



XBRL International



www.XBRL.org

PROGRESS REPORT— OCTOBER 2004

“TRANSFORMING BUSINESS REPORTING”

For more information on XBRL:

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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 and 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 10th International Conference: "Financial Reporting Goes Global: XBRL and IFRS Working Together"

The next XBRL International Conference will be held November 15-19, 2004 in Brussels. Co-sponsored by the International Accounting Standards Committee Foundation (IASCF), the conference theme is "Financial reporting goes global: XBRL and IFRS working together." Presentations, panel discussions, technical demonstrations and training sessions will describe the importance of XBRL and the impact it has on accounting, banking, finance, and information technology. Speakers include:

- Gerrit Zalm - Dutch Minister of Finance
- Sir David Tweedie - Chairman, IASB
- Jürgen Tiedje - European Commission
- Stig Enevoldsen - European Financial Reporting Advisory Group
- Paul Boyle - Financial Reporting Council
- Graham Ward - IFAC
- José-María Roldán - Committee of European Banking Supervisors and the Bank of Spain

For the latest information on the conference, please visit www.xbrl.org/Brussels.

European Commission Provides 1 Million Euro Grant for Increased Awareness of XBRL

The European Commission granted one million Euros to XBRL in Europe to foster development and adoption of XBRL throughout the European community. The grant will fund a two-year project that will help countries establish XBRL jurisdictions, increase awareness, develop network tools for collaboration in the community and provide a permanent secretariat to manage the process. XBRL in Europe is an affiliate with XBRL International.

The grant is a tremendous opportunity for European Nations and the XBRL community. Regulatory organisations are increasingly witnessing the benefits of XBRL, and are becoming the leading influencers in the financial reporting transparency revolution. The grant will further the mission to make XBRL an established standard throughout Europe. For more information, please visit www.xbrl-eu.org.

U.S. SEC Initiates Project to Consider XBRL

The United States Securities and Exchange Commission (SEC) is assessing a proposal to accept voluntary supplemental filings of financial data using XBRL. If adopted, the pilot program may be in place for the 2004 calendar year-end reporting season.

This is an important breakthrough for XBRL advocates, as the SEC keeps pace with changes in technology, and recognises XBRL as a front-runner in data tagging for the investment community. For more information, please visit www.sec.gov/news/press/2004-97.htm.

XBRL-DEV Online Forum Launched

XBRL launched a new discussion forum open to the public for developers to share technical expertise and expand the knowledge-base of existing and new users. Individuals with technical questions about implementing XBRL should join this discussion group at <http://groups.yahoo.com/group/xbrl-dev/join>. The XBRL-Public forum will still exist to answer general and non-technical questions related to XBRL.

XBRL Website Re-launch

The XBRL International Website, www.xbrl.org, was re-launched earlier this year. As always, XBRL specification, technical documents and informational materials are available for downloading. It is now easier for visitors to download presentations and whitepapers, access jurisdiction-specific Web sites and have a central resource for all XBRL information.

Highlights from International Conference in Auckland

In May 2004, over 190 attendees participated in the 9th XBRL International Conference in Auckland, New Zealand. Sponsored by the Institute of Chartered Accountants of New Zealand, XBRL NZ and XBRL International, the theme of the conference was "Exchanging Business Information." The conference enabled regulators, analysts, government bodies and software vendors to share views and experiences with the whole XBRL community.

During the conference, the New Zealand Exchange (NZX) introduced Project First Step – described as a roadmap to a competitive exchange environment. This progressive thinking was exemplified by announcing that the NZX expects that all future data from all listed entities will be available in XBRL for potential investors.

Public Working Draft of XBRL Financial Reporting Instance Standards (FRIS) 1.0 Published

XBRL International published a public working draft of Financial Reporting Instance Standards (FRIS) 1.0 earlier this year. The purpose of FRIS is to provide software developers with rules for writing programs that read and create instances. FRIS has a crucial role in aiding software developers to write simpler and more efficient programs. The intent of the FRIS rules are to improve the analysis and comparison of XBRL content by a variety of software applications and end users of XBRL instances that represent the financial reports of individuals and organisations.

Electronic Business Reporting Showcase

In an effort to share information about existing XBRL implementations and projects, XBRL International is creating a portal that will provide a "One-Stop-Shop" for up-to-date information about XBRL implementations.

XBRL International's Electronic Business Reporting Showcase will serve as an unrivalled resource for information about the use of XBRL in real-world applications, offering a unique opportunity to accelerate the adoption of electronic business reporting. The Showcase will be presented in two phases. The first phase will debut at the XBRL International Conference in November 2004. This phase brings together information on all of the existing pilots, proofs of concept and implementations in the marketplace. Current sponsors of the Showcase are Ernst & Young, UBmatrix and XBRL Japan.

For more information about the showcase and sponsorship, please visit www.xbrl.org/showcase/.

New Jurisdictions

The past few months have been very exciting in the development of XBRL jurisdictions, as two new provisional jurisdictions have joined XBRL. Welcome to XBRL Belgium and XBRL Denmark!

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 Belgium, Denmark, Korea and Sweden. XBRL interest and activities are increasing in Argentina, Austria, Brazil, China, Colombia, Hong Kong, India, Italy, Luxembourg, Mexico, South Africa, Taiwan, Portugal, Czech Republic, Slovenia, Poland, Norway and Venezuela.

Australia

Adoption of XBRL in Australia is gathering momentum with the Australian Government Information Management Office poised to endorse XBRL as part of its whole of government Interoperability Framework. At the time of this writing, XBRL is the only non-W3C developed standard to be considered for this. Several government agencies are now actively engaging the consortium and its members to pilot XBRL in both business to government and government to government contexts. XBRL Australia is facilitating these pilots by bringing together the various participants in the public and private sectors, and assisting in applying for grant funding where applicable. XBRL Australia has recently restructured the jurisdictional organisation to allow it to focus on its current goals and to secure its financial future.

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

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Canada

XBRL Canada continues to make significant progress. Highlights from the last six months include:

- A successful two-day face-to-face taxonomy development session was held in June at Statistics Canada offices in Ottawa and was attended by over twenty participants.
- Progress continues in the conversion of the Canadian GAAP Primary Financial Statements (PFS) taxonomy from XBRL Specification 2.0a to 2.1. The converted PFS taxonomy will include French and English language labels and documentation.
- A webcast featuring prominent Canadian business and regulatory individuals expressing support for XBRL in Canada is being planned in conjunction with the XBRL Canada Conference in Toronto, scheduled for this fall.
- A number of academic and individual members have joined the consortium since April 2004.

For more information, please visit the XBRL Canada Website at www.xbrl.ca, or contact:

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Germany

Recent highlights from XBRL Germany include:

- German XBRL Symposium - The 2nd German XBRL Symposium was held on September 23, 2004 in Darmstadt. XBRL Germany's members launched the symposium to present XBRL basics, case studies and background issues associated with XBRL. The symposium was attended by a broad audience, including decision makers interested in interdependencies with accounting standards applications, case studies and best practices. Technical experts were also in attendance focussing on how XBRL works, data modelling and processing, best practices and available software and systems. Speakers at the symposium included representatives from German member organisations such as: DATEV, Deutsche Bundesbank; Ernst & Young; Fraunhofer IPSI; Microsoft; PricewaterhouseCoopers and S&N. Kurt Ramin and Josef MacDonald from the IASB also participated.
- XBRL Germany Membership Increasing – Microsoft Germany and Bundessteuerberaterkammer, the Association of Tax Advisers in Germany, recently joined XBRL Germany. These two members have the power to significantly multiply the dissemination of XBRL.

For more information on XBRL Germany, please visit www.xbrl.de or contact:

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International Accounting Standards Committee Foundation (IASCF)

The IASCF continues to participate actively in the promotion and development of XBRL. Kurt Ramin, the Commercial Director of the IASCF, is Chair of XBRL International and vice-chair of the XBRL in Europe project. The IASCF XBRL Practice Fellow, Josef Macdonald is vice-chair of the XBRL International Domain Working Group.

Recent activities of the IASCF include:

- Hosting the Domain Working Group face to face meeting in London in August
- Organising and co-hosting the 10th XBRL International XBRL conference, scheduled in Brussels on November 15-19.
- Coordinating with representatives from various European organisations (in particular, Banco de España) to update and release its IFRS-GP taxonomy for all IASB improvements project changes (14 standards) and new standard releases (4 standards) with application in 2005. In addition, the September draft of the IFRS-GP taxonomy has been expanded to include disclosures for banking activities.

For more information on the IASCF, please visit www.iasb.org or contact:

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Ireland

XBRL Ireland continues to make significant progress since the launch of Business Reporting Ireland in February 2004, when it also became an established jurisdiction.

Membership has grown substantially in the last six months. Members now include: Accenture, Central Statistics Office, Companies Registration Office, Deloitte., Ernst & Young, Farrell Grant Sparks, Fujitsu Ireland, The Institute of Chartered Accountants in Ireland, KPMG, Mazars, Microsoft Ireland, PricewaterhouseCoopers, The Revenue Commissioners and REACH. (REACH is the organisation established by the Irish Government to develop a framework for electronic government and represents an important endorsement of XBRL within Irish Central Government.)

There has also been significant progress in taxonomy development. Plans to publish the Irish GAAP taxonomy in version 2.1 before the end of 2004 are currently well developed. A planned academic competition scheduled to run in 2004 will test proof of concept models as well as generate localised XBRL content. It is forecast that this will act as the catalyst to run pilot studies with a number of regulators early in 2005.

Public days have been well attended with approximately 80 attendees at the February launch event. Additionally, a successful seminar was held with Enterprise Ireland in conjunction with the Financial Services Authority (UK) for Irish software companies. XBRL was featured on the programme of the Institute of Internal Auditors (Irish District) and also on the Technology Market Update programme held in March. Additional public days are scheduled for October. Building on the theme of XBRL in Europe, the public days will capitalize on activity within XBRL in Europe and coordinate closely with marketing communication activities and developments within other jurisdictions. The marketing communications strategy has been closely aligned to the XBRL in Europe initiatives and well coordinated with the 10th International Conference in Brussels.

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

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Japan

XBRL Japan highlights include:

- Membership growth – Membership in Japan continues to grow steadily. New members since Spring 2004 include: DTS Corporation; NTT Communications Corporation; KPMG Business Resource Management KK; Ubmatrix Japan; Dai Nippon Printing Co., Ltd.; Nihon Unisys Software Kaisha, Ltd.; Okamoto & Company International Accounting Office; Hewlett-Packard Japan, Ltd.; Tokyo Certified Public Tax Accountants' Association.
- XBRL Japan Legal Status to Change - XBRL Japan is planning to change its legal status from a voluntary organisation to a registered non-profit organisation, which needs to be approved by the extraordinary general assembly of XBRL Japan in September 2004. Six months after the legal filing to Tokyo municipal government, XBRL Japan will become an authorized entity. Re-establishing itself as a registered legal entity will result in enhanced credibility and clearer governance, which is essential in order to enhance its presence within the Japanese society. This is a strategic move forward to sustained growth among the Japanese businesses, with the expectation of getting more companies involved in XBRL Japan's initiative.
- XBRL Japan Symposium - XBRL Japan held an XBRL Japan Symposium at JICPA. The event drew over 100 participants. Nikkei newspaper financial edition covered the Symposium, which helped create continued awareness of XBRL among the business community.
- e-Tax initiatives - NTA (National Tax Agency of Japan) has launched a new corporate tax filing system (e-Tax) in the Nagoya district. XBRL is used as a format for financial information to be attached within this new filing system. NTA's initiative will be implemented in all Japanese districts through the year.

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

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New Zealand

XBRL New Zealand continues to work with the New Zealand Stock Exchange (NZX) and twelve listed companies to develop an XBRL pilot for the company's financial statements. Progress has been consistent and latest developments have included compiling data from the pilot companies and converting them into XBRL instance documents. Through a style sheet, the key financials will be in simple form on the NZX Web site with the ability to download the entire instance document. The pages on the site are planned to be available before the next XBRL conference at www.nzx.com.

The NZX project was showcased at the May 2004 conference. As a result of the conference, and with the involvement of several regulatory bodies, XBRL-NZ is now planning the development of a government wide taxonomy. This project is planned to reduce compliance costs for business and will utilise some of the NZX pilot companies. These companies' regulatory reporting requirements will be analysed and by utilising one government taxonomy, the project plans to demonstrate how XBRL instance documents can cater to the majority of NZ regulatory reporting requirements. This project is supported by the Inland Revenue Department and Statistics New Zealand.

For more information on XBRL New Zealand, please visit www.xbrl.org.nz or contact:

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Netherlands

XBRL Netherlands membership has reached 44 members in 2004. New members include governmental bodies such as Dutch Tax Authorities and the Bureau of Statistics.

Some recent highlights from XBRL Netherlands include:

- The development of the Dutch Taxonomy, including the data of the financial statements, corporate tax filing and statistical information. This taxonomy will be based on IFRS with local extensions for non-listed companies. The development is directed and financed by the Dutch government and the organisations involved. The taxonomy is expected to be available by mid-2005. The Dutch taxonomy project is an important project with an ambitious plan of the Dutch government to reduce the administrative burden of businesses. The Dutch taxonomy will facilitate the electronic exchange of information between businesses and government using XBRL. The savings for businesses are estimated at 350 million Euros per year. XBRL Netherlands is directly involved in this project. The first step in the electronic exchange of information will take place in 2005 when all companies are required to file their corporate tax filings electronically.
- The first of the 500 Dutch municipalities have submitted their quarterly reports to Statistics Netherlands (CBS) in XBRL for the benefit of the European Monetary Union.
- Ernst & Young Netherlands, member of XBRL Netherlands, published a book about XBRL, entitled *Web Enabled Business Reporting, De invloed van XBRL op het verslaggevingsproces* in September.

For more information about XBRL Netherlands, please visit www.xbrl-nederland.nl or contact:

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Spain

XBRL Spain officially became an established member in June 2004. Initially XBRL Spain was founded by eleven large organisations, including Banco de España and the Spanish Stock Exchange Commission (CNMV). Membership has since doubled and is expected to reach thirty members by the end of 2004.

XBRL Spain began work (at Banco de España premises) in July to build the Financial Services (IAS 30, 32 and 39 banking) extensions to the IFRS-GP taxonomy. Participants included representatives from major banking institutions, software vendors and Big 4 accounting firms from Europe. The meeting was attended by 25 people on the training day, and 20 people attended the workshop. The next workshop was set up to review the GP taxonomy, considering amendments approved by IASCF in December 2003 and finalise the taxonomy for financial entities. Another workshop is scheduled after the release of the Public Working Document in September.

XBRL Spain hosted a symposium in Madrid late in September. The symposium promoted XBRL among the Spanish financial community. Chief operating officers and financial directors from top Spanish companies attended. Keynote speakers included the President of the Spanish Stock Exchange Commission (CNMV) and the Deputy Governor of Banco de Span. Panelists came from CNMV, Spanish Accountants, College of Registers, PricewaterhouseCoopers, HP, Microsoft, SoftwareAG, Telefónica, Informa, IECISA and Banco de España.

Several Spanish taxonomies are nearing completion, including "General Identification Data" and "Mandatory Financial Statements for the Spanish Securities Exchange Commission." In December, "Mandatory Financial Statements for the Spanish Banking Regulation Authority" and "General Accounting Chart" (to be used by non-financial corporations) are also expected to be completed. Projects based on these taxonomies will be implemented by 2005.

Software AG Spain is the first Spanish company reporting financial statements in XBRL. It has developed a micro-site for the promotion of XBRL. As part of this exercise, SoftwareAG has included its financial statements, which are available with different presentation options at <http://xbrl.softwareag.es/spain/financial/results/pages/main.jsp>.

For more information, please visit www.xbrl.org.es or contact:

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United Kingdom

A new draft UK GAAP Taxonomy was issued in May 2004. This highlights issues for reviewers to consider, and proposes the main goals of the review process. It is aimed at all those who plan to review or give feedback on the taxonomy.

The taxonomy covers main aspects of UK GAAP apart from FRS 17 (Retirement Benefits), in line with the requirements set for this phase. The primary intention was to cover the financial statements of unlisted companies, but in practice the taxonomy should also broadly meet the requirements of listed companies. It is designed for standard commercial and industrial organisations, not for financial services companies or those in other specialist sectors.

The content of the taxonomy was primarily determined by the content of the model financial statements of leading accounting firms which are members of XBRL UK, with some limited additional reference to the financial statements of a few companies. It is an extensively revised and expanded version of the taxonomy released in October 2002. It contains some 3,486 elements in comparison with 1,783 in the previous version. It was substantially redesigned to follow XBRL Specification 2.1 and the FRTA guidelines on taxonomy construction, though it is not yet fully FRTA-compliant, in particular because it only includes limited accounting references. It is intended that these should be added during the review period. Its design also reflects feedback on the earlier UK draft and experience gained in the UK instance document building project in 2003. It validates fully in the four available Spec 2.1 taxonomy validators, from DecisionSoft, Fujitsu, Semansys and Ubmatrix.

A Domain Working Group has been established, and participants are currently working on mapping sample accounts against the UK taxonomy with a purpose of confirming the current state of development of the UK taxonomy and technical references, assurance that the complete scope of regulation is covered by the taxonomy, agreement of the XBRL format of the technical references to be applied and agreement of rules for making up new ones if required.

Overall goals for XBRL UK over the next 12 months are to promote the active use of XBRL in the UK and to contribute to XBRL's international, particularly European, development.

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

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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:

- The Securities and Exchange Commission (SEC) announced in July 2004 that it is assessing the benefits of tagged data, including XBRL as a filing format. The Commission will be seeking public comment on the potential use of XBRL this fall. It is considering a proposal to allow voluntary filing of XBRL tagged data beginning with the 2004 calendar year end reporting season.

- Within days of the SEC announcement, a supporting press release was distributed and over twenty articles about the announcement appeared in U.S. financial services industry publications. The US Adoption working group is developing plans to educate key supply chain participants about the SEC announcement and XBRL, in preparation for the public comment period on the proposal.

- XBRL-US has recently released the US Financial Reporting Taxonomy Framework (USFRTF) as a public working draft. This extensive and important framework, with international implications for other jurisdictions where major companies are listed on US Exchanges, includes industry taxonomies for the sectors:

- Commercial & Industrial
- Banking and Savings
- Insurance.

Additional taxonomies scheduled for release include:

- Investment Management
- Broker-Dealers
- Oil and Gas

All taxonomies are built using the XBRL 2.1 Specification and are aiming for compliance with the XBRL International Financial Reporting Taxonomy Architecture (FRTA 1.0). As required by FRTA, all taxonomies will be accompanied with sample XBRL instances.

- XBRL-US hosted an invitation-only meeting with the participation of SEC and FASB representatives at Morgan Stanley headquarters in New York on 29 September to educate key supply-chain participants about the new taxonomy framework and their opportunity to influence and impact its development through a review process. Also, XBRL-US will be hosting the May 2005 XBRL International Conference; information on location and dates will be released soon.

XBRL-US has approximately 50 members representing all of the largest accounting firms and many of the largest accounting software vendors, data aggregators and financial services firms in the world. For more information on XBRL-US, please contact:

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Provisional Jurisdiction Reports

Belgium

The National Bank of Belgium has started the development of a taxonomy in line with Belgian GAAP. At the same time, the Banking, Finance and Insurance Commission (Belgian Banking supervisor) has decided, with the Belgian Bankers' Association, to use XBRL for the prudential reporting in IFRS from 11 January 2006.

For more information or to join the jurisdiction, please contact:

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Denmark

XBRL Denmark was approved as a provisional jurisdiction by the International Steering Committee in August 2004. Founding members of the jurisdiction include: The Institute of State Authorized Public Accountants in Denmark; Institute of Registered Accountants; Danish Commerce and Companies Agency (DCCA); Danish Bankers Association; Deloitte.; PricewaterhouseCoopers; KPMG; E&Y; RevisorInformatik and Microsoft. Three new members have joined XBRL Denmark since that point, including: Focus-it, Statistics Denmark and Magnus Informatik A/S.

In September, XBRL Denmark hosted a Public Day in Copenhagen. The Danish Bankers Association made an announcement to over 70 participants stating that they are considering developing a Danish banking solution to handle financial information from businesses. Their efforts will be based on the standard used by the Danish financial reporting taxonomy.

For more information, please visit www.xbrl.dk or contact:

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Korea

Recent Highlights from XBRL Korea include:

- Korean GAAP Taxonomy for the manufacturing industry was approved by XBRL International in May 2004. Additionally, the steering committee of XBRL Korea and Board of Directors of Korea Association for CFOs (KCFO) resolved to split XBRL Korea from KCFO. KCFO has supported the activity and operation of XBRL Korea as a facilitator and incubator for the last two years and will support the activity of XBRL Korea as one of the steering committee members going forward. To establish XBRL Korea as an independent corporation and gather additional members for XBRL Korea, the XBRL steering committee members will provide support and contact Microsoft, IBM, KICPA, Duzon (Local ERP solution company) and others to join XBRL Korea.
- The Korean Stock Exchange is developing a public disclosure system for financial data about Korean public companies based on XBRL.

For more information about XBRL Korea, please visit www.cfokorea.org or contact:

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Sweden

XBRL Sweden continues to make progress on XBRL taxonomy development. It is currently working on validating the taxonomy for small and medium-sized companies. XBRL Sweden's goal is to have the taxonomy ready and validated by the end of fall 2004. The next step is to start working on the taxonomy for all listed companies who are obliged to use IAS/IFRS.

XBRL Sweden hosted a training day for members – XBRL for Application Development in June. For more information, please visit www.xbrl.se or contact:

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XBRL Vendor Updates*

CaseWare

www.caseware.com and www.caseware-idea.com.

CaseWare continues support of XBRL in **CaseWare Working Papers** and **CaseWare IDEA**. Staff and clients presented live demonstrations of its XBRL support at recent International Conferences. Working Papers and IDEA import XBRL-General Ledger compliant files; Working Papers produces XBRL tagged financial information using Specification 2.1. The implementation of XBRL in CaseWare products allows users to seamlessly import data, perform audit tests and analyses and produce XBRL tagged, GAAP compliant financial statements.

Creative Solutions

www.creativesolutions.com

Creative Solutions deployed XBRL technology in the 2001 year-end release of **Write-Up Solution** and **Trial Balance Solution 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 rekeying. The result is faster and more accurate information sharing.

DecisionSoft

<http://xbrl.decisionsoft.com>

DecisionSoft recently completed a joint project with KPMG to develop the Financial Services Authority's taxonomy architecture, and started work with Companies House, the registrar of all companies in England and Wales, to provide taxonomies and software that will allow companies to file annual accounts in XBRL.

DecisionSoft's **XBRL Toolkit** enables the rapid development of high-level XBRL applications by inserting an API layer between applications and the raw XML documents that make up an XBRL v2.1 report.

Fujitsu

<http://software.fujitsu.com/en/interstage-xwand/activity/xbrltools/index.html>

Fujitsu's Interstage XWand provides XBRL tools of **Taxonomy Editor & Instance Creator** plus Java / C# middleware library. Fujitsu's latest editions of XBRL tools are freely available for evaluation and consortium use. They are updated monthly to improve the function and usability.

Fujitsu's achievements in XBRL solutions in recent months include:

- consulting to the Korean Stock Exchange
- assisting a provider to run reporting service to e-TaxJapan

Hitachi, Ltd.

www.hitachi.co.jp/XBRL

Hitachi released a XBRL 2.1 compliant version of **Cosminexus Business Reporting Processor (CBRP)**. **CBRP** provides standard XBRL DOM and

realises easy translation and validation from legacy XBRL2.0 document to XBRL2.1 one using XBRL DOM and XBRL2.1 DOM. **CBRP** conforms to Full Conformance Suite and provides Post-Taxonomy Validation Instances (PTVI) and Post-Taxonomy Validation Linkbases (PTVL). **CBRP** is also ready to support Formula Linkbase. As a leading global solutions provider with XML expertise, we provide business users with comprehensive XBRL-related services.

Hitachi Systems & Services, Ltd.

www.hitachi-system.co.jp/xirute/e

XiRUTE Libraries are the APIs for software developers to build XBRL systems offering data conversion (CSV, XBRL – XBRL), validation and viewing functionality. **XiRUTE Java** supports Java™ (XBRL 2.0a/2.1) and **XiRUTE .NET** supports Microsoft .NET framework (XBRL 2.1). **XiRUTE Taxonomy Editor / Instance Creator 01-02** works on Microsoft Excel (XBRL 2.0a), while Consortium Edition works on Microsoft .NET framework (XBRL 2.1/2.0a). **Formulalink Editor/Validator** is the tool for XBRL formula linkbases.

IBS

www.ibs.nl/xbrl

IBS is a leading XBRL innovator in The Netherlands. IBS' XBRL based solution, **IBS Open Digital Reporting**, is being implemented by several corporations and local governments momentarily. IBS' first customers have gone live and are positive about its possibilities. **IBS Open Digital Reporting** is a complete solution for the internal and external financial reporting process. It can be integrated with financial systems as well as other systems such as human resource management & payroll solutions.

Ipedo

www.ipedo.com/html/solutions_financial.html

Ipedo provides **XBRL Application Accelerator** to simplify collecting, aggregating, processing, and presenting financial information. Ipedo's XBRL integration, management and reporting tools, complement its XML Intelligence Platform. Ipedo allows companies to generate XBRL from non-XML sources, standardize XBRL instances, consolidate XBRL information from disparate financial systems and streamline XBRL processing. Regulators can use Ipedo to consolidate, analyse and manage XBRL filings from different companies and eliminate the expense and quality problems associated with manual consolidation.

PricewaterhouseCoopers

www.pwc.com/xbrl

PricewaterhouseCoopers has been an active and leading participant of XBRL International, since the consortium's beginning. **PricewaterhouseCoopers** provides seamless integration of XBRL expertise within their 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, KOSDAQ, 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.

Pro Management

www.promanagement.nl

Pro Management has developed the functionality to allow its financial reporting suite consisting of PM-Report and PM-Balance Base to import financial data presented by a variety of financial applications. XBRL or non-XBRL data can be loaded into the PM-Report suite and provide the facility to map any chart of account against any given XBRL structure and/or taxonomy. This allows seamless Annual Reports generation through PM-Report and to report and analyse the data with PM-Balance Base.

SAP AG

www.sap.com/financials

SAP AG supports the collection of financial statement data from various sources along with its conversion into an XBRL format. XBRL taxonomy and map elements can be loaded in the taxonomy to individual accounting objects. Through this mapping, users can convert individual subsidiary statements or consolidated group statements stored in the data warehouse into XBRL instance documents. Users can publish instance documents in different formats – through portals or directly to financial analysts, investors, government organisations or business partners.

Semansys Technologies

www.semansys.com

Semansys – specialist in software for taxonomy and document creation, processing and analysis – introduced single button regulatory reporting solutions. The company implemented the first closed loop implementation of digital reporting and accepted the lead in the development of the architecture of the Dutch National Taxonomy. Semansys partners with Cartesis for digital compliance and performance reporting, with TIE for XBRL Messaging and with Microsoft to present the SME Corporate Reporting Suite for managing reporting processes.

Software AG

xbrl.softwareag.es and www.softwareag.com

Digital Reporting Platform is a solution for XBRL taxonomy and instance document management. It supports consultants, companies and organisations to implement XBRL solutions faster and cheaper. Document identification, retrieval, dynamic publishing and analysis are solutions that can be implemented. Records management allow audits on original content and events. The DRP is designed to meet Basel II and SOX requirements. XML encryption, signature and time stamping secure content integrity.

Standard Advantage

www.standardadvantage.com

Standard Advantage is a consultancy that helps governments, software vendors, and professional services companies to achieve the cost savings and increased flexibility available to them through strategic commitments to technology standards, particularly XBRL. The CEO, Walter Hamscher, is a co-author of the XBRL specification and other XBRL International publications, including the Financial Reporting Taxonomies Architecture, a member of the Executive Committee and Past Chair of XBRL International and a consultant to PricewaterhouseCoopers.

UBmatrix

www.ubmatrix.com or www.ubmatrix.com/products/productsOverview.asp

UBmatrix is a leading provider of solutions based on open world standards enabling automated business reporting, validation and analysis to optimize enterprise performance. Since 1998 our XBRL solutions have been helping companies improve operational efficiency, align their business strategy with day-to-day execution and enhance relationships with customers and partners. Organisations use UBmatrix Automator XBRL Professional solutions to build XBRL compliant taxonomies and automated business reporting solutions quickly and cost-effectively.

XBI Software Inc.

www.xbisoftware.com

XBI Software Inc. uses XBRL to create straight through processing applications for financial institutions. **XBI's CovenantMonitor**, under development, monitors banking covenants accurately, quickly, and inexpensively. CovenantMonitor extracts customer information and sends it directly to the bank. If this information indicates that it is about to experience business problems, CovenantMonitor provides the borrowing customer early warning signals to enable management to submit a plan of corrective action with the bank report.

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