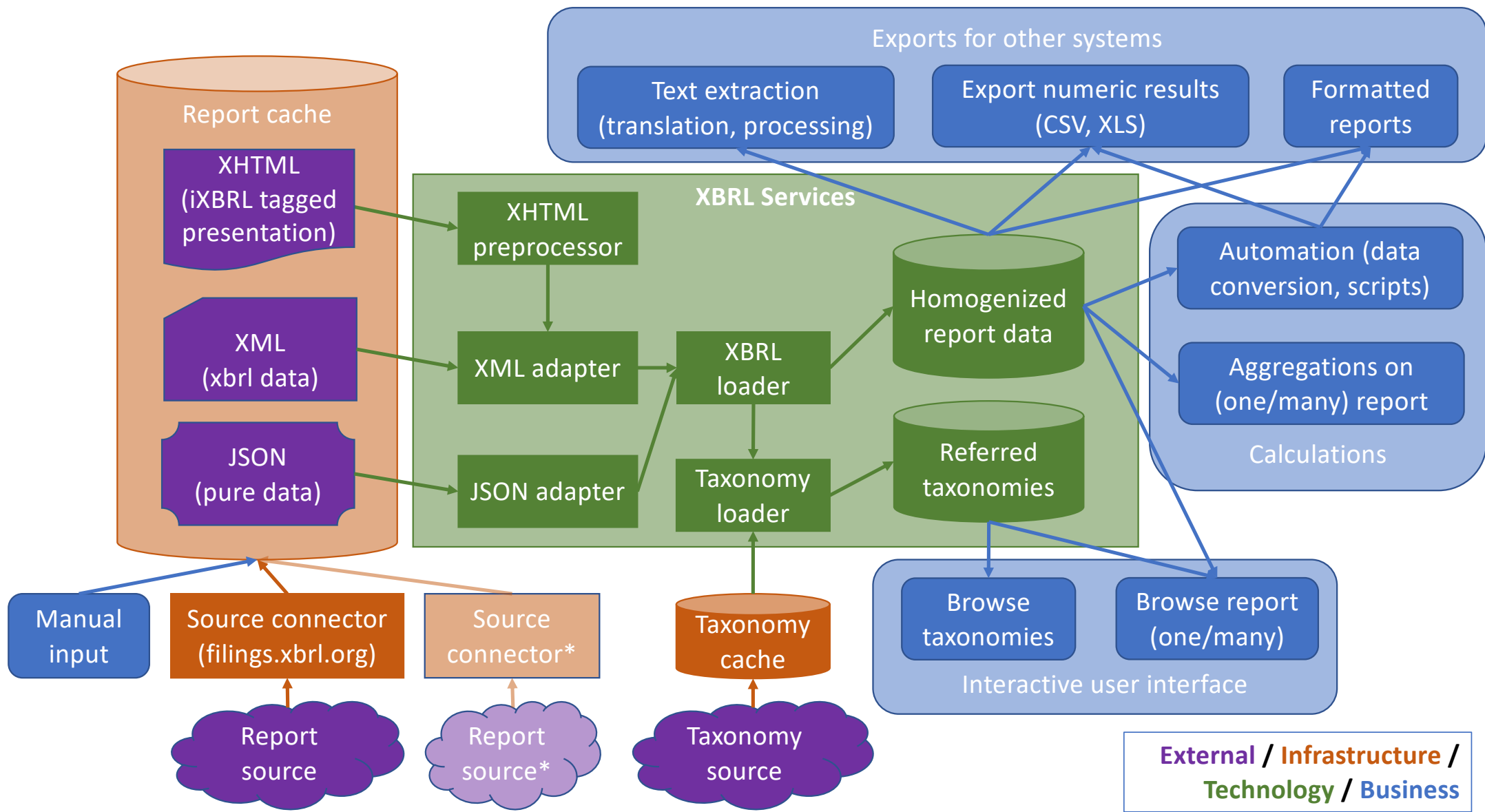


XBRL Executive Summary

- eXtensible Business Reporting Language
 - Globally accepted standard for business data exchange
 - XML schema to tag business facts, both numeric and text statements.
 - Stable: introduced in 2003, latest release 2013.
 - Tag sets (taxonomies) provided and updated by regulatory organizations like IFRS, EU, SEC; custom extensions allowed for reporting entities.
- Expansion
 - Sustainability taxonomy will be included.
 - EU regulations ask more companies to use XBRL.
- Areas where tooling is essential
 - Overall scientific evaluations (taxonomy coverage, comparison, trend)
 - Comparative analyses (over time, within industry)
 - Automated services (quality checks, reports)



Milestones

1. Homogenization – format-specific loaders convert XML, JSON, XHTML sources into the same XBRL structure. (PoC)
2. Basic services – collecting all tags, counts, existence checks on one or multiple sources, simple export for further processing. (inv)
3. Advanced XBRL services – proper context handling: time (instant/period), hypercube cells. (TBD)
4. Knowledge base services (direct DB is not recommended)
 - Collect referred standard taxonomies (may need some manual activity) (inv)
 - Automated access to reports (EU: filings.xbrl.org) (PoC)
5. User-facing services (desktop/portal?)

Usage scenarios

- Scientific research (primary goal)
- Regulators like the EU
 - Summaries, surveys, validation on existing reports
 - Shared taxonomy management (replace Excel?)
 - Introducing new taxonomies like sustainability
- Infrastructure (filings.xbrl.org)
- Reporting entities (new companies with limited experience/resource)
 - External taxonomy browsing
 - Local taxonomy management
 - Validation