



XBRL EU/ EIOPA Central EU XBRL Event

**The interconnection of the Business Registers in
Europe**

**The xEBR Working Group : an Overview
Tallinn, Estonia**

Wednesday, 11 April 2012



A network of “XBRL Registers”



xEBR

Members

(XBRL Europe, joined by others XII members)



Business
Registers



Information
Providers



Using XBRL



Companies
House



EOGS



Infogreffe



RIK



Bundesanzeiger



Carrefour des
Entreprises



Colegio de
Registradores



Infocamere



Registre du
Commerce du
Grand-Duché

and others...



Various registering services



Commercial / Business Registers in Europe

Scope (6 services)



**Company
ID / Profile**
Upload+Download



**Legal
documents**
Upload+Download



**Financial
statements**
Upload+Download



Filing

e.g.



registroimprese



Publishing

e.g.





Interconnections opportunities



Facilitate access to economic and legal information regarding companies in Europe



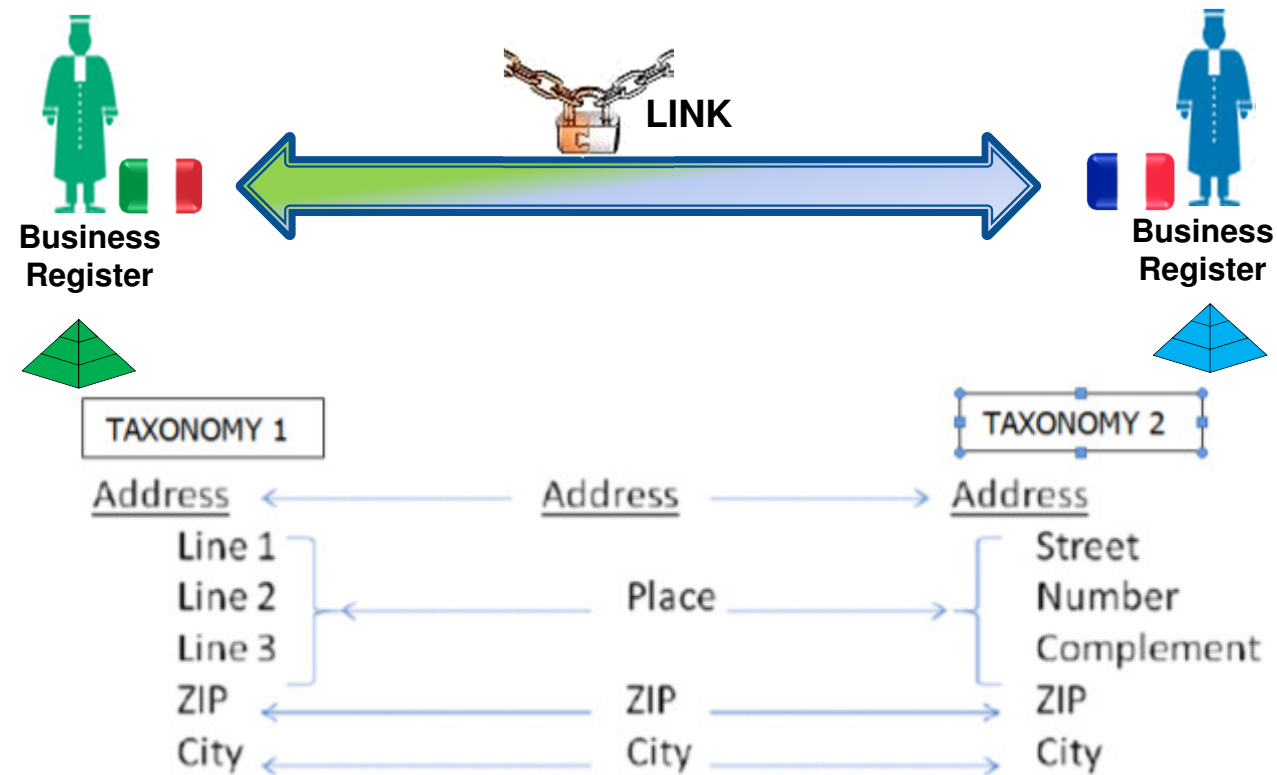
DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

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

PROJECT, TO BE VOTED THIS YEAR AND EFFECTIVE IN... 2018



How to interconnect data from the national registers ?

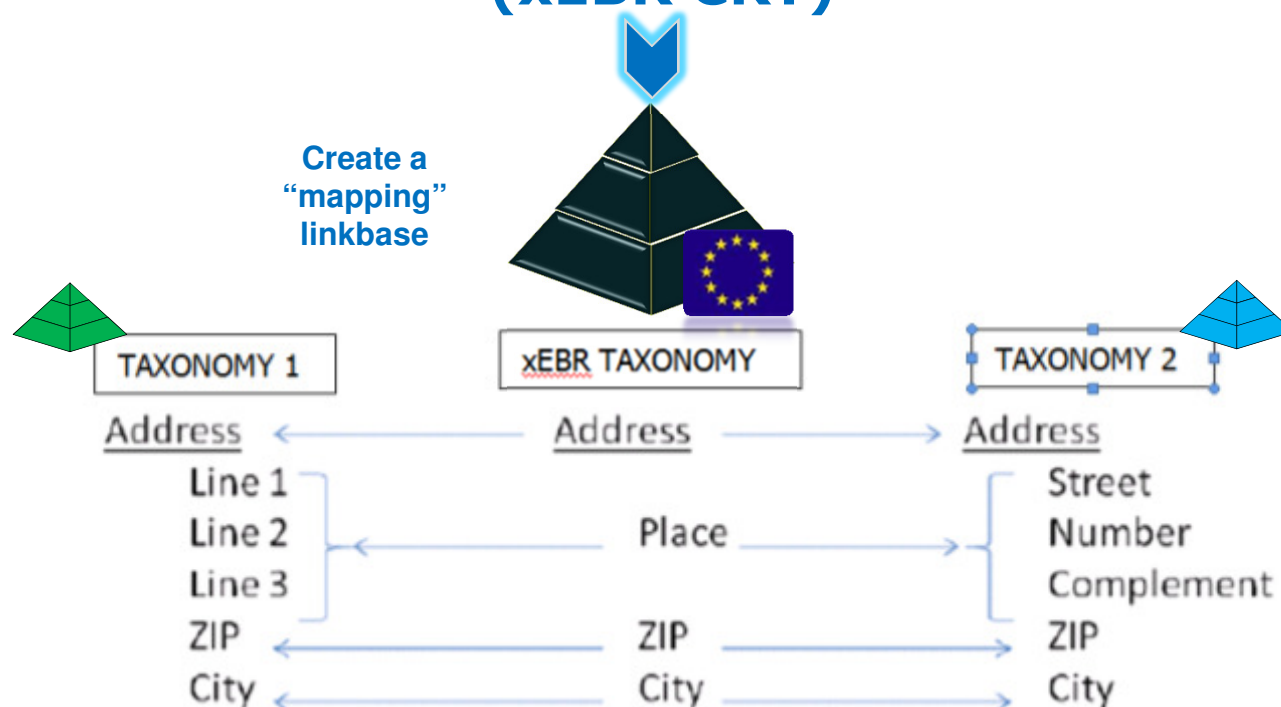


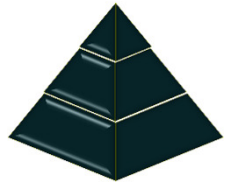


XBRL helps to interconnect!

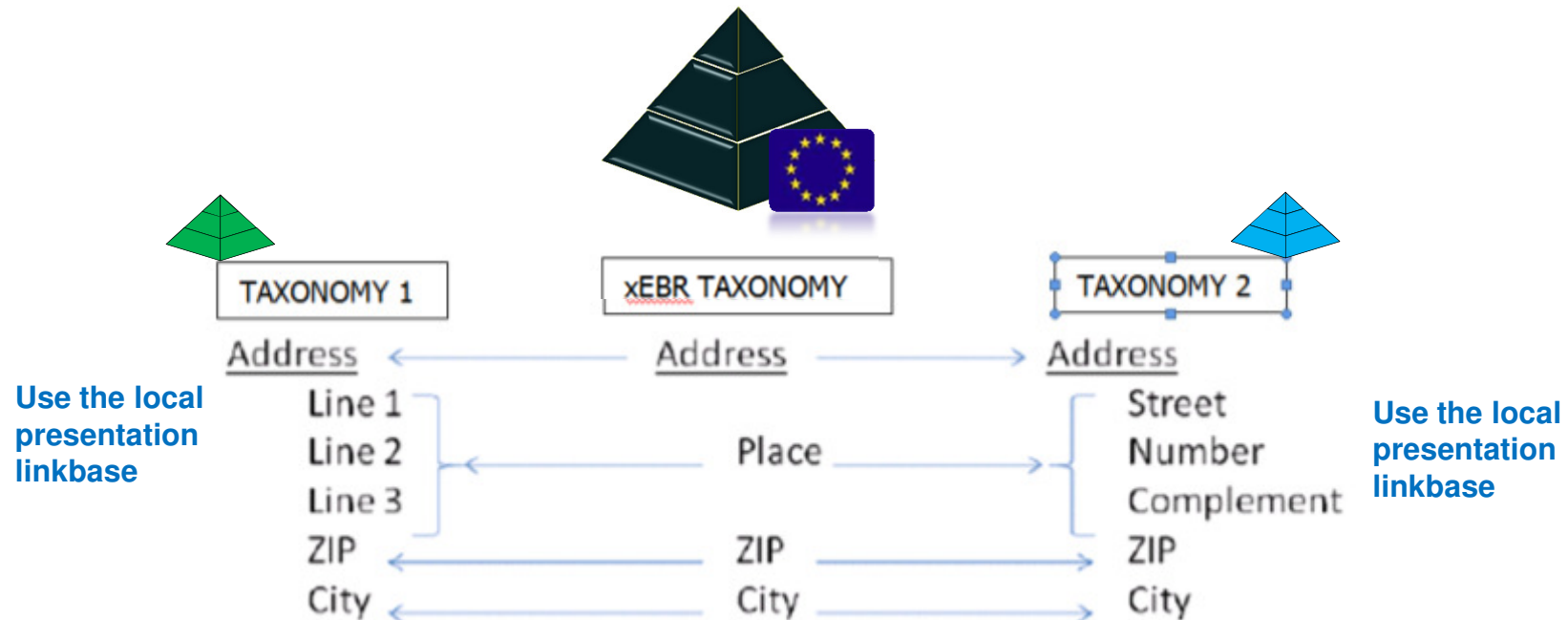


A Core Reference Taxonomy (xEBR CRT)





The power of “local + core”



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

Add a cross-border “*mapping*” *linkbase* that links main concepts between two local taxonomies (using the xEBR pivot taxonomy)



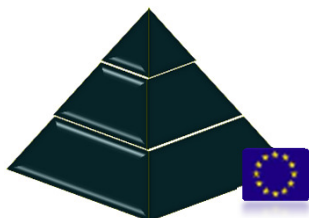


The xEBR architecture



A pivot taxonomy: xEBR

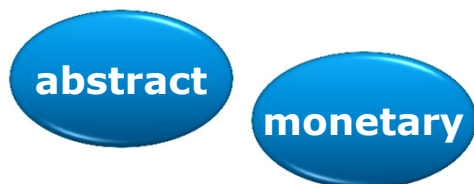
Common core concepts are mapped for financial statements and for company identification



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+value

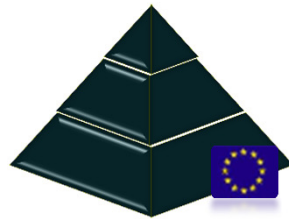
Several possibilities for the mapping: connections are possible with the local abstract or with the local value



*For
advanced
discussion
only!*



An overview of the xEBR Taxonomy



EU Label	Back Code Type	EU Tag	Version
KEY BALANCE SHEET FIGURES [Report]	role	xbrl_KeyBalanceSheetFiguresReport	V3
Assets [Presentation]		xbrl_AssetsPresentation	V1
Fixed assets [Presentation]		xbrl_FixedAssetsPresentation	V1
Intangible fixed assets [Presentation]		xbrl_IntangibleFixedAssetsPresentation	V1
Intangible fixed assets [Total]		xbrl_IntangibleFixedAssetsTotal	V1
Tangible fixed assets [Presentation]	abstract	xbrl_TangibleFixedAssetsPresentation	V1
Property, plant, and equipment [Presentation]	abstract	xbrl_PropertyPlantAndEquipmentPresentation	V3
Land and buildings	monetary	xbrl_LandAndBuildings	V1
Plant and machinery	monetary	xbrl_PlantAndMachinery	V1
Furniture, fixtures, and equipment	monetary	xbrl_FurnitureFixturesAndEquipment	V1
Other property, plant, and equipment	monetary	xbrl_OtherPropertyPlantAndEquipment	V3
Property, plant, and equipment [Total]	monetary	xbrl_PropertyPlantAndEquipmentTotal	V1
Other tangible assets	monetary	xbrl_OtherTangibleAssets	V1
Tangible fixed assets [Total]	monetary	xbrl_TangibleFixedAssetsTotal	V1
Financial fixed assets [Presentation]	abstract	xbrl_FinancialFixedAssetsPresentation	V1
Affiliated enterprises	monetary	xbrl_AffiliatedEnterprises	V1
Other financial assets	monetary	xbrl_OtherFinancialAssets	V1
Financial fixed assets [Total]	monetary	xbrl_FinancialFixedAssetsTotal	V1
Fixed assets [Total]	monetary	xbrl_FixedAssetsTotal	V1
Current assets [Presentation]	abstract	xbrl_CurrentAssetsPresentation	V1
Amounts receivable [Presentation]	abstract	xbrl_AmountsReceivablePresentation	V2
Amounts receivable after more than one year	monetary	xbrl_AmountsReceivableAfterMoreThanOneYear	V2
Amounts receivable within one year		xbrl_AmountsReceivableWithinOneYear	V2
Amounts receivable [Total]		xbrl_AmountsReceivableTotal	V2
Stocks [Presentation]		xbrl_StocksPresentation	V1
Stock Raw materials and consumables		xbrl_StockRawMaterialsAndConsumables	V3
Work in progress		xbrl_WorkInProgress	V1
Other stock	monetary	xbrl_OtherStock	V2
Stocks [Total]	monetary	xbrl_StocksTotal	V1
Liquid assets [Presentation]	abstract	xbrl_LiquidAssetsPresentation	V2
Liquid assets [Total]	monetary	xbrl_LiquidAssetsTotal	V2
Deferred charges and accrued income [Presentation]	abstract	xbrl_DeferredChargesAndAccruedIncomePresentation	V1
Deferred charges and accrued income [Total]	monetary	xbrl_DeferredChargesAndAccruedIncomeTotal	V1

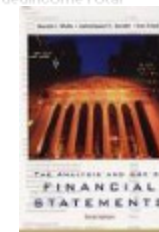
abstract

Vx

monetary



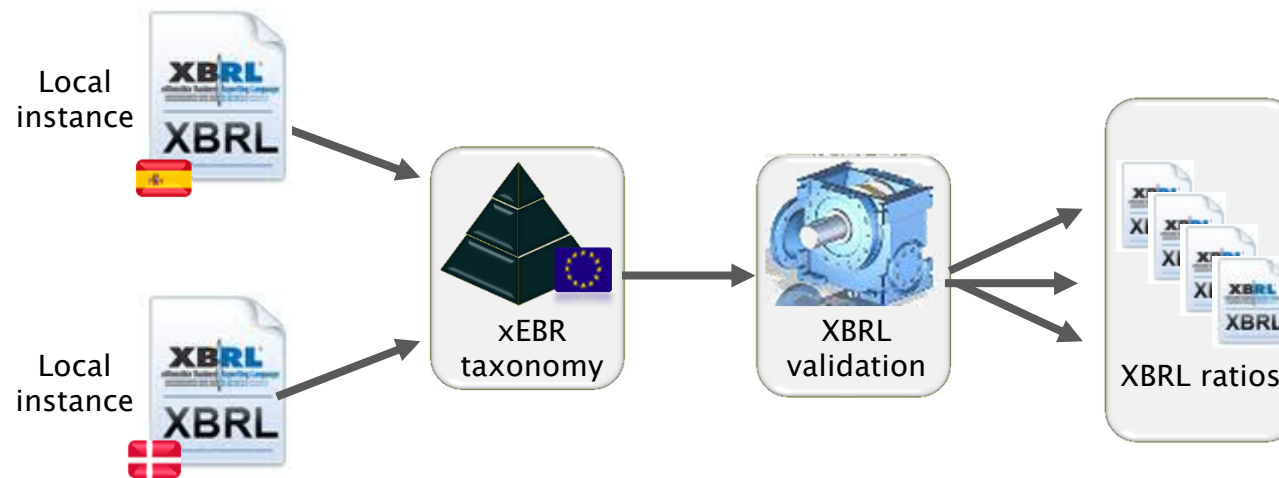
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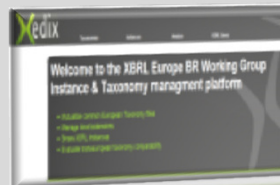


The xEBR Use Cases

It works!



Use Case Xedix



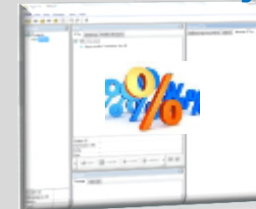
Storage of EU taxonomies and instances

Use Case Invoke



Rendering of cross border financial statements

Use Case Fujitsu



Ratios on multiple taxonomies



Questions & Contacts



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