



XBRL International



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PROGRESS REPORT— MARCH 2005

“TRANSFORMING BUSINESS REPORTING”



For more information on XBRL:

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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. Adoption of XBRL permits financial analysts, investors, accountants, government agencies, internal users and other interested parties to access, compare, and analyse data in ways that are not currently practical or even possible.

Approximately 300 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.

11th XBRL International Conference: "Better, Faster Smarter Business Reporting Using XBRL"

The next XBRL International Conference will be held from 26-29 April 2005 in Boston, Massachusetts, United States. 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. As evidence of the maturing of this technology, the conference will include live demos of real products providing real solutions using XBRL. Speakers include:

- Mark Bartell, CIO, Federal Deposit Insurance Corporation
- Colleen Cunningham, President & CEO, Financial Executives International
- Trevor Harris, Managing Director of Equity Research, Morgan Stanley
- Robert Herz, Chairman, Financial Accounting Standards Board
- Bob Laux, Director of External Reporting, Microsoft
- Eve Maler, XML Standards Architect, Sun Microsystems
- Barry Melancon, President & CEO, American Institute of Certified Public Accountants
- Don Nicolaisen, SEC Chief Accountant
- José María Roldán, Chairman, Committee of European Banking Supervisors
- Otmar Winzig, Vice President of Investor Relations, Software AG

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

U.S. SEC XBRL Voluntary Financial Reporting Program

The U.S. Securities and Exchange Commission (SEC) announced in February 2005 that public companies could begin supplying XBRL data to specific EDGAR filings with the 2004 calendar year-end reporting season. The primary purpose of the voluntary program is to assess XBRL technology, including both the ability of companies to tag their financial information using XBRL and the benefits of using tagged data for analysis. In the February announcement, SEC Chairman William Donaldson said the initiative was part of a broader effort to "improve the quality of information available to investors and the marketplace." For full details on the voluntary program, please visit <http://www.sec.gov/news/press/2005-12.htm>.

CEBS Announces Support for XBRL

The Committee of European Banking Supervisors (CEBS) has recently announced their support of XBRL. Along with that announcement, they have committed to building a new taxonomy with the help of XBRL Spain and the Bank of Spain. The Common Reporting (COREP) Taxonomy will be developed for solvency ratio reporting by credit institutions and investment firms under the future EU capital requirements regime. For full details on the CEBS announcement, please visit <http://www.corep.info>.

Taxonomies Released

Taxonomies are an organised group of definitions that represent information found in a variety of business reports and the relationships of the items found in those business reports. Individuals creating XBRL documents use a taxonomy to match the information in their business report to the concepts defined in the taxonomy. Many XBRL jurisdictions are involved in the development of a taxonomy for their local accounting standards, such as US GAAP, UK GAAP and German GAAP. Other taxonomies have been developed by government agencies and regulators to represent their specific regulatory reporting requirements. Examples of these include the taxonomies developed by the Federal Deposit Insurance Corporation (FDIC), UK Financial Services Authority (FSA) and the New Zealand Exchange.

On 7 March 2005, XBRL International *approved* three taxonomies submitted by XBRL US. These taxonomies represent financial statement-based reports of both public and private companies in the Commercial and Industrial, Banking & Savings and Insurance sectors. A taxonomy for the Investment Management sector will follow in the coming weeks. These taxonomies will be used by companies participating in the SEC XBRL Voluntary Filing Program.

The International Accounting Standards Committee Foundation (IASCF) released the final exposure draft of the International Financial Reporting Standards General Purpose (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. The exposure period ends on 30 April 2005. The taxonomy is available at <http://xbrl.iasb.org/int/fr/ifrs/gp/2005-01-15>. The IFRS-GP taxonomy has been recognised as an acknowledged taxonomy by XBRL International.

A listing of XBRL International acknowledged and approved taxonomies can be found at <http://www.xbrl.org/FRTaxonomies/>. For more information on XBRL International's Taxonomy Recognition Process, please visit <http://www.xbrl.org/TaxonomyRecognition/>.

Link Role Registry Candidate Recommendation 1

The Link Role Registry is an online listing of XLink role and arc role attribute values that appear in XBRL International acknowledged and approved taxonomies, along with structured information about their purpose, usage, and any intended impact on XBRL instance validation. The Link Role Registry can be accessed at <http://www.xbrl.org/LRR/>.

Functions Requirements Public Working Draft

XBRL International has approved a Public Working Draft of requirements for the XBRL Functions specification. This is being developed as a module of the XBRL Formula Linkbase specification, but is expected to have wide ranging applications, including rendering, analysis and transforming XBRL. The specification will deliver a set of extension functions for the W3C's XPath 2 specification that will allow XBRL documents to be processed using the widely-used XPath selection language.

Electronic Business Reporting Showcase Launches

XBRL International launched the Electronic Business Reporting Showcase, a Web-based repository of XBRL project information available via the XBRL Web site. The Showcase is a one-stop shop for comprehensive XBRL implementation information, including specific project details reported directly from the project managers who are implementing XBRL. The Showcase allows interested parties to research real life use cases. Information will continuously be added to the Showcase so visit it on a regular basis! Thanks to Ernst & Young, XBRL Japan and UBmatrix for their generous sponsorship of the Showcase. The Showcase can be accessed at www.xbrl.org/showcase.

Highlights from 10th XBRL International Conference in Brussels

In November 2004, the International Accounting Standards Committee Foundation (IASCF) and XBRL International co-hosted the 10th XBRL International Conference in Brussels, Belgium. With more than 450 delegates from thirty different countries, the conference was the most attended conference in XBRL's five year history. The theme of the Brussels conference was "Financial Reporting Goes Global: XBRL and IFRS Working Together." The two standards working together were illustrated convincingly throughout the conference, especially with the announcement at the conference of the newly acknowledged IFRS-GP Taxonomy and IFRS Financial Services Extension taxonomy.

Additionally, the majority of speakers at the conference were from organisations focused on using XBRL as an enabling technology for better, faster and cheaper business reporting. Regulators, supervisors and government bodies also had a presence at the conference and demonstrating how they are adopting XBRL around the world as a standard which provides more transparency in financial reporting. This was confirmed in presentations by the Committee of European Banking Supervisors (CEBS), U.S. Securities and Exchange Commission (SEC), National Bank of Belgium, Danish Chamber of Commerce (DCCA), National Bank of Spain, Dutch Government, UK Financial Services Authority, Deutsche Börse (Frankfurt/Germany), and several others. During the conference, Japan's Financial Services Agency announced the formation of an XBRL committee to accelerate the use of XBRL in financial disclosure.

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, Korea and Sweden. XBRL interest and activities are increasing in Argentina, Austria, Brazil, China, Colombia, France, Hong Kong, India, Italy, Luxembourg, Mexico, South Africa, Taiwan, Portugal, Czech Republic, Slovenia, Poland, Norway and Venezuela. The XBRL consortium has approximately 300 member organisations throughout the world.

Australia

XBRL Australia has been active on many fronts in moving XBRL forward in financial reporting, tax, statistics and general adoption. XBRL Australia was encouraged by accounts of XBRL adoption at the XBRL International Conference in Brussels and energised to bring similar victories in Australia.

XBRL Australia is facilitating a dialogue between the Australian Bureau of Statistics and Statistical agencies in other countries with a goal of working together to expand national taxonomies for statistical reporting. The jurisdiction is facilitating the development of a national statutory reporting taxonomy by a project team consisting of the Australian Accounting Standards Board, Australian regulator (ASIC), stock exchange (ASX) and related industry associations (SIA, IFSA, ICAA and CPAA).

Australia's leading local accounting software vendors in the SME (Small to Medium sized Enterprises) sector are now engaged in actively participating in efforts to develop XBRL based solutions for 2 major applications:

Tax Standard Audit File — an OASIS Tax XML Technical Committee meeting was held in Sydney with representatives from tax administrations in the US, UK, Netherlands, Germany, New Zealand and Australia to discuss standards to achieve this, with a strong focus on, and much support for, XBRL GL as the means for delivering this. The Australian Tax Office (ATO) is particularly supportive of the XBRL approach and is working with XBRL Australia and the software vendors to move this forward.

Business loan covenant monitoring — XBRL Australia is facilitating the dialogue between major banks and the software vendors involved to try to drive efficiencies and cost savings in the consumption and analysis of financial reports submitted to banks for regular checking of compliance with loan agreement ratios, etc for SME's.

XBRL-Australia's promotion of XBRL is now beginning to bear fruit. Two full day workshops in Sydney and Melbourne attracted more registrations than there was room for. Most of the attendees were not members of the consortium. Adoption by government agencies continues to lead private sector projects, but there is now more interest outside regulators than Australia has previously experienced.

XBRL Australia is confident that the positive spiral of adoption encouraging adoption is commencing and that 2005 will see more announcements of XBRL based projects in the region.

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

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Canada

XBRL Canada continues to make progress in taxonomy development and membership activities. Highlights since October 2004 are outlined below:

- In November, XBRL Canada approved and published its Primary Financial Statements (PFS) taxonomy in both English and French. The taxonomy was Acknowledged by XBRL International (XII) as XBRL 2.1 compliant. The PFS taxonomy is posted on the XII Web site (www.xbrl.org) and a copy on the XBRL CA Web site (www.xbrl.ca.) Work is underway towards achieving XII Approved status for the PFS taxonomy. At the same time, development has begun on a Canadian GAAP Notes taxonomy.
- In December 2004, XBRL CA held three days of successful workshops and meetings. A Regulator's Day featured an international panel presenting on their country's XBRL implementation and adoption experiences to over twenty senior Canadian federal and provincial regulatory officials. During the second day, over sixty workshop participants listened to experts discuss the latest XBRL information on adoption, assurance and research and also observed demos from several Canadian member software vendors. XBRL Canada's working groups met to review their progress and plan for the next year on the third day of the event.
- Covarity, Inc. joined the consortium as a corporate member along with a number of academic and individual members. XBRL CA has now reached seventeen corporate members, the highest number in its four year history.
- The Ontario Securities Commission (OSC) became an official observer of XBRL Canada for a one year period. The OSC has agreed it will represent the Canadian Securities Administrators and the other provincial/territorial securities regulators.
- In February 2005, FEI Canada hosted a series of breakfast seminars titled 'XBRL — Impacts on Disclosure and Risk — What CFO's need to know,' in six major cities across Canada.

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

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Germany

Recent highlights from XBRL Germany include:

- An update of the German GAAP (GermanAP) taxonomy is close to completion. The update was prepared in cooperation with representatives of the German tax authorities as this taxonomy version will be used for tax filing. Further enhancements include technical improvements, such as upgrading to Spec 2.1.
- In 2004, Deutsche Börse (Stock Exchange) launched an internet portal to collect, store, assess, and redistribute XBRL based quarterly reports. Deutsche Börse is now planning to extend the portal to cover annual statements as well. That project is focusing on IFRS based statements and will, thus, become a proof of concept of German companies reporting IFRS data while using XBRL.
- Educational material focusing on the German market will be prepared in cooperation with a German book publisher.
- In the interest of XBRL data being accepted by professional consumers and administrations, a group has started defining criteria to ensure the correctness and integrity of the information captured in XBRL instance documents.

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 has continued its leadership role in the XBRL International consortium. Kurt Ramin, Commercial Director of the IASCF 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.

XBRL Team Expands — Two XBRL interns have joined the XBRL team at the IASCF. Maciej Piechocki from Poland and Joel Vicente from Portugal. Both

are technology and business students studying towards their post graduate qualifications. They are currently helping to establish XBRL jurisdictions in their respective countries.

Taxonomy — The IASCF has released the final draft 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/2005-01-15/>. The IASCF is currently conducting an instance document creation project to thoroughly test the taxonomy.

The taxonomy is built using the UBmatrix Automator and validated by UBmatrix, Fujitsu and Decisionsoft. The taxonomy can be viewed online in the Decisionsoft Web viewer at <http://www.decisionsoft.com/xbrl/taxonomies/ifrs-gp-2005-01-15/ifrs-gp-index.html>.

Recent Achievements — The IASCF co-hosted the 10th XBRL International conference in Brussels. This conference was the consortium's most successful to date, attracting more than 450 attendees and 60 top speakers. Keynote speakers included Sir David Tweedie, Chairman of the IASB. His pre-recorded videotaped speech can be viewed at: <http://www.iasb.org/resources/xbrl.asp>.

The IASCF is contributing resources and expertise to the COREP taxonomy project. Created under the aegis of the Committee of European Banking Supervisors www.c-eps.org, and managed by XBRL Spain Jurisdiction (www.xbrl.org.es), the taxonomy models the Common Solvency Ratio Reporting European framework for credit institutions and investment firms under the future European Union capital requirements regime.

For more information, please visit <http://www.iasb.org/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 XBRL International Steering Committee.

Members of XBRL-Ireland 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, REACH plus many 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.

Increased awareness and support for XBRL in Ireland was manifested by the highest Irish attendance so far at the 10th XBRL International Conference in Brussels. Attendees included representatives from the Big 4 accounting firms, government regulators and the Institute of Chartered Accountants. There has been a significant amount of progress towards taxonomy development. Plans to publish the Irish GAAP taxonomy in version 2.1 in the first quarter of 2005 are currently well developed. The key milestones reached are as follows:

- Taxonomy Building / Editing sessions provided by Fujitsu and hosted by KPMG in November;
- Formalisation of the Taxonomy Development team, including members from Deloitte, Dublin City University, E&Y, Fujitsu, KPMG, PwC, Revenue and REACH;
- Tender and selection of a consultant to work on the project to assist the Taxonomy Development team;
- Project structure drawn up and project initiated; and
- Weekly project workshops to monitor activity.
- An academic competition is also being run to increase awareness and explore best practice with results expected during March.

For more information on XBRL in 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 October 2004 include: Japan Small and Medium Enterprise Corporation; Nippon System Development Co.,Ltd.; Kaga Solnet Co.,Ltd.; Nikko Systems Solutions, Ltd.; Kinmei Printing Co., Ltd.

Securities Report taxonomy development — Since June 2004, a sub-working group under the Development Working Group, led by Mr. Yoichi Tanaka, Takara Printing Co., Ltd., has been developing a taxonomy for annual and semi-annual securities reports, which listed companies must file to the Financial Services Authority.

XBRL proof of concept project in XBRL Japan's Financial Services Working Group — Since January 2004, the Financial Services Working Group has been diligently working on a bank loan processing proof of concept project. As a result of this project, a sub-working group of Financial Services Working Group has been developing the bank loans taxonomy.

Translation of FRTA and FRIS

XBRL Japan's Education Working Group and Development Working Group are working together to translate the Financial Reporting Taxonomies Architecture (FRTA) and Financial Reporting Instance Standards (FRIS) into Japanese.

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

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Netherlands

At the end of January 2005, XBRL Netherlands membership reached 47 companies. 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 the non-listed companies. The development is directed and financed by the Dutch Government and the organisations involved. The beta-version of the taxonomy is expected to be available before the summer of 2005. This 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 is estimated at 350 million Euros per year. XBRL Netherlands is directly involved in this project. The first step in the electronic exchange of information has already taken place as all Dutch companies have to file their corporate tax filings electronically.
- More than ten articles about XBRL were published in the last few months.
- Kluwer published a book about XBRL, entitled *XBRL voor een eenduidige verslaglegging*.
- On 4 November 2004, the national award for Most Open Government Body in The Netherlands was adjudged to the Association of Water Boards for their ground breaking project in implementing digital reporting with XBRL. The award was presented by the Minister of Governmental Innovation Thom de Graaf during the conference 'Openness in Practice' organised by the Ministry of the Interior for an audience of 500 attendees. For more information, please visit <http://www.semansys.com/waterschappen.htm>.

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

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New Zealand

The project with the New Zealand Stock Exchange (NZX) continues. The initial instance documents are targeted to be on-line by the second quarter of 2005.

XBRL-NZ is currently planning and scoping 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 the project plans to show how one XBRL instance document can cater to a majority of the NZ regulatory reporting requirements by utilising one government taxonomy. This project is supported by the Inland Revenue Department and Statistics New Zealand.

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Spain

XBRL Spain doubled its members since becoming an established Jurisdiction in June 2004, reaching thirty members at the end of the year.

Bank of Spain is developing a XBRL based Financial Information Exchange System

— New international legislation which requires that IAS/IFRS be adopted locally as of 2005 by listed consolidated groups and which has entailed changes to circular 4/1991 affords an opportunity to apply the XBRL standard to support reporting between Bank of Spain and the institutions involved.

Within this context, Bank of Spain has commenced work on a project, the aim of which is to develop a Financial Information Exchange System that supports the reporting between Bank of Spain and credit institutions of the Public Financial Statements under the XBRL standard for the following Public Financial Statements:

- Individual balance sheet
- Individual income statement
- Individual statement of changes in equity
- Consolidated balance sheet
- Consolidated income statement
- Consolidated statement of changes in equity
- Individual cash flow statement
- Consolidated cash flow statement

The credit institutions SCH, BBVA, Banco Popular, Banco Cooperativo Español, CECA, Caja Madrid, and Caixa are involved in the project in order to agree on the functional and technical requirements.

Several XBRL taxonomies are being developed:

- Taxonomies for Securities Commission of Spain. Public and periodic reports for four models of companies: General, Insurance, Financial and Investment funds
- Taxonomies for Central Mercantile Register in Spain.
- Taxonomies for domestic General Accounting Plan '90
- Taxonomy for General Identification Data for companies.
- Taxonomy for Spanish accounting standards for public administration
- Taxonomy for anti Money Laundering (pilot version).

Basel II — XBRL Spain and Bank of Spain are facilitating the development of an initial XBRL taxonomy for common solvency ratio reporting framework, called COREP (Common Reporting), for credit institutions and investment firms under the future EU capital requirements regime, under the aegis of the Committee of European Banking Supervisors www.corep.info. The advance of the works (to be finished before June) may be tracked at <http://finance.groups.yahoo.com/group/XBRL-COREP>.

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United Kingdom

The XBRL UK Domain Working Group has continued 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 remain to promote the active use of XBRL in the UK and to contribute to XBRL's International, particularly European, development. XBRL-UK contributed to the 10th XBRL International Conference in November 2004 and has been working on XBRL in Europe projects relating to internet development, promoting new European jurisdictions and awareness.

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 50 US Jurisdiction members are actively participating in activities to further the development and adoption of XBRL. Here are some of the highlights of US activities from the past six months.

Since last summer's announcement by the U.S. Security and Exchange Commission (SEC) of a possible XBRL Voluntary Filing Program (VFP), and especially since the 3 February announcement of the program, the US jurisdiction has been working hard to prepare for the rollout of this program. A number of jurisdictional activities (listed below) have been devoted to preparing for the VFP.

Taxonomy Development — The US Domain Working Group has completed and the XBRL ISC has approved the taxonomies that will be required for use by the preparers submitting reports for the VFP. These taxonomies are the Commercial and Industrial, Banking and Savings, and Insurance taxonomies. The Investment Management taxonomy will follow shortly.

Joint meeting with FEI to jointly promote participation in SEC Voluntary Filing Program — In December 2004, the US jurisdiction held a joint meeting with Financial Executives International (FEI), hosted by Microsoft in Washington D.C. to discuss how the two organisations could work together to promote participation in the SEC Voluntary Filing Program. During the facilitated

discussion, XBRL-US discussed a number of roles and scenarios for possible participants and the deliverables that must be provided to each in order to make it possible for them to participate.

US Members meeting in Raleigh — The US Jurisdiction had a very successful members meeting in January 2005 in Raleigh, North Carolina, hosted by the SAS Institute. Over 50 member representatives attended the three day event, which included working group meetings, follow-up on the joint discussions with FEI, and a newcomers' orientation. The theme of the meeting was an introduction to the SEC VFP and a two-day educational track for those considering participating in the program. The Jurisdiction is considering plans to develop and offer over the coming year a series of one-day training courses based on this program.

Hiring of new Executive Director — In November 2005, the US Jurisdiction hired Karl Best as its first Executive Director. Karl will be working with the US steering committee on activities related to the promotion and adoption of XBRL in the United States and is the chair of the planning committee for the 11th XBRL International conference in Boston.

For more information on XBRL-US, please contact:

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Provisional Jurisdiction Reports

Belgium

The Belgian Jurisdiction was founded on 22nd November 2004.

Founding members are:

- CBFA (Banking, Finance and Insurance Commission)
- CNC (Accounting Standard Commission)
- Federal Public Service of Finances
- IBR-IRE (auditors association)
- IAB-IEC (association of chartered accountants)
- BIBF-IPCF (accountants and tax experts association)
- Belgian Bankers' Association
- The National Bank of Belgium

A first draft of the Belgian taxonomy applicable to financial statements for non financial companies will be submitted to the members of the jurisdiction by the end of March 2005. XBRL Belgium's goal is to have a taxonomy ready and validated by the end of summer 2005.

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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Denmark

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

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Korea

Change in XBRL Korea's Facilitator — The Korean Institute of Certified Public Accountants (KICPA) assumed the role of XBRL Korea Facilitator, having replaced the Korea CFO Association which was the facilitator since 21 October 2002. KICPA is taking this opportunity to provide a fresh momentum for the facilitation and significant development of XBRL in Korea from January 2005.

Development of Additional Taxonomy — One of the major plans of XBRL Korea includes supplementing the Korean GAAP Taxonomy applicable to the manufacturing industry that was developed in 2004. Other plans will focus on developing taxonomies applicable to the financial service and other industries that urgently need the adoption of XBRL and to localise the international taxonomy so that the conformity of the Korean GAAP Taxonomy to the international taxonomy may be enhanced.

Promotion of XBRL — The following measures will be undertaken to promote XBRL in Korea:

- Provide XBRL training as part of continuing professional development programs for CPAs so that they may be at the forefront of efforts to facilitate and disseminate XBRL in Korea.
- Publish XBRL brochures, a series of feature stories on XBRL in the monthly KICPA journal and special issues highlighting XBRL in audit and accounting publications.
- Register the XBRL Korea Jurisdiction domain and operate its homepage

XBRL International Conference — As the XBRL Korea Facilitator, the KICPA will make efforts to ensure that an XBRL International Conference may be held in Seoul in the near future. In an initial effort, the KICPA is considering organising an XBRL-related one-day symposium in Seoul this year. Representatives from XBRL Korea will be present at the upcoming conference in Boston in April 2005.

Vision

- Our goal is to ensure the world-class accounting transparency of the Korean economy through the adoption and development of XBRL.
- The KICPA will be at the forefront of efforts to promote XBRL in the Korean marketplace and gain a consolidated foothold as a public organisation fulfilling its commitment to the economic society.
- Currently, preliminary models have been operated in Korea Stock Exchange and KOSDAQ.

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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 an Internal Working Draft ready by March 2005 and a Public Working Draft ready by September 2005. The next step is to start working on the taxonomy for all listed companies who are required to use IAS/IFRS.

Events

XBRL Sweden hosted a Public Day on 20 October 2004 in Stockholm with guest speaker Olivier Servais, XBRL in Europe.

XBRL Sweden held an Education Day — XBRL for application development — for members on 14 December 2004 in Stockholm with guest speaker Paul Snijders, XBRL in Europe.

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 valid XBRL solution.

Blast Radius

<http://www.blastradius.com/> or <http://xmetal.com/xbrl>

Blast Radius has developed a **flexible v2.1-compliant XBRL processor** and several associated prototypes including **XBRL Web Express**, providing FREE online instance validation; **XBRL Office Express**, allowing users to import, create, validate and export XBRL instances in MS Excel; and an **XMetal customization** for creating financial reports using XBRL.

CaseWare

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

CaseWare and CaseWare IDEA have developed XBRL enabled tools that extend across the business reporting information supply chain. With the release of **CaseWare Scenarios** and **CaseWare XBRL Benchmarking**, individuals can import a tagged GL, analyze data, produce tagged financials, and upload financials to a Web-server for online 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.

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. The 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.

EDGAR Online, Inc.

www.edgar-online.com

EDGAR Online continues to maintain its leadership role in the implementation of XBRL. In spring 2005, EDGAR Online will launch **I-Metrics**, a new family of products that uses our proprietary XBRL-tagging system to provide the most transparent view of U.S. public company financials as well as benchmarking capabilities to our clients.

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 organizations to achieve quick and accurate disclosure of financial facts, when complying with mandates like Sarbanes-Oxley and Basel II.

Hitachi, Ltd.

www.hitachi.co.jp/XBRL or www.hitachi.us/XBRL

Hitachi released XBRL2.1 compliant version of **Cosminexus Business Reporting Processor (CBRP)**. CBRP provides standard XBRL-DOM and conforms to Full-Conformance-Suite. CBRP 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 JavaTM (XBRL 2.0a/2.1) and XiRUTE .NET supports Microsoft .NET framework (XBRL 2.1). XiRUTE Taxonomy Editor / Instance Creator work on Microsoft Excel. Formulalink Editor/Validator is the tool for XBRL formula linkbases.

J2R

www.batavia-xbrl.com

J2R is proud to present the latest addition to their XBRL product family: **Batavia XBRL Data Driver (BXDD)**: The BXDD Toolkit enables report generation and storage facilities for any taxonomy and enterprise datasystem. Offering easy configuration, BXDD is the fastest track towards XBRL support in ERP and Accounting System solutions.

Microsoft

www.frxsoftware.com

Microsoft® Business Solutions–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 XBRL 2.0 support in FRx 6.7, which is available for use with virtually any general ledger. Support for XBRL 2.1 will be available in the first half of 2005.

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.

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.

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.

SAP AG

www.sap.com/financials

SAP AG supports the collection of financial statement data. You can **load any XBRL taxonomy** and **map** elements in the taxonomy to individual accounting objects. Through this mapping, users can convert their data into **XBRL instance documents** and **publish** those documents to various addressees. SAP provides this XBRL functionality within SAP Strategic Enterprise Management of mySAP ERP and mySAP Business Suite.

Software AG

<http://xbrl.softwareag.es/site/ES/index.htm> and www.softwareag.com

The **Digital Reporting Platform** is an advanced and secured XBRL framework solution. The framework is used by service organizations to implement XBRL solutions faster and cheaper. The build-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.

UBmatrix

www.ubmatrix.com or www.ubmatrix.com/products/productsOverview.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	Business Wire	Diginotar BV	Hermes Risk Management GmbH & Co. KG
AB XML Sweden	Calvert Consulting Ltd.	DIVA Corporation	Hewlett Packard
ABeam Consulting	Canada NewsWire Ltd	Dun & Bradstreet B.V.	Hitachi America, Ltd.
ABZ Nederland B.V.	Canada Revenue Agency	Dutch Bureau of Statistics	Hitachi Canada Ltd.
Accenture — IE, JP	Canadian Institute of Chartered Accountants	Dutch Tax Authorities	Hitachi High-Techologies Corporation
AccountView Business Software	Capital Printing Systems, Inc.	Duthler Associates	Hitachi Systems & Services, Ltd.
ACL Services Ltd	Capricorn Research	DVFA GmbH	HITACHI, Ltd
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Agoria	CaseWare Nederland	EDGAR Online Inc.	Hogia Redovisning & Revision AB
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Antenna House	Central Statistics Office	Essent N.V.	IBM Business Consulting Services
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Atos KPMG Consulting NV	Colegio Registradores de España	FAR	Informática El Corte Inglés (IECISA)
Audit New Zealand	College Belastingadviseurs	Farrell Grant Sparks	Information Planning Co., Ltd.
Australian Prudential Regulation Authority	Comisión Nacional Mercado Valores (CNMV)	Federal Deposit Insurance Corporation	Information Services International-Dentsu, Ltd.
Australian Stock Exchange	Commission des Normes Comptables — Commissie voor Boekhoudkundige Normen	Federal Public Service Finance	Infoteria Corporation
Australian Taxation Office	Companies House	FifthWeb	Inland Revenue
Azsa&Co.	Companies Registration Office	FINAN Financial Analysis	Inland Revenue Department
Balance	Controllers Instituut	Financial Executives International	Institut der Wirtschaftsprüfer
Banco de España	Covarity Inc.	FIRM Solutions BV	Institut des Experts-comptables et des Conseils fiscaux — Instituut van de Accountants en Belastinge
Bank of Japan	CPA Australia	Fitch Ratings Ltd	Institut Professionnel des Comptables et Fiscalistes Agréés
Banking, Finance and Insurance Commission	Creative Solutions	Föreningen SIE-Gruppen	Institute of Chartered Accountants in Australia
Bayerische Hypo — und Vereinsbank	Credence Software Ltd	Forum Systems	Institute of Chartered Accountants in Ireland
BDO Dunwoody LLP	Cynancial System Consulting Limited	Fraunhofer Institut für Integrierte Publikations	Institute of Chartered Accountants of New Zealand
BDO Seidman	Dataplace, Inc.	Fry & Bonthron Partnerschaft	Institute of Management Accountants
Bearing Point Co., Ltd.	DATEV eG	Fujitsu Consulting	Instituut der Bedrijfsrevisoren — Institut des Reviseurs d'Entreprises
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Bowne Technology Enterprises, LLC	Deutsche Bundesbank	Grant Thornton, LLP	
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Korea Association for CFOs	Nihon Keizai Shimbun, Inc.	RR Donnelley	TKC Corporation
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Korean Agency for Technology and Standards, MOCIE	Norbert Flickinger	SAG Systemhaus GmbH (Software AG)	Tohatsu & Co.
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KT	Norstedts Juridik	Samsung SDS Co., Ltd.	Tokyo Stock Exchange, Inc.
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LogicaCMG BV	Numerator	SAP Nederland BV	UC
London Stock Exchange	Oberfinanzdirektion München	SAS Institute Inc.	UFJ Bank Limited
M. Yousef Adil Saleem & Co, Member Firm of Deloitte	OBIC Business Consultants Co., Ltd.	Satyam Computer Services Limited	UNITEC New Zealand
Mamut AB	Office KAWAGUCHI	Scandinavian PC Systems	Universal Business Matrix, LLC (UBMatrix) — AU, US
MarketXS	Office of Superintendent of Financial Institutions	Schleupen AG	Verband der Vereine Creditreform e.V.
Marlborough Stirling Webtech	Oracle Nederland B.V.	Seiko Epson Corporation	Verlag Praktisches Wissen GmbH
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Miroku Jyoho Service Co., Ltd.	PPA Gesellschaft für Finanzanalyse und Benchmarks	Standard Advantage	Yayoi Co.,Ltd.
	PR Newswire	Statistics Canada	
	Pragma Tools	Statistics New Zealand	
	PricewaterhouseCooper — AU, BE, CA, IE, NL, NZ, SP, SW, UK, US	Sumisho Computer Systems Corporation	
		Sumitomo Mitsui Banking Corporation	

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