xEBR Working Group
Business Registers Interconnection and Exchange of Company Data with XBRL

[Presentation kit @ 2015.05]

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xEBR: a network of "XBRL Registers"

Objectives
(WG within XBRL Europe)

Network
of XBRL Registers

Best Practices
for XBRL e-filing

Taxonomies for BR
interoperability

- The xEBR WG has been created since September 2008 to **enhance the coordination and interoperability for XBRL efforts and taxonomies** for European business registers and company information providers

- The xEBR WG aims to **connect everyone in Europe working on the electronic filing, exchange, publishing and analysis of registered legal, financial and economical data of companies, for which XBRL is a relevant standard** and in extension to the business registers interconnection efforts requested in European Directives.

V 2.0 Jan. 23, 2015 : Updated Charter xEBR WG 2015

xEBR: a network of "XBRL Registers"

Members
(XBRL Europe, joined
by others XII members)

Business Registers **Information Providers** ✚ **XBRL** THE BUSINESS REPORTING STANDARD **Using XBRL**

🇬🇧 **Companies House**	🇩🇰 **EOGS**	🇫🇷 **Infogreffe**
🇪🇪 **RIK**	🇩🇪 **Bundesanzeiger**	🇧🇪 **NBB-BSCO**
🇪🇸 **Colegio de Registradores**	🇮🇹 **Infocamere**	🇱🇺 **Kamer van Koophandel**

and many others…

xEBR: various registering services

Scope
(6 services provided by Registrars in Europe)

Company ID / Profile
Upload+Download

Legal documents
Upload+Download

Financial statements
Upload+Download

Filing

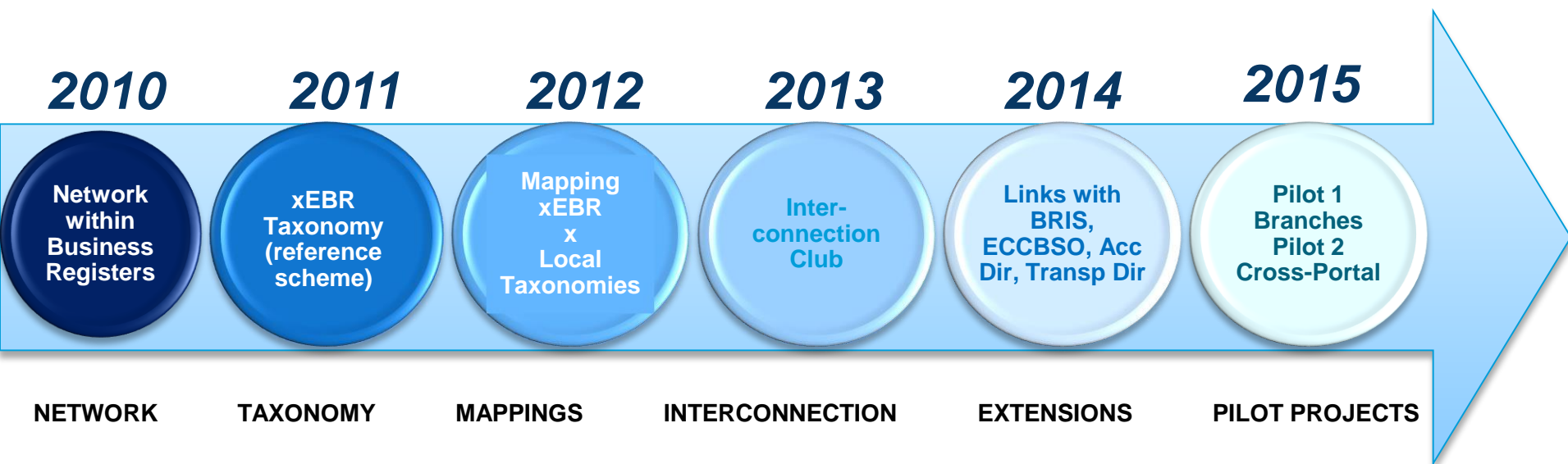e.g.

i greffes   registroimprese   telemaco

Publishing

e.g.

Registradores de España   COMPANY REGISTER

xEBR: the timeline

2010 — Network within Business Registers

2011 — xEBR Taxonomy (reference scheme)

2012 — Mapping xEBR x Local Taxonomies

2013 — Inter-connection Club

2014 — Links with BRIS, ECCBSO, Acc Dir, Transp Dir

2015 — Pilot 1 Branches Pilot 2 Cross-Portal

NETWORK   **TAXONOMY**   **MAPPINGS**   **INTERCONNECTION**   **EXTENSIONS**   **PILOT PROJECTS**

1	xEBR Working Group, a quick presentation
2	Taxonomy for Company Identity and Financial Statements
3	Interconnection, actual and future uses

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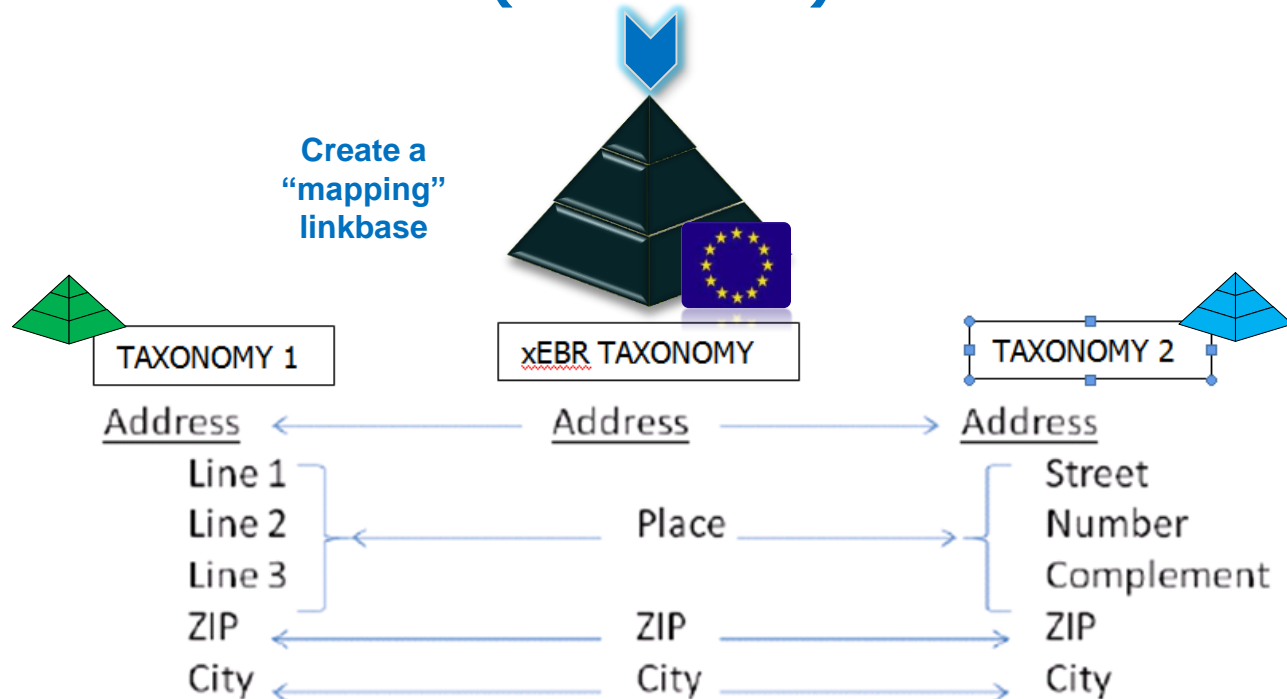# How to link national register's data?

LINK

Business Register

Business Register

TAXONOMY 1

TAXONOMY 2

Address	Address	Address
Line 1		Street
Line 2	Place	Number
Line 3		Complement
ZIP	ZIP	ZIP
City	City	City
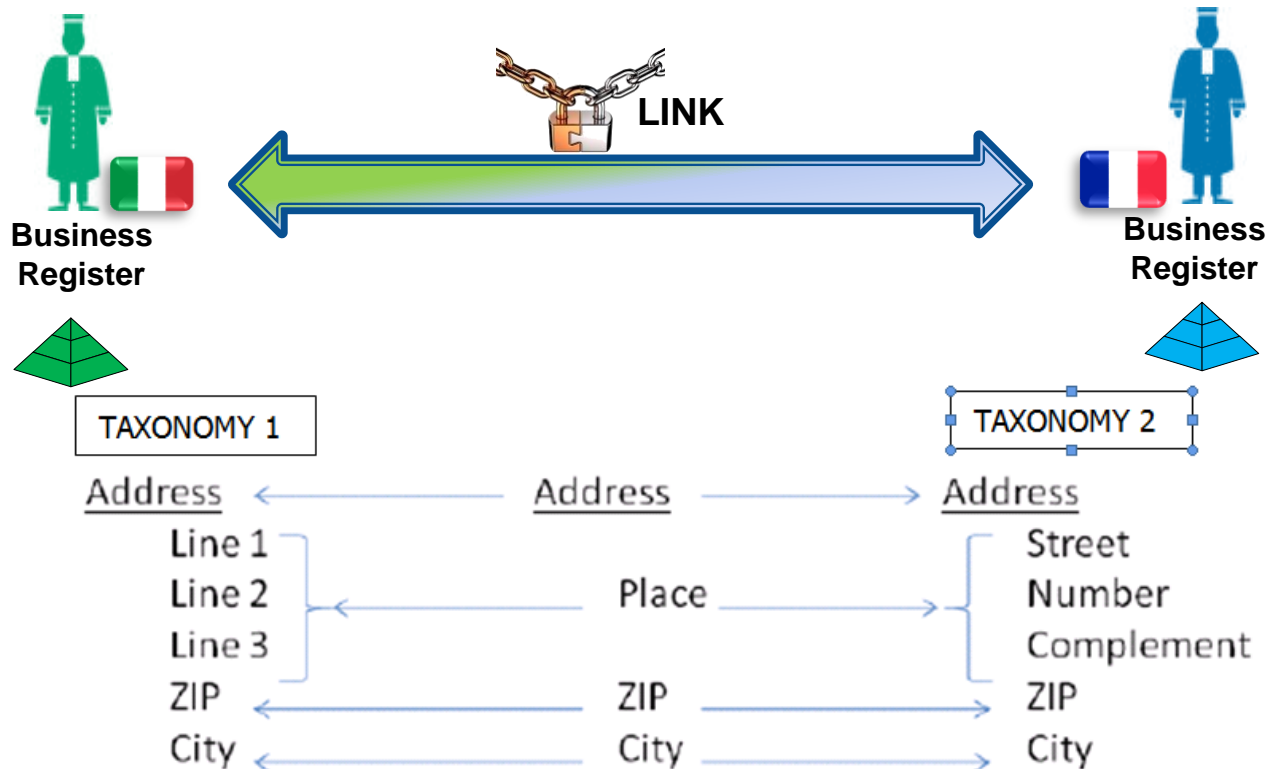
For Company Profile, Legal Information and Financial Statements, using local rules in each country
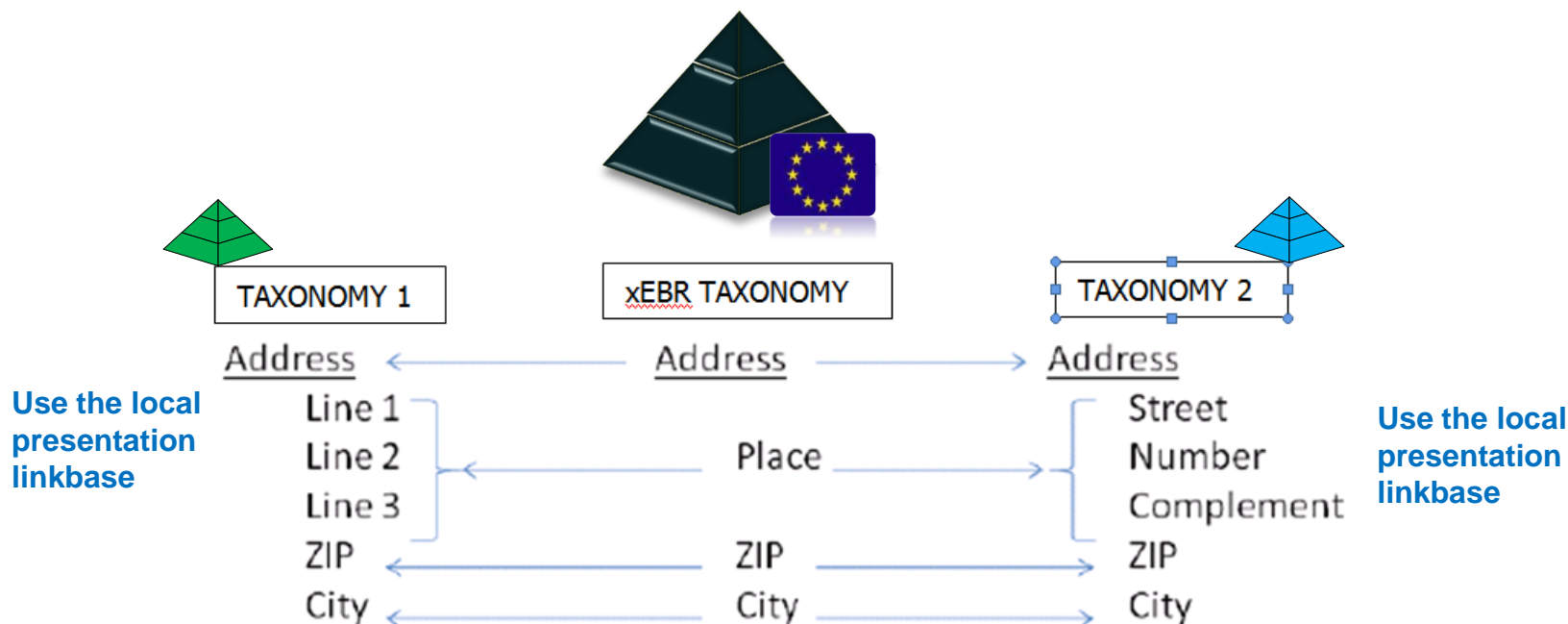
XBRL helps to interconnect!

A Core Reference Taxonomy (xEBR CRT)

Create a "mapping" linkbase

TAXONOMY 1

xEBR TAXONOMY

TAXONOMY 2

| Address | → | Address | → | Address |

Line 1				Street
Line 2		Place		Number
Line 3				Complement
ZIP		ZIP		ZIP
City		City		City

For Company Profile, Legal Information and Financial Statements: a common reference (extensible pivot)
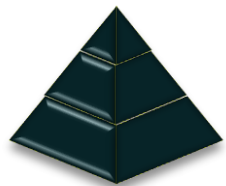
Combine local and common links

Use the local presentation linkbase

Use the local presentation linkbase

TAXONOMY 1	xEBR TAXONOMY	TAXONOMY 2
Address	Address	Address
Line 1		Street
Line 2	Place	Number
Line 3		Complement
ZIP	ZIP	ZIP
City	City	City

Use the *presentation linkbases* of the local taxonomies to obtain the complete view of two comparable instance documents

Add a cross-border "mapping" that links main concepts between two local taxonomies (using the xEBR pivot taxonomy and linking ontologies)
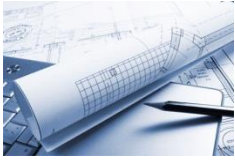
xEBR architecture

A pivot taxonomy: xEBR
Common core concepts are mapped for company profile, financial statements et key events
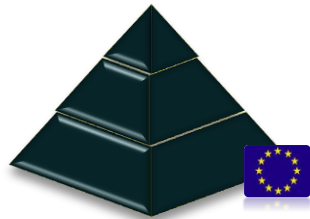
A basic model: « keep-it-simple »
Details are coming for the local taxonomies:
- No calculation for xEBR
- No presentation for xEBR
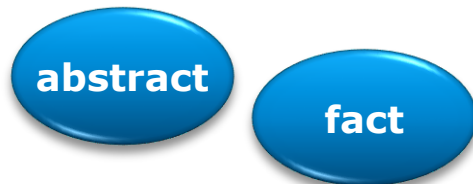
A duplicate level: abstract+fact
Several possibilities for the mapping: connections are possible with the local abstract or with the local value

abstract **fact**

Overview of the xEBR Taxonomy

Current release is v8.0 (see xEBR webpages for details)

LABEL (en) & HIERARCHY	NAME SPACE	ELEMENT NAME	ABSTRACT / TYPE	BALANCE	PERIOD	NILLABLE	ID	BACH Code	2013/34/EU Ref
COMPANY BALANCE SHEET, HORIZONTAL LAYOUT [REPORT]	xebr	CompanyBalanceSheetHorizontalLayoutReport	role				HBS 0 0 0 0 0	-	-
Assets [Presentation]	xebr	AssetsPresentation	abstract				HBS 1 0 0 0 0	-	-
Subscribed capital unpaid [Presentation]	xebr	SubscribedCapitalUnpaidPresentation	abstract				HBS 1 1 0 0 0	-	-
Subscribed capital unpaid [Total]	xebr	SubscribedCapitalUnpaidTotal	monetary	debit	instant	true	HBS 1 1 1 0 0	-	(A) A.
Subscribed capital unpaid: Of which there has been called (if not in current assets)	xebr	SubscribedCapitalUnpaid:OfWhichThereHasBeenCalledIfNotInCurrentAssets	monetary	debit	instant	true	HBS 1 1 1 1 0 *	-	(A) D.II.5 & A.1.
Formation expenses [Presentation]	xebr	FormationExpensesPresentation	abstract				HBS 1 2 0 0 0	-	-
Formation expenses [Total]	xebr	FormationExpensesTotal	monetary	debit	instant	true	HBS 1 2 1 0 0	-	(A) B.
Fixed assets [Presentation]	xebr	FixedAssetsPresentation	abstract				HBS 1 3 0 0 0	-	-
Intangible assets [Presentation]	xebr	IntangibleAssetsPresentation	abstract				HBS 1 3 1 0 0	-	-
Costs of development	xebr	CostsOfDevelopment	monetary	debit	instant	true	HBS 1 3 1 1 0	-	(A) C.I.1.
Concessions, patents, licences, trade marks and similar rights and assets	xebr	ConcessionsPatentsLicencesTradeMarksAndSimilarRightsAndAssets	monetary	debit	instant	true	HBS 1 3 1 2 0	-	(A) C.I.2.
Goodwill	xebr	Goodwill	monetary	debit	instant	true	HBS 1 3 1 3 0	-	(A) C.I.3.
Payments on account	xebr	PaymentsOnAccount	monetary	debit	instant	true	HBS 1 3 1 4 0	-	(A) C.I.4.
Intangible assets [Total]	bach	IntangibleAssetsTotal	monetary	debit	instant	true	HBS 1 3 1 5 0	A11	(A) C.I.
Tangible assets [Presentation]	xebr	TangibleAssetsPresentation	abstract				HBS 1 3 2 0 0	-	-
Property, plant, and equipment [Presentation]	xebr	PropertyPlantAndEquipmentPresentation	abstract				HBS 1 3 2 1 0	-	-
Land and buildings	xebr	LandAndBuildings	monetary	debit	instant	true	HBS 1 3 2 1 1	-	(A) C.II.1.
Plant and machinery	xebr	PlantAndMachinery	monetary	debit	instant	true	HBS 1 3 2 1 2	-	(A) C.II.2.
Property, plant, and equipment [Total]	xebr	PropertyPlantAndEquipmentTotal	monetary	debit	instant	true	HBS 1 3 2 1 3	-	-
Other fixtures, fittings and tools	xebr	OtherFixturesFittingsAndTools	monetary	debit	instant	true	HBS 1 3 2 2 0	-	(A) C.II.3.
Payments on account and tangible assets in the course of construction	xebr	PaymentsOnAccountAndTangibleAssetsInTheCourseOfConstruction	monetary	debit	instant	true	HBS 1 3 2 3 0	-	(A) C.II.4.
Tangible assets [Total]	bach	TangibleAssetsTotal	monetary	debit	instant	true	HBS 1 3 2 4 0	A12	(A) C.II.
Financial assets [Presentation]	xebr	FinancialAssetsPresentation	abstract				HBS 1 3 3 0 0	-	-
Shares in affiliated undertakings	bach	SharesInAffiliatedUndertakings	monetary	debit	instant	true	HBS 1 3 3 1 0	A131	(A) C.III.1.
Loans to affiliated undertakings	xebr	LoansToAffiliatedUndertakings	monetary	debit	instant	true	HBS 1 3 3 2 0	-	(A) C.III.2.
Participating interests	xebr	ParticipatingInterests	monetary	debit	instant	true	HBS 1 3 3 3 0	-	(A) C.III.3.
Loans to undertakings	xebr	LoansToUndertakings	monetary	debit	instant	true	HBS 1 3 3 4 0	-	(A) C.III.4.
Investments held as fixed assets	xebr	InvestmentsHeldAsFixedAssets	monetary	debit	instant	true	HBS 1 3 3 5 0	-	(A) C.III.5
Other loans	xebr	OtherLoans	monetary	debit	instant	true	HBS 1 3 3 6 0	-	(A) C.III.6.
Financial assets [Total]	bach	FinancialAssetsTotal	monetary	debit	instant	true	HBS 1 3 3 7 0	A13	(A) C.III.
Fixed assets [Total]	bach	FixedAssetsTotal	monetary	debit	instant	true	HBS 1 3 4 0 0	A1	(A) C.
Current assets [Presentation]	xebr	CurrentAssetsPresentation	abstract				HBS 1 4 0 0 0	-	-
Stocks [Presentation]	xebr	StocksPresentation	abstract				HBS 1 4 1 0 0	-	-

A

F

...

COMPANY PROFILE + FINANCIAL STATEMENTS + KEY EVENTS

xEBR mappings with local taxonomies

Local GAAP taxonomy — **Mapping** → **xEBR TAXONOMY CORE ELEMENTS** ← **Mapping** — Local GAAP taxonomy

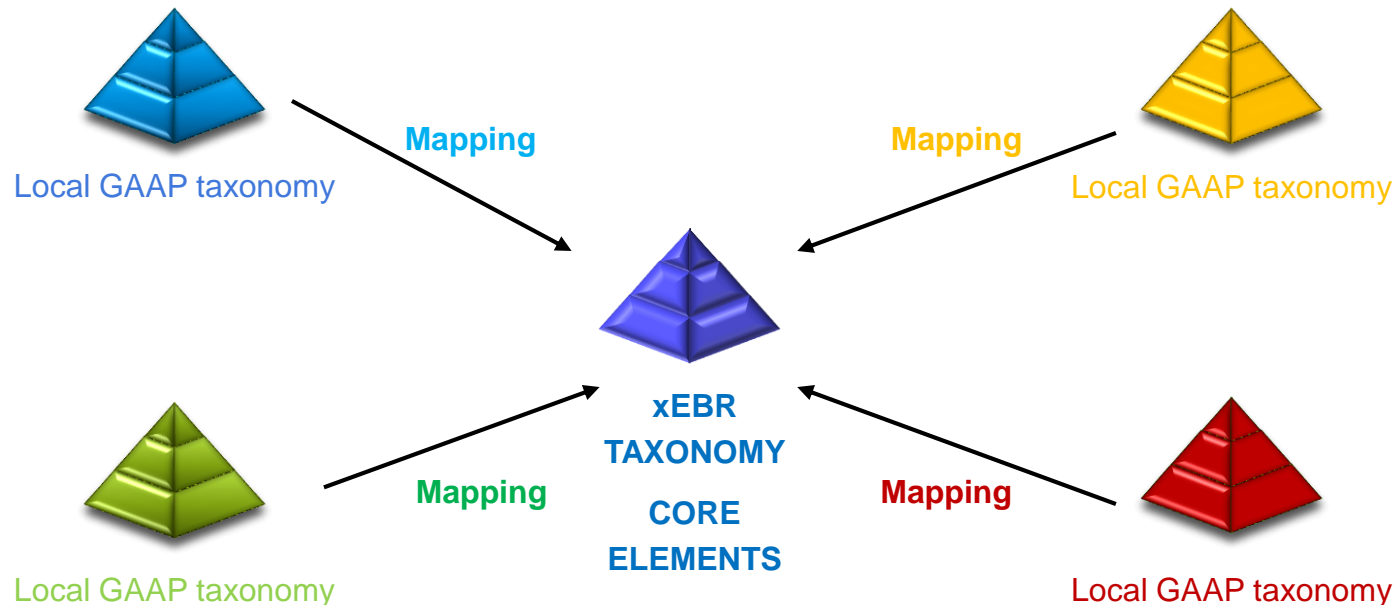Local GAAP taxonomy — **Mapping** → **xEBR TAXONOMY CORE ELEMENTS** ← **Mapping** — Local GAAP taxonomy
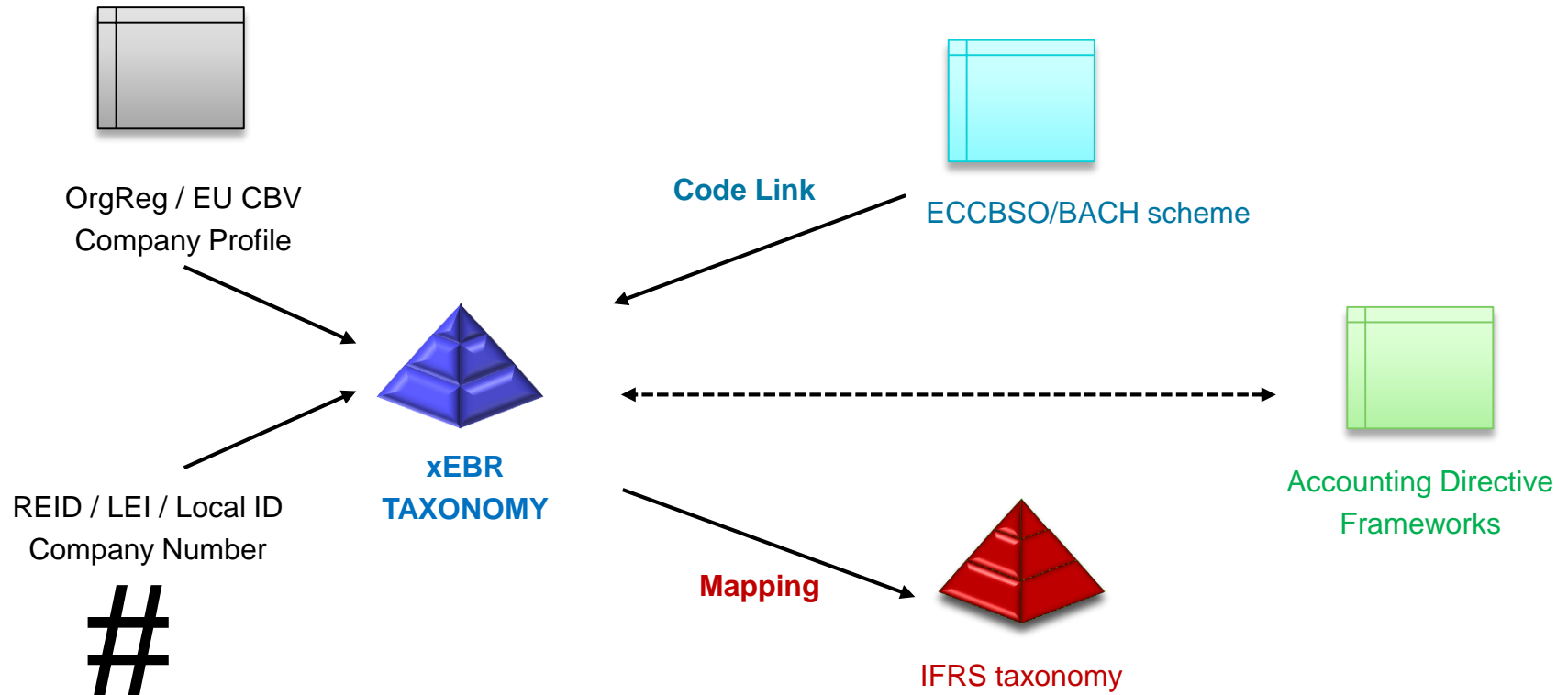
have already built up their mappings

Everyone can **benefit from these efforts to meet the goal of interconnection** of the Business Registers and Company Legal/Financial Data in Europe

xEBR mappings with other schemes

OrgReg / EU CBV
Company Profile

Code Link

ECCBSO/BACH scheme

REID / LEI / Local ID
Company Number

\#

**xEBR
TAXONOMY**

Mapping

IFRS taxonomy

Accounting Directive
Frameworks

The xEBR Core Reference **interacts with other reference schemes** to allow cross-analysis of data from various sources/countries sharing a common language: XML/XBRL

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Context: Interconnection in Europe

Facilitate access to economic and legal information regarding companies in Europe

EUROPEAN COMMERCE REGISTERS' FORUM

EBR
EUROPEAN BUSINESS REGISTER

+

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL EC/2012/17

amending Directives 89/666/EEC, 2005/56/EC and 2009/101/EC as regards the interconnection of central, commercial and companies registers

A COMMON NETWORK, A UNIQUE PORTAL (BRIS)

A first use: MONNET ID rendering

A first use: MONNET FS rendering

Financial Filings   **Financial Metrics**   **Company Profiles**

	Company	2012-12-31	2011-12-31	2010-12-31	2009-12-31	2008-12-31	2007-12-31	2006-12-31
■ Assets								
Assets	EDP RENOVAVEIS	€9,199,790,000	€9,166,293,000	€8,814,938,000	€7,889,281,000	€6,592,677,000	€0	
	4EnergyInvest		€19,284,612	€31,389,918	€31,074,113	€30,403,193	€12,276,049	€9,935,294
□ Fixed assets								
Fixed assets	EDP RENOVAVEIS	€8,388,978,000	€8,497,076,000	€8,141,723,000	€7,388,880,000	€6,257,417,000		
	4EnergyInvest		€13,196,884	€14,901,643	€14,797,864	€9,855,393	€9,700,847	€9,755,189
□ Intangible fixed assets								
Intangible fixed assets	4EnergyInvest		€143,801	€68,602	€9,926	€12,408		
□ Tangible fixed assets								
Tangible fixed assets	EDP RENOVAVEIS	€1,628,000	€10,454,621,000	€9,981,771,000	€527,000	€7,052,783,000	€4,926,300,000	
	4EnergyInvest		€60,805	€221,353	€175,575	€142,521	€3,805	€2,347
Other tangible fixed assets	4EnergyInvest		€27,771	€32,761	€37,750	€39,943		
□ Property, plant, and equipment								
Furniture, fixtures, and equipment	4EnergyInvest		€33,034	€48,661	€54,039	€59,527	€3,805	€2,347
□ Financial fixed assets								
Other financial assets	EDP RENOVAVEIS	€224,000	€9,619,000	€18,380,000	€117,000	€12,501,000	€7,951,000	
	4EnergyInvest		€3,422	€3,422	€4,097	€4,097		
Financial fixed assets	4EnergyInvest		€12,992,278	€14,611,688	€14,612,363	€9,700,464	€9,697,042	€9,752,842
Affiliated enterprises	EDP RENOVAVEIS	€8,367,504,000	€8,490,224,000	€8,126,176,000	€7,382,998,000	€6,256,959,000		
	4EnergyInvest		€12,988,856	€14,608,266	€14,608,266	€9,696,367		
□ Current assets								
Current assets	EDP RENOVAVEIS	€810,812,000	€669,217,000	€673,215,000	€500,401,000	€335,260,000	€0	
	4EnergyInvest		€6,087,728	€16,488,275	€16,276,249	€20,547,800	€2,575,202	€180,105
□ Amounts receivable								
Amounts receivable within one year	4EnergyInvest		€5,959,225	€6,716,068	€5,331,651	€9,358,182	€448,223	€164,032
Amounts receivable	EDP RENOVAVEIS	€2,842,000	€646,668,000	€776,959,000	€3,294,000	€453,504,000	€256,971,000	
Amounts receivable after more than one year	4EnergyInvest			€9,475,000	€9,475,000	€2,000,000	€2,000,000	
□ Liquid assets								
Liquid assets	EDP RENOVAVEIS	€541,000	€219,922,000	€423,700,000	€257,552,000	€229,680,000	€388,492,000	
□ Deferred charges and accrued income								
Deferred charges and accrued income	4EnergyInvest		€54,432	€198,520	€1,359,103	€644,523	€111,805	€450
■ Income statement								
Income taxes	EDP RENOVAVEIS	€-21,838,000	€-23,743,000	€-37,759,000	€-29,137,000	€-32,025,000	€-47,000	

Additional opportunities
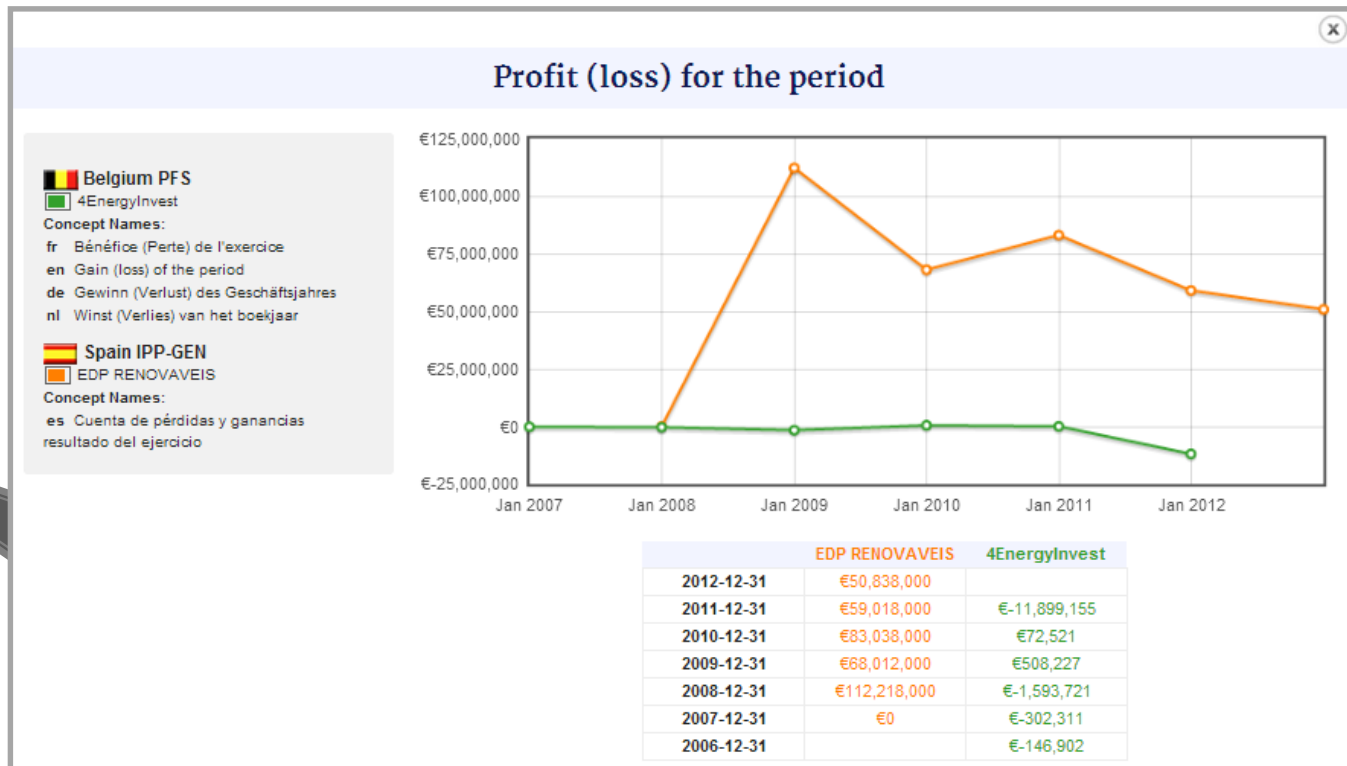
Another use for branches in France

Looking for "ALITALIA" in the French register branch, getting the link to the web page of RegistroImprese

NOTA : Prototype is not available anymore on public website

Practical use for Branches in Italy

Looking for "BNP PARIBAS " in the Italian Registro Imprese, getting the link to the web page of Infogreffe

2015 Pilot Project 1 : Cross-Branches

Extended Messages for BRIS "Branches" Interconnection

MINIMAL INFORMATION REQUIRED BY BRIS

ADDITIONAL EXCHANGES FOR BETTER EFFICIENCY AND BROADER USES

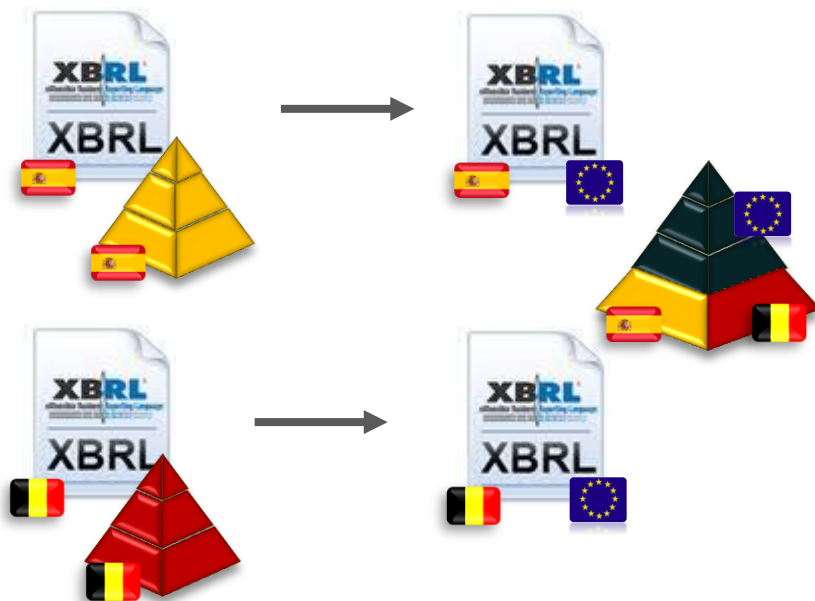EXTRA INFORMATION THAT COULD BE GIVEN IN BRIS XBRL

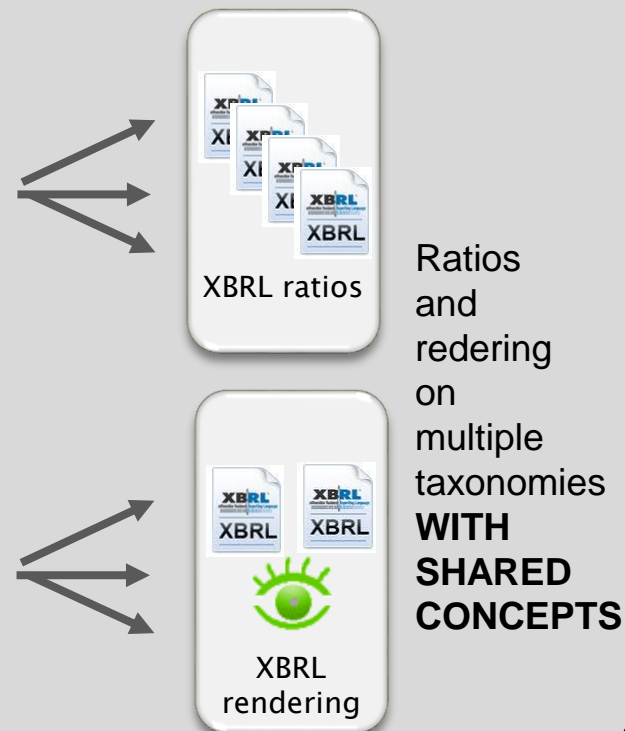| Details about the branch - To be completed by the register of the branch											
<--- MINIMAL INFORMATION REQUIRED BY BRIS EC --->				<-- EXTRA INFORMATION THAT COULD BE GIVEN IN BRIS XBRL -->							
Country where the branch is registered	Name of the branch register	Name of the branch	Branch registration number	Address of the branch	PostCode of the branch	Town of the branch	Country of the branch	Activity of the branch	Legal Status of the branch	Registration Date of the branch	URL to detailed profile of the branch on a registrar's website
HEAD-SEARCH REQUEST [BRANCH context] REG-HOST.COUNTRY	HEAD-SEARCH REQUEST [BRANCH context] REG-HOST.INSTITUTION	HEAD-SEARCH REQUEST [BRANCH context] <CompanyName> xebr:CompanyNameText	HEAD-SEARCH REQUEST [BRANCH context] <CompanyIdNumberList> xebr:CompanyIdValue	HEAD-SEARCH REQUEST [BRANCH context] <CompanyAdressList> xebr:CompanyStreetNumber, xebr:CompanyStreetType, xebr:CompanyStreetName, xebr:CompanyStreetComplement, xebr:CompanyPostalBox	HEAD-SEARCH REQUEST [BRANCH context] <CompanyAdressLst> xebr:CompanyPostcode	HEAD-SEARCH REQUEST [BRANCH context] <CompanyAdressLst> xebr:CompanyTown	HEAD-SEARCH REQUEST [BRANCH context] <CompanyAdressLst> xebr:CompanyCountyofState, xebr:CompanyAddressCountry	HEAD-SEARCH REQUEST [BRANCH context] <CompanyActivityList> xebr:ActivityText	HEAD-SEARCH REQUEST [BRANCH context] xebr:LegalStatusCode	HEAD-SEARCH REQUEST [BRANCH context] xebr:RegistrationDate	HEAD-SEARCH REQUEST [BRANCH context] xebr:CompanyIdProfileUrl

For Branches

Similar Scheme exists for parents

2015 Pilot Project 2 : Cross-Branches

Local instances & local taxonomies

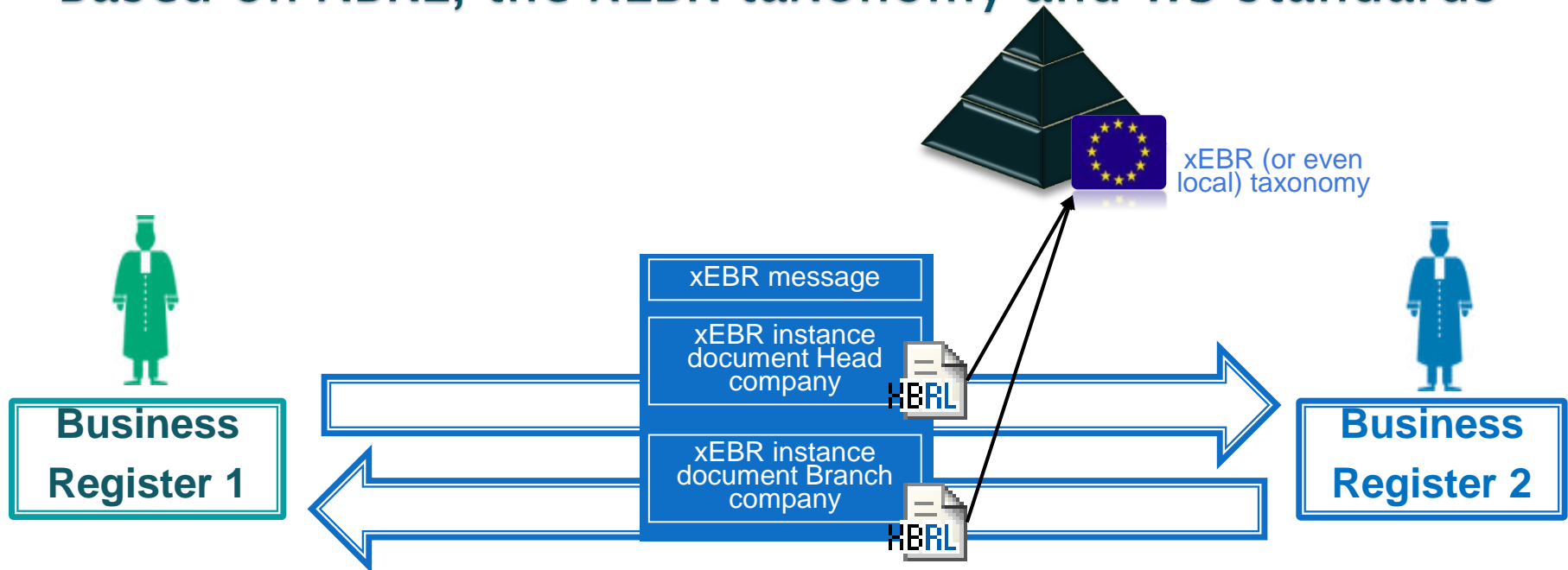Use reference tags when common, local tag when specific

Cross-Analysis

XBRL ratios

XBRL rendering

Ratios and redering on multiple taxonomies **WITH SHARED CONCEPTS**
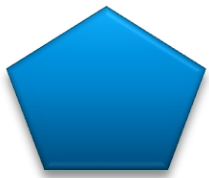
Techies: Interconnection messages

Based on XBRL, the xEBR taxonomy and WS standards

xEBR (or even local) taxonomy

Business Register 1

xEBR message

xEBR instance document Head company

XBRL

xEBR instance document Branch company

XBRL

Business Register 2

XML/XBRL messages + e-Signature + Official Docs
Based on existing files in registers; Works on every e-network

Questions & Contacts

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