



24th XBRL International Conference

“Transparency: with Available, Reliable, Comparable and Re-usable Data”

March 20-22, 2012
Abu Dhabi, UAE

Taxonomy Summit, Paul Hulst, 22nd March 2012

GRI Taxonomy

Speaker



Paul Hulst
Manager
Senior XBRL Specialist

Mobile +316 1258 1923
Email phulst@deloitte.nl
Twitter paulhulst

Member of
Deloitte Touche Tohmatsu

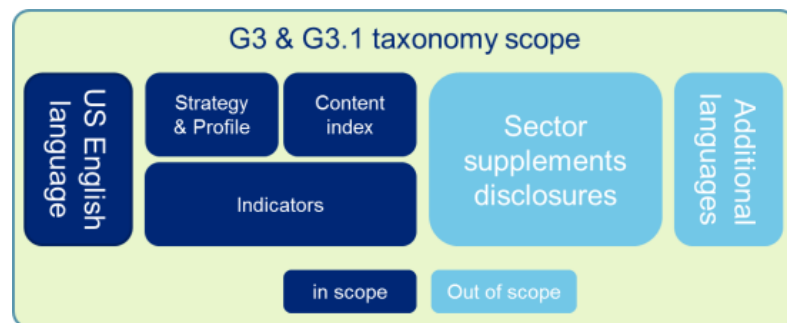
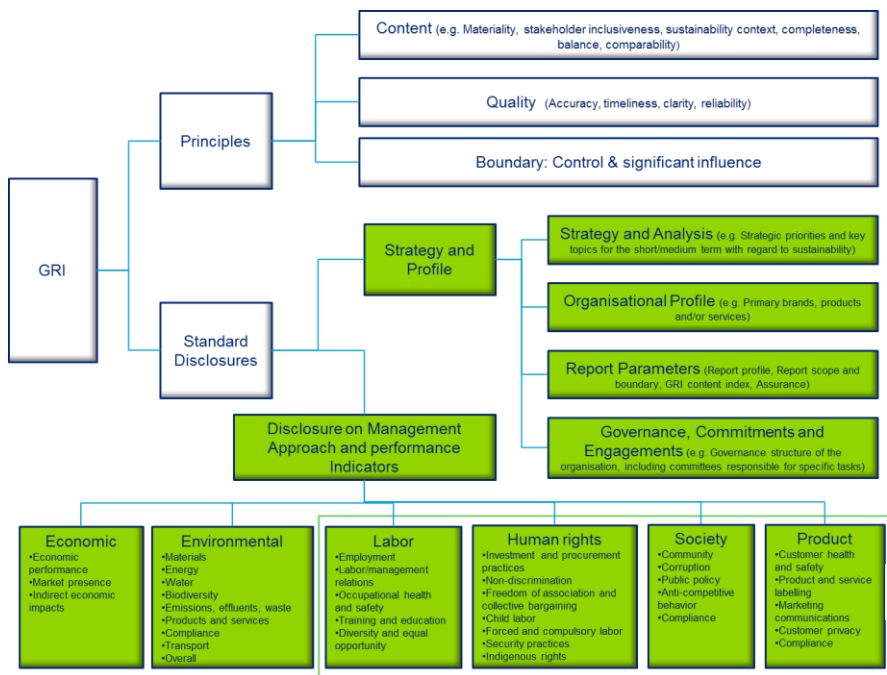
- ▶ Deloitte Innovation XBRL Team
- ▶ Involved in XBRL since 2007
- ▶ GRI – taxonomy architect
- ▶ Dutch Government – taxonomy design for grant requests using XBRL formula
- ▶ Deloitte – XBRL instance creation application design

Outline

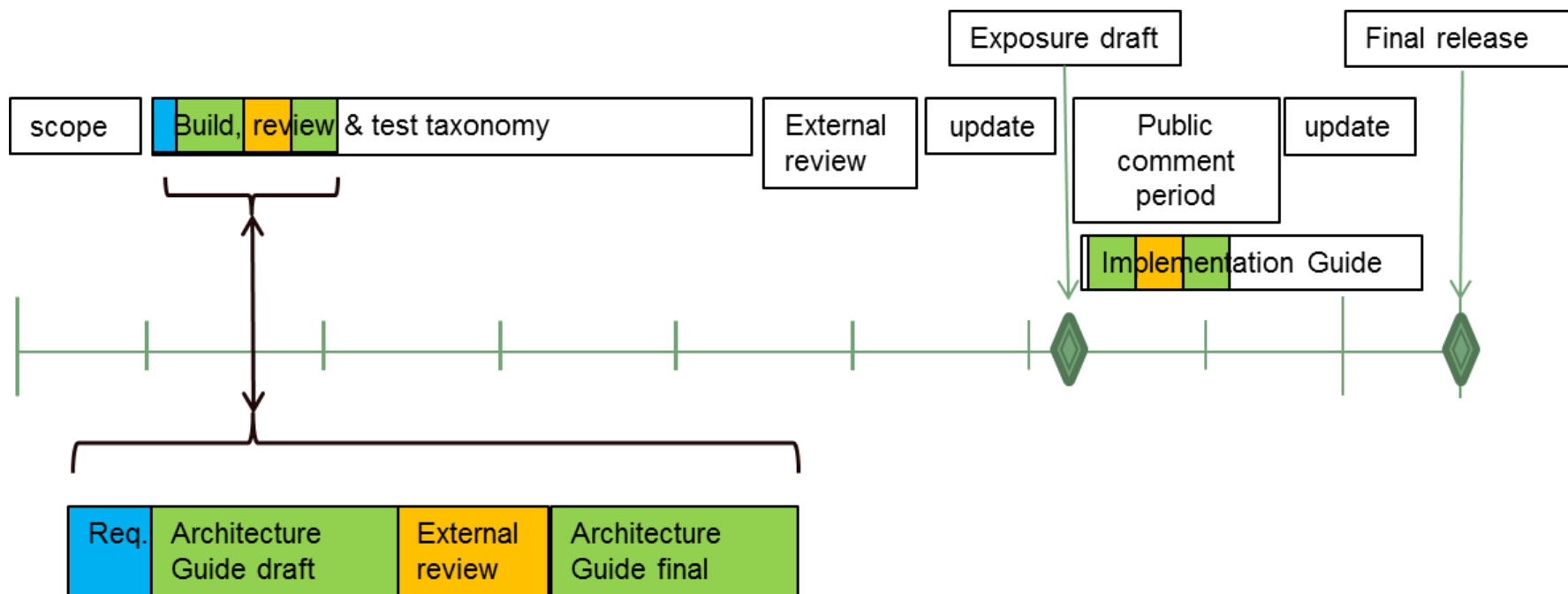
- ▶ GRI Taxonomy
- ▶ GRI Taxonomy development approach
 - Interoperability in architecture
 - Interoperability in implementation
- ▶ Standardisation issues in sustainability reporting

GRI Taxonomy

▶ The Global Reporting Initiative (GRI) is a non-profit organisation that provides a comprehensive sustainability reporting framework that is widely used around the world.



Development approach



Architecture Guide

Requirements

1. The GRI Taxonomy **MUST** contain all concepts needed to create a full GRI report in XBRL
2. Conformance to Interoperable Taxonomy Architecture (ITA)

Reviewed by and discussed with Taxonomy Review Team

Conformance to ITA checked using the Global Filing Manual rules and documented in Architecture Guide

Decision to use typed dimensions explained in detail.

Also addresses how other initiatives or regulators could reuse the taxonomy

Implementation Guide

Written with comparability in mind

- ▶ Guidance on using typed dimensions
 - typed id must be a sequence number
- ▶ Limited guidance on identifying the reporter
- ▶ Guidance on using units

Standardisation issues in sustainability reporting

- ▶ Domain
 - ▶ Architecture
 - ▶ Units
 - ▶ Identifiers
- 