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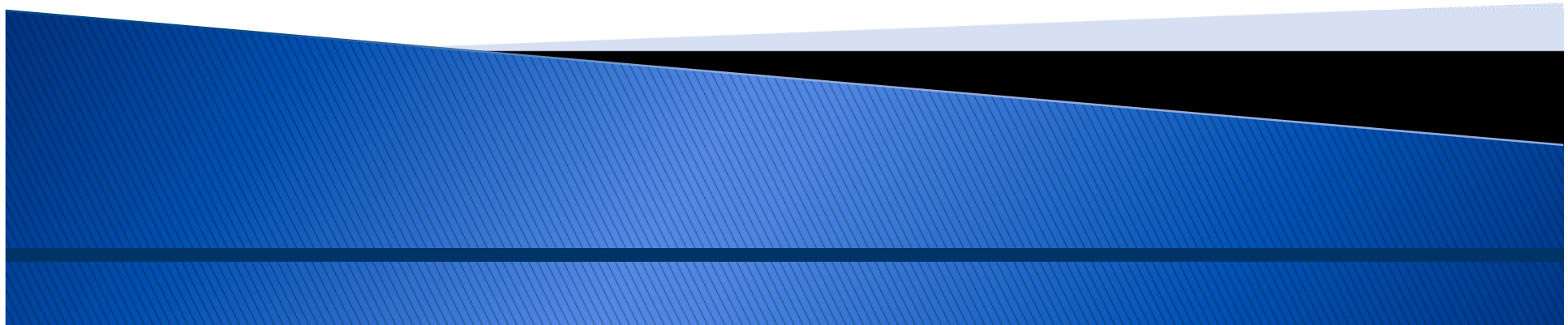## Business Registers Interconnection
and Exchange of Company Data with XBRL

[June 2-3, 2015, Madrid]

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xEBR: a network of "XBRL Registers"

Objectives
(WG within XBRL Europe)

Network
of XBRL Registers

Best Practices
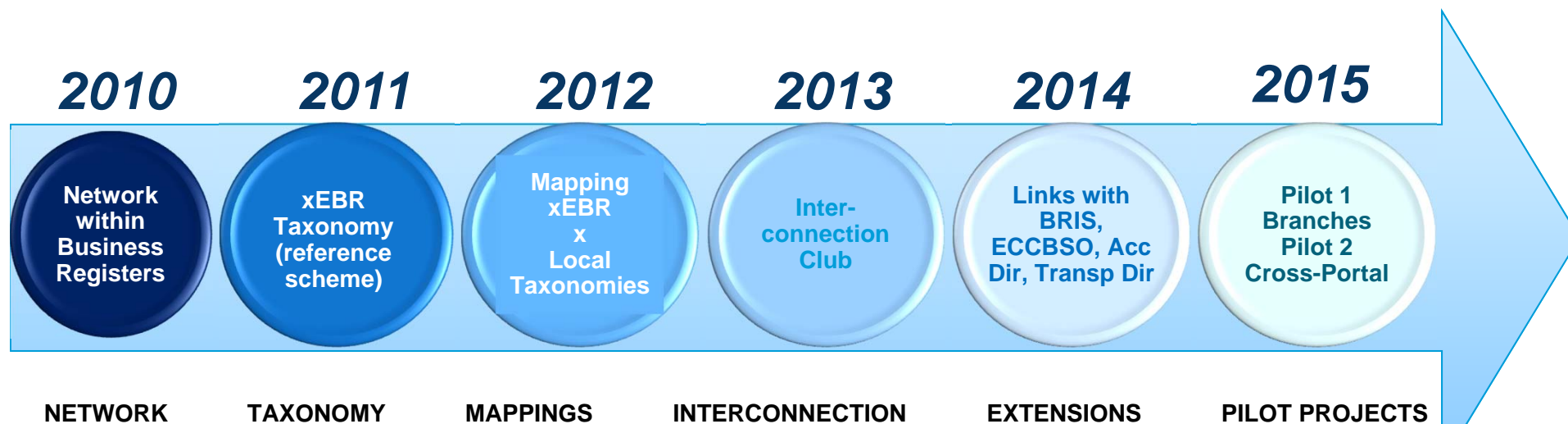for XBRL e-filing

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

NEW CHARTER 2015

xEBR: the timeline

2010	**2011**	**2012**	**2013**	**2014**	**2015**
Network within Business Registers	xEBR Taxonomy (reference scheme)	Mapping xEBR x Local Taxonomies	Inter-connection Club	Links with BRIS, ECCBSO, Acc Dir, Transp Dir	Pilot 1 Branches Pilot 2 Cross-Portal
NETWORK	**TAXONOMY**	**MAPPINGS**	**INTERCONNECTION**	**EXTENSIONS**	**PILOT PROJECTS**

TOMORROW
9–12 AM
NEXT DOOR

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xEBR CRT : a pivot taxonomy

COMPANY PROFILE	FINANCIAL STATEMENTS	KEY EVENTS

+ **+**

LINK **LINK**
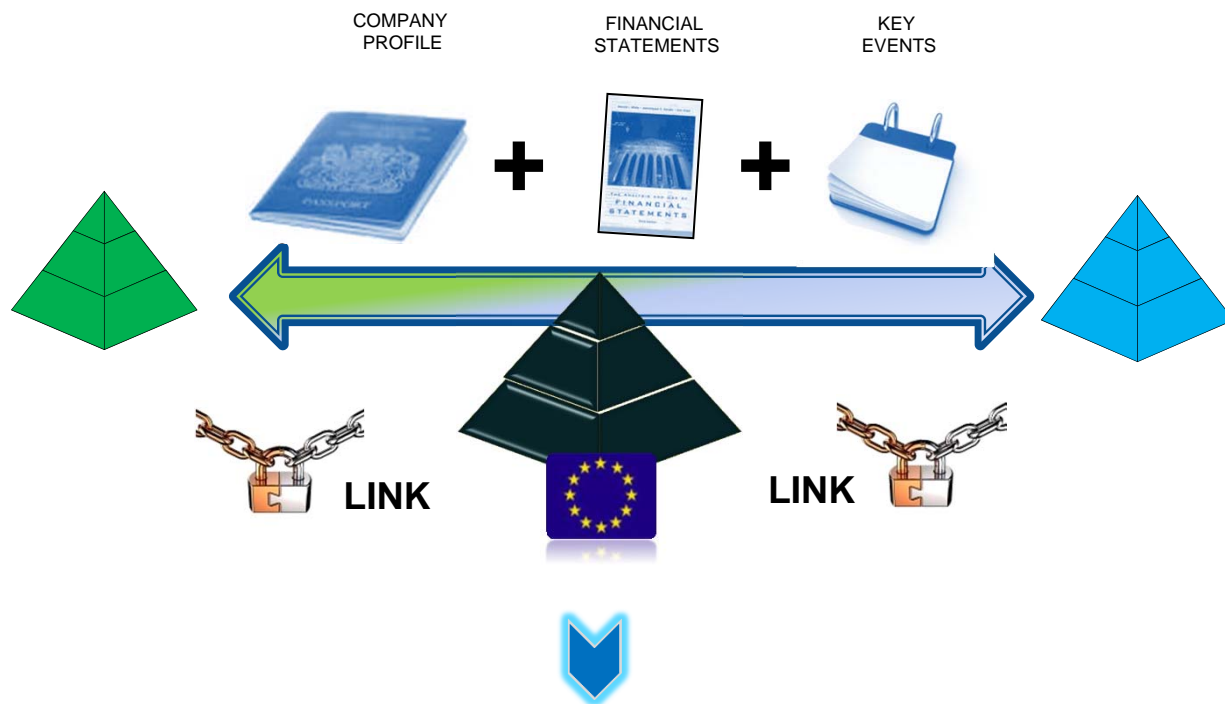
A Core Reference Taxonomy (xEBR CRT)
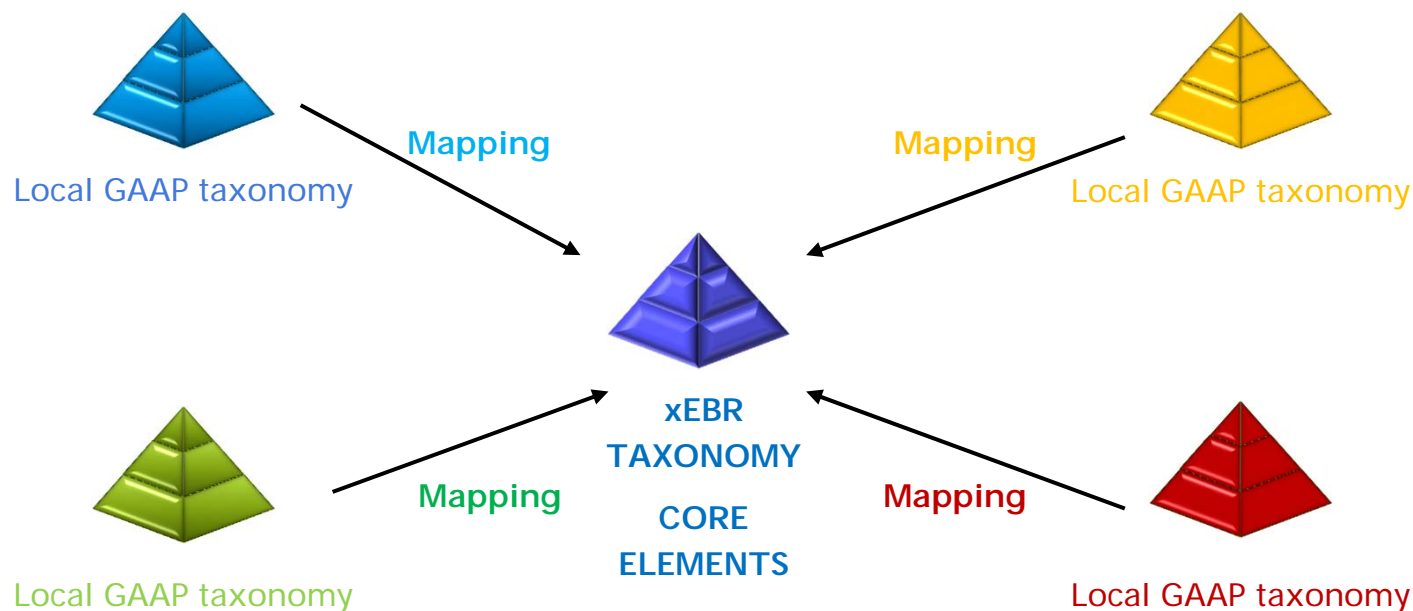
**For Company Profile, Legal Information
and Financial Statements (extensible pivot)**

xEBR mappings with local taxonomies

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

Local GAAP taxonomy → **Mapping** → ← **Mapping** ← Local GAAP taxonomy
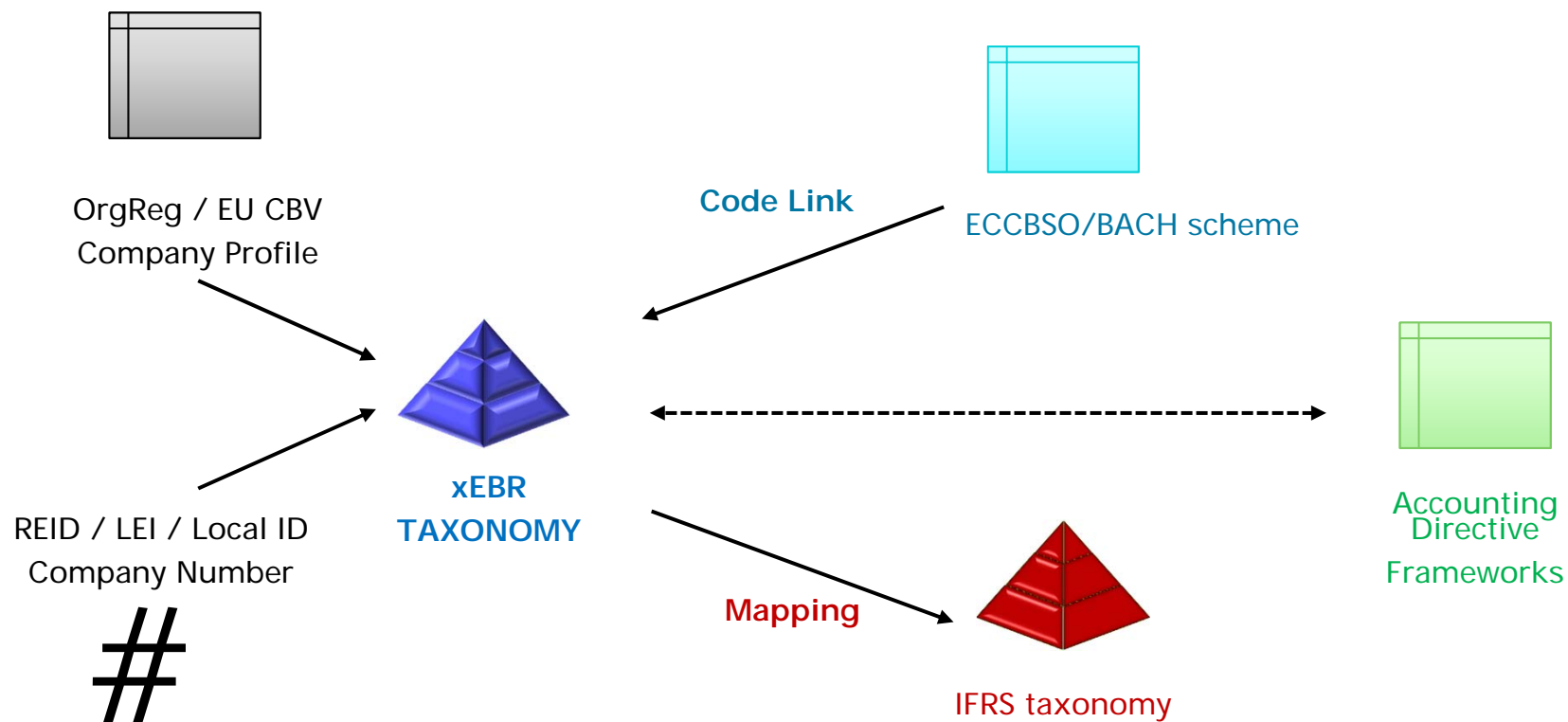
have already built up their mappings

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**

Accounting
Directive

Frameworks

Mapping

IFRS taxonomy

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

Gilles MAGUET (XEU Secretary General) and Thomas VERDIN (xEBR WG Chair) met Ms Magdalena TALABAN (EC Project Officer- DG Justice and Consumers) on May 21st about the Business Registers Interconnection System "BRIS".

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

BRIS BUSINESS REGISTERS INTERCONNEXION SYSTEM

Ms TALABAN indicated that
BRIS will match the legal scope described by the Interconnection Directive

We understood that this concerns:

1) notifications on cross-border branches *(through the central platform)*

2) notifications on cross-border mergers *(through the central platform)*

3) European portal to search for a company *and access information on this company*

Context: Exchanges on BRIS

*The main technical principles of BRIS will be defined in the **Implementing Act** (to be adopted soon)*

At this stage it is almost certain that XML will be used for exchanging messages between platform, portal and registers and attached documents will be allowed.
We had no complete confirmation that XBRL will be accepted for attached document but insisted that XBRL is now a common standard in many Business Registers.

We explained that the xEBR WG, through its Pilots Projects, has identified further uses of data exchanges between registers, using XBRL files, and that BRIS could be an interesting network to transmit this data.

Ms TALABAN indicated that the EC remains open to listen to any development ideas on what BRIS could do in the future. We also understood that broader uses of BRIS will be permitted only by evolution of the Directive.
However, the focus is now on implementation on the scope described by the Directive.
There are two years to go: we understood that BRIS should go live the latest in June 2017 as requested by the Directive.

Digital Single Market Strategy for Europe

"*The Commission considers that any established company should be able to expand its operations cross-border online and be pan-European within a month building on the interconnection of business registers*".

"*New e-Government Action Plan including an initiative on the 'Once-Only' principle and an initiative on mandatory interconnection of business registers – 2016*".

May 6, 2015

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]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]	HEAD-SEARCH REQUEST [BRANCH context]
REG-HOST.COUNTRY	REG-HOST.INSTITUTION	<CompanyName> xebr:CompanyNameText	<CompanyIdNumberList> xebr:CompanyIdValue	<CompanyAdressList> xebr:CompanyStreetNumber, xebr:CompanyStreetType, xebr:CompanyStreetName, xebr:CompanyStreetComplement, xebr:CompanyPostalBox	<CompanyAdressLst> xebr:CompanyPostcode	<CompanyAdressLst> xebr:CompanyTown	<CompanyAdressLst> xebr:CompanyCountyofState, xebr:CompanyAddressCountry	<CompanyActivityList> xebr:ActivityText	xebr:LegalStatusCode	xebr:RegistrationDate	xebr:CompanyIdProfileUrl

For Branches

Similar Scheme exists for parents

BUNDES ANZEIGER EXPERIENCE

2015 Pilot Project 2 : Cross-Branches

Cross-Analysis

XBRL ratios

XBRL rendering

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

Local instances & local taxonomies

Use reference tags when common, local tag when specific

IRIS PORTAL
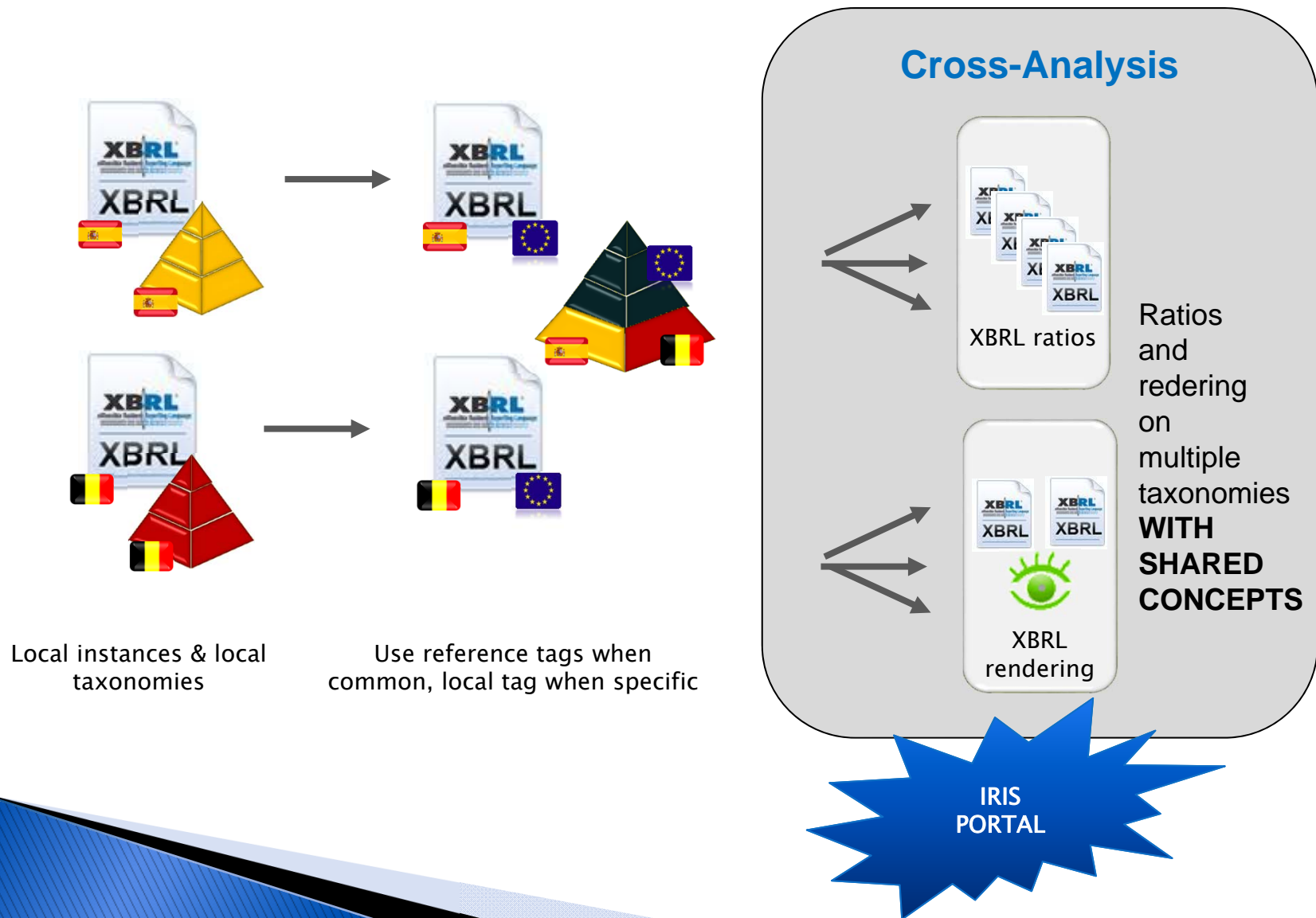
Financials   Ratios

| Annual ▾ | Thousand ▾ | EUR ▾ | 🗓 Select Period | | As Reported | Normalized | ▣ Export All | 📄 Export to Excel | ➕ Add to Compare |

0020 - Statement - Company Balance Sheet, Vertical Layout [report]   🇪🇸   🇧🇪   🇮🇹   ▾

Elements	ENDAL, S.L. Annual 31-Dec-2013 ✖	KATOEN NATIE Annual 31-Dec-2013 ✖	CONSORZIO FERROFIR 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		1.75	
⏷ Stocks [Total]			

Questions & Contacts

xEBR WG

XBRL ™

EUROPE

THE BUSINESS REPORTING STANDARD

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