusion of a vendor imply endorsement of their products or services.*

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This is a publication of the XBRL International Marketing and Communications Working Group.

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