

XBRL Europe Day & Eurofiling Workshop

Frankfurt, 11th-14th December 2012



Integrated Reporting Taxonomy: Extending IFRS & COREP

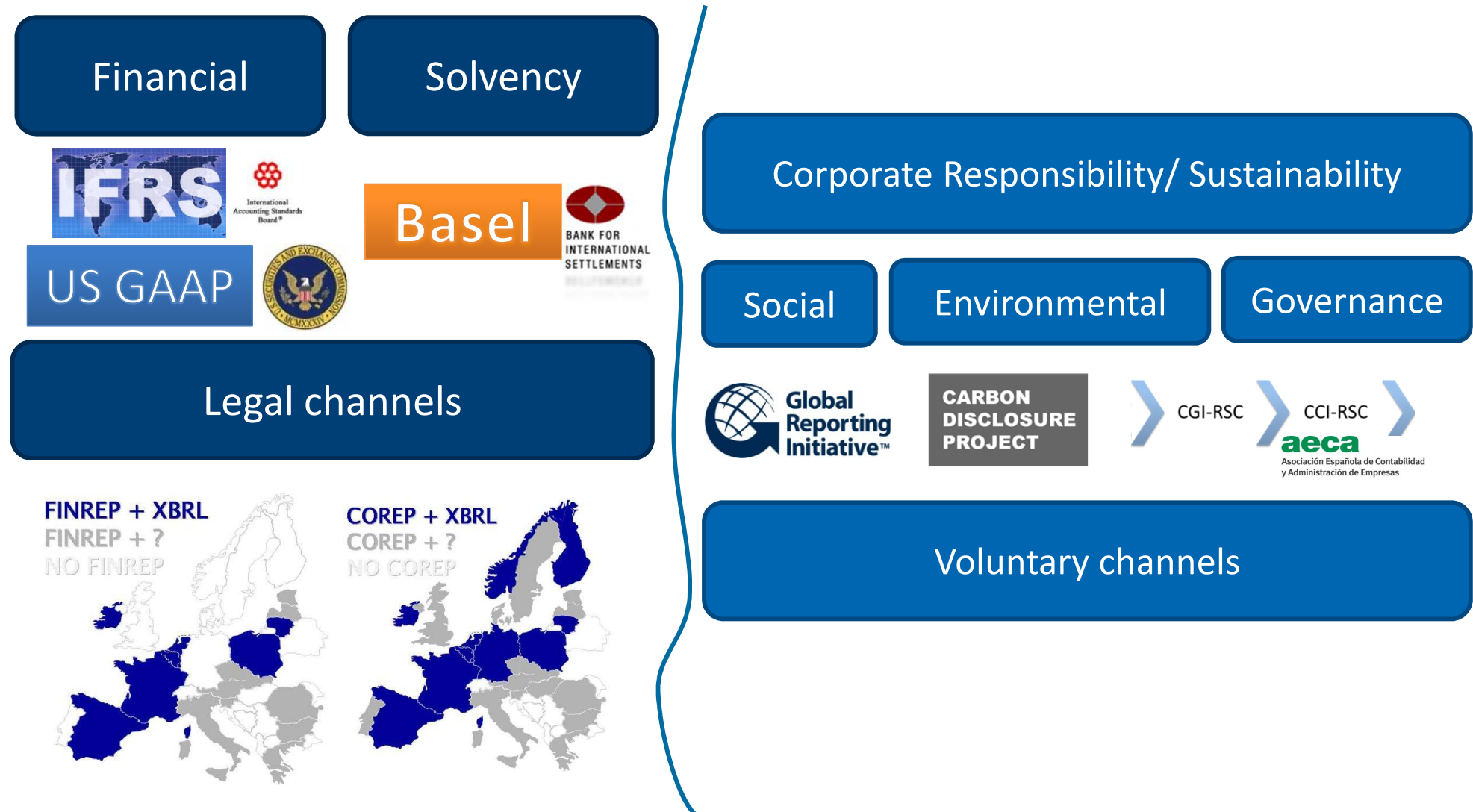
Speaker: María Mora (maria.mora@atos.net)

Agenda

- The **new Corporate Reporting model paradigm**
- **AECA and the Integrated Scoreboard** for Financial, Environmental, Social and Governance information (IS-FESG)
- The **ice** meaning in XBRL: IS-FESG Taxonomy
- **Early future:** Towards the corporate reporting ecosystem-
Integrated model

The new Corporate Reporting model paradigm

Actual corporate reporting paradigm



The new Corporate Reporting model paradigm

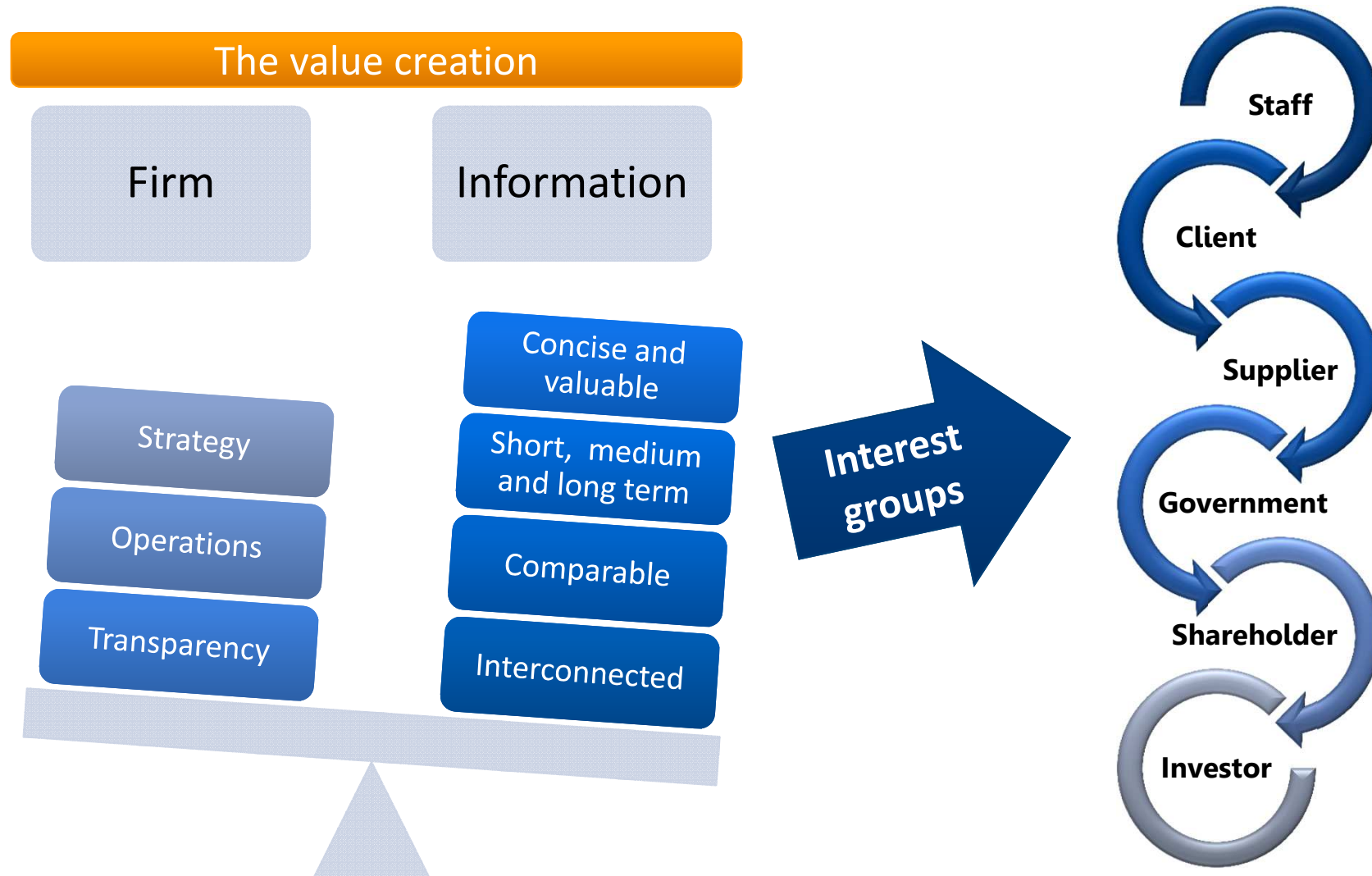
Towards Integrated Reporting



IIRC source: integrated reporting and the source information

The new Corporate Reporting model paradigm

Next step: looking for the integration and the transparency



AECA and the Integrated Scoreboard

for Financial, Environmental, Social and Governance information (IS-FESG)



What is AECA?

aeca

Asociación Española de Contabilidad
y Administración de Empresas

- AECA is the **Spanish Association of Accounting and Business Administration.**

AECA experience in sustainability projects

- Since 2006, AECA has been developing applied researches in the **standardization of non-financial information**, especially in the areas of **environmental, social and corporate governance.**
- **Promoting the XBRL technology** for reporting process, doing it valuable by companies and stakeholders.
- More information: <http://www.aecareporting.com/>



AECA and the Integrated Scoreboard

for Financial, Environmental, Social and Governance information (IS-FESG)



The Integrated Reporting project working group

- AECA took the initiative in creating the Integrated Reporting Working Group in 2011.

The working group comprises academics, auditors, IT consultants, representatives from Bank of Spain, Spanish Securities Exchange Commission, Business Registers, XBRL jurisdiction and the five Spanish companies participating in the IIRC Pilot Programme: BBVA, ENAGAS, INDITEX, INDRA and TELEFONICA



AECA and the Integrated Scoreboard

for Financial, Environmental, Social and Governance information (IS-FESG)

Results

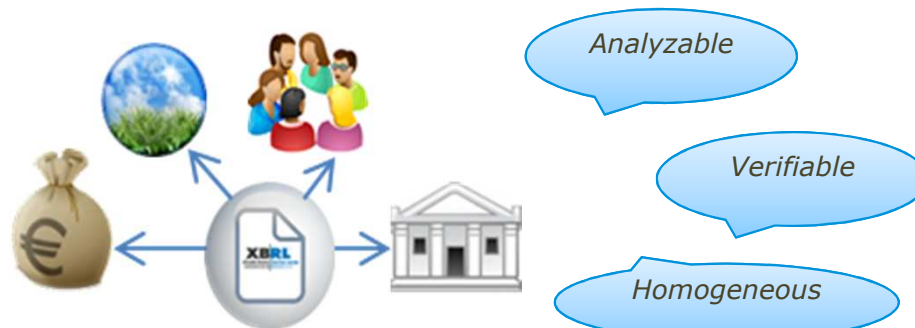
Framework



Integrated Scoreboard (IS-FESG)

domain

Taxonomy



IS-FESG Taxonomy

IT



Real
reports

BBVA

INDITEX

Telefónica



Early adopters

applicability

AECA and the Integrated Scoreboard

for Financial, Environmental, Social and Governance information (IS-FESG)

Technically, it is the moment: XBRL is ready

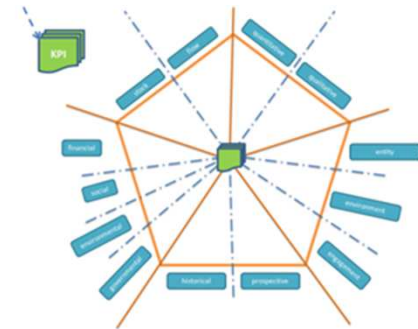
YEAR	PROMOTION_NAME_EN	SALE_TOTAL
2007	Canteen 2007 Promotion	798,399.96
2007	Climber 2007 Bundle	1,366,689.4
2007	Compact Relief 2007 Promotion	54,901
2007	Cooler 2007 Promotion	2,625,827.82
2007	Course Pro 2007 Bundle	548,963.85
2007	Deluxe Relief 2007 Promotion	79,782.5
2007	EverGlow Lamp 2007 Promotion	2,305,857.02
2007	EverGlow Single 2007 Promotion	1,836,990.96
2007	Extreme 2007 Bundle	1,760,958.24
2007	Firefly 2007 Bundle	1,029,234.34
2007	Granite Mirror 2007 Promotion	715,430.1
2007	Halostorm 2007 Bundle	6,915,389
2007	Hibernator 2007 Bundle	4,921,918.2
2007	Journey 2007 Bundle	17,311,619.97

E M P L O Y M E N T										
Employment (in thousands, seasonally adjusted)										
Using New GDP Estimates to Integrate the Effects of New GDP Data on Employment										
	2007				2008				2009	
	Jan	Feb	Mar	Apr	Jan	Feb	Mar	Apr	May	
Nonfarm Payrolls	107,400	108,400	109,400	110,400	108,400	109,400	110,400	111,400	112,400	
Government	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	
Private	97,000	98,000	99,000	100,000	98,000	99,000	100,000	101,000	102,000	
Manufacturing	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	
Nonmanufacturing	84,600	85,600	86,600	87,600	85,600	86,600	87,600	88,600	89,600	
Trade	18,400	18,400	18,400	18,400	18,400	18,400	18,400	18,400	18,400	
Services	66,200	67,200	68,200	69,200	67,200	68,200	69,200	70,200	71,200	
Health care	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	
Education	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	
Government	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	
Private	97,000	98,000	99,000	100,000	98,000	99,000	100,000	101,000	102,000	
Manufacturing	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	
Nonmanufacturing	84,600	85,600	86,600	87,600	85,600	86,600	87,600	88,600	89,600	
Trade	18,400	18,400	18,400	18,400	18,400	18,400	18,400	18,400	18,400	
Services	66,200	67,200	68,200	69,200	67,200	68,200	69,200	70,200	71,200	
Health care	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	
Education	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	

$$\sin\left(\frac{a}{2}\right) = \pm \sqrt{\frac{1 - \cos a}{2}}$$

$$\cos\left(\frac{a}{2}\right) = \pm \sqrt{\frac{1 + \cos a}{2}}$$

$$\tan\left(\frac{a}{2}\right) = \frac{1 - \cos a}{\sin a} = \frac{\sin a}{1 + \cos a}$$

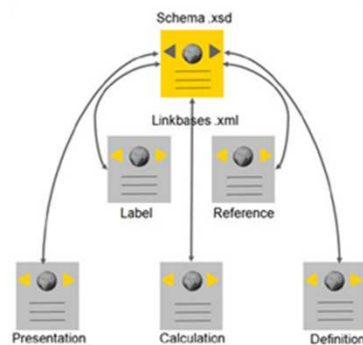


2003

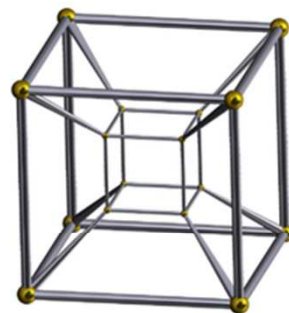
2005

2009

2011



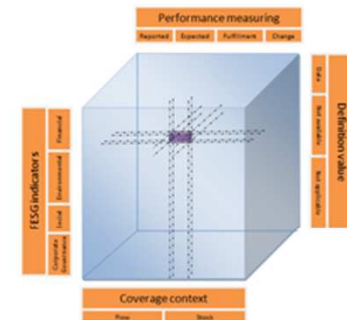
XBRL 2.1



Dimensions 1.0 Specification



Formula 1.0 Specification



DPM

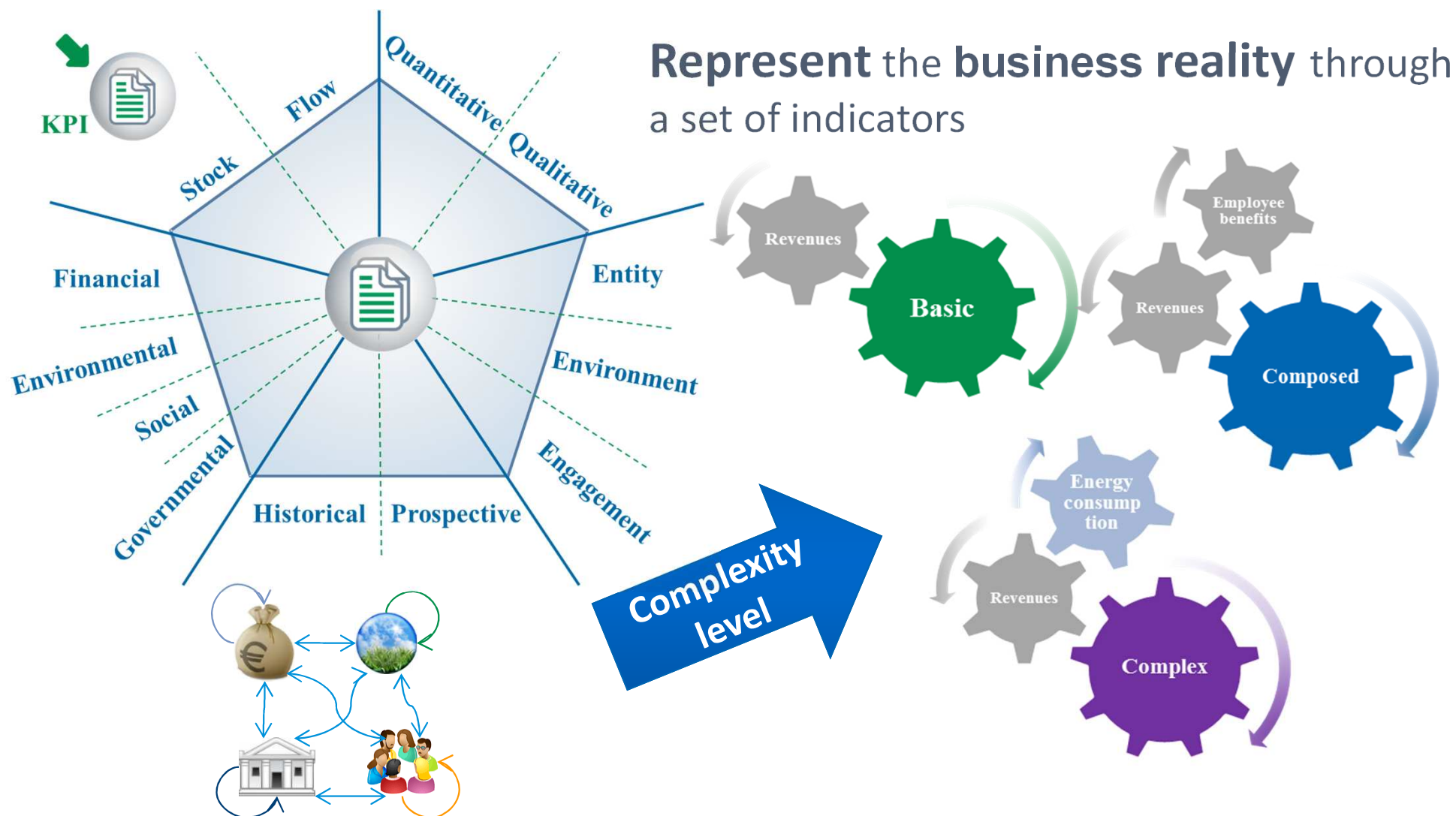
The *ice* meaning in XBRL: IS-FESG Taxonomy



integration
Connection
extension

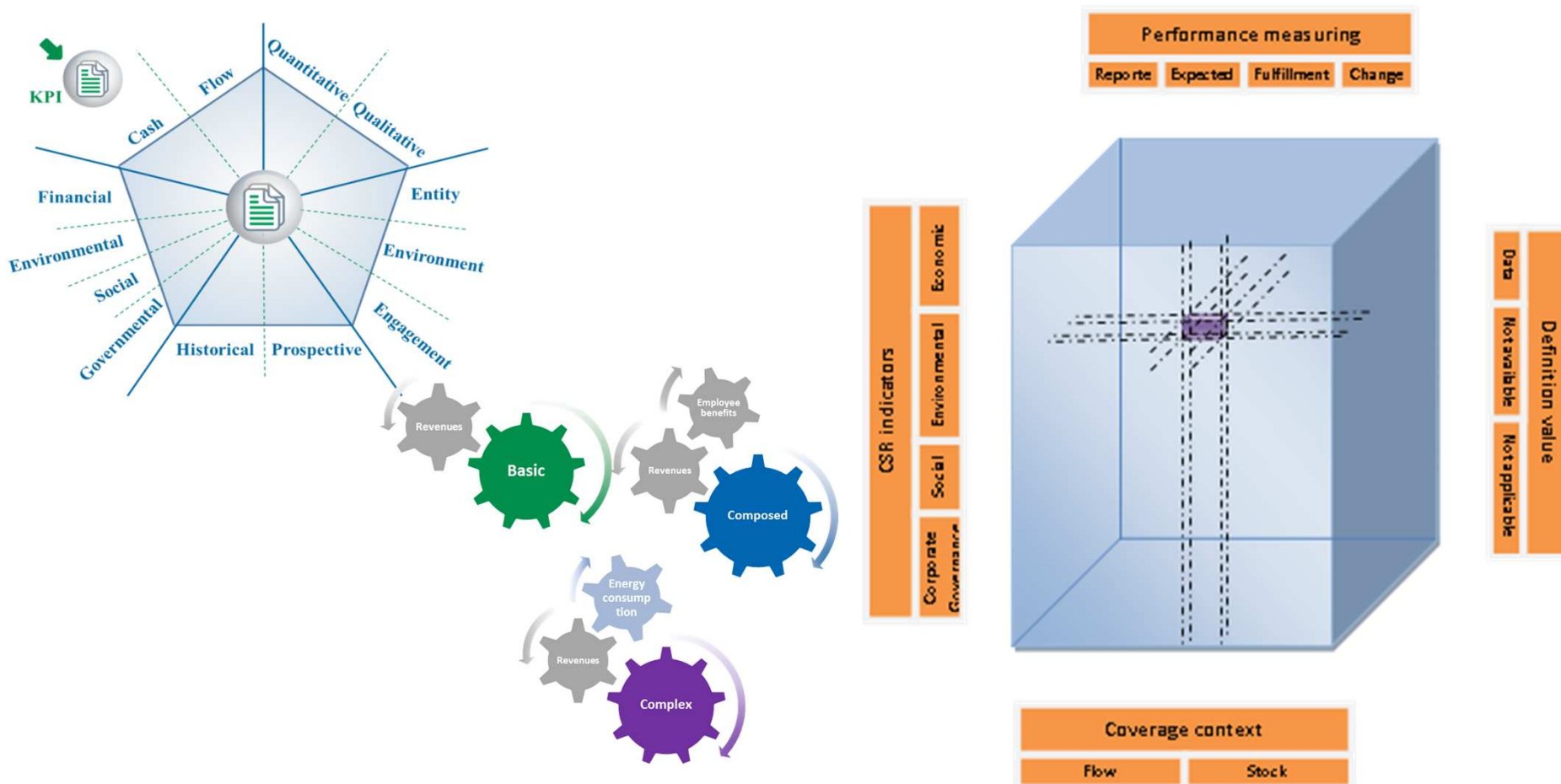
The *ice* meaning in XBRL: IS-FESG Taxonomy **integration** – connection - extension

The **integration** in the conceptual framework



The *ice* meaning in XBRL: IS-FESG Taxonomy integration – connection - extension

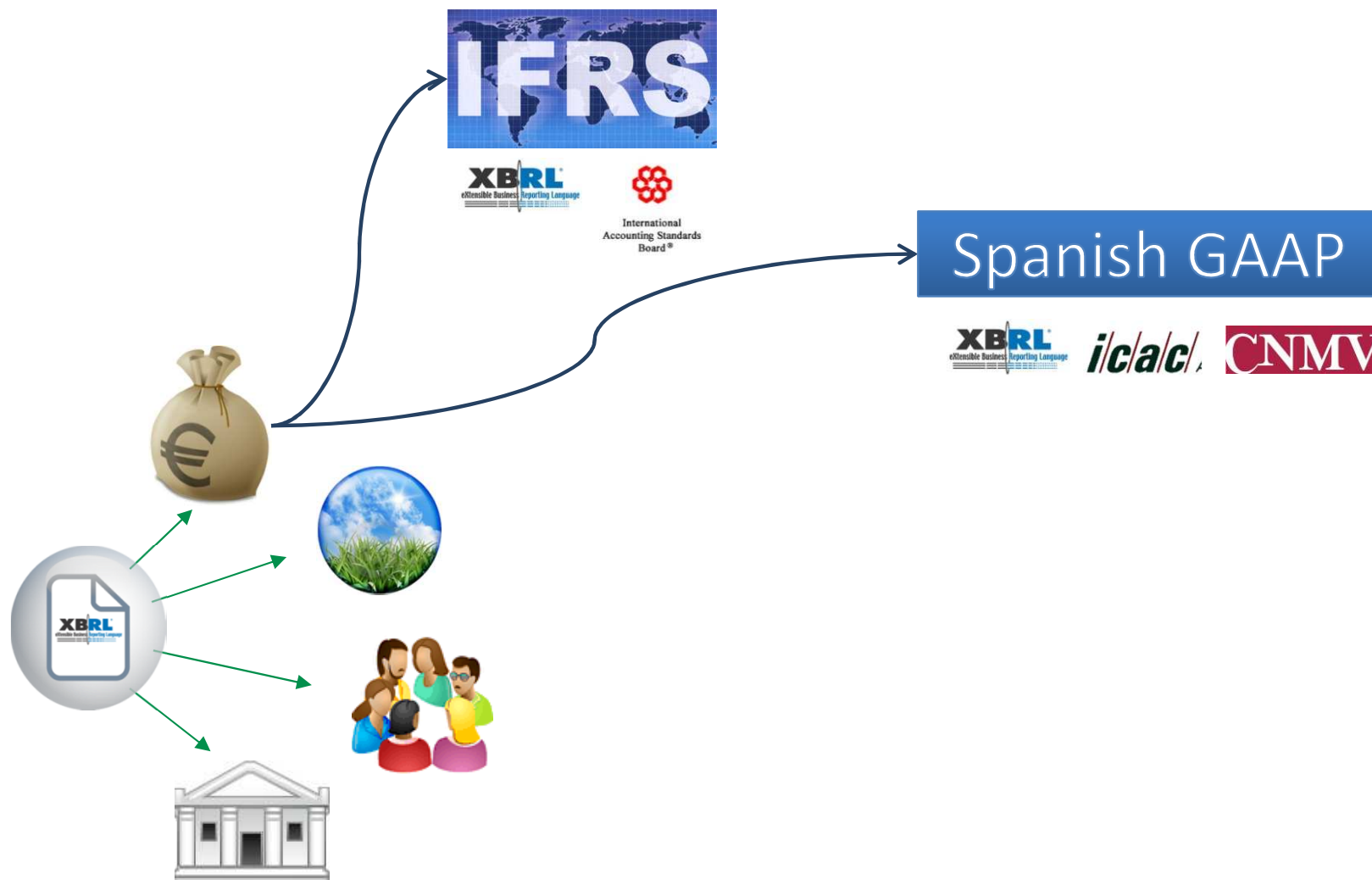
The integration: XBRL enabled technology



Data Point Model + Dimensions + Formulas

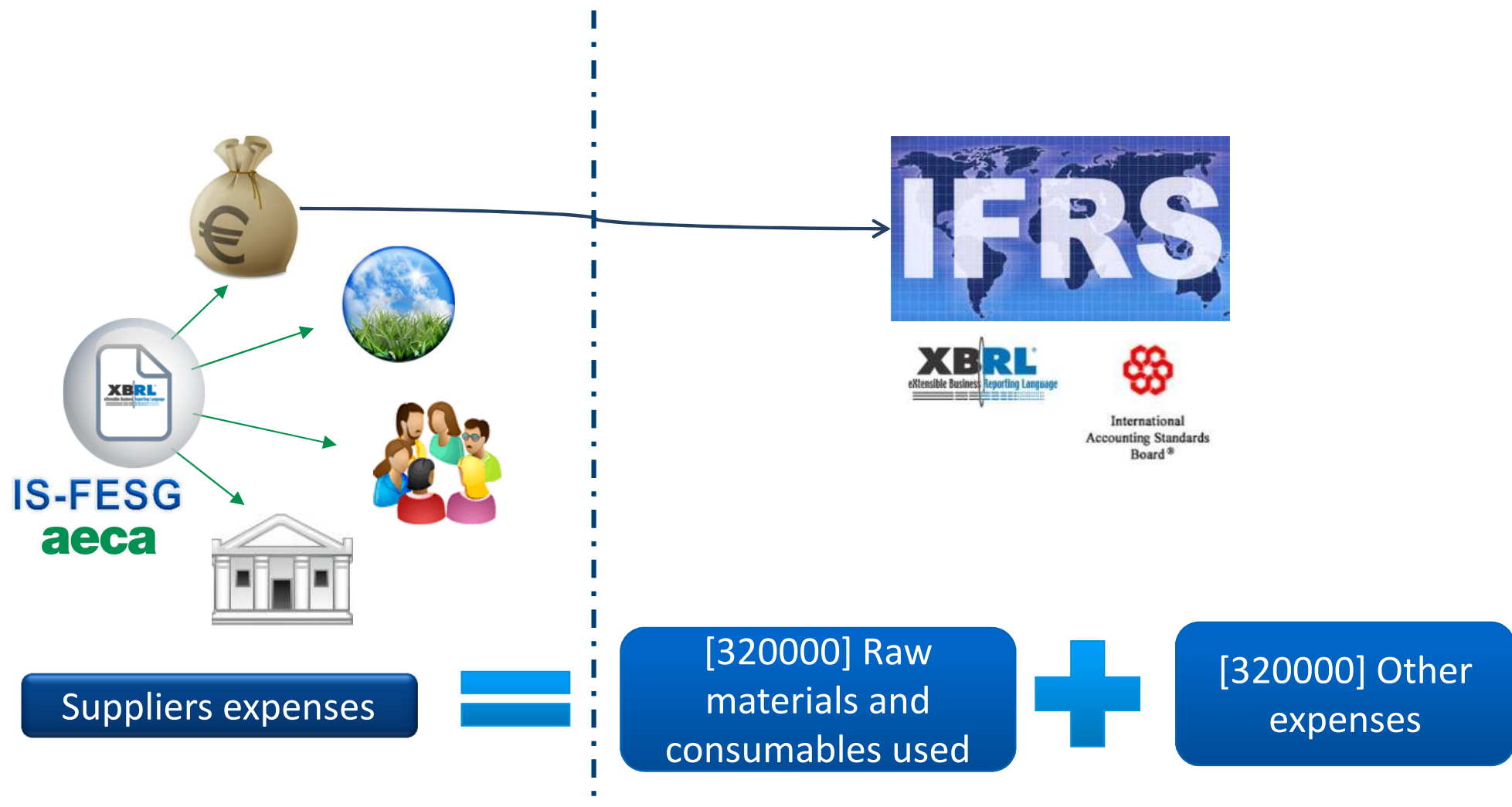
The ice meaning in XBRL: IS-FESG Taxonomy integration – connection - extension

The connection with financial frameworks in the IS-FESG Taxonomy



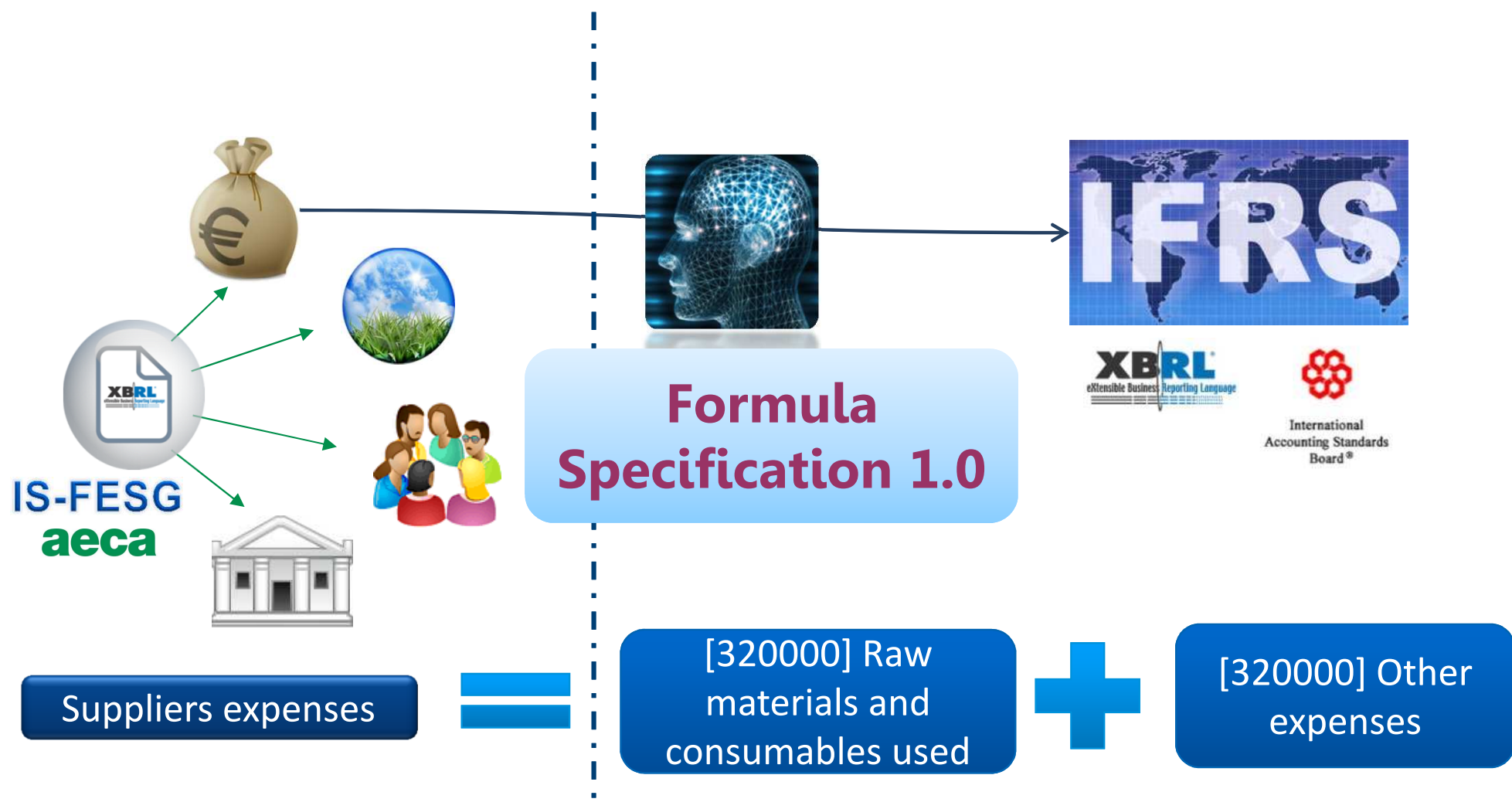
The ice meaning in XBRL: IS-FESG Taxonomy integration – connection - extension

The connection with financial frameworks in the IS-FESG Taxonomy



The ice meaning in XBRL: IS-FESG Taxonomy integration – **connection** - extension

The **connection**: XBRL enabled technology

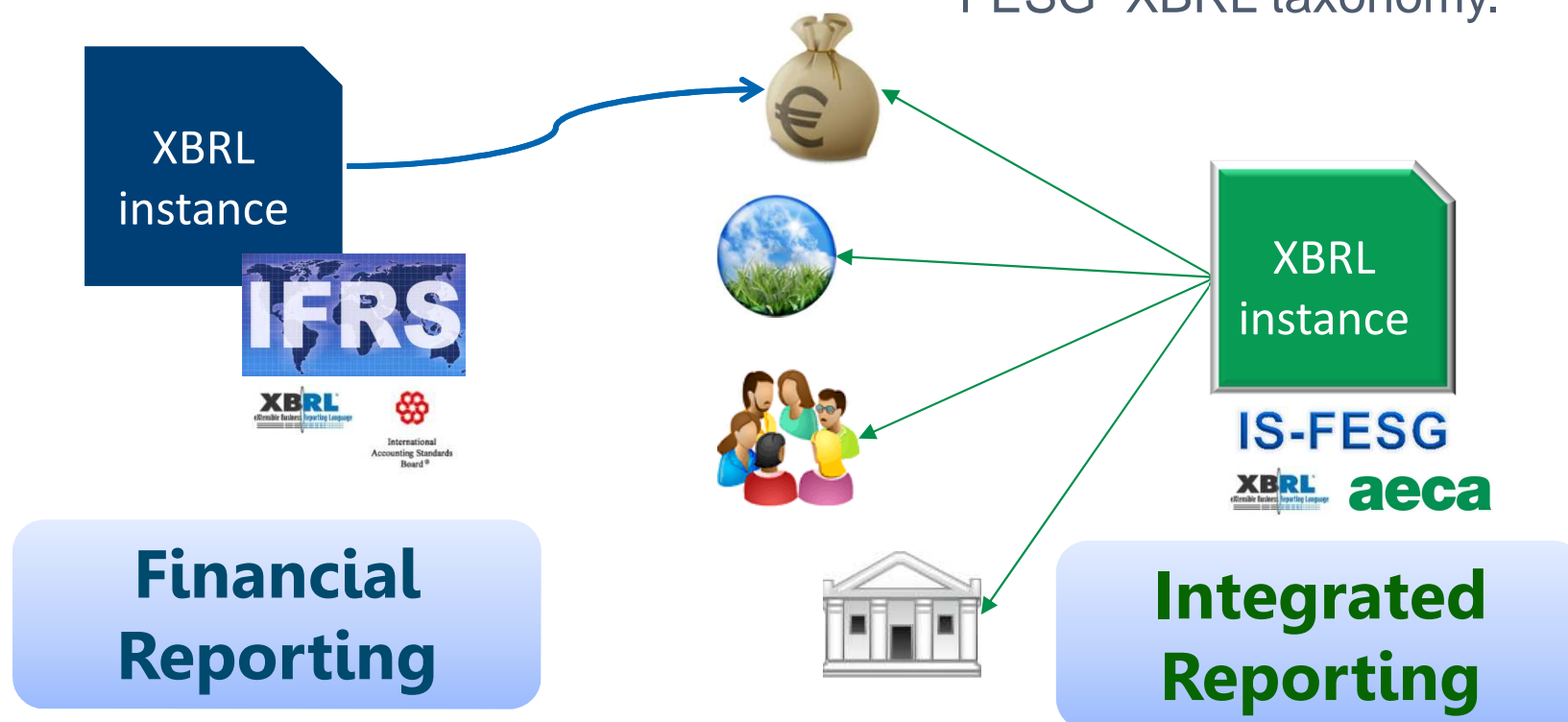


The *ice* meaning in XBRL: IS-FESG Taxonomy integration – connection - extension

Connection results: Nurturing the corporate reporting ecosystem

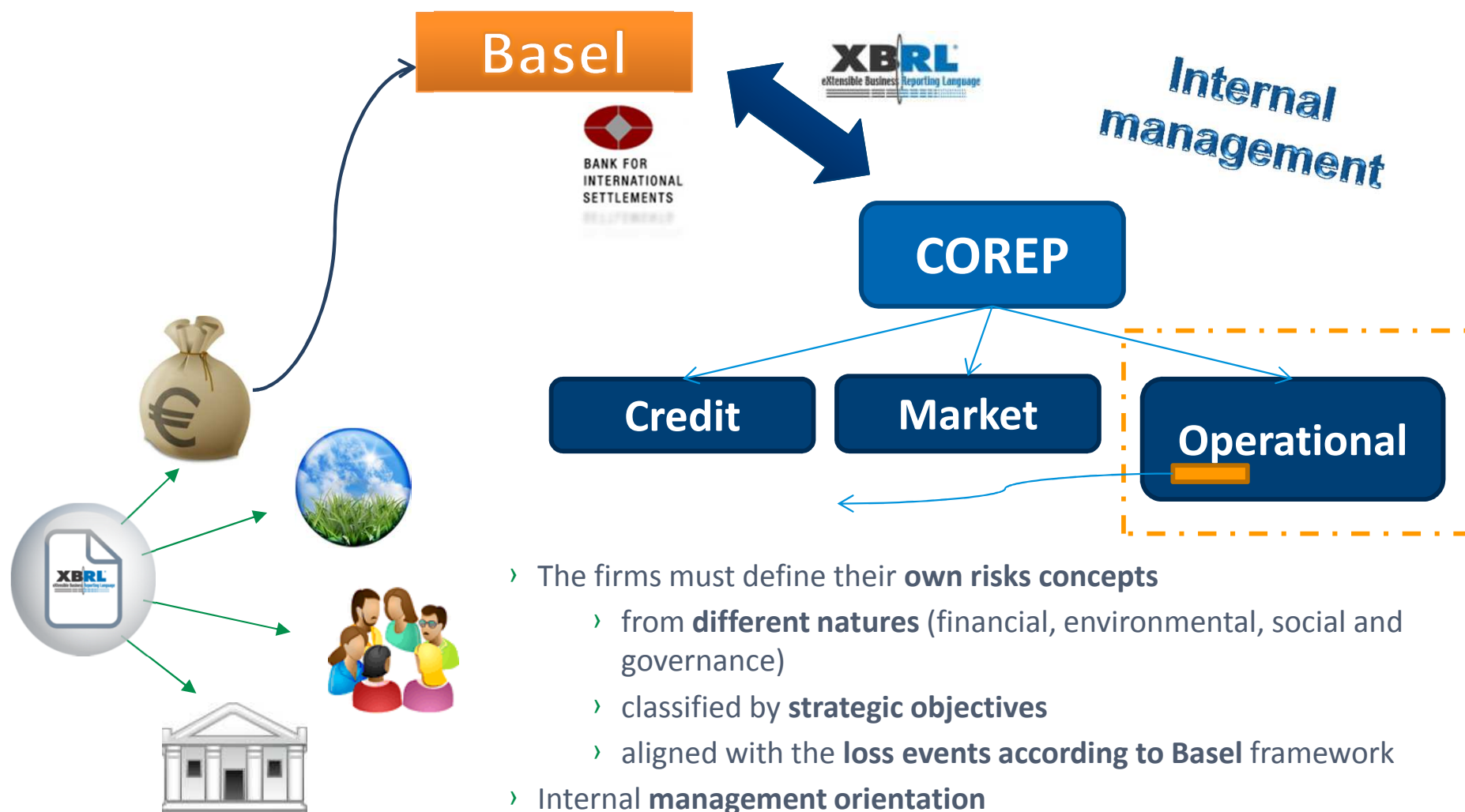
The companies **report** their **financial** situation by legal requirements.

The financial dimension in an **integrated report** is directly nurtured thanks the **connection** defined in the IS-FESG XBRL taxonomy.



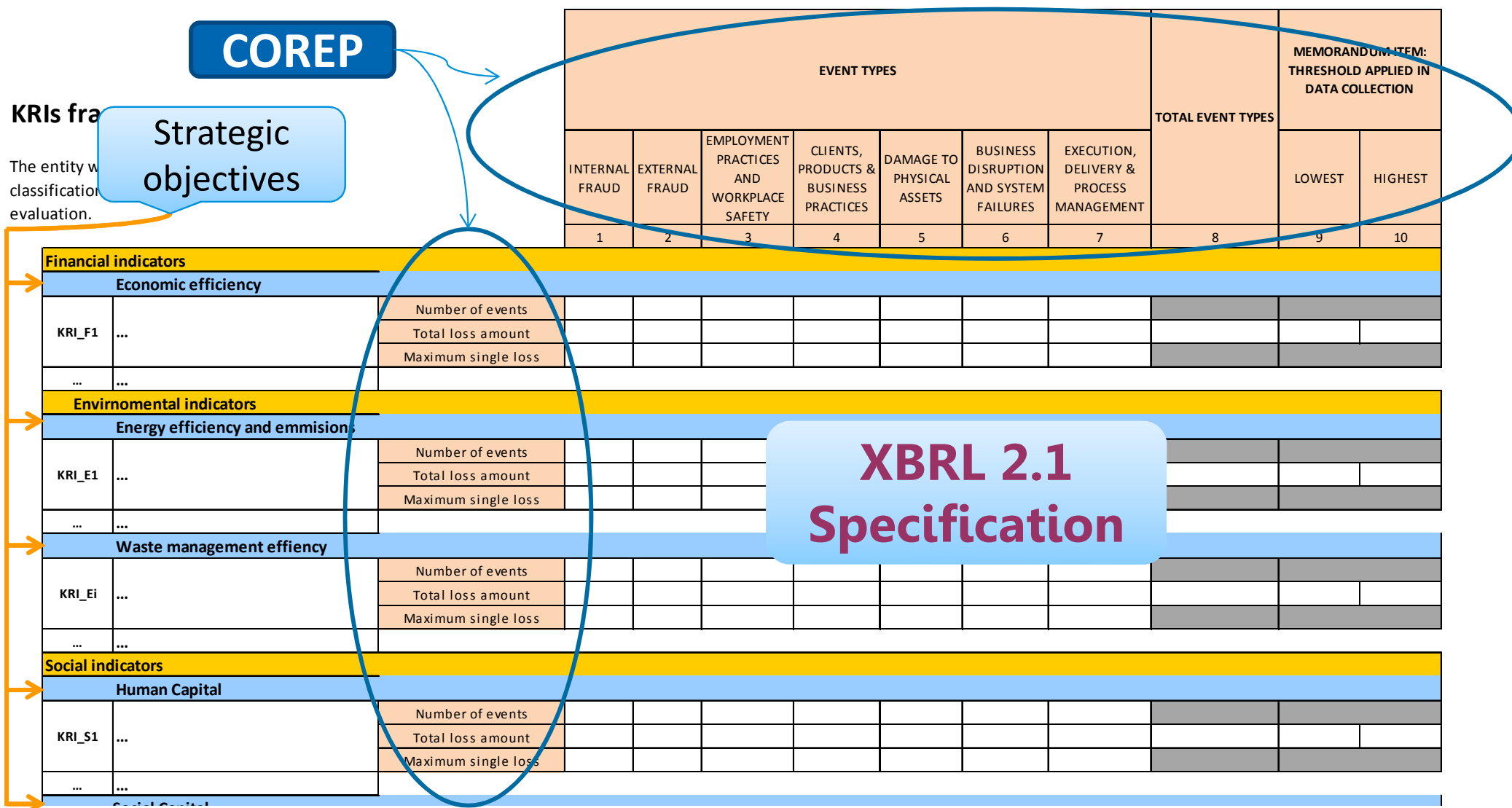
The ice meaning in XBRL: IS-FESG Taxonomy integration – connection - extension

COREP extension in the IS-FESG Taxonomy



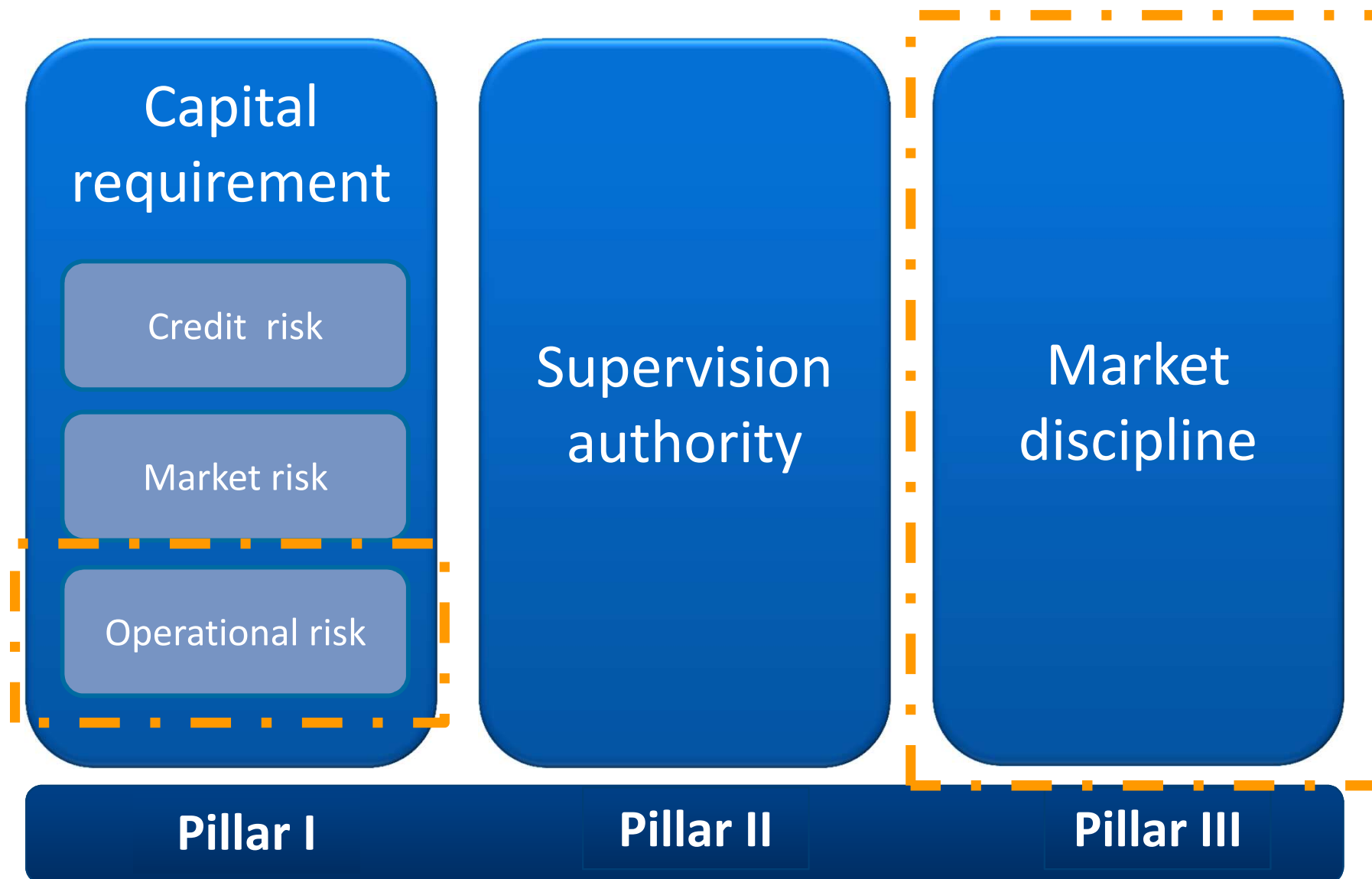
The *ice* meaning in XBRL: IS-FESG Taxonomy integration – connection - extension

COREP extension in the IS-FESG Taxonomy: XBRL enabled technology

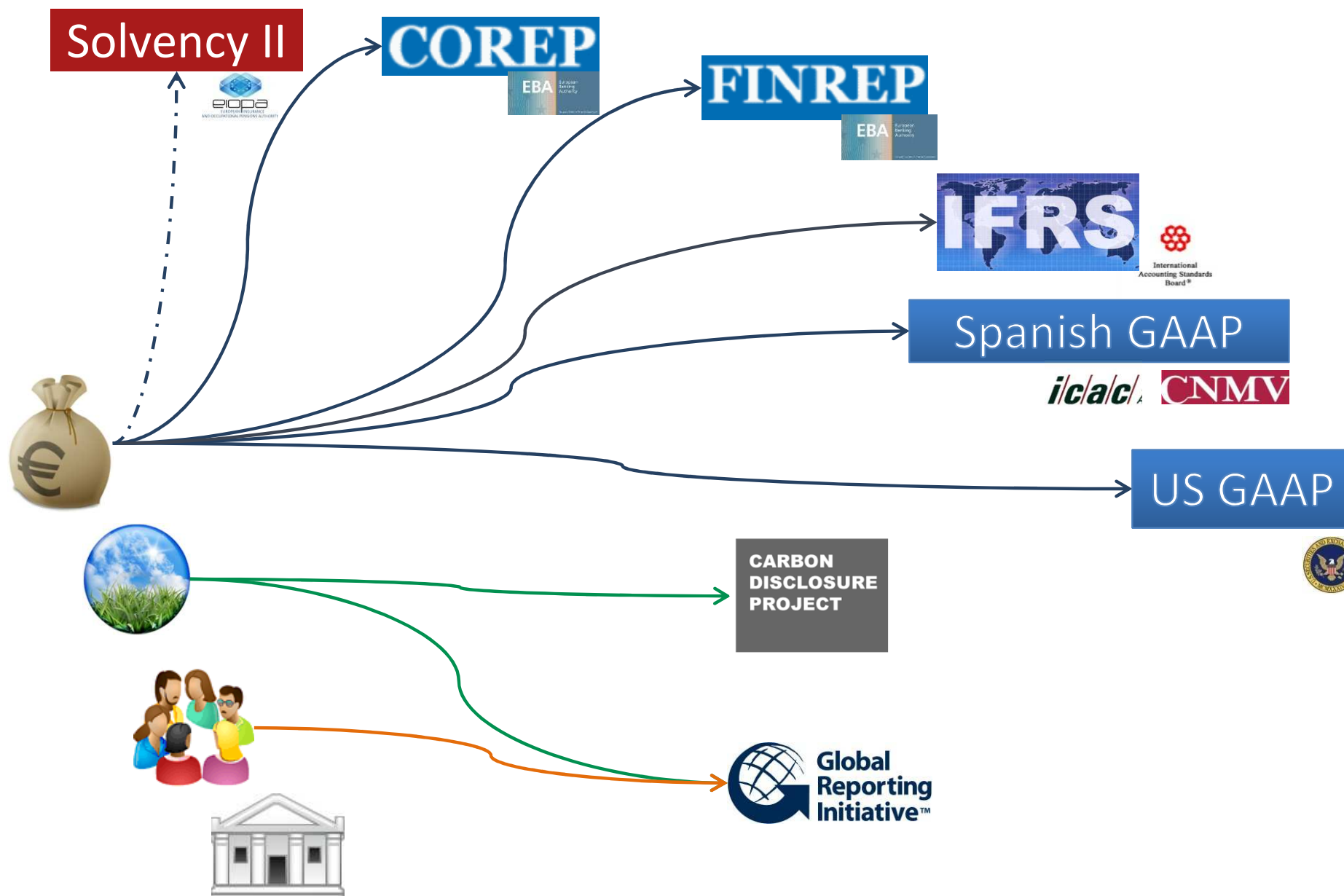


The *ice* meaning in XBRL: IS-FESG Taxonomy integration – connection - **extension**

Solvency framework Basel extension in the IS-FESG Taxonomy



Early future: Towards the corporate reporting ecosystem- *Integrated model*



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*“With **Integrated Reporting** it is **possible to anticipate as competitive** advantage what tomorrow will be required by regulators”*

Thank you for your attention

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