XBRL-Enabling Your Solutions

A How-to Guide

Presented by Jaideep Shah, Senior Product Manager, Fujitsu

Agenda
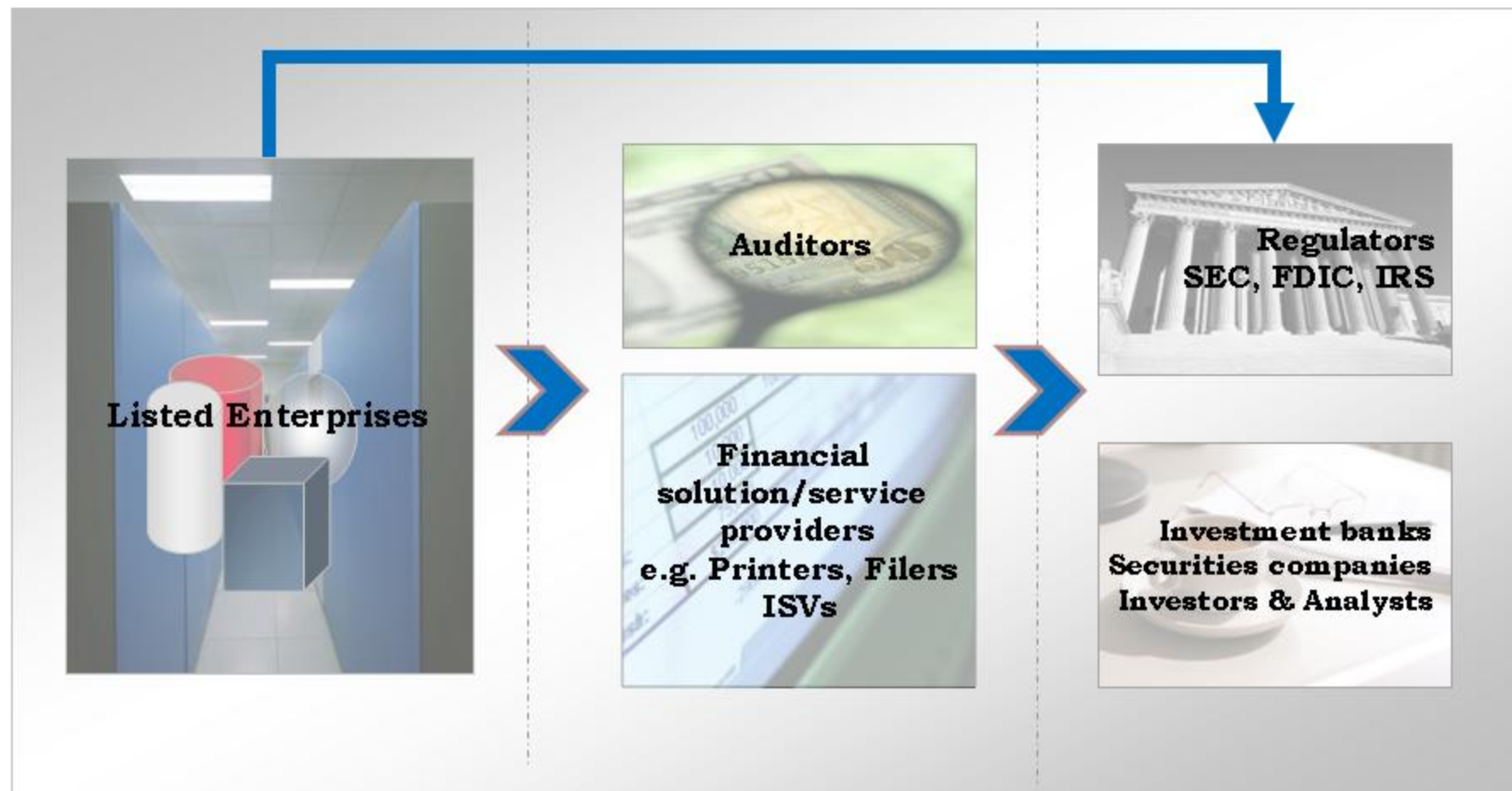
- Introduction

- Building XBRL Solutions

- Why Partner With Fujitsu?

- Questions & Answers
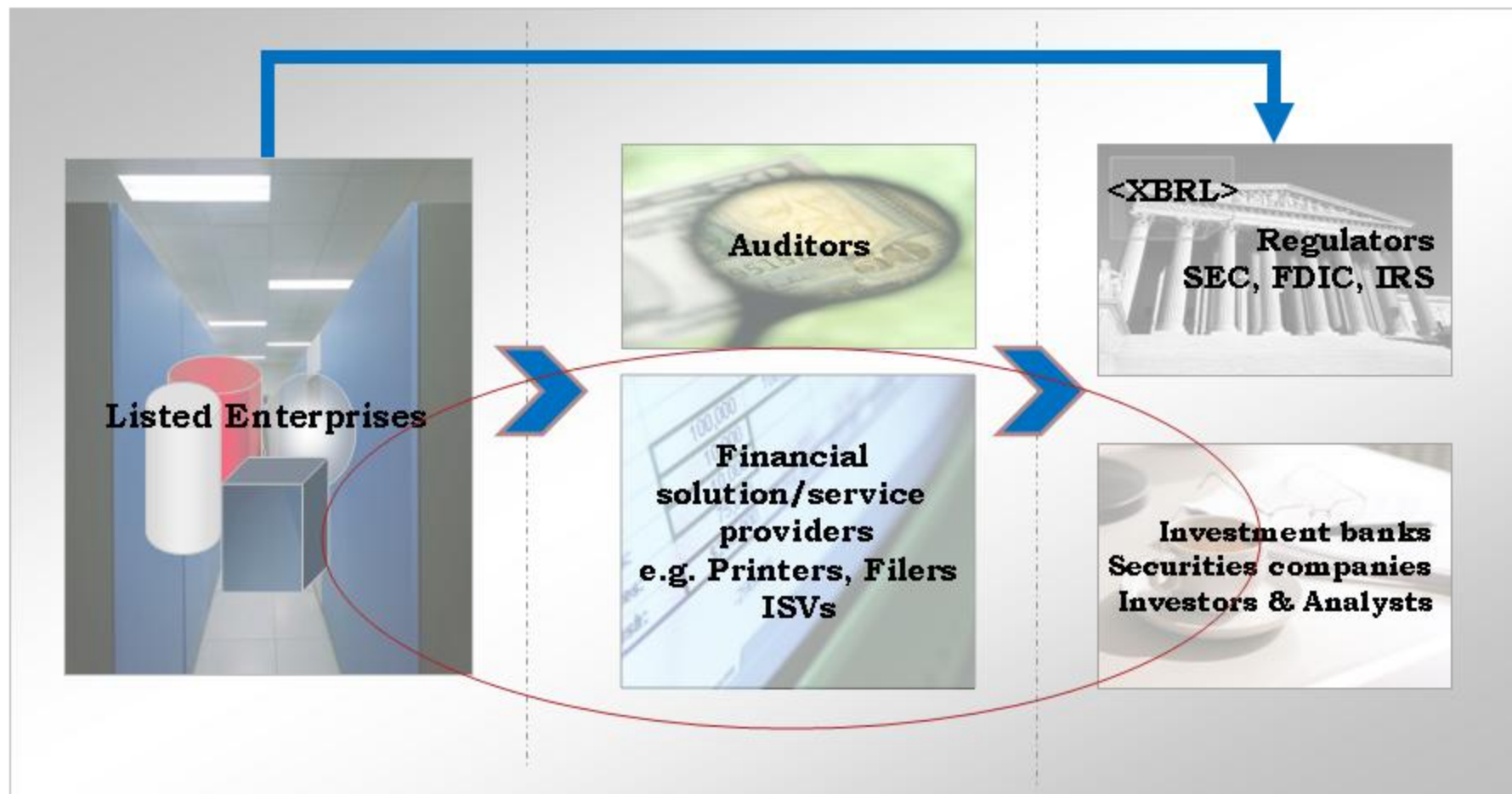
Introduction

- **eXtensible Business Reporting Language**

  - Standard for electronic exchange of financial data

  - Interactive use by people

  - Allows industry and regional adoption

  - Developed by an international non-profit consortium

  - Based on XML

- Adoption

  - Already adopted in various countries

  - Adoption flow from East to West

  - SEC – All public companies to file in XBRL by 2011

  - SBR Australia –XBRL for reports to government

  - Transition to IFRS

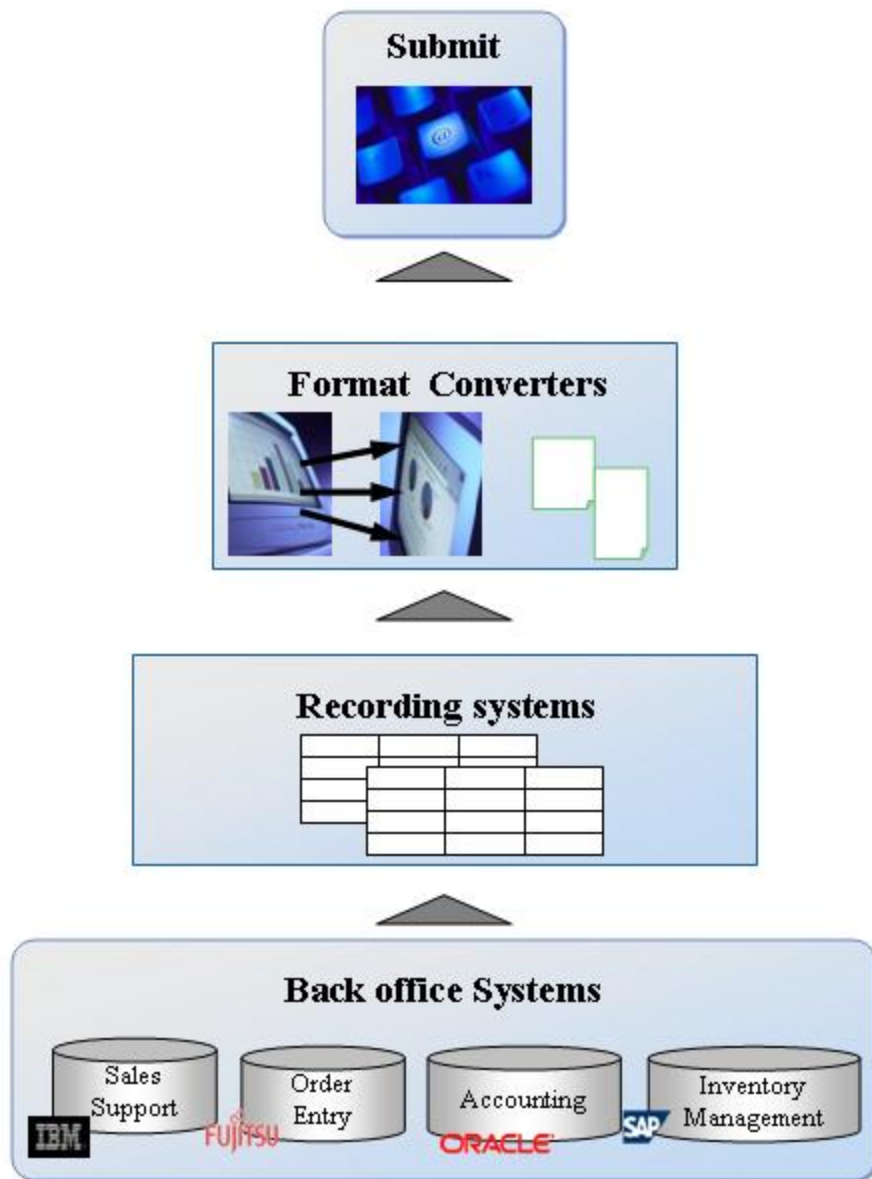# Options For Compliance And Beyond

Listed Enterprises

Auditors

Financial
solution/service
providers
e.g. Printers, Filers
ISVs

Regulators
SEC, FDIC, IRS

Investment banks
Securities companies
Investors & Analysts

Large Role To Play

Listed Enterprises

Auditors

Financial solution/service providers e.g. Printers, Filers ISVs

<XBRL>
Regulators SEC, FDIC, IRS

Investment banks Securities companies Investors & Analysts

Building XBRL Solutions

Preparer: Before XBRL

Preparer: With XBRL

Submit

Format Converters

Recording systems

Back office Systems

Sales Support

Order Entry

Accounting

Inventory Management

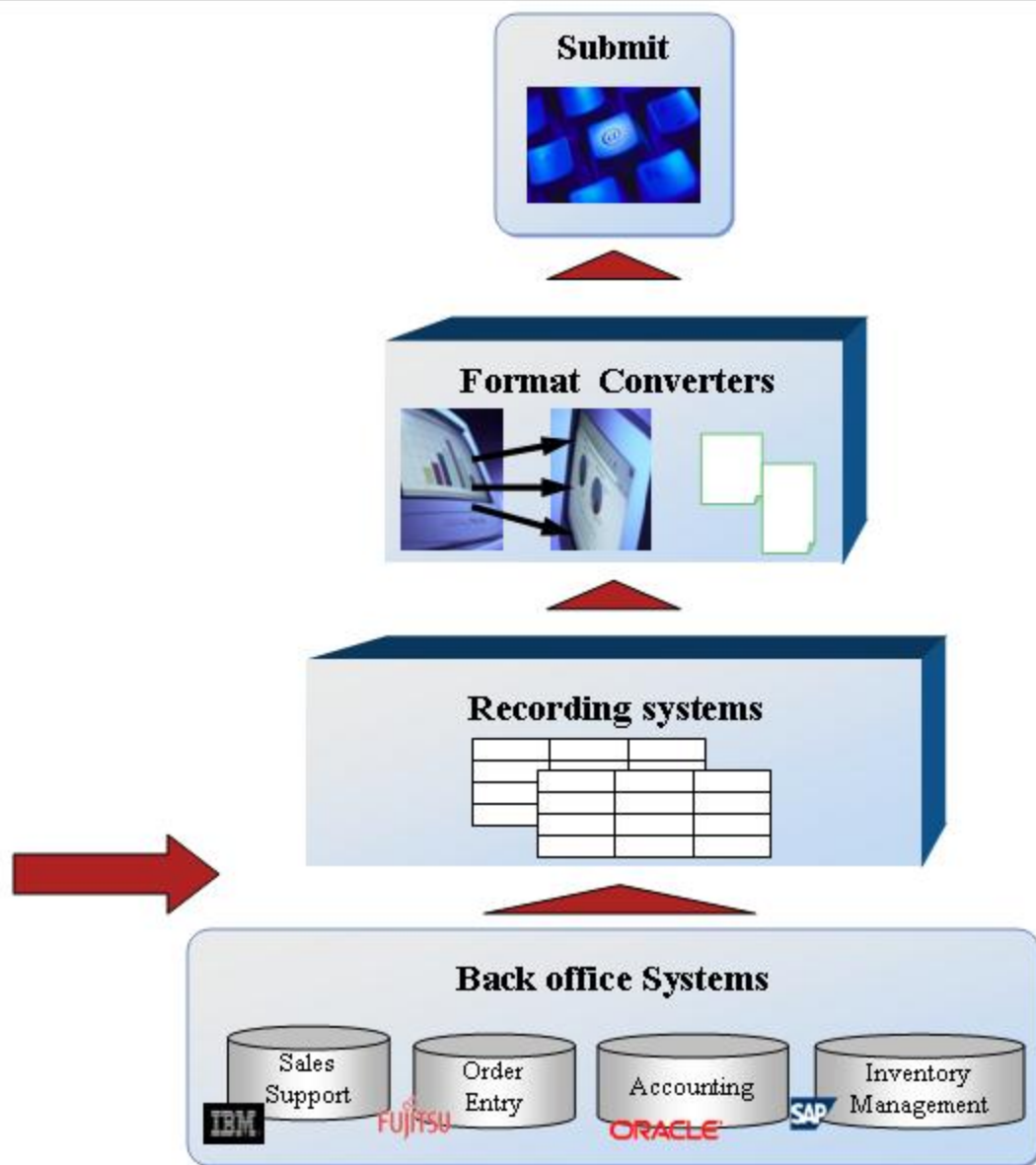IBM   FUJITSU   ORACLE   SAP
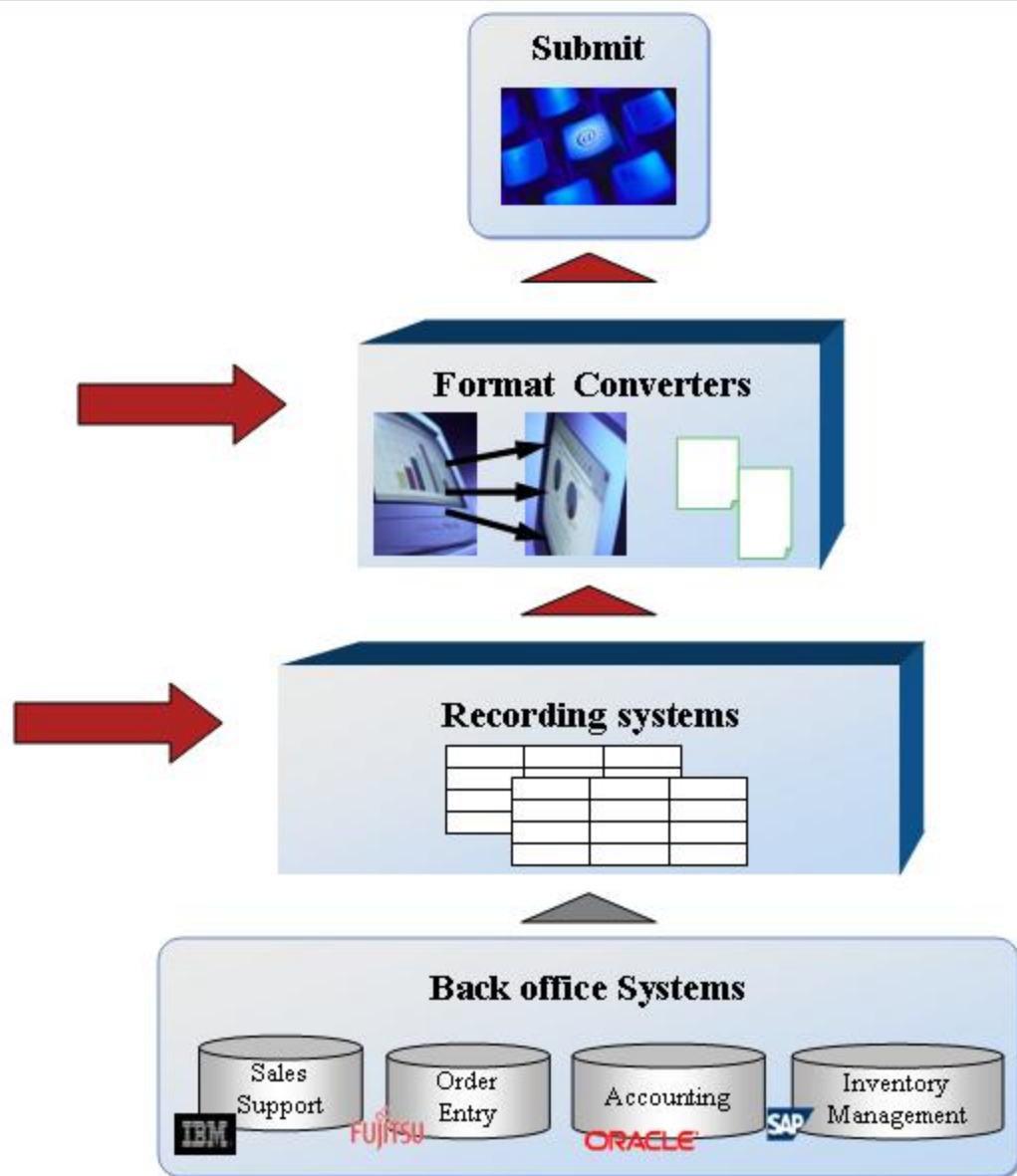
Phase 1

Add minimal application to capture report data and add XBRL support.

For example

- HTML or forms based applications that mimic current operations

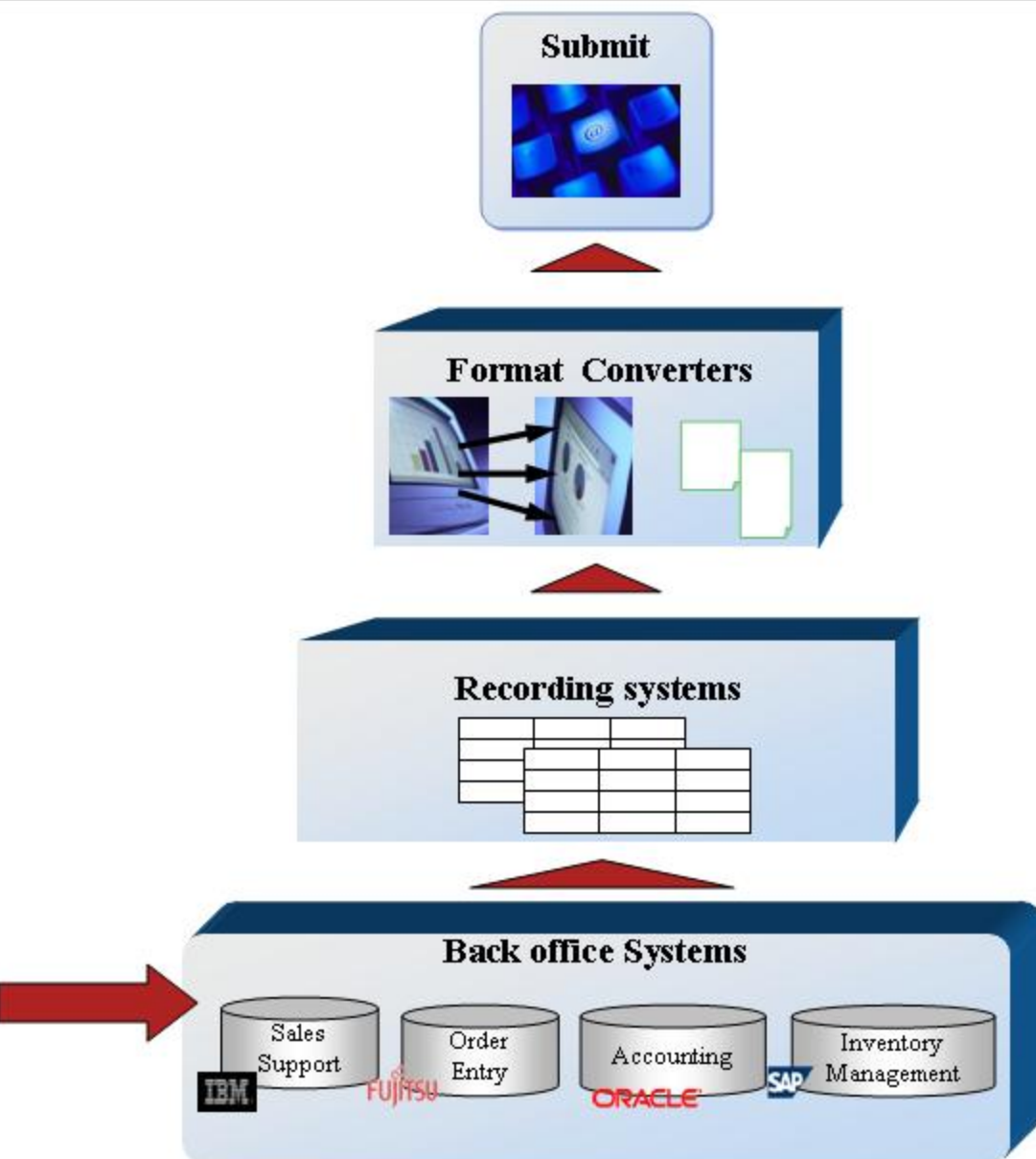- Data could be transformed into a more open standard or even XBRL

Preparer: With XBRL

Submit

Format Converters

Recording systems

Back office Systems

Sales Support

Order Entry

Accounting

Inventory Management

Phase 2

Increase the depth of the XBRL implementation

For example

• Identify a subset of data to automatically extract from back-office systems

Preparer: With XBRL

Submit

Format Converters

Recording systems

Back office Systems

Sales Support

Order Entry

Accounting

Inventory Management

<u>Phase 3</u>

Embed the XBRL tagging deeper and earlier in the financial supply chain

For example

•Back-office systems are already XBRL aware

Solution Provider Case Study

Business Challenges

- Needed to add XBRL as a supported reporting format

Solution

- Embed Interstage XWand engine
- In-house development would incur additional maintenance
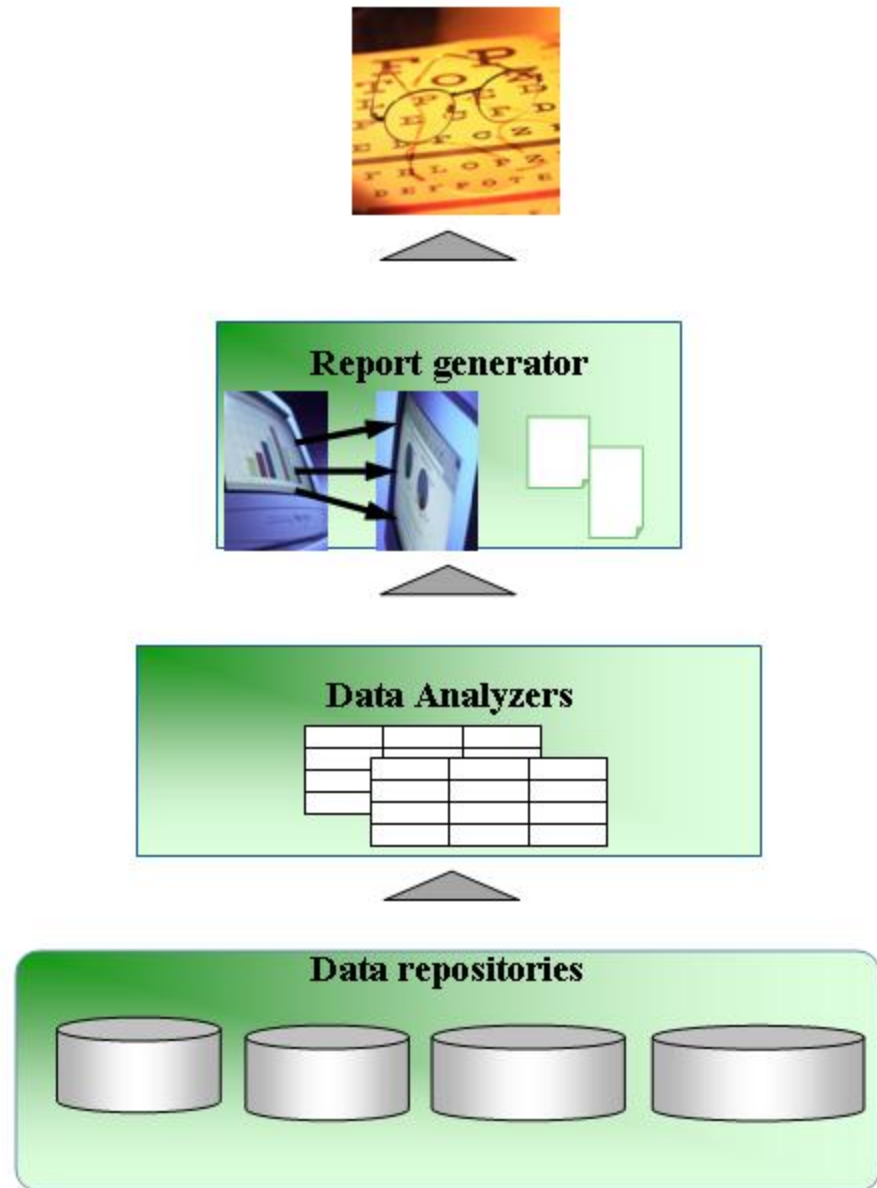- Interstage XWand tools for power users

Financial Reporting Software Provider

Client Benefits

- Best of breed solution
- Seamless extension of existing solution
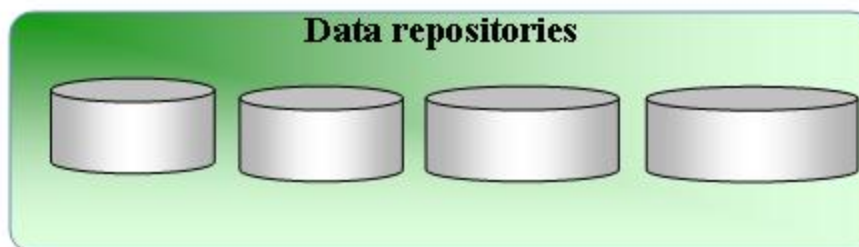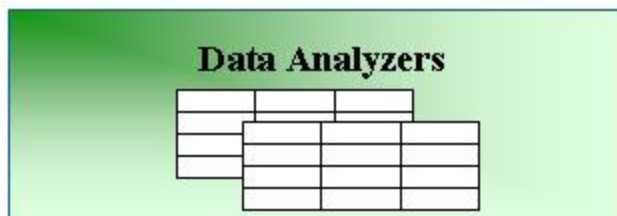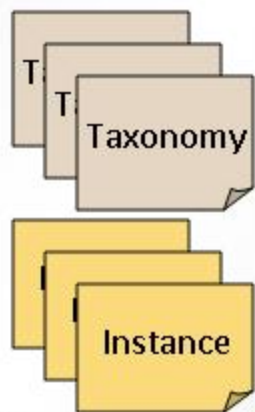- Regulatory compliance achieved with peace of mind

Partner Benefits

- First to market due to short development cycle
- Global support allows hassle free entry into new markets
- Became leader in their space

Consumer: Before XBRL

Report generator

Data Analyzers

Data repositories

Consumer: With XBRL

Phase 1

Add minimal application to capture XBRL data and add to data repositories

Taxonomy

Instance

XBRL Extractor

Report generator

Data Analyzers

Data repositories

Consumer: With XBRL

Phase 2

Analysis applications can handle XBRL data

Taxonomy

Instance

XBRL Extractor

Report generator

Data Analyzers

Data repositories

Consumer: With XBRL
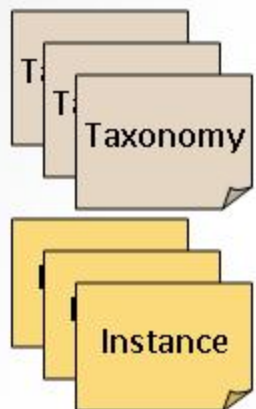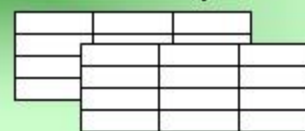
Phase 3

Analysis applications are
natively XBRL aware

Taxonomy

Instance

Report generator

Data Analyzers

XBRL
Extractor

Data repositories

Consumer Case Study
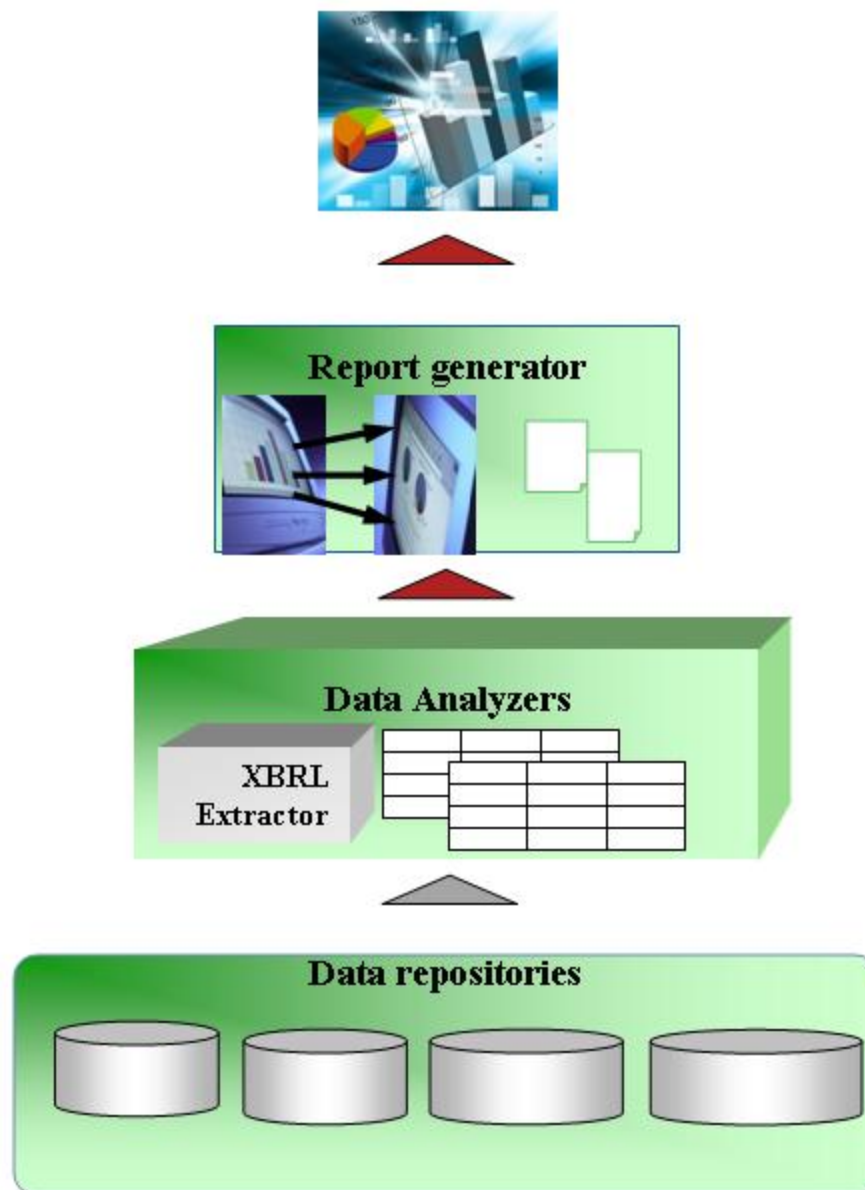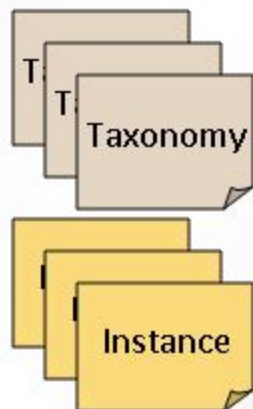
Business Challenges

- Reduce the cost of data entry and associated errors with minimal process change

Solution

- Leverage financial data available in XBRL
- Created a solution for extracting the required data from XBRL using Interstage XWand
- Stored data directly to database

Investment Research Firm

Client Benefits

- Availability of analysis data faster
- Analysis data is more reliable
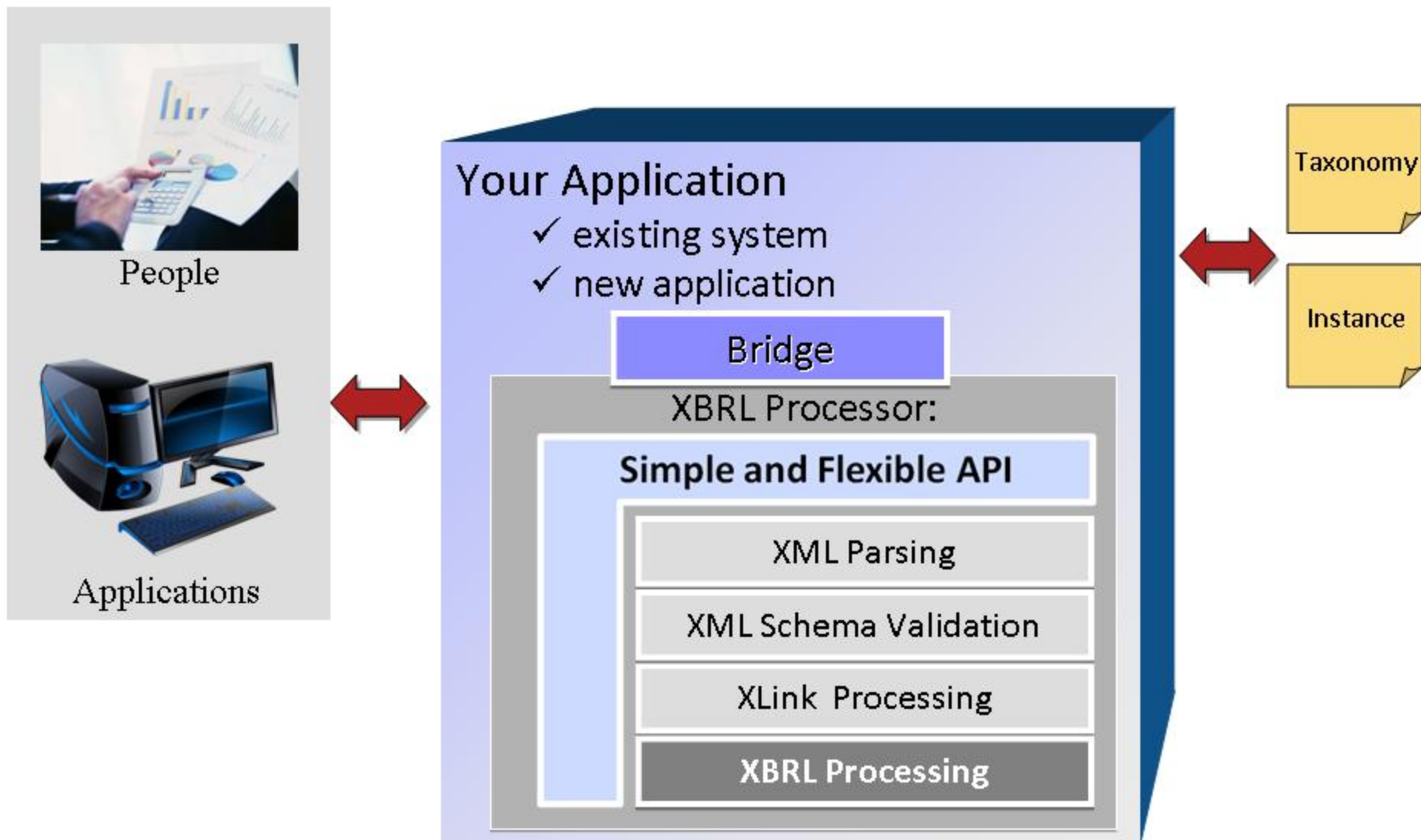- Analysis based decisions made with more confidence

Partner Benefits

- Fast, scalable and flexible solution
- Quantifiable and error free data collection
- Automated validation, filtering and storage of financial data
- Automated merge of financial & other data

Solution/Service Providers – Check List

Fujitsu

Key Consideration	Now	Short Term	Long Term
XBRL Specification - Compliance - Conformance - Completeness	✓		
XBRL processing applications / tools	✓		
XBRL conversion tools	✓		
Software Development Kit (SDK)	✓		
Integrate with most common or most widely used applications and formats		✓	
Provide/use advanced XBRL tools (COTS) for more custom support		✓	
Incorporate additional/advanced XBRL support as the specification evolves			✓

Utilizing The XBRL Processor

People

Applications

Your Application
- ✓ existing system
- ✓ new application

Bridge

XBRL Processor:

Simple and Flexible API

XML Parsing

XML Schema Validation

XLink Processing

XBRL Processing

Taxonomy

Instance

Best Practices

■ **Investigation**

- Educate key personnel on XBRL

- Take stock of current processes and tools

- Assess key infrastructure components

■ **Planning**

- Create detailed roadmap

- Identify the resources – people and systems

- Determine automation in each stage

- Decide depth of XBRL embedding at each stage

■ **Implementation**

- Balance XBRL sophistication with performance

Why Partner With Fujitsu

Fujitsu XBRL Advantage

- Early member of XBRL consortium

  - Co-founders of XBRL Japan (2001) and active in

  - XBRL US, Australia and others

- Deep understanding of XBRL specification

  - Served as a chairman of a working group for basic specification development

  - Development of the latest specs and best practices

  - Provider of tools for XBRL consortium projects

- Strong fundamentals

  - $40+ billion dollar corporation operating in 40+ countries

  - Market tested XBRL offering – Interstage XWand

- XBRL adopted internally

Interstage XWand Value

- XBRL document processing tools

- XBRL SDK for .NET & Java developers

- Extensible validation

- Superior post sale support

  - Highly skilled technical support for rapid resolution

  - Web-based support system to aid issue tracking

- Global infrastructure

- Benefits to Customers

  - Shortened time to market

  - Lowered cost of development

  - Guaranteed compliance with specification

  - Reduced errors and risk

  - Global support

"We looked at all the vendors in the space and rated them on company strength, product capability, ongoing support and willingness to partner. On the company strength and stability, its hard to match Fujitsu's depth"

- Interstage Customer

Interstage XWandPartner Program

Fujitsu

ISVs
- Developer Package with Embeddable engine, comprehensive APIs, code level support
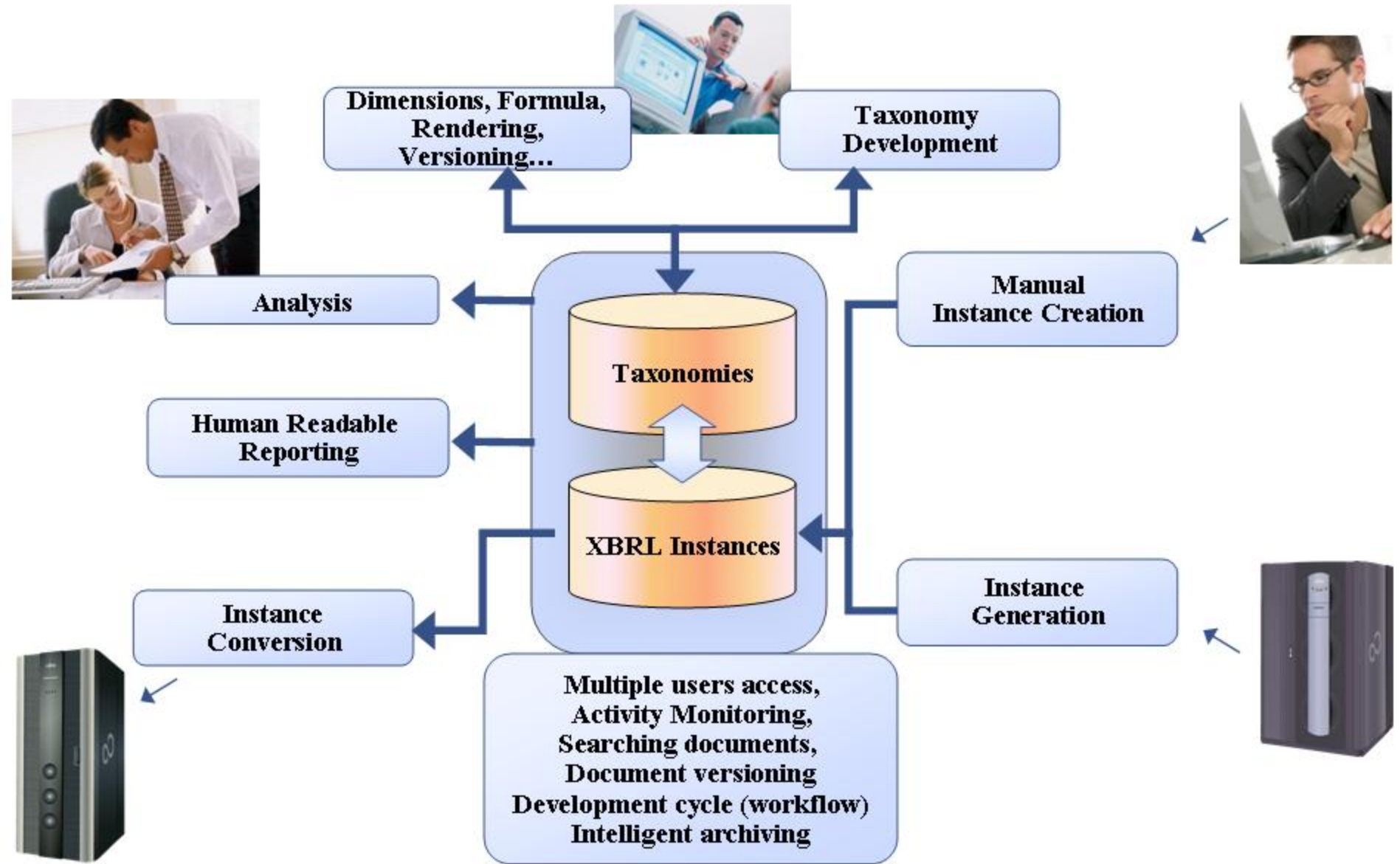- **Priced to align with ISV's business model**

Printers/Filers
- Automated mapping and tagging
- Volume processing capability
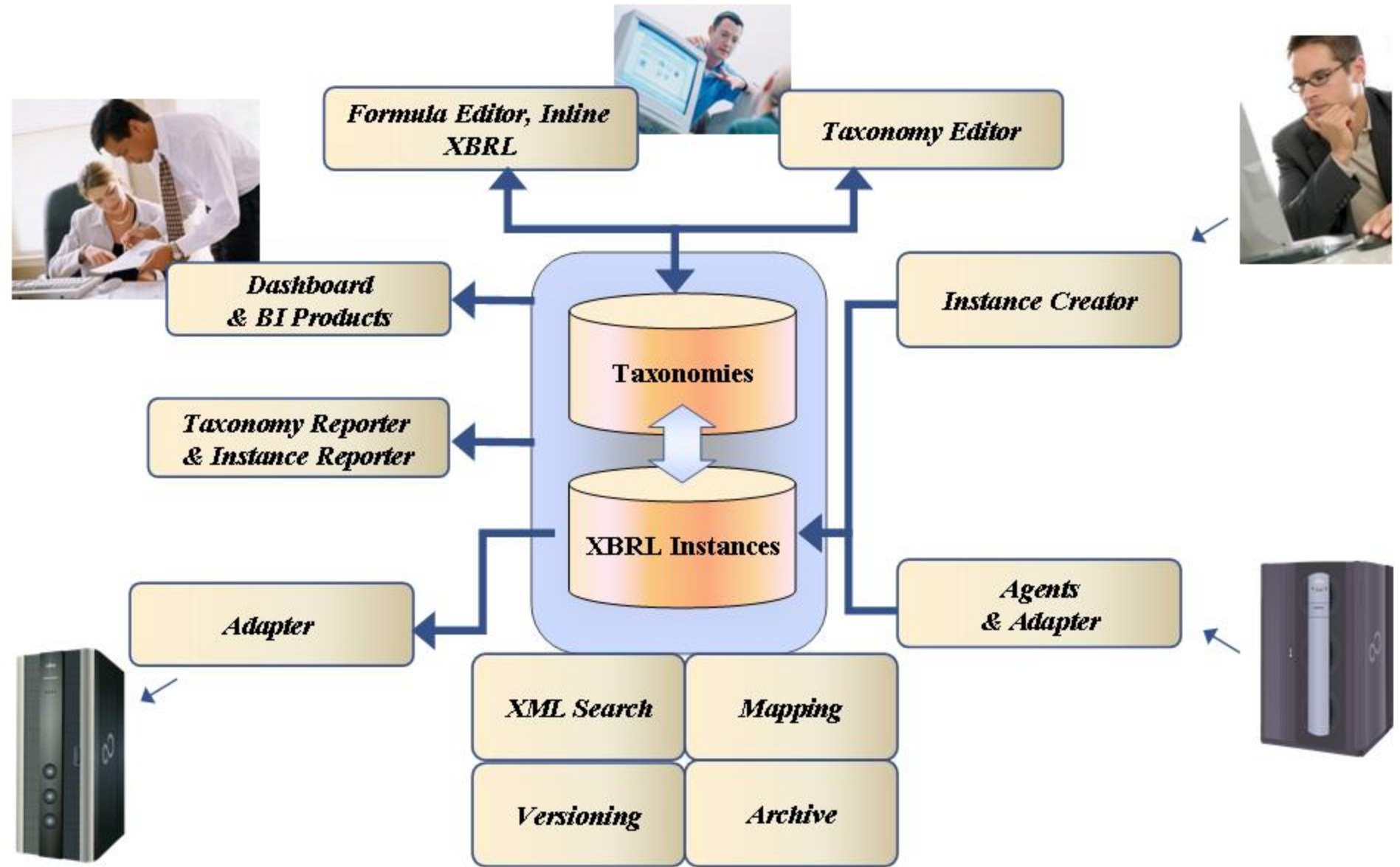- **Filing volume and customer-based pricing options available**

Auditors
- Integrated XBRL Viewer for synchronized view of instance and associated taxonmies
- Platform for automating audit procedures
- **Volume purchase or Enterprise License options available**

Analysts
- Integrated XBRL Viewer
- Platform for integrating XBRL with other data sources
- **Usage-based pricing model**

Fujitsu XBRL Solutions

Dimensions, Formula, Rendering, Versioning…

Taxonomy Development

Analysis

Manual Instance Creation

Taxonomies

Human Readable Reporting

XBRL Instances

Instance Conversion

Instance Generation

Multiple users access, Activity Monitoring, Searching documents, Document versioning Development cycle (workflow) Intelligent archiving

Fujitsu XBRL Solutions

FUJITSU

Formula Editor, Inline XBRL

Taxonomy Editor

Dashboard & BI Products

Instance Creator

Taxonomies

Taxonomy Reporter & Instance Reporter

XBRL Instances

Adapter

Agents & Adapter

XML Search

Mapping

Versioning

Archive

Fujitsu XBRL Solutions

Interstage XWand Around The World

Fujitsu

Tokyo Stock Exchange

Financial Services Agency, Japan

Bank of Spain

Clarity Systems

Dynaxys

Merrill Corporation

Microsoft

Travelers Insurance

Reuters

The Fujitsu Difference

- **Strategic**
  - OEM, reseller, and referral relationships
  - Dedicated account managers and consulting teams
  - Extensive support
  - Customized training programs
  - Co-marketing programs & joint sales activities
  - Press and industry activities

- **Technology**
  - Strongest product architecture
  - Easy to use
  - Comprehensive APIs
  - Standards-based software
  - Modular & scalable architecture
  - Easily re-brandable

Questions & Answers

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For more information, contact us at

interstage@us.fujitsu.com

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