

CEN/WS XBRL: Improving transparency in financial and business reporting

CWA2 Situation

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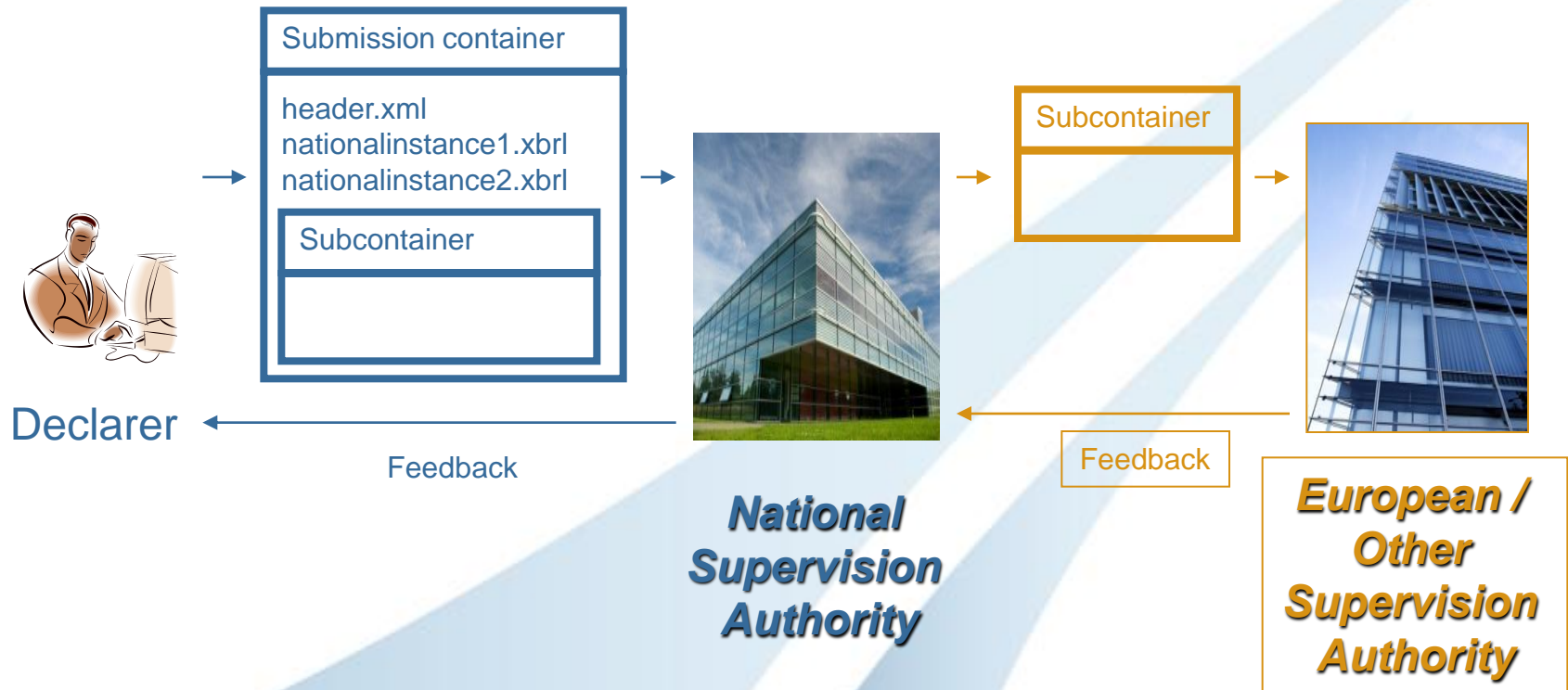
Objectives of CWA2

Dual objective of CWA2: standardize

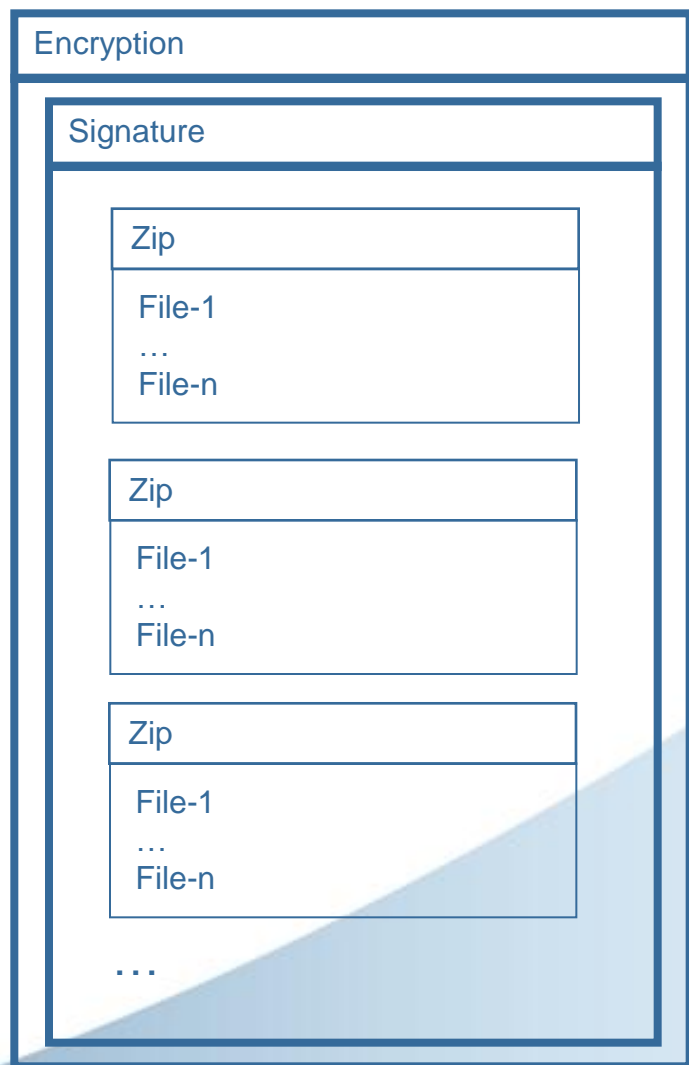
- The way of submitting instances, a container with standardized
 - Encryption
 - Digital signature
 - Compression
 - ...

- The way of transmitting the usual metadata that determine the context of an xbrl reporting instance
 - the sender of the document
 - contact details
 - date and time of submission
 - ...

Enhanced workflow

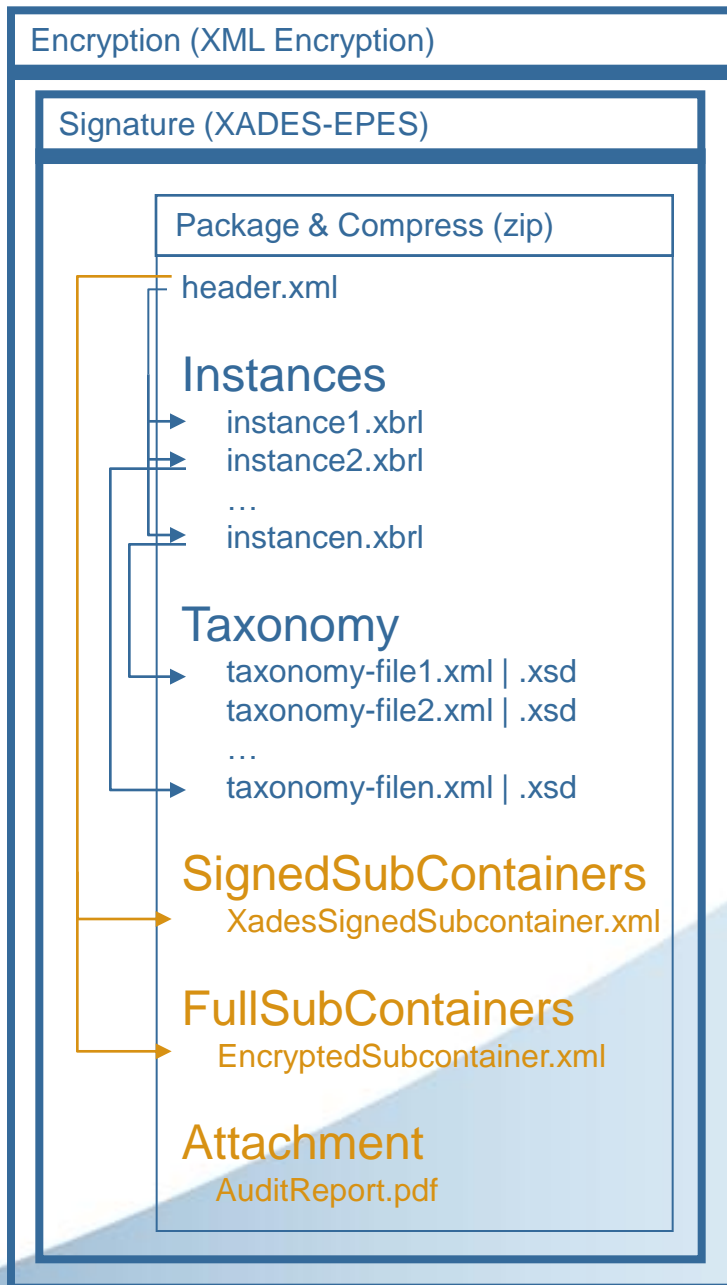


Submission Container



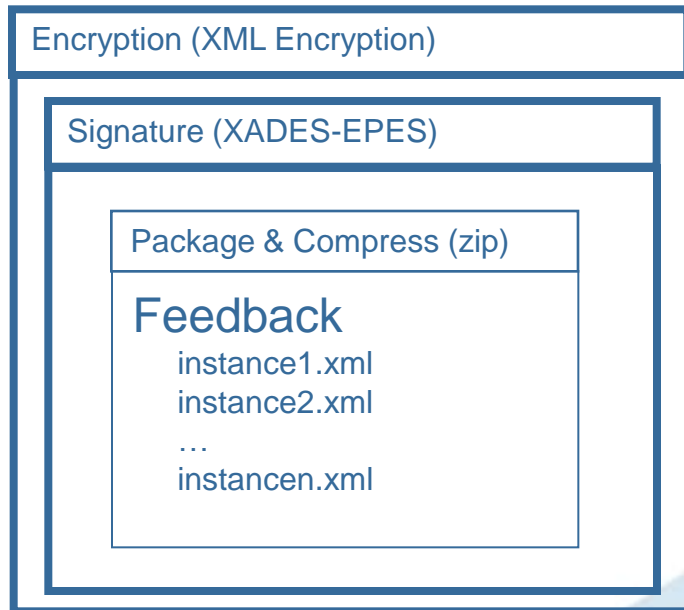
- Compression / packaging: **zip**
- Signature: **XAdES-EPES**
- Encryption: **XML Encryption**
- No standard naming convention applies to the files (neither to the container nor to the XBRL instances in the container)
- Multiple compression packages per security envelope (encryption, signature) are allowed (e.g. for a consolidated reporting for several entities of a group that requires cross-verification)

Submission container



- Multiple XBRL instance documents packed with one xml header file
- Header is the **only file with a naming convention: "header.xml"**; it is located on **top-level** of the compression package
- Header lists xbrl instances contained in the container
- Instances should always have extension .xbrl
- Use of folders is optional; in case they are used, all references (in header to XBRL instances; in XBRL instances to taxonomy files) must respect them.
- Folder names used here ("Instances", "Taxonomy") are given as examples
- Authorities may define "their" naming convention (files, folders)
- Multiple compression packages per security envelope are allowed
- "Other" files in adequate file formats (e.g. an audit report to prove the validity of the figures) are allowed, particularly also valid subcontainers, whether up to the ZIP, the Xades-EPES ("SignedSubContainers") or to the encryption structure ("FullSubContainers")

Feedback container



- One XML feedback file per XBRL instance in the original submission container
- Feedback files will be generated systematically, even if no errors at validation time occurred (also positive acknowledge)
- The XML schema for the feedback files will contain a hash code for the original file guaranteeing non-repudiation of the submitted XBRL instances
- The feedback file will have the same name as the original instance it refers to (but with extension .xml instead of the original .xbrl)
- Folder name used here ("Feedback") is given as an example

Header

- XML.
- Direct import of the core business vocabulary into the draft header schema.
- Support of initial & update submissions.
- Full support of signed as well as signed & encrypted subcontainers.

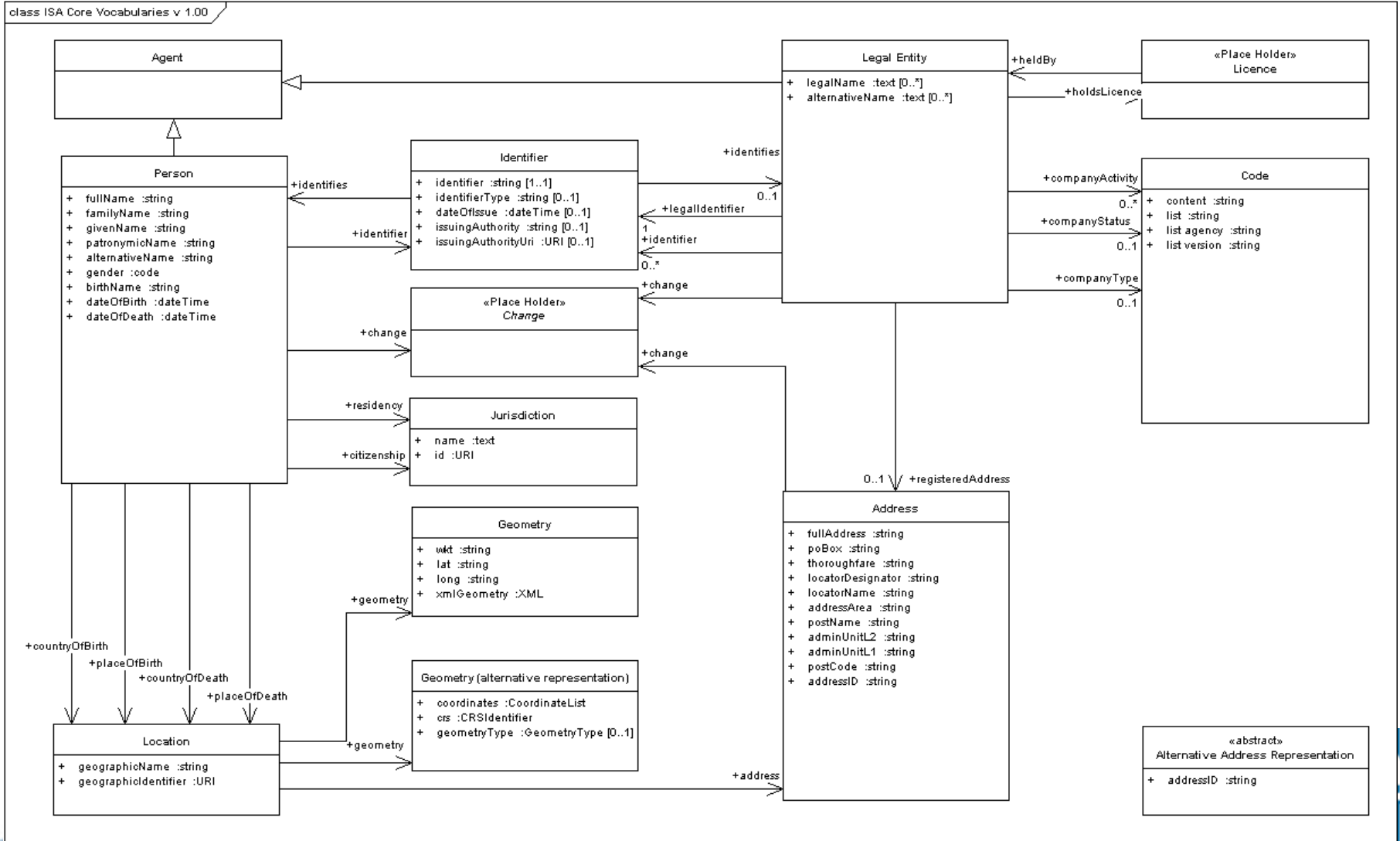
Core business vocabulary in XBRL

- Re-implementation of the EU Core business vocabulary.
- Dimensional XBRL (tuples version if requested).
- DPM (with Tables) being developed.
- First taxonomy version available.

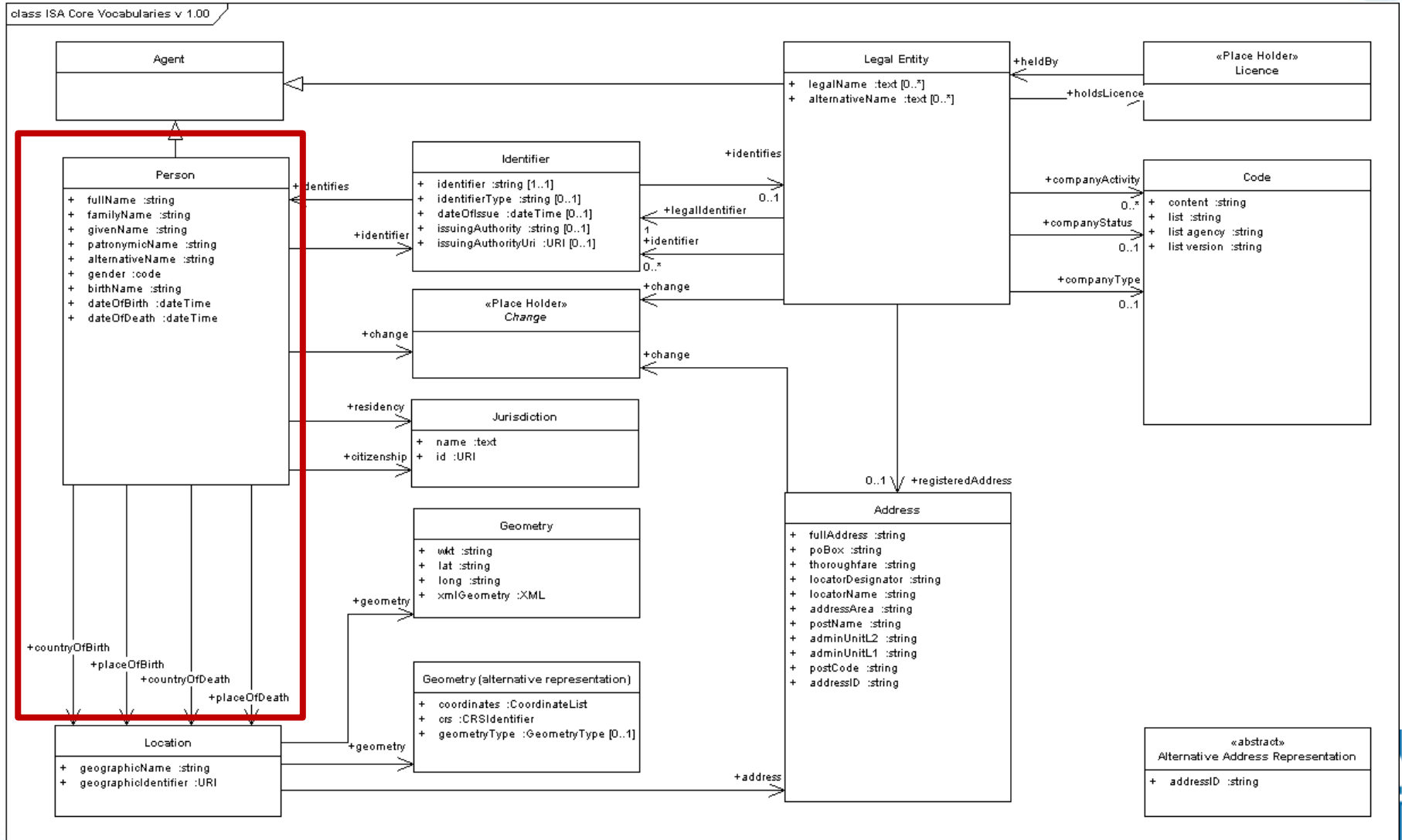
Core business vocabulary in XBRL

- CBV is part of ISA (Interoperability solutions for European public administrations), of the European Commission (EC).
- Three vocabularies: Business, Location and Person.
- XML schema that represents the conceptual model.

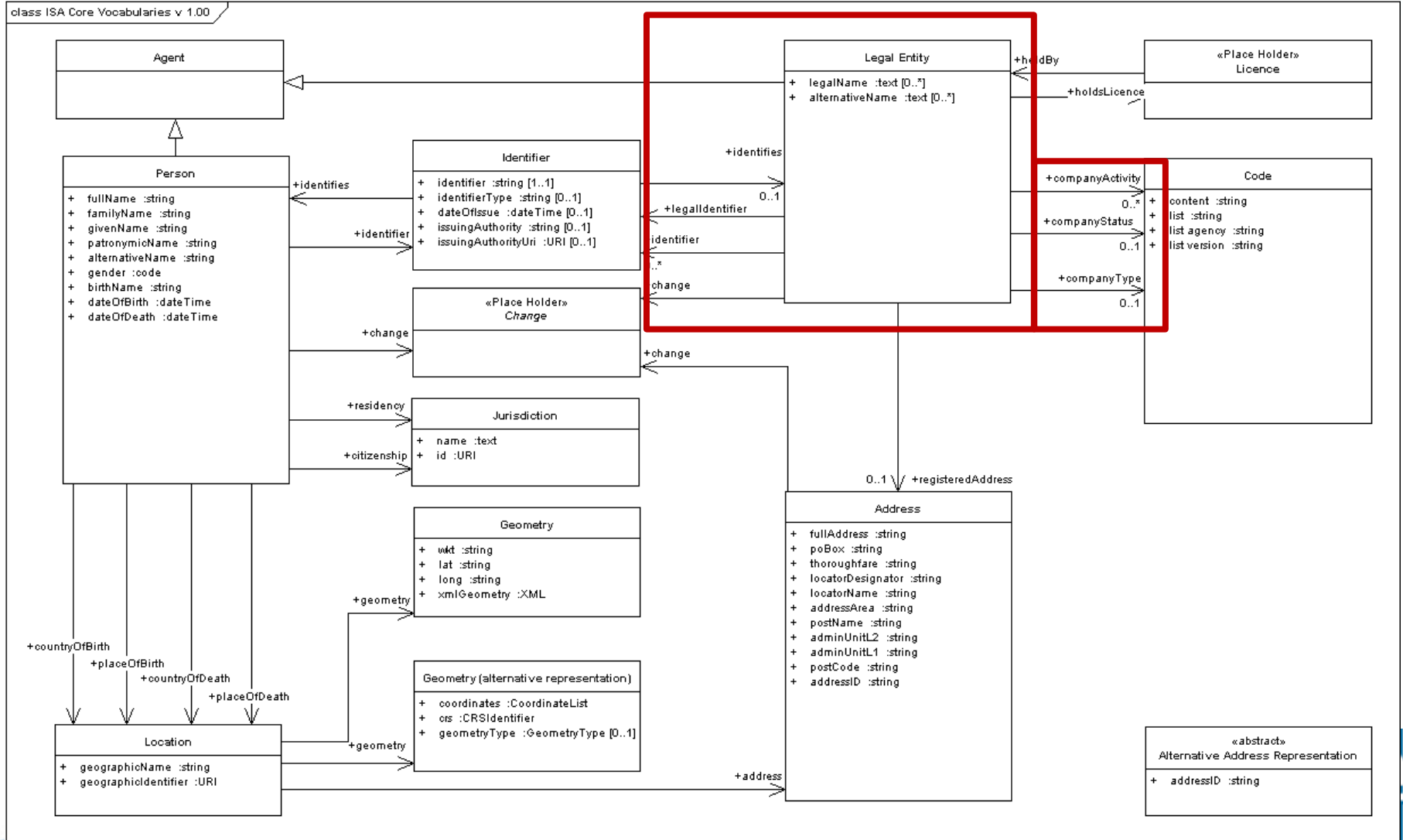
Core business vocabulary in XBRL



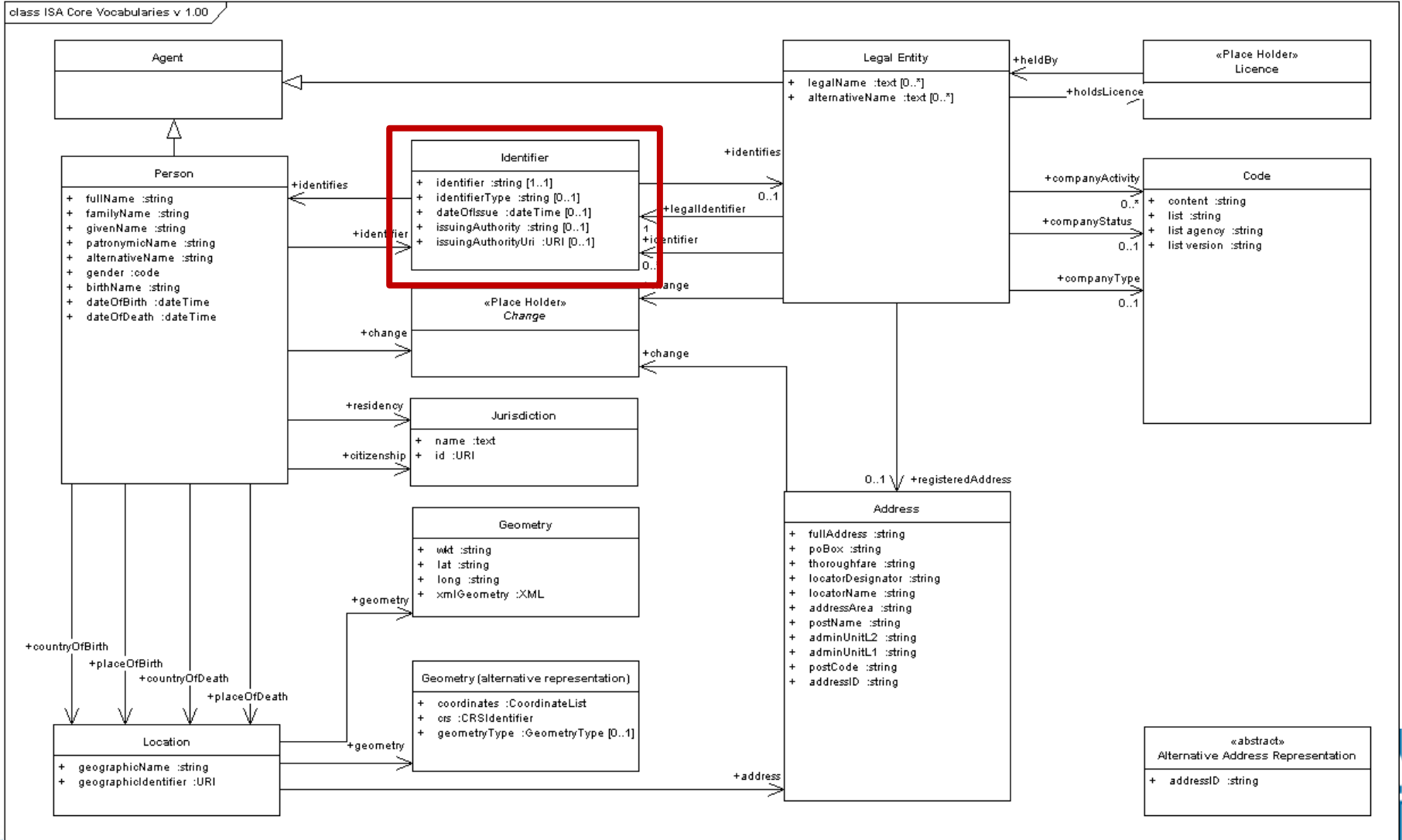
Core business vocabulary in XBRL



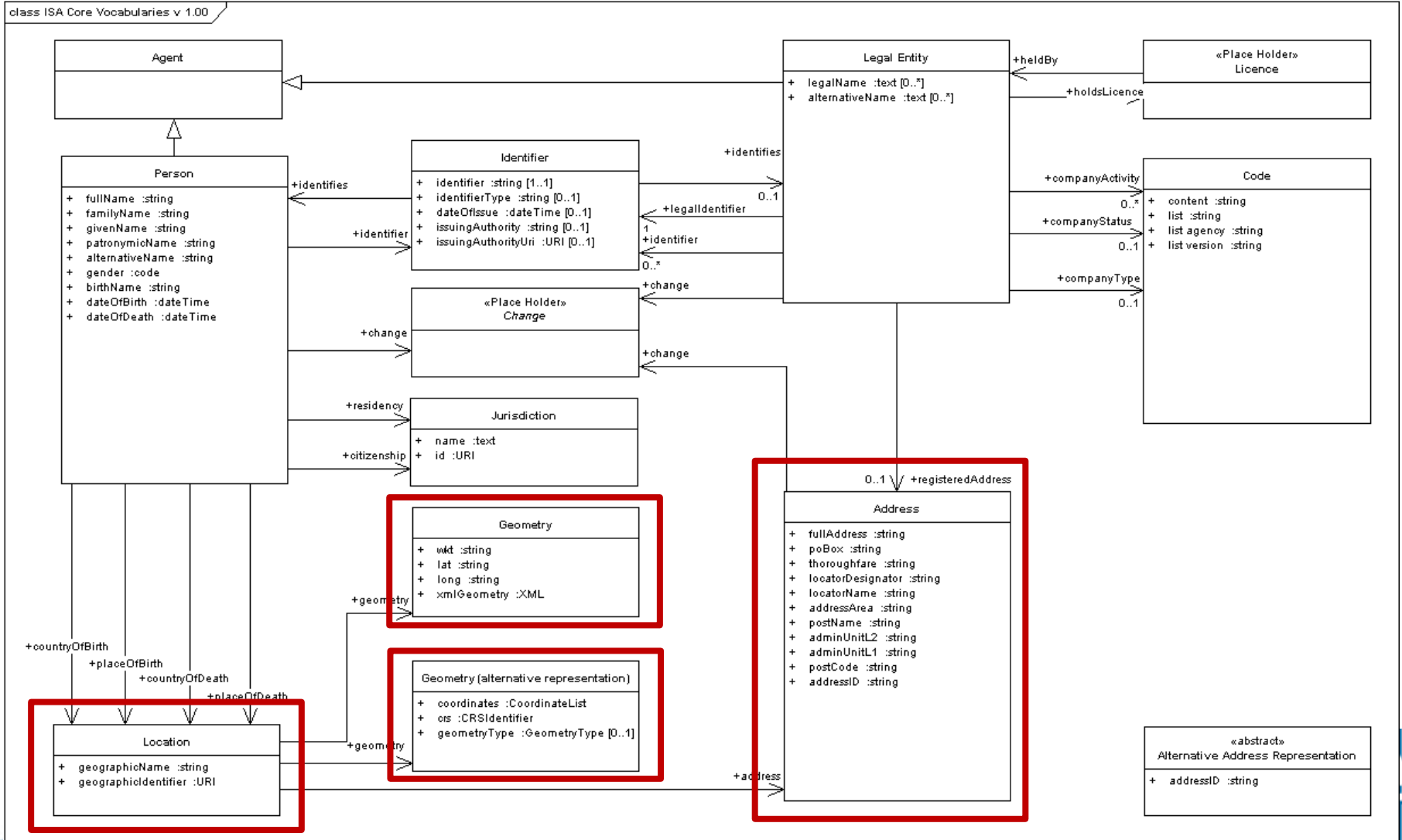
Core business vocabulary in XBRL



Core business vocabulary in XBRL



Core business vocabulary in XBRL



Core business vocabulary in XBRL

- First version uses dimensions:
- Tables 1-3 & 7:
 - Legal Entity Names,
 - Legal Entity Identification,
 - Legal Entity Code,
 - Legal Entity Address.
- Tables 4-6
 - Person Names,
 - Person Identifier,
 - Person Location.
- Tables 8-10
 - Location Address,
 - Location Geometry,
 - Location Geometry (alt.).

Core business vocabulary in XBRL

■ xEBR taxonomy uses tuples:

COMPANY IDENTIFICATION

Company ID Number

Company ID Value

Company ID Type

Town Registration

Town Description Presentation

Town text

Town Language

Town Code Presentation

Town Code Value

Town Code Type

Company Name Presentation

Company Name Text

Company Name Type

Company Name Language

Company Main Name

Legal Form

Legal Form Text Presentation

Legal Form Description Presentation

Legal Form Description Text

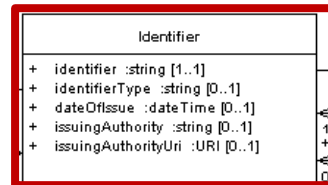
Legal Form Description Language

Legal Form Code Presentation

Legal Form Code Value

Legal Form Code Type

Legal Status



Activity Presentation

Activity Description Presentation

Activity Text

Activity Language

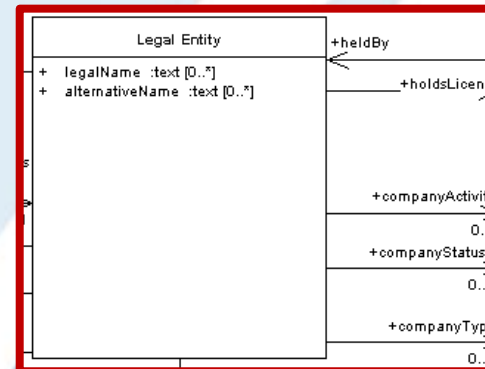
Activity Code

Activity Code Value

Activity Code Type

Main Activity

Activity Type



Core business vocabulary in XBRL

■ xEBR taxonomy uses tuples:

Company Identification Address Presentation

Company Identification Address Language

Company Identification Address Details

Company Identification Street Number

Company Identification Street Type

Company Identification Street Name

Company Identification Street Complement

Company Identification Postal Box

Company Identification Address Complement

Company Identification City

Company Identification ZIP

Company Identification Town

Company Identification City Complement

Company Identification Country/State

Company Identification Country

Company Identification Address Type

Company Identification Address Type Description Presentation

Company Identification Address Type Text

Company Identification Address Type Language

Company Identification Address Type Code

Company Identification Address Type Code Value

Company Identification Address Type Code Type

Company Identification Contact point Presentation

Company Identification Contact point Value

Company Identification Contact point Type

Company Identification Contact point Use

Company Identification Contact point Description Present:

Company Identification Contact point Text

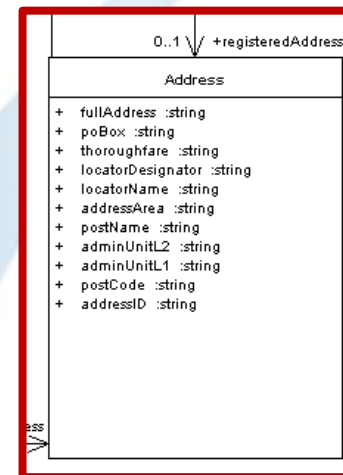
Company Identification Contact point Language

Company Identification Contact point Code

Company Identification Contact point Code Value

Company Identification Contact point Code Type

Company Identification Validity



Thanks for your attention

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Comments or questions?