



ORACLE[®]

XBRL Overview

What is XBRL?

- eXtensible Business Reporting Language
- “Interactive Reporting” for investors and analysts
- Standardizes how to exchange financial information
 - Semantics
 - Validation
 - Dynamic extensibility
 - Business rules

The screenshot displays the SEC EDGAR website interface for General Mills Inc. The main content area shows the 'Statement of Income (Unaudited, USD \$) (in Millions, except per share data)' for the periods ending Feb. 24, 2008 and Feb. 25, 2007. A 'Charting' window is open, allowing users to select report columns for visualization. Below the table, two charts are shown: a bar chart comparing Net sales and Selling, general, and administrative expenses for the two periods, and a pie chart showing the composition of Net sales (77% Cost of sales, 23% Selling, general, and administrative expenses).

Statement of Income (Unaudited, USD \$) (in Millions, except per share data)	3 Months Ended		9 Months Ended	
	Feb. 24, 2008	Feb. 25, 2007	Feb. 24, 2008	Feb. 25, 2007
Net sales	3,405.6	3,053.6	10,181	9,380.6
Cost of sales	2,051.4	1,981.9	6,339.4	5,965.6
Selling, general, and administrative expenses	852.8	889.0	1,026.7	1,765.3
Restructuring, impairment, and other charges				
Operating profit				
Interest, net				
Earnings before income tax				
Income taxes				
After-tax earnings from joint ventures				
Net earnings				
Earnings per share-basic				
Earnings per share-diluted				
Dividends per share				

The SEC Rule Proposal Starts Jan 2009

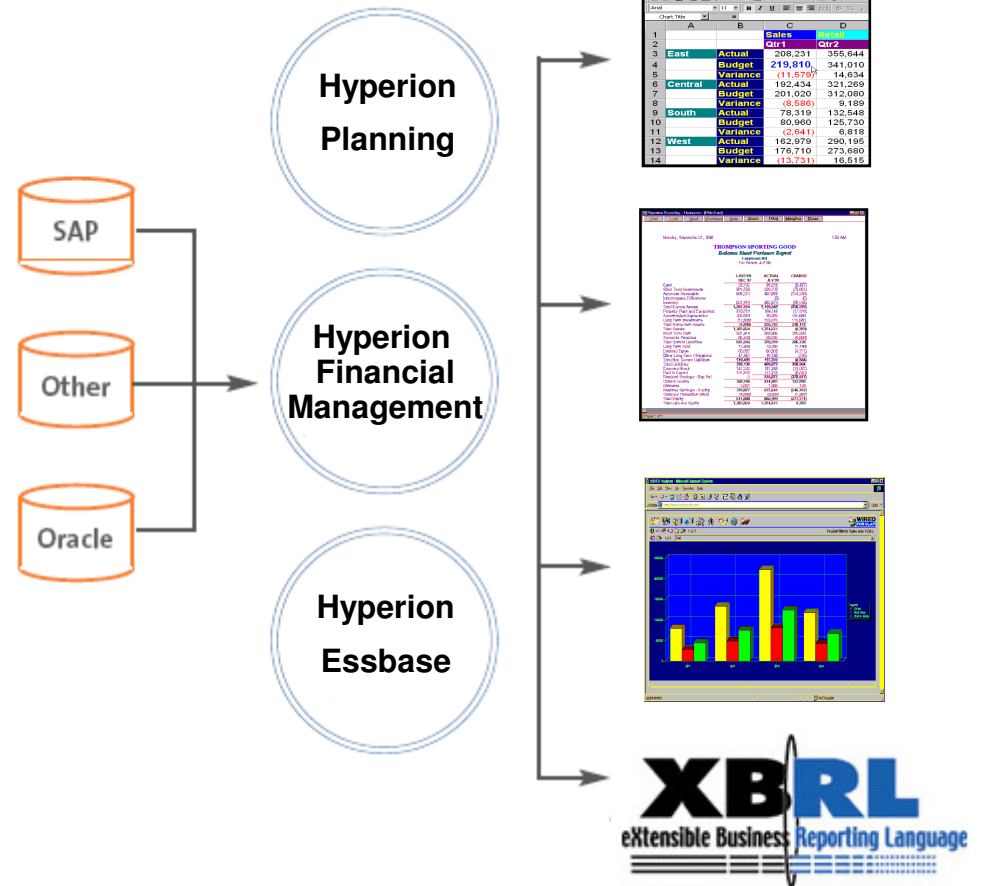
- Who? Public Companies on US Exchanges
 - 12/15/08 – Large accelerated filers with public float over \$5Billion
 - 12/15/09 – All large accelerated filers (public float over \$700Million)
 - 12/15/10 – The rest of public and foreign filers (IFRS)
- What? Addendum to 10K/Q
 - Year 1 – Financial statements & notes and disclosures to the financial statements (block text)
 - Year 2 - Financial statement & notes and disclosures to the financial statements (detail tagging)



***XBRL: the “barcode”
for business reporting***

SEC Mandate – Our Solution

- Opportunity – Customers are looking for ways to tag their own financial statements for direct submission to the SEC
- One more reason to upgrade to System 9 or Fusion Edition V.11
- Do it yourself – don't pay for preparer service





Customer Benefits

- Eliminates re-keying and potential for error
- Improves transparency and investor relations
- Helps with Sarbanes-Oxley audits
- SEC is more interested in XBRL to help with their audits – increasing since Sarbanes-Oxley...but without additional staff

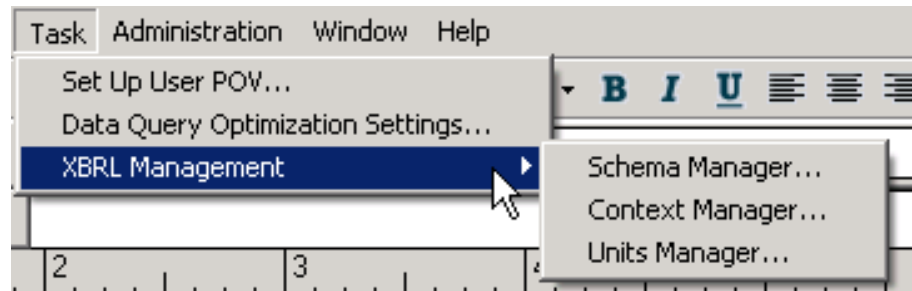


New Release Items

- XBRL Module available in Hyperion Reports 7.2.5 and System 9 Financial Reporting 9.2, 9.3, 11.1.1
- Provides a taxonomy mapping feature for any Hyperion Report
- New taxonomies can be loaded as they become available
- Includes XBRL Text / Tuple support
- XBRL Load / Integration possibilities available as well

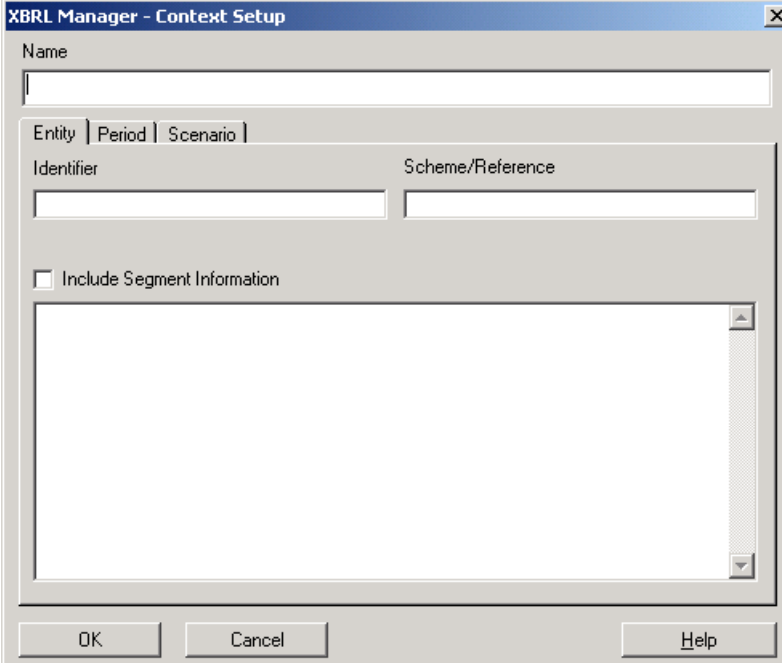
New Features

- Support for XBRL 2.1 Specifications
- Schema, context and units now managed from Task Menu
 - Grouped under menu item XBRL Management
 - Previously: Administration > Schema Manager
 - Taxonomy locations (stored in the file system on the FR/Reports server):
 - FR: <BIPLUS_HOME>\common\xbrlfiles
 - HR: <REPORTS_HOME>\xbrlfiles
 - **Note** – when unzipping a taxonomy, retain the zip file's folder structure.



New Features: Context

- Context
 - Create once and use any where within a report
 - Assign to columns, cells and text objects
 - Dialog altered to allow for a user friendly *name* and elimination of unit tab (per new 2.1 spec)
 - The text function to retrieve context no longer supports unit parameters



The screenshot shows a dialog box titled "XBRL Manager - Context Setup". It features a "Name" text field at the top. Below it are three tabs: "Entity", "Period", and "Scenario", with "Entity" selected. Under the "Entity" tab, there are two text fields: "Identifier" and "Scheme/Reference". A checkbox labeled "Include Segment Information" is located below these fields. At the bottom of the dialog, there are three buttons: "OK", "Cancel", and "Help".

New Features: Unit

- Unit

- Separated from XBRL context. Setup similar to context:

- Create, edit and delete unit definitions
- Define once and use any where in a report
- Numeric XBRL facts refer to a unit as well as context

- XbrlUnit text function

- Similar to XbrlContext function. Syntax: <<XbrlUnit("InfoType")>> where InfoType parameter is unit, unit2 or unitOperation.
- Supported in heading or text cell, but not text objects

XBRL Manager - Unit Setup

Name

Select the Unit for the Value(s):

Simple Unit of Measure

Monetary
USD USA, Dollars

Non-Monetary

Compound Unit of Measure

Operator: Multiply Divide

Unit 1

Monetary
USD USA, Dollars

Non-Monetary

Unit 2

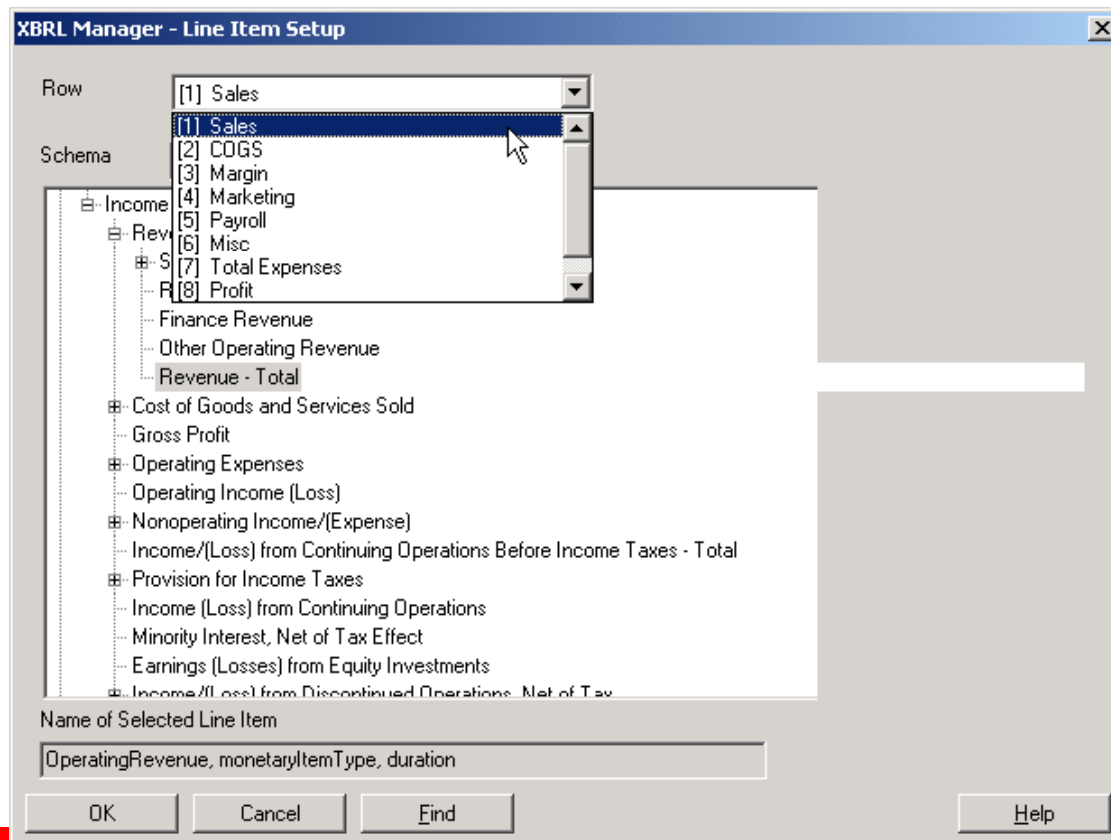
Monetary
USD USA, Dollars

Non-Monetary

OK Cancel Help

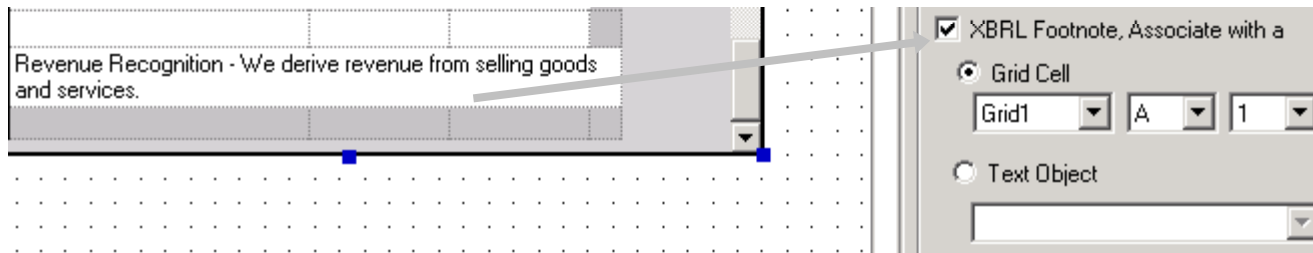
New Features: Line Items

- Assign for multiple rows from within dialog
 - Quicker and easier to define in a report



New Features: Footnotes

- Define XBRL Footnotes
 - Associate with grid cell or text object
 - For example, explain how revenue is derived



New Features: Tuples

- Assign tuple facts
- Set of facts that exist multiple times in an instance document
 - For example, names of company officers

The screenshot displays an XBRL software interface. On the left, a table with columns 'B' and 'C' lists company officers. The first row is highlighted, showing the signature path '/s/ John C. Doe' and the title 'Chief Executive Officer'. On the right, the 'XBRL Metadata' panel is open, showing the 'XBRL Fact' checkbox checked. The 'Line Item' field is set to 'Signature - usfr-mr_OfficerInformati', and the 'XBRL Context' field is empty. The 'XBRL Footnote, Associate with a' checkbox is unchecked, and the 'Grid Cell' radio button is selected.

B	C
Signature	Title
/s/ John C. Doe	Chief Executive Officer
John C. Doe	
/s/ Jane P. Smith	Chief Financial Officer
Jane P. Smith	
/s/ James W. Jones	Director
James W. Jones	

XBRL Metadata

- XBRL Fact
- Line Item: Signature - usfr-mr_OfficerInformati
- XBRL Context: [Empty]
- XBRL Footnote, Associate with a
- Grid Cell

C:\Documents and Settings\DemoUser\Desktop\XBRL Balance Sheet.xml - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites

Address C:\Documents and Settings\DemoUser\Desktop\XBRL Balance Links Demo Development Page Demo Drive Support FAQs and Updates Global Domain Leaders Page Hyperion System 9 Financial Management for Interactive Users CBT SnagIt

```
<?xml version="1.0" encoding="UTF-8" ?>
- <!--
  XBRL instance document based on XBRL standard version 2.1
  Created by Hyperion Financial Reporting version 9.2 www.hyperion.com
  Generated on Dec 4, 2006 12:07:47 PM
  From report '/Eden/XBRL Balance Sheet_at_12_07_PM'
-->
- <xbml xmlns="http://www.xbrl.org/2003/instance" xmlns:CI="http://www.xbrl.org/us/fr/gaap/ci/2005-02-28" xmlns:ISO4217="http://www.xbrl.org/2003/iso4217"
  xmlns:MR="http://www.xbrl.org/us/fr/rpt/mr/2005-02-28" xmlns:XBRLtx4="http://www.xbrl.org/us/fr/common/pte/2005-02-28" xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:xlink="http://www.w3.org/1999/xlink" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <link:schemaRef xlink:href="file:/C:/HYSL/BiPlus/Common/xbrlfiles/us-gaap-ci-2005-02-28.xsd" xlink:type="simple" />
  <link:schemaRef xlink:href="http://www.xbrl.org/us/fr/common/ptr/2005-02-28/../../common/ptr/2005-02-28/../../pte/2005-02-28/usfr-pte-2005-02-28.xsd" xlink:type="simple" />
  <link:schemaRef xlink:href="file:/C:/HYSL/BiPlus/Common/xbrlfiles/usfr-mr-2005-02-28.xsd" xlink:type="simple" />
- <unit id="U0">
  <!-- Unit friendly name: USD -->
  <measure>ISO4217:USD</measure>
</unit>
- <unit id="U1">
  <!-- Unit friendly name: Shares -->
  <measure>Shares</measure>
</unit>
- <context id="C0">
  <!-- Context friendly name: SIMACT -->
- <entity>
  <identifier scheme="www.sec.gov">Eden</identifier>
</entity>
- <period>
  <instant>2005-12-30</instant>
</period>
</context>
<XBRLtx4:CashCashEquivalents contextRef="C0" id="liGrid1_R1C1" precision="INF" unitRef="U0">-155497242.7</XBRLtx4:CashCashEquivalents>
<XBRLtx4:CondensedFinancialInformationParentCompanyOnlyBalanceSheet contextRef="C0" id="liText1C-1">Eden Corporation Entities Balance Sheet For period end Mar , Actual Report Run Date: 04-Dec-06 12:07:46
  PM</XBRLtx4:CondensedFinancialInformationParentCompanyOnlyBalanceSheet>
<XBRLtx4:StockholdersEquity contextRef="C0" id="liGrid1_R23C1" precision="INF" unitRef="U0">501338157.22</XBRLtx4:StockholdersEquity>
<XBRLtx4:ReceivablesNet contextRef="C0" id="liGrid1_R2C1" precision="INF" unitRef="U0">545368230.19</XBRLtx4:ReceivablesNet>
<XBRLtx4:InventoriesNet contextRef="C0" id="liGrid1_R3C1" precision="INF" unitRef="U0">350358729.06</XBRLtx4:InventoriesNet>
<XBRLtx4:PrepaidExpenses contextRef="C0" id="liGrid1_R4C1" precision="INF" unitRef="U0">122913875.39</XBRLtx4:PrepaidExpenses>
<XBRLtx4:TotalCurrentAssets contextRef="C0" id="liGrid1_R5C1" precision="INF" unitRef="U0">863143591.94</XBRLtx4:TotalCurrentAssets>
<XBRLtx4:PropertyPlantEquipmentNet contextRef="C0" id="liGrid1_R6C1" precision="INF" unitRef="U0">1376635404.4</XBRLtx4:PropertyPlantEquipmentNet>
<XBRLtx4:NoncurrentAssets contextRef="C0" id="liGrid1_R8C1" precision="INF" unitRef="U0">661146411.06</XBRLtx4:NoncurrentAssets>
<XBRLtx4:Assets contextRef="C0" id="liGrid1_R11C1" precision="INF" unitRef="U0">1694424468.66</XBRLtx4:Assets>
<XBRLtx4:AccountsPayableAccruedExpenses contextRef="C0" id="liGrid1_R13C1" precision="INF" unitRef="U0">143399521.27</XBRLtx4:AccountsPayableAccruedExpenses>
<XBRLtx4:CurrentLiabilities contextRef="C0" id="liGrid1_R15C1" precision="INF" unitRef="U0">529867307.48</XBRLtx4:CurrentLiabilities>
<XBRLtx4:DeferredTaxLiabilityNoncurrent contextRef="C0" id="liGrid1_R16C1" precision="INF" unitRef="U0">39227805.75</XBRLtx4:DeferredTaxLiabilityNoncurrent>
<XBRLtx4:DebtCapitalLeaseObligationsLongTerm contextRef="C0" id="liGrid1_R17C1" precision="INF" unitRef="U0">534375952.3</XBRLtx4:DebtCapitalLeaseObligationsLongTerm>
<XBRLtx4:NoncurrentLiabilities contextRef="C0" id="liGrid1_R20C1" precision="INF" unitRef="U0">663219003.96</XBRLtx4:NoncurrentLiabilities>
<XBRLtx4:Liabilities contextRef="C0" id="liGrid1_R22C1" precision="INF" unitRef="U0">1193086311.44</XBRLtx4:Liabilities>
<XBRLtx4:LiabilitiesStockholdersEquity contextRef="C0" id="liGrid1_R25C1" precision="INF" unitRef="U0">1694424468.66</XBRLtx4:LiabilitiesStockholdersEquity>
- <MR:ResponsibilityParagraph contextRef="C0" id="liText2C-1">Persuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the
  registrant and in the capacities and on the dates indicated.</MR:ResponsibilityParagraph>
<XBRLtx4:LeasingReceivablesNet contextRef="C0" id="liGrid1_R9C1" precision="INF" unitRef="U0">170134465.66</XBRLtx4:LeasingReceivablesNet>
- <link:footnoteLink xlink:role="http://www.xbrl.org/2003/role/link" xlink:type="extended">
  <link:loc xlink:href="#liGrid2_R0C1C1" xlink:label="usfr-mr_OfficerInformationSignature_liGrid2_R0C1C1" xlink:type="locator" />
  <link:footnote xlink:label="ftntText2" xlink:role="http://www.xbrl.org/2003/role/footnote" xlink:type="resource" xml:lang="en">Persuant to the requirements of the Securities Exchange Act of 1934, this
  report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.</link:footnote>
  <link:footnoteArc xlink:arcrole="http://www.xbrl.org/2003/arcrole/fact-footnote" xlink:from="usfr-mr_OfficerInformationSignature_liGrid2_R0C1C1" xlink:to="ftntText2" xlink:type="arc" />
</link:footnoteLink>
</xbml>
```

Done

Start Analytic Server Hyperion System 9 ... Essbase Server - E... C:\HYSL\BiPlus\com... Microsoft PowerPoi... C:\Program Files\So... C:\Documents an... Startups » Apps » 90% 12:04 PM



ORACLE®