



XBRL International

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XBRL International **PROGRESS** **REPORT—** **OCTOBER 2005**

"TRANSFORMING BUSINESS REPORTING"



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Table of Contents

<u>XBRL Highlights</u>	1
12th XBRL International Conference	1
SEC's XBRL Voluntary Program	1
XBRL Releases New GL Taxonomy	1
OASIS Tax XML Technical Committee Recommends XBRL	2
XBRL Used by Publicly Traded Companies in China	2
Spanish Stock Exchange Utilises XBRL	2
IASCF Releases IFRS General Purpose Taxonomy	2
XBRL International Issues Key Technical Guidance	2
XBRL Expands Around the World	3
XBRL International Commits New Technical Resources	3
Highlights from 11th XBRL International Conference	3
Highlights from 1st European XBRL Conference	3
<u>XBRL Jurisdiction Reports</u>	4
Australia	4
Canada	4
Germany	4
IASCF	5
Ireland	5
Japan	6
Netherlands	6
New Zealand	6
Spain	7
United Kingdom	7
United States	7
<u>XBRL Provisional Jurisdiction Reports</u>	9
Belgium	9
France	9
Denmark	9
Korea	9
Sweden	10
<u>XBRL Vendor Updates</u>	11
<u>XBRL Members</u>	14

Highlights

In today's markets, consumers of business reports are demanding more accessible, reliable and timely information in order to make informed decisions. The adoption of the **eXtensible Business Reporting Language (XBRL®)** promises to help companies make faster and better decisions. Information encoded in XBRL is smarter; it is intelligent data that can be reused for a myriad of purposes. Organisations around the world such as Shanghai Stock Exchange, the Financial Service Agency in Japan, the Spanish Stock Exchange Commission and many others are using XBRL to access, compare, and analyse data in ways that were never practical or even possible until now.

Approximately 350 of the world's leading companies, associations, and government agencies are working together to develop XBRL, a standard that enables preparers of business reports to meet business reporting demands effectively and cost-efficiently. Many countries are making significant progress in the adoption of XBRL.

12th XBRL International Conference: "Bringing Business Into Focus with XBRL"

The next XBRL International Conference will be held from 7–11 November 2005 in Tokyo, Japan. Co-hosted by XBRL International, XBRL Japan and the JICPA, the 12th XBRL International Conference will focus on the ways XBRL is revolutionising the business reporting process, demonstrating the proven advantages of using the technology to key corporate decision makers. The theme of the conference, "Bringing Business into Focus with XBRL — The Revolution in Corporate Reporting," presents a significant opportunity for participants to learn how all types of organisations are using XBRL to save costs and improve efficiency when handling business information. Current speakers include:

- Mike Bartell, CIO, FDIC
- Tsuguoki Fujinuma, Chairman and President, JICPA
- Federico Florez, CIO, Bank of Spain
- Kiyoshi Kanai, Chair of XBRL Japan
- Ikuo Nishikawa, Vice Chairman, Accounting Standards Board of Japan
- Taizo Nishimuro, Chairman of the Board, Tokyo Stock Exchange
- Kurt Ramin, IASCF & Chair of XBRL International
- Yoshiaki Wada, Director, Bank of Japan

Presentations, panel discussions, technical demonstrations and training sessions will describe the importance on the ways that XBRL improves the business reporting process and demonstrate the advantages of using XBRL to preparers, regulators, and analysts. For the latest information on the conference, please visit www.xbrl.org/tokyo.

Chairman Cox Seeks to Accelerate XBRL Adoption; XBRL Voluntary Program Expands

In September, the US Securities and Exchange Commission (SEC) Chairman Christopher Cox contacted XBRL International with an invitation to provide comments on the state of XBRL, the SEC's XBRL voluntary program, and the measures necessary for the success of both. At Chairman Cox's request, XBRL International outlined three steps necessary to drive XBRL to success in the US capital markets which included: encourage market adoption, foster taxonomy development and maintenance and make investments in technology. Please see the complete letter to Chairman Cox at www.xbrl.org/commentletters.

Additionally, the SEC expanded the scope of the voluntary program for the filing of financial reports in XBRL. The program began in April 2005 in order to evaluate the technology and its benefits for data analysis. The SEC has now added investment companies to those which can file reports in XBRL, calling this "a significant step towards the collection and evaluation of XBRL data." This program is helping to prove the merits of XBRL and advance its implementation. As of 1 October, there were 13 filings under the program from nine companies. For more information, visit www.xbrl.org/us/secvfp for links to sample filings and a range of information to support participation.

XBRL Releases New GL Taxonomy

XBRL International has released a public working draft of XBRL GL, the Journal Taxonomy. The taxonomy allows the efficient handling of business information contained within an organisation. The new version, XBRL GL 2005, is based on the latest XBRL 2.1 Specification and represents a significant step forward in the capabilities of XBRL in handling business information. The taxonomy enables the representation of financial and other data found in charts of accounts, journal entries and historical transactions.

After careful development and review by the XBRL GL Working Group, the taxonomy has been granted Acknowledged status by the XBRL International Domain Working Group and released as a Public Working Draft. This confirms its compliance with the latest XBRL Specification. The taxonomy's 90-day public exposure period ends 10 October 2005. Once feedback is reviewed and any necessary changes are made, the XBRL GL Working Group plans to publish it as a Candidate Recommendation and ultimately as a Recommendation of XBRL International. This status means that the taxonomy is not only compliant with the Specification but meets various technical standards on efficient taxonomy design and has been successfully through a public trial period as well as having support for it implemented by two vendors with demonstrated interoperability between those implementations. The taxonomy and related files are available on the XBRL International website at <http://www.xbrl.org/GLFiles/>.

OASIS Tax XML Technical Committee Recommends Use of XBRL

The OASIS Tax XML Technical Committee has published a new version of its XML Position Paper for Tax Administrations which reaffirms its recommendation of XBRL as a central standard for exchange of business information for tax purposes. The paper reflects the learning and experience that have been gained in the past 12 months by the organisations involved on The Committee. It also recommends that XBRL GL, the Journal Taxonomy should move forward to support the requirements of the OECD Standard Audit File Guidance. The full paper can be found at http://www.oasisopen.org/committees/download.php/14242/OASIS_XML_Position_Paper_for_Tax_Administrations_v2-01.pdf.

XBRL Used by Publicly Traded Companies in China

Public companies in China are now able to use XBRL for quarterly, half-year and annual reports, thanks to taxonomies developed by the Shanghai Stock Exchange (SSE), a direct participant member of XBRL International. The China Listed Company Information Disclosure (CLCID) Taxonomy Framework was granted Acknowledged status by XBRL International, confirming the taxonomies meet XBRL standards. Acknowledged status means that the taxonomies fully conform to the latest XBRL International Specification and also meet certain standards of documentation.

The CLCID Taxonomy Framework is a set of taxonomies which enables companies that conform to the China Listed Company Information Disclosure Regulations to tag financial statements in XBRL. Some 837 companies used the taxonomies for their 2005 semi-annual report and their 2004 annual report. An initial version of the taxonomies was first used in 2004 in a pilot project in which some companies provided their 2003 annual report. The SSE then expanded the taxonomies to cover all the elements used in regular, intra-year reporting, and moved on from their pilot to full-scale reporting. It plans to extend the set of taxonomies to cover temporary announcements by listed companies. It also plans to transfer historical reports into XBRL data to enable efficient access to this information.

For complete details, please visit <http://www.xbrl.org/Announcements/China-Taxonomies-27Sept2005.htm>.

Spanish Stock Exchange Utilises XBRL

In July 2005, the Spanish Stock Exchange Commission — the *Comisión Nacional del Mercado de Valores (CNMV)* — began utilising XBRL for the reception and diffusion of the periodic public information in the Spanish Stock Exchange. Since this time, the CNMV has received real supervisory data on XBRL instances from over 3000 listed companies. The implementation of XBRL will allow the CNMV to promote their e-administration and enable more transparency by making financial statements publicly available in standard format. For complete details, please visit www.xbrl.org.es.

IASCF Releases Final Version of IFRS- General Purpose Taxonomy

The IASCF released the final version of their taxonomy representing IFRS general purpose financial reporting by profit-oriented entities. This is based on the 2004 IFRS bound volume and was Acknowledged by XBRL International on 31 May 2005, confirming it is fully compliant with the XBRL specification. This is a major step in allowing companies around the world reporting under IFRS to use XBRL. The IASCF has also released draft German, Italian and Portuguese translations of the taxonomy, together with Excel downloads and online viewers to assist those using the labels. For complete details, please visit <http://xbrl.iasb.org/resources/xbrl.asp>.

XBRL International Issues Key Technical Guidance

Over the last several months, XBRL International has released a range of key technical documents.

- **FRTA** — XBRL International approved and published a document to govern the design of taxonomies for financial reporting, an important step forward to ensure consistent and efficient use of XBRL around the world. The Financial Reporting Taxonomies Architecture (FRTA) 1.0 was granted Recommended status by the XBRL International Steering Committee earlier this year. The FRTA lays out a design architecture and establishes rules and conventions for the creation of financial reporting taxonomies, the dictionaries used by XBRL to define accounting and financial data items. The FRTA reflects significant experience gained in XBRL implementation in a number of countries and has been through extensive public review. It is a key reference for those who are producing or extending financial reporting taxonomies. Its publication is supported by the release of the FRTA Conformance Suite. This provides tests to verify that software applications comply with the FRTA. This suite is the product of collaborative efforts by a range of software vendors who have been working together as members of XBRL International. The Conformance Suite was also granted Recommended status by the consortium. The FRTA document and its Conformance Suite are published on the XBRL International website at <http://www.xbrl.org/TaxonomyGuidance/>.
- **Dimensional Taxonomy Specification** — XBRL International has released a public working draft of the Dimensions 1.0 specification for public comment. The Dimensions 1.0 specification is a modular, optional extension to the XBRL 2.1 Specification allowing XBRL taxonomy authors to define and restrict dimensional information which instance authors can use in the segment and scenario elements of the context element of XBRL instance documents.

A typical example of its use is the ability to define region and product dimensions for basic fact elements such as sales, although its potential

uses go far beyond this simple case. The specification provides an important extension of the ability of XBRL to represent easily and efficiently the dimensional information which exists in business reporting. It offers a generalised mechanism to define dimensional metadata and to reference it in XBRL instances. Please visit <http://www.xbrl.org/SpecPwDs/> for the full specification and supporting information.

- **Formula Requirements** — XBRL International released the Formula Requirements Document as Candidate Recommendation. This document sets out requirements for handling formulas in XBRL, which would enable applications to perform validation on data types and values, apply consistency checks, test data quality, augment the data with calculated values and possibly corrections and provide feedback to the producing application that indicates the nature and severity of problems encountered. For more information, please visit <http://www.xbrl.org/SpecRequirements/>.
- **Function Requirements** — This document was also released as Candidate Recommendation. It sets out requirements for functions to aid in processing XBRL facts and contexts appearing in XBRL instances. The aim is to standardise the inputs and outputs of common operations to support future XBRL specifications. For more information, please visit <http://www.xbrl.org/SpecRequirements/>.

XBRL Expands Around the World

XBRL continues to gain momentum throughout the world, as more countries and global organisations are joining the consortium's efforts to progress the XBRL standard. France, with the support of a range of major organisations, is the newest country to join XBRL International as a Provisional Jurisdiction. Many other countries are developing XBRL programs and preparing the creation of jurisdictions. This includes several European countries, India, South Africa, Singapore and the United Arab Emirates. XBRL activities are also under way in Chinese financial centres. For information on current jurisdictions, please visit <http://www.xbrl.org/AroundtheWorld/>.

XBRL International Commits New Technical Resources

XBRL International announced the hiring of two executives focused on directing and managing the consortium's technology and taxonomy development strategy earlier in 2005. Some of their immediate priorities include revisions to the Taxonomy Recognition Process, updating XBRL GL — the Journal Taxonomy, versioning, the Global Common Document (GCD) taxonomy and Financial Reporting Instance Standards.

Highlights from 11th XBRL International Conference

The 11th XBRL International Conference, hosted by XBRL International and XBRL-US was held in Boston, Massachusetts, USA in April 2005. The four-day conference themed "Better, Faster, Smarter Business Reporting Using XBRL" focused on the ways that XBRL improves the business reporting process and demonstrates the advantages of using XBRL to preparers, regulators, and analysts. As evidence of the maturing of this technology, the conference included live demos of real products providing real solutions using XBRL. For more conference highlights, please visit <http://www.xbrl.org/PastEvents/>.

Highlights from 1st European XBRL Conference for Financial Services

In June 2005, over 200 representatives from the European banking industry and European regulatory bodies gathered in London for the 1st European XBRL Conference for Financial Services. Keynote speakers included Jose-Maria Roldon, Chairman of the Committee of European Banking Supervisors (CEBS), Gerald Santucci, Head of Unit "ICT for Enterprise Networking," European Commission and Federico Florez, IT Director, Bank of Spain. The conference provided bank executives, supervisors and regulators an opportunity to hear from the leading authorities in the regulatory sector on the benefits of XBRL. Please visit <http://www.xbrl.org/eu/london/programme.html> for the complete program.

XBRL Jurisdiction Reports

Formally established XBRL jurisdictions include Australia, Canada, Germany, International Accounting Standards Committee Foundation (IASCF), Ireland, Japan, Netherlands, New Zealand, Spain, United Kingdom and United States. Provisional jurisdictions have been formed in Belgium, Denmark, France, South 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, Peru, Poland and Venezuela. The XBRL consortium has approximately 350 member organisations throughout the world.

Australia

XBRL has now been recommended as a data content standard within the Australian Government Technical Interoperability Framework. A consortium comprising the Australian Accounting Standards Board, the company's regulator, stock exchange, investment industry associations and the accounting professional bodies has been formed to develop a taxonomy to cover their reporting requirements. XBRL Australia has invited New Zealand to participate in this project and may develop a taxonomy to cover the equivalent requirements across both jurisdictions.

XBRL Australia has also engaged with the local banking industry association and the two software houses with the largest number of installed customer sites in Australia and New Zealand to investigate the adoption of XBRL for banks in the two countries. Meetings to develop the business case for this are ongoing.

Australia is also represented on the core group of the XBRL International Assurance Working Group and is actively participating in the development of guidance for providing assurance on XBRL reports. XBRL Australia has advised their own auditors that XBRL Australia Limited's accounts for 2006 will be published in XBRL and requires their opinion thereon.

With much going on behind the scenes, it is hoped real implementations of XBRL in Australia become visible early in 2006.

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

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Canada

XBRL Canada continues to grow in members and activities. Consortium activities since the last progress report of March 2005 are highlighted below:

New members: XBRL Canada welcomes several new members, including: CCNMatthews, CMA Canada, Deloitte & Touche LLP and TNT Filings, Inc. XBRL CA has nineteen organisational members, the highest number in its history.

XBRL Canada newsletter: The first XBRL Canada newsletter will be published shortly in both English and French. It will outline the activities and progress of XBRL in Canada and globally and will be posted on the XBRL CA website at www.xbrl.ca

XBRL Canada Workshop — In May, a successful one-day workshop took place in Montreal and was attended by over eighty participants from industry, government and academe. The workshop, co-hosted by l'Ordre des comptables agréés du Québec, was presented in French by members of XBRL Canada

The 1st Canadian XBRL Conference for Financial Services — On 31 October, XBRL Canada will host a conference for the financial services industry in Toronto. Speakers from Europe and the US, in addition to XBRL Canada members, will talk about the benefits and examples of XBRL adoption occurring in the global financial services community.

For more information please visit the XBRL Canada website www.xbrl.ca or contact:

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Germany

Recent highlights from XBRL Germany include:

- The updated taxonomy for German local GAAP (GermanAP) is in the public review phase. This means it is open to XBRL members, participants, and selected participants.
- In July 2005, XBRL Germany organised a symposium focusing on preparers with the theme "Modernes Reporting — XBRL für Emittenten" (Modern Reporting — XBRL for Preparers). The audience, about 50 attendees, comprised representatives from leading German listed companies. The event took place at Deutsche Börse AG and was co-sponsored by Ernst & Young, Fujitsu, KPMG,

PricewaterhouseCoopers and S&N AG. Speakers also included representatives of ThyssenKrupp and Kurt Ramin, Chair of XBRL International.

- Members of XBRL Germany, including Deutsche Börse are arranging a series of Tagging Workshops in order to train preparers in practising XBRL. Twenty-five listed companies, several of them DAX® listed, attended meetings in June and July. Feedback from those workshops was positive: The attendees were convinced about the idea of XBRL; the software that is on the market is meeting the needs; and the IFRS taxonomy has to be supplemented by extensions specifically for the German market and for several industries. The series will be continued in October 2005.

XBRL Germany's website has been thoroughly restructured and enhanced. 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 its pioneering and leadership roles in the XBRL International consortium. Kurt Ramin was recently appointed to the full time position of XBRL and Electronic Products team leader at the IASCF. Mr. Ramin holds the position of Chairman of XBRL International for his second term and continues as Vice Chair of XBRL in Europe. Josef Macdonald, the IASCF XBRL Practice Fellow, is the XBRL International Domain Working Group Chair.

The highly successful XBRL student internship program sees a total of four interns from European jurisdictions working on XBRL at the IASCF. They are Joel Vicente (Portugal), Maciej Piechocki (Poland), Harald Schmitt (Germany), Bart Ochocki (Poland). Timo Philipp (Germany) joins the team in October.

The IASCF has released the final version of the IFRS-GP taxonomy. This draft represents International Financial Reporting Standards general purpose financial reporting for profit-oriented entities incorporating additional requirements for banks and similar financial institutions (IFRS-GP). The taxonomy can be found at: <http://xbrl.iasb.org/int/fr/ifrs/gp/2005-05-15/>.

The taxonomy can be viewed in an online viewer at: <http://xbrl.iasb.org/int/fr/ifrs/gp/2005-05-15/abra/viewer/index.html>.
To date, the taxonomy has been translated into 3 languages: German, Italian and Portuguese. To view draft translations, see: http://www.iasb.org/resources/status_and_downloads.asp

Unlike previous drafts of the taxonomy, this taxonomy is highly modularised, to enable the instance creator to use only those parts of the taxonomy relevant to them. A modules management tool, developed by the IASCF Team, is available online to assist the user to simplify this task. See:

<http://xbrl.iasb.org/int/fr/ifrs/gp/2005-05-15/tmm/createForm.asp>

The IASCF XBRL Team is currently implementing a taxonomy management system. The team is working with a local software vendor to develop a system which meets all the needs of the taxonomy builders and users, including bug-tracking, versioning, extensions and label translations.

In July, the Deutsche Börse hosted workshops where participating entities could bring their IFRS financial statements and where they were then taught by IASCF XBRL Team Members how to create XBRL instances of their primary financial statements.

For more information about IASCF, please visit <http://www.iasb.org.uk/resources/xbrl.asp> or contact:

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Ireland

A year after its launch as a full jurisdiction, XBRL Ireland continues to make significant progress and has taken up their seat on the International Steering Committee of XBRL International during 2004.

Membership now includes; 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, along with a number of prominent academics. REACH is the organisation established by the Government of Ireland to develop a framework for electronic government and represents an important endorsement of XBRL within Irish Central Government.

There has been a significant amount of progress towards taxonomy development. The Irish GAAP C&I taxonomy 2.1 has been released for public comment. This will be submitted to XBRL International for acknowledgement and approval during Q3 of 2005.

An XBRL academic competition conducted during the first half of 2005 received excellent response and outlined a number of best practice areas of XBRL in Ireland.

An "XBRL Week", planned for November 2005, will promote XBRL with an event per day during the week to enhance awareness and accelerate adoption of XBRL in Ireland. The focus during this week will be to update business users on developments, to provide practical hands-on training and to promote the use of the Irish GAAP taxonomy.

For more information on XBRL in Ireland please visit <http://www.xbrl-ie.org> or contact Conor O'Kelly at conor.okelly@hp.com or Simone Doran at xbrl@icai.ie.

Japan

Membership growth — Six new members joined XBRL Japan, which include: CGI Japan Ltd., The Sumitomo Trust & Banking Co., Ltd., Japan Corporate News Network K.K., NTT DATA Institute of Management Consulting, Inc., Kanto Shinetsu Certified Public Tax Accountants' Association Kawaguchi Branch, and Matsushita Electric Works Information Systems Co., Ltd. XBRL Japan now has 82 voting members.

Progress of adoption of XBRL by FSA in EDINET — Since Fall 2005, it has been discovered that some issuers have improperly followed the disclosure requirements, which are stipulated in the Japanese Securities and Exchange Law. In order to ensure confidence in the Japanese disclosure system, the Financial Service Agency (FSA) announced "Measures for Ensuring Confidence in the Disclosure System" on 16 November 2004 and "Further Measures for Ensuring Confidence in the Disclosure System" on 24 December 2004. The FSA also established the "Council for the Advancement of the Electronic Disclosure for Investors Network (EDINET)," specifically stating the acceleration of adoption of XBRL. XBRL Japan set up "EDINET Task Force" for supporting the reform activities at the FSA. The FSA announced an e-Government plan on 29 June 2005 which suggested that a schedule for the enhancement of EDINET with the adoption of XBRL should be discussed and concluded.

Bank of Japan, Road Map toward the adoption of XBRL — Based on the result of the Proof of Concept project, which was conducted in association with several financial institutions for two rounds in two years, the Bank of Japan (BOJ) has made good progress in adopting XBRL for the regulatory reporting to be launched next spring. In addition, BOJ is to establish the financial development center as a dialog channel and hold a seminar for the purpose of promoting the use of XBRL.

XBRL 2.1 Specification becomes Japanese Industrial Standard — In July 2005, the XBRL 2.1 Specification became an official Japanese government-endorsed Japanese Industrial Standard (JIS X 7206:2005). The XBRL 2.1 Specification was translated into Japanese and edited to conform to the JIS document standards. XBRL International (XII) signed an agreement with Japanese Standards Association (JSA) to allow this to happen in February 2005 at the JSA office, Tokyo, Japan.

Netherlands

Recent highlights from XBRL Netherlands include:

- XBRL Netherlands membership has reached 50 companies.
- In June 2005, the first draft version of the Dutch taxonomy was released during a conference organised by the Dutch government. The taxonomy will be tested thoroughly in the coming months by businesses, accountants and software suppliers. XBRL Netherlands expects the next version to be available at the end of 2005 or early 2006. The Dutch Taxonomy is based on IFRS and includes the data elements needed for preparing financial statements, corporate tax

filings and statistical information. More information about this project and the Dutch taxonomy can be found in the report "Functionality and possibilities of the Dutch taxonomy", including "Reducing administrative burdens through standardisation". This report can be found at www.xbrl-ntp.nl.

- Digital reporting and XBRL is becoming a topic on the agenda of a lot of conferences and seminars. In fall 2005, digital reporting and XBRL will be on the agenda of Document Management 2005 and the annual conferences of Royal NIVRA and ECP.NL.

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New Zealand

Awareness of what XBRL is and its benefits to business in New Zealand continues to remain high. Direct reference to the technology appeared in a recent press release from New Zealand's Minister of Commerce, Pete Hodgson. For further details refer <http://www.beehive.govt.nz/ViewDocument.aspx?DocumentID=23937>.

Since April 2005, a series of discussions between XBRL Australia and XBRL New Zealand has taken place to identify areas where synergies can be gained. Currently, there is an "in principle" agreement to jointly develop extensions to the IFRS-GP taxonomy, given that Australian equivalents of International Financial Reporting Standards are very similar to those that will be used in New Zealand. Over the coming months a series of meetings will take place to ensure our taxonomies maximise the opportunity to share business related information between the two countries. This joint taxonomy development initiative will also look to align to the greatest extent possible taxonomies that will support information submitted to both the New Zealand and Australian Stock Exchanges.

In July, the Minister for Small Business, Rick Barker, confirmed over NZ\$150,000 of funding for a pilot XBRL project to be conducted by Statistics New Zealand. This was a significant development since it was the Government's first officially announced source of funding for XBRL in New Zealand.

In late August, a public sector working group met in Wellington to:

- agree terms of reference for a group that would determine the suitability of XBRL within government
- develop standards for government agencies to use if XBRL is adopted
- provide a recommendation to the e-Government Interoperability Framework

Jim Scully (National Manager, Operational Strategy and Business Design), New Zealand Inland Revenue is the Chair of the Working Group. With representatives and observers from eight entities that report directly to the Crown, together with representatives from the New Zealand Institute of Chartered Accountants (NZICA) and XBRL-NZ, a great deal of interest was expressed in the usefulness of XBRL to reduce compliance costs. The Working Group intends to meet regularly to monitor the progress of XBRL internationally and it has agreed that it will assist with the development of an IFRS extension taxonomy for New Zealand.

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Spain

In July 2005, the Spanish Stock Exchange Commission — the *Comisión Nacional del Mercado de Valores (CNMV)* — began utilising XBRL for the reception and diffusion of the periodic public information in the Spanish Stock Exchange. Since this time, the CNMV has received real supervisory data on XBRL instances from over 3000 listed companies. The implementation of XBRL will allow the CNMV to promote their e-administration and enable more transparency by making financial statements publicly available in standard format.

The CNMV is a founding member of XBRL Spain for the diffusion of this standard of computing format. The XBRL reports prepared by the emitting societies, made public in the CNMV website, are based on taxonomy IPP approved on 30 June 2005 by XBRL Spain. This taxonomy gathers the models of financial statements regulated by the CNMV Circular 1/2005 for the introduction of the IFRS/IAS.

Additionally, the Bank of Spain has launched a new XBRL based Financial Information Exchange System. New international legislation requires that IAS/IFRS be adopted locally in 2005 by listed consolidated groups and has entailed changes to Spanish circular 4/1991. This is an opportunity to apply the XBRL standard to support reporting between Bank of Spain and the institutions involved. The first taxonomy formally approved by XBRL Spain (11 April 2005) is the es-be-fs taxonomy, an extension of the IFRS taxonomy. The most important Spanish credit institutions (80% market share) now report their Individual and Consolidated Public Statements regulated by the Circular (guideline) 4/2004 under the XBRL standard.

The 2nd XBRL Spain Congress was held at the end of September and was attended by 400 people.

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

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United Kingdom

The accounting review of the current XBRL UK GAAP taxonomy (published May 2004) is making good progress. This is expected to lead to the revision of this taxonomy, mainly in respect of the reporting of accounting policies, textual information and other non-monetary items.

XBRL UK, Ltd. has continued to make significant contributions through its directors to XBRL's International development, particularly through the XBRL in Europe project funded by the European Commission, with special reference to internet development, promoting new European jurisdictions and raising awareness.

Other XBRL UK participants have been engaged in development and testing activities within their organisations.

XBRL UK will be contributing to the XBRL International Assurance Working Group recently set up to consider potential issues relating to assurance services in respect of XBRL reporting.

XBRL UK has accepted an invitation to be a strategic partner of the Enhanced Business Reporting (EBR) Consortium, which has the objective of simplifying reports and requiring greater disclosure of non-financial items affecting businesses.

There are 20 participants in XBRL UK activities, including four accounting organisations, nine software & services organisations, two regulators (HM Revenue & Customs, the UK tax authority, and Companies House, the company registration authority), two intermediaries and two academic members, together with the IASB.

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

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United States

Representatives from the more than fifty US Jurisdiction members are actively participating in activities to further the development and adoption of XBRL. The following are some of the highlights of US activities from the past six months.

Filings for the U.S. Security and Exchange Commission (SEC) XBRL Voluntary Filing Program (VFP) began in April, and numerous corporations have made 8-K and 10-Q filings. The XBRL-US jurisdiction continues to work with the SEC to promote the success of this voluntary program.

The XBRL-US Domain Working Group has completed the Investment Management taxonomy, which was approved by XBRL International. This new taxonomy, together with the previously completed taxonomies for Commercial and Industrial, Banking and Savings, and Insurance, will be used for the SEC

VFP. The Domain Working Group is continuing taxonomy work with a focus on improving the depth of coverage for existing taxonomies.

The U.S. Federal Deposit Insurance Corporation (FDIC), along with the Federal Reserve Board and the Office of the Comptroller of the Currency (OCC), which are collectively known as the Federal Financial Institutions Examination Council (FFIEC), modernised their a program of mandatory filings of quarterly call reports by 8,300 financial institutions in the U.S. Using XBRL-based forms provided by the FFIEC, a bank would enter the financial information required for the report. The forms themselves will do certain types of checking of the information during data entry, then after submission the XBRL information is processed much more efficiently by the agency.

XBRL-US held a very successful member meeting in Washington DC in July, hosted by the FDIC, with a public day event attended by over 200. The public day program included two tracks promoting the use of XBRL in government and in industry. Jurisdictional members also held working group meetings and conducted a number of successful tutorials.

Jurisdiction steering committee elections were held during July, with seven new members elected. The elected members then chose a chair and vice chair, and selected two additional at-large members of the steering committee. The USC now includes Dan Roberts, Grant Thornton (chair); Michelle Savage, PR Newswire (vice chair); Elmer Huh, Morgan Stanley; Ruth Kaufman, RR Donnelley; Louis Matherne, AICPA; Diane Mueller, Business Objects; Yossef Newman, Deloitte; Mike Willis, PricewaterhouseCoopers; and Jon Wisnieski, FDIC.

During September, the jurisdiction presented a series of XBRL Awareness breakfast seminars hosted by its members in Dallas, New York City, San Francisco, and Chicago.

The next jurisdictional members' meeting and public presentation will be held 17–19 January 2006 in San Jose, hosted by Adobe Systems. See www.xbrl.org/us/events for information about these and other upcoming US jurisdiction events.

For information about XBRL-US jurisdiction activities please contact:

Karl Best
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Provisional Jurisdiction Reports

Belgium

The Belgian jurisdiction is involved in two important projects:

- The draft version of the Belgian taxonomy for annual accounts of non financial companies was presented to the members of XBRL Belgium in March 2005. A Working group of experts (accountants, software vendor representatives and XBRL experts) met several times in order to review the taxonomy. The final report of this review was published in June 2005. The National Bank of Belgium is now working on a new version of the taxonomy. The final version will be available by the end of 2005.
- The National Bank of Belgium and the Banking, Finance and Insurance Commission have developed a Belgian taxonomy, reflecting the national regulatory IFRS reporting scheme. The taxonomy was created as an extension on the IFRS taxonomy of the IASCF and will be used from the first of January 2006 onwards for the consolidated regulatory reporting of credit institutions.

For more information on XBRL Belgium, please visit www.nbb.be/BA/F/P1_018.htm (available in French and Dutch) or contact:

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France

XBRL France was approved by XBRL International in April 2005. Hosted by the Institute of Chartered Accountants (CSOEC), the founding members are: Cartesis, CEGID, Microsoft France, SopraGroup, Software AG, UBMMatrix, Invoke, Logic Systems, Viveo, LGB Finance, CNCC, CNC, The National Bank of France, INSEE, PricewaterhouseCoopers, COFACE, Edificas and BNP Paribas.

A board has been elected as well as a Steering Committee. Philippe Bonnin from the CSOEC has been elected President; Bruno Tesnière from PwC has been elected as Vice President; Treasurer, François Fabiano from Invoke; Administrator, Jean-Luc Menda from The National Bank of France; 2nd Administrator, Sylvie Lépicier and Secretary General, Gilles Maguet.

Marketing communications and taxonomy working groups have been organised. The taxonomy working group will focus on various taxonomies including IFRS French, French GAAP and Bank with the objective to launch them in 2006.

XBRL France intends to be an established jurisdiction by 2006. A Public Day event is expected to take place in Paris in November 2005.

For more information on XBRL France, please contact:

Gilles Maguet
XBRL France Secretary General
xbrlfr@xbrl.org

Denmark

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

Korea

Recent developments in XBRL Korea include:

Membership Growth — Membership in Korea has rapidly increased to 26 due to the efforts of the new facilitator, KICPA. New members include:

- Accounting organisations — SAMJONG KPMG Incorporations, Deloitte Anjin LLC, NEXIA Samduk Accounting Corporation, Horwath Choongjung Accounting Corporation
- IT Vendors — Benit, Duzon DASS, IBCENTER Corporation, Datawave System Incorporations, Frontier Solution, Seoul Micro System
- Financial Information Provider — Korea Information Service, Korean Enterprise Date Corporation

Taxonomy Development — XBRL Korea recognises the importance of taxonomy development and is concentrating on the development of taxonomies for the successful progress and spread of XBRL in Korea. Projects include:

- Upgrading the version of Korean GAAP DTS Taxonomy from 2.0 to 2.1, which is expected to be submitted to XBRL International for approval in October 2005.
- Financial Business Taxonomy Development, which is scheduled to be completed by end of the year.
- Developing the Pilot Program for XBRL Taxonomy of Corporate tax

Promotion — XBRL Korea is making efforts to get the participation of financial institutions which are the best beneficiaries in XBRL. A Financial Business Seminar was held at the end of September 2005. It was a joint seminar with the Korea Federation of Banks. Korea is also planning a one-day XBRL conference in Seoul in January 2006.

For more information, please visit <http://www.xbrl.or.kr/index.jsp> or contact:

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SWEDEN

XBRL Sweden continues to make progress on XBRL taxonomy development. In May, XBRL Sweden released an Internal Working Draft of the taxonomy for small and medium-sized companies to its members. XBRL Sweden's goal is to have a Public Working Draft ready no later than the beginning of 2006. XBRL Sweden's Domain Working Group will also start working on the taxonomy for all listed companies who are obliged to use IAS/IFRS this fall.

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

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XBRL Vendor Updates*

Allocation Solutions, Inc.

<http://www.allocationsolutions.com/>

Allocation Solutions, Inc.'s **DataXchanger**: An XBRL conversion solution that is easy to use but is a technologically sophisticated financial management/e-filing system. XBRL is intrinsic; mapping a simple drag/drop capability. Data is rendered in 3 formats: XBRL instance document; Excel worksheet, Excel style sheets. The solution for non-XBRL/IT users who require a valid XBRL solution.

CaseWare

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

CaseWare and CaseWare IDEA have developed XBRL-enabled tools that extend across the business reporting and assurance supply chain. With **Working Papers, IDEA, Scenarios and CaseWare XBRL Benchmarking**, users can import a tagged GL, analyze data, produce tagged financial statements, and upload financial data to a web server for analysis and benchmarking.

Creative Solutions

www.creativesolutions.com

Creative Solutions, a Thomson company, deployed XBRL technology in the 2001 year-end release of **Write-Up Solution** and **Trial Balance Solution** software. Users of these products are able to produce custom XBRL Financial Statements to share with XBRL-enabled applications and financial institutions.

CoreFiling Limited

<http://www.corefiling.com>

CoreFiling provides innovative solutions and services for compliance and regulatory filing. Our customers understand the advantage of XBRL-based data collection and management. They benefit from our unique technologies and straightforward approach. From sensible consulting advice, assistance with VFP filing, through to full turn-key solutions, we can help with your reporting problems.

DecisionSoft

www.decisionsoft.com

From taxonomy design to instance document processing, DecisionSoft's products and services provide an end-to-end solution for XBRL implementation. DecisionSoft's **True North suite** provides enterprise-strength XBRL processing. Our flagship **True North Validator** is used by regulators on both sides of the Atlantic. It's ideal for integration into accounting and reporting packages producing XBRL for regulators and markets.

Deloitte

www.deloitte.com

Deloitte is actively involved in XBRL development around the globe in both the public sector and industry. Deloitte has the experience to support clients in evaluating the benefits of XBRL for specific purposes and helping them to understand and implement XBRL solutions. Contact Yossef Newman, ynewman@deloitte.com or Dave van den Ende, dgvandenende@deloitte.nl.

DynAccSys

www.dynaccsys.com or www.xbratools.com

Xabra™ is an extensible business integration framework (XBI). It facilitates financial reporting and data integration using XBRL GL as a bridge between source data (CSV files, SQL databases) and target applications. Xabra™ enables the reuse of standardised data in end-use software, including internal and regulatory reporting through XBRL FR taxonomies.

EDGAR Online, Inc.

www.edgar-online.com

EDGAR Online launched the **I-Metrix** suite of XBRL-tagged data and analytics products, including: **I-Metrix Professional**, delivering financial statements right into Excel to facilitate analysis; **I-Metrix Architect**, a Web service to enhance proprietary applications and databases with timely market and fundamental data; and I-Metrix Vision for the rapid deployment of Enterprise dashboards.

Fraunhofer IPSI

<http://www.xbrlopen.org/abra> and <http://www.ipsi.fraunhofer.de/xbrl/>

Fraunhofer IPSI provide XBRL consultancy and software tools. **The XBRL processor ABRA** enables automated business reporting integrated into client and server solutions. ABRA — **The Adaptive Business Reporting Automat** — is free and Open Source Software. It supports validation, formula processing multi-channel publishing and automation with web service components.

Fujitsu

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

Interstage XWand is a market leading XBRL enabler used by businesses and regulatory bodies around the world. Interstage XWand enables organisations to achieve quick and accurate disclosure of financial facts, when complying with mandates like Sarbanes-Oxley and Basel II.

Hitachi, Ltd.

<http://www.hitachi.co.jp/XBRL> or www.hitachi.us/XBRL

Hitachi released XBRL2.1 compliant version of **Hitachi Business Reporting Processor (HBRP)**. HBRP provides standard XBRL-DOM and conforms to Full-Conformance-Suite. HBRP is also ready to support new functions such as formula linkbase using XPath2.0, taxonomy edit, FRTA-conformance, and FRIS-conformance. 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 programming APIs offering data conversion (CSV, XBRL), validation and viewing functionality. XiRUTE Java supports Java™ and XiRUTE.NET supports Microsoft.NET framework. XiRUTE Taxonomy Editor / Instance Creator works with Microsoft Excel. Xinba / XiRUTE FRP is the analyser and viewer of instances.

Microsoft

www.frxsoftware.com

Microsoft®FRx® is a financial reporting application that gives small and mid-sized businesses and divisions of large enterprises immediate control of their entire financial reporting process. FRx Software offers enhanced support for XBRL 2.1 in FRx 6.7, which is available for use with virtually any general ledger.

Multi-Access Systems

www.m-access.com

Multi-Access provides XBRL business case development and strategic consulting services to Canadian governmental, banking and High-tech clients. Experienced in Business Intelligence, Information Reporting Services and web-based Business Process Design, Multi-Access provides assistance to organisations eager to reap the productivity, consistency, rapid reporting and control benefits of XBRL.

PricewaterhouseCoopers

www.pwc.com/xbrl

PricewaterhouseCoopers is an active participant in the XBRL market community and provides clients with seamless integration of XBRL expertise within its innovative business reporting, risk management, performance solutions and compliance services. PricewaterhouseCoopers is currently helping clients around the world efficiently leverage the benefits of XBRL-enhanced reporting environments.

Pro Management

www.promanagement.nl

Pro Management is a software vendor that focuses on the accounting and administration profession. **CRM, Workflow and (Financial) Reporting** are the cornerstones of our deliverables. As our software plays a pivotal role in the information delivery process, we have adopted XBRL as the mechanism to bring standardisation combined with flexibility.

Rivet Software

www.rivetsoftware.com

Rivet Software's **Dragon Tag™** XBRL enabler is the first easy-to-use and affordable Microsoft Office add-in that simplifies converting existing Microsoft Word and Excel financial data into XBRL format. Dragon Tag supports XBRL 2.1 and shields users from the technical complexity of XBRL, ensuring XBRL documents are created quickly and correctly.

S&N AG

<http://www.s-und-n.de/sunshine/scps/de/services/bars>

and <http://www.s-und-n.de/sunshine/scps/de/services/fabian>

FABIAN is an application to convert XBRL data into proprietary data format used by other applications. FABIAN will enable any application with an XBRL import functionality. BARS is a balance sheet analysis system used to examine financial statements and to create adequate ratios and reports for e.g. credit decisions.

Semansys Technologies

www.semansys.com

Semansys — specialist in software for taxonomy and instance creation, processing and analysis — introduced **Next Generation XBRL productivity tools**. Semansys offers solutions for easy implementation of digital reporting, including single button regulatory reporting, solutions for software vendors and — with Microsoft — the **XBRL Compliance Suite** for managing reporting processes.

SimpleX Data Technologies

www.simplexdtech.com

SimpleX provides XBRL financial services to companies that wish to participate in the SEC's XBRL filing program. SimpleX's services include gap analysis and determining the need for extension taxonomy, assisting in creating the taxonomy extension and creating of validated instance document using its proprietary XBRL 2.1 compliant **Tagezee™** application. That's XBRL made simple!

Software AG

<http://xbrl.softwareag.es/site/EN/index.htm>

The **Digital Reporting Platform** is an advanced and secured XBRL framework solution. The framework is used by service organisations to implement XBRL solutions faster and cheaper. The built-in Taxonomy and Instance document management functions allow online validation, full text retrieval, dynamic XBRL report publishing and integration to existing systems for analysis.

Standard Advantage

www.standardadvantage.com

Standard Advantage is a consultancy that helps governments, software vendors, and professional services companies to achieve the savings and flexibility available to them through commitments to technology standards. The CEO, Walter Hamscher, co-authored the XBRL specification and is a member of the Executive Committee and Past Chair of XBRL International.

TIE Holding NV

<http://xbrl.tieglobal.com>

TIE's extensive experience in eBusiness standardisation and development of Business-to-Business integration software has made XBRL a natural complement to TIE's core business. By utilising this know-how in the world of Electronic Business Reporting, TIE's **XBRL Business Integration Suite** enables you to reap the full benefit of XBRL.

UBmatrix

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

UBmatrix XBRL solutions enable automated business reporting, validation and analysis. Our products include **Automator XBRL Professional** — to build XBRL taxonomies; **UBS** — server-based XBRL application development suite for web applications; XBRL Toolkit for software vendors to create XBRL solutions; **XBRL Converter** — server-based application for importing, converting, validating, exporting data into XBRL.

XBI Software Inc

www.xbisoftware.com

XBI Software Inc provides XBRL consulting services to government agencies and creates STR (straight through reporting) applications for banks and other financial institutions. Its **CovenantMonitor**, under development, will use XBRL to monitor borrowing clients' banking covenants accurately, efficiently and inexpensively.

XBRL® International includes vendor update 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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AB Svensk Upplysningstjänst	Bayerische Hypo- und Vereinsbank	ChuoAoyama PricewaterhouseCoopers	DVFA GmbH
AB XML Sweden	BBVA	CMA Canada	Dynamic Access System
ABeam Consulting	BDO Dunwoody LLP	CNCC	ECP:NL
ABZ Nederland B.V.	BDO Seidman	COFACE	EDGAR Filings Ltd
Accenture — IE, JP, SP	Bearing Point Co., Ltd.	Cognos Incorporated	EDGAR Online Inc.
AccountView Business Software	BearingPoint GmbH	Colegio Registradores de España	EDICOM
ACL Services Ltd	Belastingdienst	College Belastingadviseurs	EDP Audit Pool
Adobe Systems — NL, UK, US	Belgian Bankers' Association	Comisión Nacional Mercado Valores (CNMV)	eReport AB
Agencia Tributaria	Blast Radius Software	Commission des Normes Comptables — Commissie voor Boekhoudkundige Normen	Erhvervs- og Selskabsstyrelsen
Agoria	Bonnier Informatics AB	Companies House	Ernst & Young — AU, DE, IE, NL, NZ, SP, SW, US
AICPA	Booz Allen Hamilton	Companies Registration Office	Essent N.V.
AIG	Bowne Technology Enterprises, LLC	Consejo General de Colegios de Economistas de España	eStilil Co., Ltd.
Allocation Solutions	Bundesanzeiger Verlagsgesellschaft mbH	CoreFiling	Exact Automatisering BV
American Financial Printing Inc.	Bundessteuerberaterkammer	Covarity Inc.	eX-IT Software (Pty) Ltd
Antenna House	Business Objects Americas	CPA Australia	EzGov
ANZ	Business Wire	Creative Solutions	FactSet Research Systems
Aozora Bank, Ltd.	Calvert Consulting Ltd.	Credence Software Ltd	FAR
Apptis	Canada NewsWire Ltd	Cynancial System Consulting Limited	Farrell Grant Sparks
APS	Canada Revenue Agency	Dai Nippon Printing Co., Ltd.	Federal Deposit Insurance Corporation
Arbortext	Canadian Institute of Chartered Accountants	Dataplace, Inc.	Federal Public Service Finance
Arenthals Grant Thornton Accountants en Adviseurs B.V.	Capgemini España S.L.	DATEV eG	FifthWeb
Asia Securities Printing Co., Ltd.	Capital Printing Systems, Inc.	DecisionSoft Ltd.	FINAN Financial Analysis
Asoc. Española Contab. Admón Empresas (AECA)	Capricorn Research	Deloitte — CA, IE, NL, NZ, SP, SW, UK, US	Financial Executives International
Atos Consulting NV	Cartesis	Deutsche Bank AG	Finansrådet
Audit New Zealand	CaseWare International, Inc.	Deutsche Börse AG	Finanzverwaltung des Landes NRW vertreten durch das Rechenzentrum der Finanzverwaltung NRW
Australian Prudential Regulation Authority	CaseWare Nederland	Deutsche Bundesbank	FIRM Solutions BV
Australian Stock Exchange	CBS	Deutsches Rechnungslegungs Standard Committee (DRSC) e.V.	Fitch Ratings Ltd
Australian Taxation Office	CCC Consulting	Diamond Computer Service Co., Ltd.	Föreningen SIE-Gruppen
Azertia	CCH Tax Compliance	Diginotar BV	Forum Systems
Azsa&Co.	CCN Matthews	DIVA Corporation	Fraunhofer Institut für Integrierte Publikations- und Informationssysteme
Balance	CECA	DMR Consulting	FRR
Banco de España	Central Statistics Office	DTS CORPORATION	Fry & Bonthron Partnerschaft
Banco Popular	Centric IT Solutions	Dun & Bradstreet B.V. — NL, BE	FSR
Bank of Japan	Certified General Accountant's Assn of Canada	Duthler Associates	Fujitsu
Banking, Finance and Insurance Commission	CGI Japan Ltd.		
	Chato d'O		

FUJITSU Enabling Software Technology GmbH	Innodata Isogen	Korean Institute of Certified Public Accountants	Norstedts Juridik
Fujitsu FIP Corporation	Institut der Wirtschaftsprüfer	KPMG — DE, DK, IE, JP, NL, NZ, US, UK	NOvAA
Fujitsu — IE, JP, KR, US	Institut des Experts-comptables et des Conseils fiscaux — Instituut van de Accountants en Belastinge	KT	NTT Communications Corporation
Fujitsu Prime Software Technologies Ltd.	Institut Professionnel des Comptables et Fiscalistes Agréés	KYOBO Life Insurance Co., Ltd.	NTT Data Corporation
Galaxy Pty Ltd	Institute of Chartered Accountants in Australia	La Caixa	Numerator
GCom2 Solutions	Institute of Chartered Accountants in Ireland	LG Electronics Inc.	Oberfinanzdirektion München
GMS Management Solutions S.L.	Institute of Chartered Accountants of New Zealand	LogicaCMG BV	OBIC Business Consultants Co., Ltd.
Grant Thornton, LLP	Institute of Management Accountants	London Stock Exchange	Office of Superintendent of Financial Institutions
Graydon Nederland BV	Institutional Risk Analytics	M. Yousef Adil Saleem & Co, Member Firm of Deloitte	Okamoto & Company International Accounting Office
Grupo Santander	Instituto Censores Jurados Cuentas	Mamut AB	Oracle Corporation — JP, NL, US
Haagse Hogeschool	Instituut der Bedrijfsrevisoren - Institut des Reviseurs d'Entreprises	Marlborough Stirling Webtech	Ordina Finance B.V.
Haarmann, Hemmelrath und Partner	Integrated Financial Systems AG	Master Accounting	OSK Co., Ltd.
Hermes Risk Management GmbH & Co. KG	International Accounting Standards Board (IASB)	Matsushita Electric Industrial Co., Ltd.	PCA Corporation
Hewlett-Packard Española S.L.	Intersentia	Mazars (Ireland)	PinkRocade Infrastructure Services BV
HighRidge Technologies	Ipedo, Inc.	Media Fusion Co., Ltd.	Pitcher Partners
Hitachi America, Ltd. — JP, US	Itello AB	Merrill Corporation	Plan-A, LLC
Hitachi High-Techologies Corporation	J2R	Metapraxi	Platinum Services Europe
Hitachi Systems & Services, Ltd.	j3 Technology	Microsoft — DE, DK, FR, JP, NL, SP, US	PPA Gesellschaft für Finanzanalyse und Benchmarks
hmd software AG	Japan Business Assist Corp.	Ministerie van Financiën	PR Newswire
Hogia Redovisning & Revision AB	Japan Digital Laboratory	Ministry of Economic Development Companies Office	Pragma Tools
Hoppenstedt Financial Information GmbH	Japan Finance Corporation for Small and Medium Enterprise	Miroku Jyoho Service Co., Ltd.	PricewaterhouseCooper - AU, CA, BE, DE, IE, FR, NL, NZ, SP, SW, UK, US
Hyperion Solutions Corp — KR, NL, US	Japan Information Tech Svc Ind Assoc	MIS GmbH	Pro Management Automatisering BV
IBM Business Consulting Services	Jeremy Wright Consulting Ltd.	Mizuho Bank, Ltd.	QUICK Corp.
IBM Japan, Ltd	Jiji Press, Ltd.	Morgan Stanley	Quicken Australia
IBS Nederland BV	Kaga Solution Network Co., LTD	MYOB	R.S. Rosenbaum & Co.
ICAEW	Kinmei Printing Co., Ltd.	National Bank of Belgium	REACH
ICO (Instituto de Crédito Oficial)	Kluwer Software	National Bank of France	RED.ES
IGAE (Intervención General Administración del Estado)	Knowlysis LLC	NEC Corporation	Reserve Bank
iLumen	Koninklijk NIVRA	Nederlandse Orde van Belastingadviseurs	REUTERS Japan Limited
INDRA Sistemas S.A.	Kookmin Bank	New Zealand Stock Exchange	Revenue Commissioners
Infodesa	Korea Accounting Standards Board	NextSolution Col, Ltd.	Revisor Informatik
Informa-CESCE	Korea Association for CFOs	Nihombashi Corporation	RIA Tax Compliance/Thomson
Informática El Corte Inglés (IECISA)	KOREA STOCK EXCHANGE	Nihon Keizai Shimbun, Inc.	Rivet Software - UK, US
Information Planning Co., Ltd.	Korean Agency for Technology and Standards, MOCIE	Nihon Unisys, Ltd.	Royal Bank of Canada
Information Services International-Dentsu, Ltd.		Nikko Systems Solutions, Ltd.	RR Donnelley
Infoteria Corporation		Nomura Research Institute, Ltd.	S&N AG
Inland Revenue		NOREA	SAG Systemhaus GmbH (Software AG)
Inland Revenue Department			Samil PricewaterhouseCoopers

Samsung SDS Co., Ltd.	SSC Diaz	The Japanese Institute of CPAs	UFJ Bank Limited
SAP — DE, JP, NL	Standard Advantage	The Kosdaq Stock Market Inc.	UNITEC New Zealand
SAS Institute Inc.	Statistics Canada	The Sumitomo Trust & Banking Co., Ltd.	Universitat de València
Satyam Computer Services Limited	Statistics New Zealand	Thieme Amsterdam	UpStream Software
SavaNet	Sumisho Computer Systems Corporation	TIE Holding	Verband der Vereine Creditreform e.V.
Scandinavian PC Systems	Sumitomo Mitsui Banking Corporation	TKC Corporation	Vereniging Kamers van Koophandel
Schleupen AG	SWaN Corporation	TNT Filings Inc.	Verlag Praktisches Wissen GmbH
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Software AG — BE, FR, NL, SP	Telefónica Soluciones	Toshiba Solutions Corporation	XBI Software, Inc.
Soluziona	Template Software	Toyo Keizai Inc.	XBRL in Europe
SRA	Thales Information Systema S.A.	Ubmatrix — AU, FR, JP, US	Xinhua Finance
SRF	The Bank of Tokyo-Mitsubishi, Ltd.	UC	Yacht
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