

WEBINAIRE REPORTING IFD/IFR 3 juin de 9h à 10h30

EIFR
European
Institute of Financial Regulation

xBRL | FR



Reporting XBRL IFD/IFR

- Roger HADDAD & Steve BERDAH
- UBPartner SAS



UBPartner en deux mots - 100% XBRL

- Specialist XBRL Software and Services Provider
- Local market XBRL solutions
 - CRD4 (COREP & FINREP), Solvency II , Pension Funds, SRB
 - Inline XBRL – UK HMRC, Irish Revenue
 - ESMA ESEF
- Experienced XBRL resources
 - 40 partners across Europe, MEA
 - 500 banks, insurance firms and regulators
 - Member of XBRL-Europe, XBRL-FR & Eurofiling
- Part of worldwide UBmatrix (XPE) network
 - Distributors in EMEA, US, Japan, South America, Asia
 - Global technology partners, e.g. Infor, Moody's

UBPARTNER

XBRL | EUROPE



UBMATRIX™

UBPARTNER

Quelques Clients et Partenaires

- The leading organisations choose UPartner XBRL technology:



- Success through partnership:



Une offre complète - 100% XBRL

XBRL Regulatory Reporting

- ^ EBA CRD4 , IFD/IFR
- ^ EIOPA Solvency 2, Pension Funds
- ^ Single Resolution Board
- ^ ESMA European Single Electronic Format (ESEF)
- ^ National Specific Templates

XBRL Reporting Applications

- ^ XBRL Toolkit (XT) SDK
- ^ XT Excel Add-In
- ^ XT Portal and XT Cloud Service
- ^ XT Report Management and XT Signature Tool
- ^ XT Database

XBRL Technology & Tools

- ^ XBRL Processing Engine (XPE)
- ^ XBRL Taxonomy Explorer
- ^ XBRL Taxonomy Builder
- ^ XBRL Supervision Suite*
- ^ XBRL Forms Server *



XBRL
Certified Software™



XBRL pour le reporting IFD/IFR

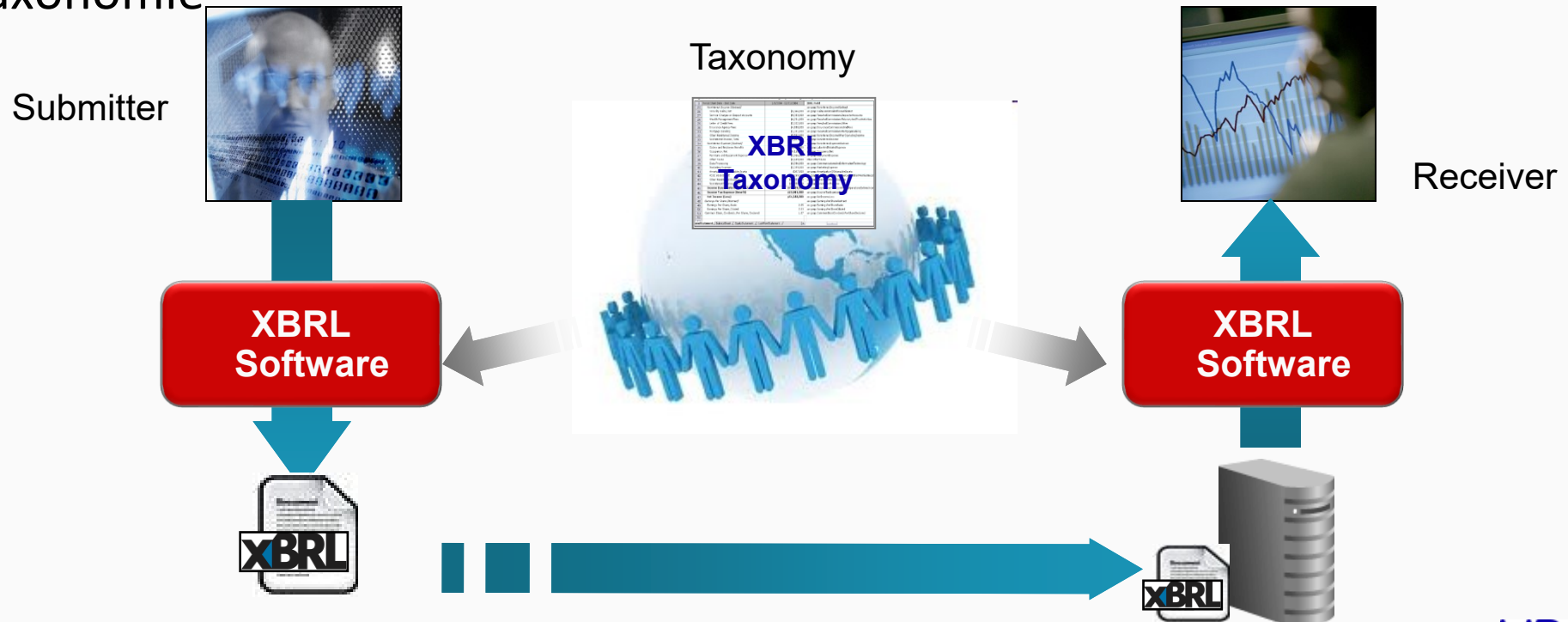
Pourquoi les Autorités Européennes s'accrochent-elles à XBRL ?

- En fait elles ne s'y accrochent pas !!
- Elles veulent simplement exprimer des données financières d'une manière qui soit:
 - Standardisée
 - Structurée
 - Spécifiable
 - Verifiable
 - Echangeable



XBRL !! Comment ça marche ?

- L'Emetteur télécharge la Taxonomie et l'utilise pour convertir ses données en XBRL et vérifier qu'elles sont correctes avant de les envoyer
- Le Destinataire vérifie que les données reçues sont correctes vis à vis de cette même Taxonomie



Ainsi

Dans un rapport

Prenez une donnée dans un tableau.

Et vous saurez ce qu'elle représente, vous comprendrez ce qui est reporté!

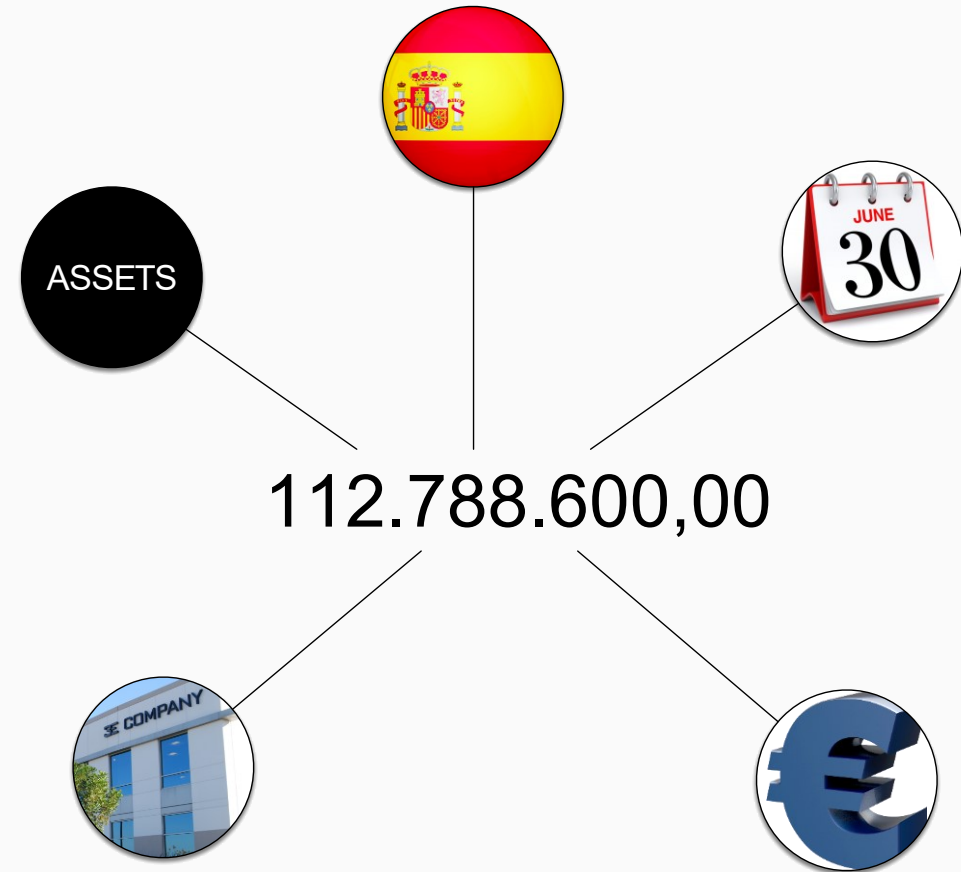
For the Period Ending September 2012 and 2011
(Dollars in Millions)

	2012		2011	
	Budgetary	NonBudgetary Credit Program Financing Accounts	Budgetary	NonBudgetary Credit Program Financing Account
Budgetary Resources:				
Unobligated Balance Brought Forward, October 1	\$ 21,762	\$ 36,428	\$ 23,564	\$ 34,811
Adjustments to Unobligated Balance, Brought Forward, October 1	(18)	(8)	-	-
Unobligated balance brought forward, October 1, adjusted	21,744	36,422	23,564	34,811
Recoveries of prior year unpaid obligations	1,136	121	823	-
Other changes in unobligated balance	(1,040)	-	(2,103)	(2,577)
Unobligated balance from prior year budget authority, net	21,780	36,543	22,284	32,234
Appropriations (discretionary and mandatory)	44,047	-	-	-
Borrowing Authority (discretionary and mandatory)	-	5,760	51,148	-
Spending Authority from offsetting collections	-	-	23	-
Total Budgetary Resources	\$ 65,784	\$ 42,303	\$ 73,455	\$ 32,234
Status of Budgetary Resources:				
Obligations Incurred				
Direct	60,220	36,216	59,703	27,611
Indirect	3,564	-	5,068	-
Total Obligations Incurred	\$ 63,784	\$ 36,216	\$ 64,771	\$ 27,611
Unpaid Obligations, end of year (gross)	6,357	-	13,111	-
Unpaid Obligations, end of year (net)	12,403	-	23,211	-
Unpaid Obligations, end of year (net)	\$ 12,403	\$ -	\$ 23,211	\$ -
Unobligated balance, end of year (net)	\$ 53,381	\$ 6,087	\$ 50,244	\$ 32,234
Budget Authority and Outlays, Net:				
Budget authority, gross (discretionary and mandatory)	60,832	40,143	64,246	31,717
Actual offsetting collections (discretionary and mandatory) (-)	(17,490)	(34,639)	(12,066)	(27,500)
Change in uncollected customer payments from Federal sources (discretionary and mandatory) (-) (+ or -)	360	5,495	(182)	-
Budget Authority, net (discretionary and mandatory)	\$ 43,502	\$ 9,999	\$ 51,998	\$ 4,217
Outlays, gross (discretionary and mandatory)	70,493	35,940	71,976	31,717
Actual offsetting collections (discretionary and mandatory) (-)	(3,709)	(1,581)	(12,066)	(27,500)
Change in uncollected customer payments from Federal sources (discretionary and mandatory) (-) (+ or -)	13,740	1,581	59,910	(71)
Outlays, net (discretionary and mandatory)	\$ 77,524	\$ 35,940	\$ 119,820	\$ 4,146
Distributed offsetting receipts	(12,740)	-	(12,740)	-
Outlays, net (discretionary and mandatory)	\$ 64,784	\$ 35,940	\$ 107,080	\$ 4,146

En fait La donnée est autoportée!!

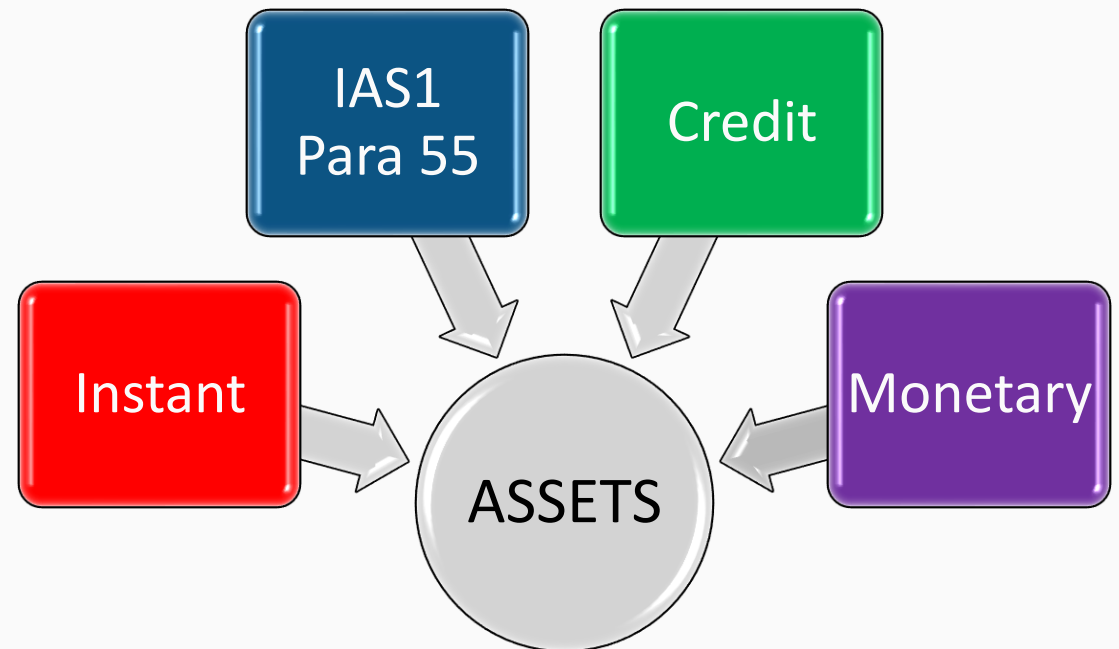
Et vous savez que :

- Il s'agit de telle Société
- de sa division Espagnole.
- D'un arrêté au 30 Juin 2018
- L'unité est l'Euro
- Et qu'il s'agit de l'Actif au bilan
- Plus, des éléments comme:
 - La Précision et le nombre de décimales
 - Des libellés en plusieurs langues



Avec beaucoup d'informations qu'il est bon de savoir

- Que c'est un concept IFRS
 - Défini à cette place dans le manuel de l'IASB
- Que c'est un credit et non un debit
- Que c'est une valeur monétaire et non du texte , un graphique ou une date
- Qu'il correspond à un instant particulier et non à une période



Avec des étiquettes exprimées en plusieurs langues

совокупные активы

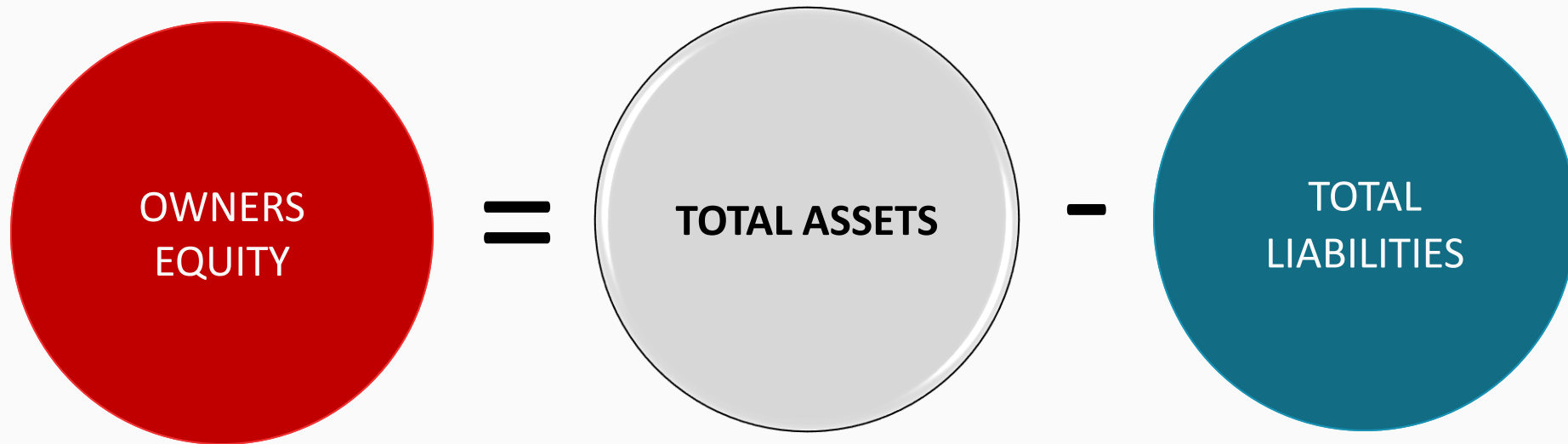
Gesamtvermögen

Total Assets

總資產

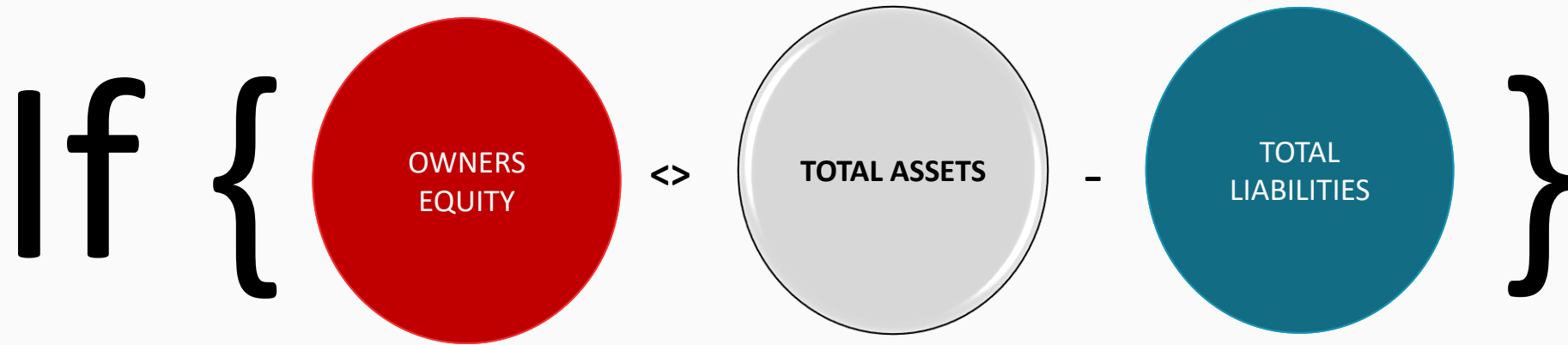
- La langue de base peut-être l'Anglais
- Mais ce sera compréhensible pour quelqu'un qui parle Allemand, Russe ou Chinois..;

Qui peut avoir des relations à d'autres données



So it is helpful to know the relationships that exist between our “Assets” concept and some other items that get disclosed.

Relations qui peuvent être testées et avoir un message d'erreur si..



- Then:

ERROR: "Balance sheet does not balance. Please review."



XBRL

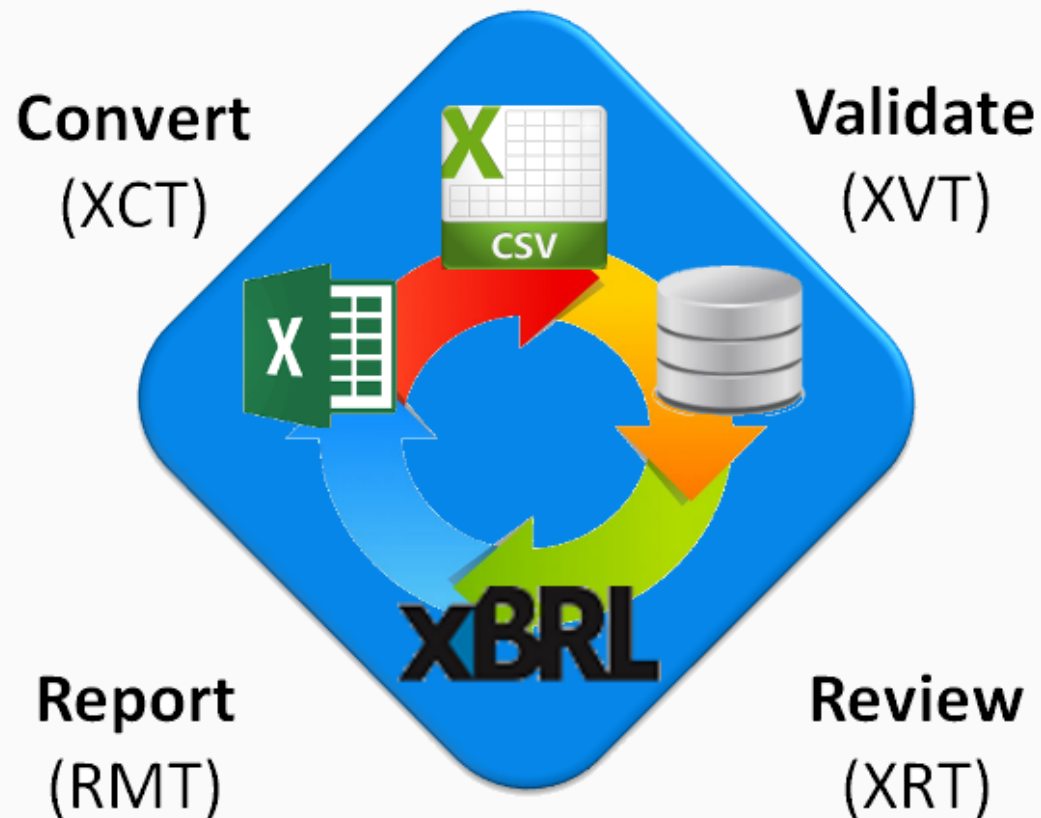
XBRL =

**Moins de temps pour vérifier les données
et Plus de temps pour les consommer !**



UBPartner XBRL Toolkit (XT)

UBPartner XBRL Toolkit (XT) – XBRL Made simple



- Une gamme de modules facile d'emploi:
 - [Conversion Excel > XBRL](#)
 - [Validation XBRL](#)
 - [Conversion XBRL > Excel si erreurs](#)
 - [Gestion des rapports](#)
- Infrastructure commune et simples mises à niveau:
 - [Gestion des Taxonomies](#)
 - [Services de validation](#)
- Disponibles sur :
 - [Ordinateur Individuel](#)
 - [Serveur](#)
 - [Portail \(Cloud\)](#)

XT Output - Example Rendered Data

AutoSave Off S2-QRS-KO.xbrl_S.02.01.xlsx - Read-Only - Excel Martin De Ville MD

File Home Insert Draw Page Layout Formulas Data Review View Help Nitro Pro 10 UBPartner

Manage Taxonomies Conversion Review results Rendering Review results XBRL Validation Review results Merge Submission Apply Filing Rules Split Submission Signature User settings License Registration Help About

Taxonomie XCT XRT XVT Reporting XST Options License Help

A1			
	A	B	C
2	XBRL 2.1 & Dimension 1.0 Validation	OK	
3	Duplicate facts validation	OK	
4	Formula Validation	FATAL	
6	Sheet	Formula validation result	Duplicate validation result
7	S.02.01.02	KO	OK
7			Facts rendered
7			80

UBP_INDEX INFO S.02.01.02

Calculate

‘UBP Index’ Tab

Sheet with Errors

AutoSave Off S2-QRS-KO.xbrl_S.02.01.xlsx - Read-Only - Excel Martin De Ville MD

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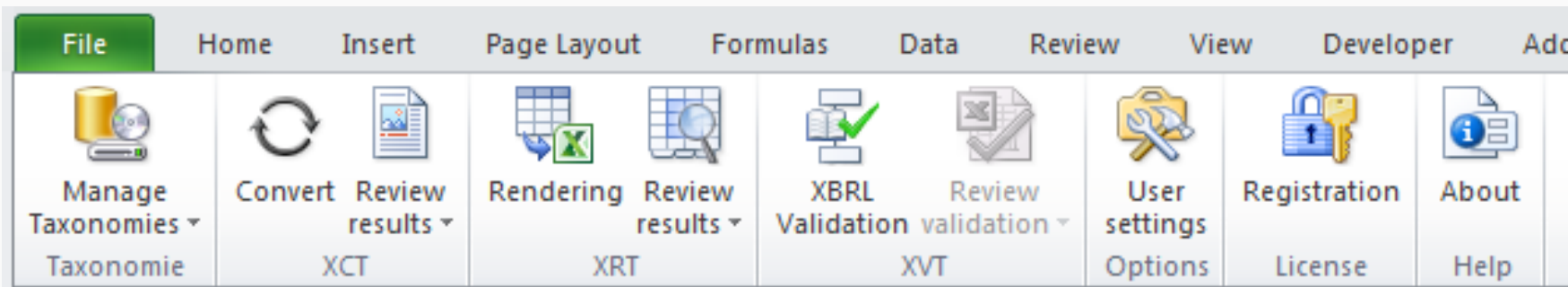
G12			
	D	E	F
4	S.02.01.02.01		
5	Balance sheet		
6			
7			
8			
9			
10	Assets		
11	Goodwill	R0020	
12	Deferred acquisition costs	R0030	1000.00
13	Intangible assets	R0040	1100.00
14	Deferred tax assets	R0050	1200.00
15	Pension benefits surplus	R0060	1300.00
16	Property, plant & equipment held for own use	R0070	10350.00
17	Investments (other than assets held for index-linked and unit-linked contracts)	R0080	1400.00
18	Property (other than for own use)	R0090	1500.00
19	Holdings in related undertakings, including participations	R0100	2250.00
20	Equities - listed	R0110	1150.00
21	Equities - unlisted	R0120	1150.00
22	Bonds	R0130	2600.00
23	Government Bonds	R0140	800.00
24	Corporate Bonds	R0150	700.00
25	Structured notes	R0160	600.00
26	Collateralised securities	R0170	500.00
27	Collective Investments Undertakings	R0180	900.00
28	Derivatives	R0190	1000.00
29	Deposits other than cash equivalents	R0200	400.00
30	Other investments	R0210	300.00
31	Assets held for index-linked and unit-linked contracts	R0220	2000.00
32	Loans and mortgages	R0230	2250.00
33	Loans on policies	R0240	750.00
34	Loans and mortgages to individuals	R0250	750.00
35	Other loans and mortgages	R0260	750.00
36	Reinsurance recoverables from:	R0270	1100.00
37	Non-life and health similar to non-life	R0280	300.00
38	Non-life excluding health	R0290	100.00
39	Health similar to non-life	R0300	200.00
40	Life and health similar to life, excluding health and index-linked and unit-linked	R0310	300.00
41	Health similar to life	R0320	100.00
42	Life excluding health and index-linked and unit-linked	R0330	200.00
43	Life index-linked and unit-linked	R0340	500.00
44	Deposits to cedants	R0350	2100.00
45	Insurance and intermediaries receivables	R0360	2200.00
46	Reinsurance receivables	R0370	2300.00
47	Receivables (trade, not insurance)	R0380	2400.00
48	Own shares (held directly)	R0390	2500.00
49	Amounts due in respect of own fund items or initial fund called up but not yet paid in	R0400	2600.00
50	Cash and cash equivalents	R0410	2700.00
51	Any other assets, not elsewhere shown	R0420	2800.00
52	Total assets	R0500	3950.00

XBRL Rendering Tools 3.9.4:
xbrl:BV320_1-3.0: Tables: S.02.01: Test: BV320_1-3: [(r0010) ((S.02.01.02.01, r0500)) + ((S.02.01.02.01, r0300)) + ((S.02.01.02.01, r0400)) + ((S.02.01.02.01, r0500)) + ((S.02.01.02.01, r0600)) + ((S.02.01.02.01, r0700)) + ((S.02.01.02.01, r0200)) + ((S.02.01.02.01, r0300)) + ((S.02.01.02.01, r0270)) + ((S.02.01.02.01, r0500)) + ((S.02.01.02.01, r0600)) + ((S.02.01.02.01, r0700)) + ((S.02.01.02.01, r0380)) + ((S.02.01.02.01, r0390)) + ((S.02.01.02.01, r0400)) + ((S.02.01.02.01, r0410)) + ((S.02.01.02.01, r0420))]. BV320_1: The item "Total assets" is different from the sum of the different items reported above -->Template 1: S.02.01: Columns: r0010: Expression: (r0500)-(r0030)-(r0040)-(r0050)-(r0060)-(r0070)-(r0220)-(r0230)-(r0270)-(r0350)-(r0360)-(r0380)-(r0390)-(r0400)-(r0410)-(r0420).

UBP_INDEX INFO S.02.01.02

Simple & Flexible XBRL Toolkit

- Tools can be integrated into an existing application/portal via **APIs**
- Run as a **simple batch program**
- Accessed via a **Microsoft Excel Add-in**



- Or managed via the **XT Portal interface**
- Accessed via the **XT Cloud Service (SAAS)**
- All use the same underlying Tools and configuration environment



UBPartner est réputé pour ses produits, son support et ses prix!

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