

2015



European Commerce
Registers' Forum

5th June 2015

XBRL for Business Registers

xEBR Working Group

Iñaki Vázquez

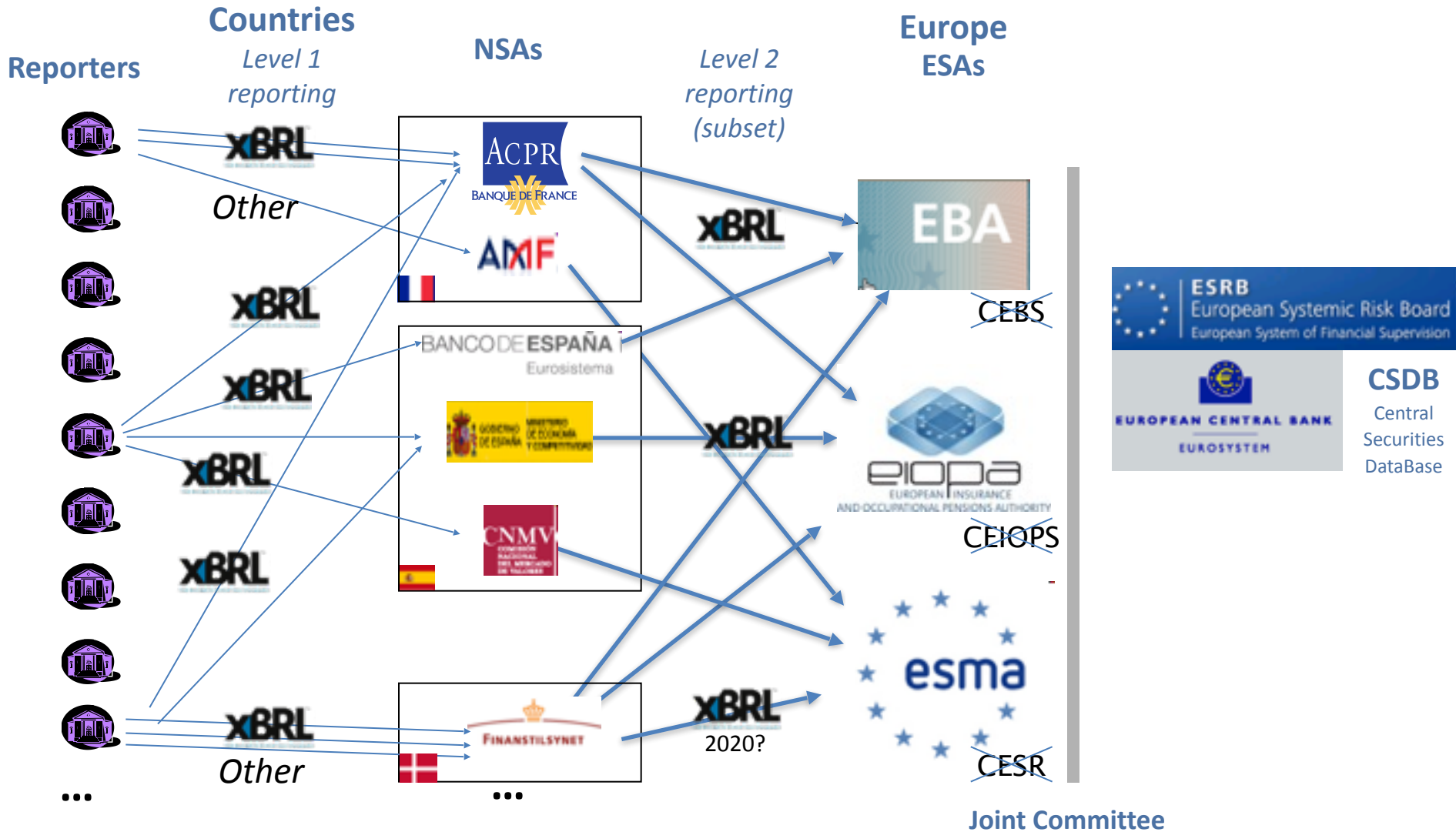
XBRL Spain

¿What is XBRL?

- **XBRL** is a standard language based on XML, specifically designed for financial information.
- **XBRL** was introduced in Spain in 2003 by banks and stock market authorities. **XBRL** Spain was founded in 2004.
- **XBRL** Europe has as its main objective to promote and support the standardization of electronic financial and business information in Europe through the use of the **XBRL** standard.



European System of Financial Supervision (2010-2015)



xEBR Objectives



Network
of XBRL Registers



Best Practices
for XBRL e-filing



Taxonomies for BR
interoperability

- Enhance the coordination and interoperability of **XBRL** efforts and taxonomies for european business registers and company information providers.
- Connect everyone in Europe working on the electronic filing, exchange, publishing and analysis of registered legal, financial and economic data of companies in **XBRL**.

xEBR Members



Business Registers



Companies House



RIK



Colegio de Registradores



Information Providers



EOGS



Bundesanzeiger



Infocamere



Using XBRL



Infogreffe



NBB-BSCO



Kamer van Koophandel

and many others...

Scope: 6 services provided by Registrars in Europe



Company ID / Profile

Upload+Download



Legal documents

Upload+Download



Financial statements

Upload+Download



Filing

e.g.

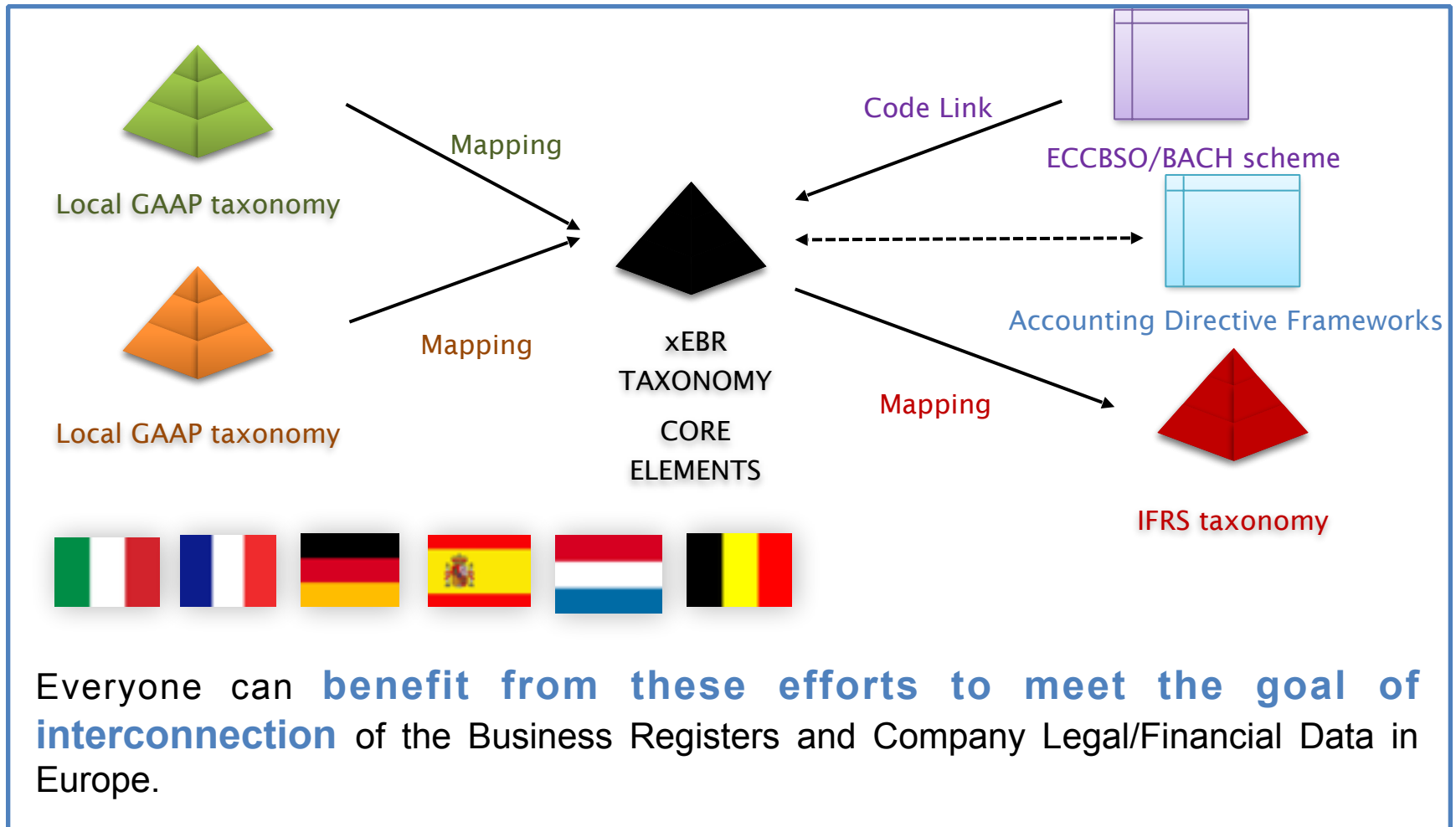


Publishing

e.g.



Core Project: xEBR Taxonomy





2015 Pilot Project 1: Cross-Branches (Bundesanzeiger)

- Identification of the responsible EU-register
„Companies House“
- Verifying, whether the company is active and if the annual account was filed to the foreign register
„Company active and anual account filed“
- Examination of the legal form of the company in the foreign register for the reason of company identification
„Ltd.“
- Verifying, whether the financial year matches with the indication in the foreign register
„Filing period is 12/31/2013 in both accounts“
- Verifying, whether the content of the filed annual account is identical with the annual account of the headquarter
„Significant items and elements required are equal in both accounts“



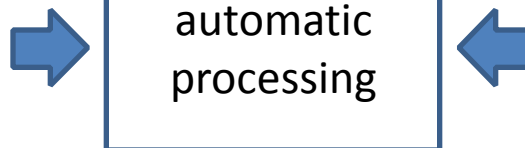
2015 Pilot Project 1: Cross-Branches (Bundesanzeiger)

xEBR (DE)

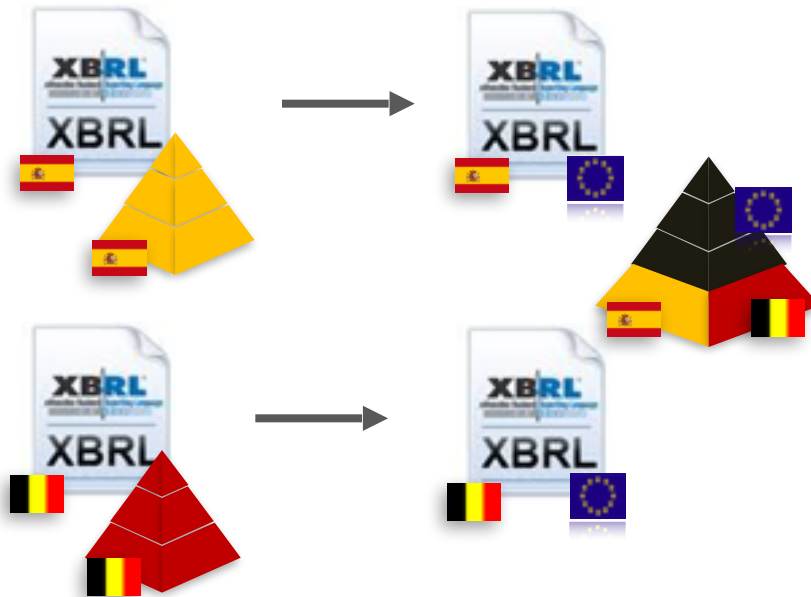
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<!-- 140912035027 -->
<xbrli:xbrl xmlns:bach="http://www.fujitsu.com/xbrl/taxedfor/default" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
http://www.xbrl.org/2003/iso4217" xmlns:xbrli="http://www.xbrl.org/2003/instance" xmlns:link="http://www.xbrl.org/2003/link"
<link:schemaRef xlink:type="simple" xlink:href="xEBR-2013-01-07.xsd"/>
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xEBR (UK)

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- 140912035027 -->
<xbrli:xbrl xmlns:bach="http://www.fujitsu.com/xbrl/taxedfor/default" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
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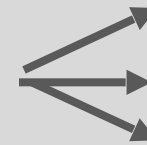
2015 Pilot Project 2: Comparing Data



Local instances &
local taxonomies

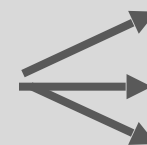
Use reference tags when
common, local tag when
specific

Cross-Analysis



XBRL ratios

Ratios
and
rendering
on
multiple
taxonomies
**WITH
SHARED
CONCEPTS**



XBRL
rendering

2015 Pilot Project 2: Comparing Data


CleanData Search Analytics Peer Group News Help Welcome, ateeta.sharma@irisbusiness.com

Financials Ratios

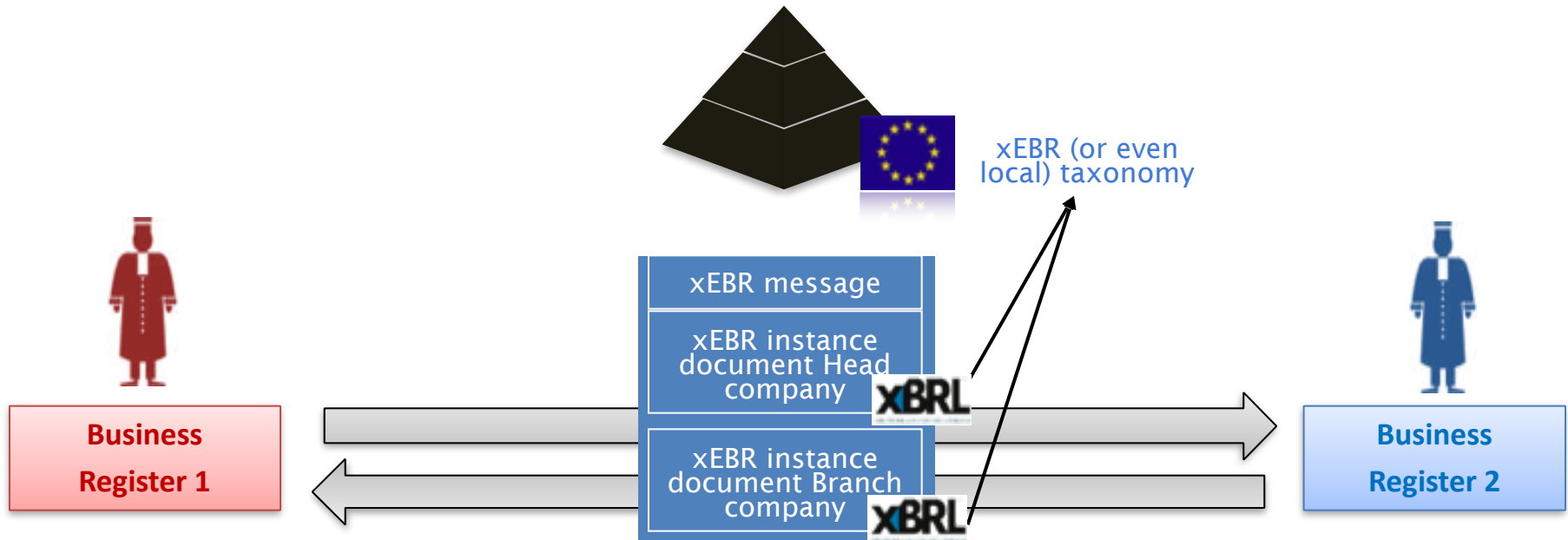
Annual Thousand EUR Select Period As Reported Normalized Export All Export to Excel + Add to Compare

0020 - Statement - Company Balance Sheet, Vertical Layout [report] Spain Belgium Italy

Elements	ENDAL, S.L.	KATOEN NATIE	CONSORZIO FERROFIR
	Annual 31-Dec-2013	Annual 31-Dec-2013	Annual 31-Dec-2013
Costs of development	0.00		
Concessions, patents, licences, trade marks and similar rights and assets	0.00		
Goodwill	0.00		
Intangible assets [Total]	1.34		337.03
Land and buildings	0.00	5,650.39	
Plant and machinery	412.49		
Property, plant, and equipment [Total]	412.49	337.16	
Other fixtures, fittings and tools		2,608.67	
Payments on account and tangible assets in the course of construction	0.00		
Tangible assets [Total]		29,651.72	
Shares in affiliated undertakings	0.00		
Loans to affiliated undertakings	0.00		
Participating interests	0.00		
Loans to undertakings	0.00		
Other loans	0.00		
Financial assets [Total]	504.18	127,668.82	
Fixed assets [Total]		157,320.55	337.03
Raw materials and consumables	536.94		
Work in progress	0.00	8.35	
Finished goods and goods for resale	151.75		
Stocks [Total]	744.91	8.35	



Techies, the xEBR taxonomy and WS standards



XML/XBRL messages + e-Signature + Official Docs

Based on existing files in registers; Works on every e-network



Thanks!

info@xbrl.es

XBRL Spain