

Software AG's Suite for XBRL

Web services are quietly revolutionizing the way organizations manage financial data. They are a highly effective way for companies, trade organizations, accounting firms and governments to utilize advanced software to improve reporting efficiency and accuracy.

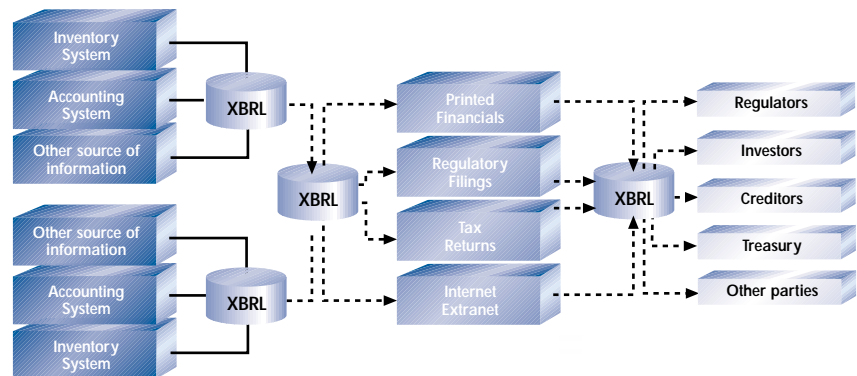
eXtensible Business Reporting Language (XBRL) in particular has helped standardize financial data so that companies and governments can easily and flexibly integrate financial reporting applications and processes and publish financial information over the Web.

Without a software framework like XBRL, the commonly practiced methods of financial reporting can be complex and prone to error. Information quality becomes less than optimal, and the impact is felt across all associated disciplines, like reporting, analysis, forecasting, planning and investor communications. Financial applications that utilize XBRL avoid these problems and offer huge leaps in efficiency.

WHAT IS XBRL?

XBRL is an international financial reporting standard that enables the exchange of understandable, uniform financial information. It is based on the eXtensible Markup Language (XML) and is supported worldwide by all the major accounting firms, stock exchanges, regulators, multinationals, accounting standardization bodies, software vendors, financial institutions, and governments.

XBRL allows organizations to structure information with tags. For example, when a piece of data is tagged as "revenue," then XBRL-enabled applications know that it adheres to a strict definition of revenue and can use it accordingly. The integrity of the information is ensured by standards that have already been widely accepted. In addition, XBRL provides deeper contextual information about specific data content within financial documents. For example, when a partic-



eXtensible Business Reporting Language (XBRL) – the basis for integrating financial applications and reporting processes through Web services

ular sum of money is specified within a report, XBRL tags may identify that data as "cash" or "accounts receivable." It can also indicate timeframes for particular pieces of information, like year-to-date sales.

With XBRL, a company can easily generate various output formats (print, Web, CD) and reports based on one single set of data.

Uses and Applications

XBRL is ideal for use in seamlessly integrated Web services, where the efficient transmission of financial statements and rendering of business entity reports means reduced system implementation time and cost and accelerated, less error-prone operations.

All participants within the financial supply chain can easily interpret and use XBRL documents. XBRL brings greater flexibility for investment and credit professionals working with XML-enabled applications, financial data warehouses and analytical tools. Investors are able to analyze information without retyping data and compare different companies based on commonly accepted data formats. Regulators can define specific taxonomies that describe information and use standard XML and Internet technologies to receive and process that information.

SOFTWARE AG'S SUITE FOR XBRL

Software AG is one of the primary drivers of XBRL technology, working in close cooperation with its partners to enable a smooth transition to this standard. Its suite of services and technologies provides project management, business and technical consulting, implementation support, and tools and training. The suite is designed to solve special issues within the financial information supply chain, like credit risk management, internal-external reporting and regulatory filings. It is based on W3C (World Wide Web Consortium) XML standards and offers an open framework for plugging in custom components and other third-party solutions.

The Software AG suite for XBRL offers a flexible and smooth implementation path that allows organizations to minimize risk and maximize results when migrating from conventional (legacy) financial reporting to the new XBRL standard.

SOLUTION FEATURES

Project Management

Software AG project management focuses both on directing the project team in charge of XBRL migration and aligning a customer's business with its IT. Business reporting and financial analysis specialists from Software AG partners perform in-depth evaluations of business processes and financial information, which are used by the Software AG XBRL implementation team.

Technical Expertise

Experienced Software AG specialists define the technical implications for specific XBRL solutions and then design the application and perform the implementation. The project team is a collaboration between your organization, Software AG and its partners.

XML/XBRL Competence Center

In order to provide state-of-the-art competence, a global Software AG XML/XBRL Competence Center has been established. The primary goal of the Competence Center is to transfer knowledge to participating organizations, offer support for XML/XBRL solutions and continue to build upon the successes of the platforms.

The Software AG suite for XBRL helps you transition to XBRL and quickly take advantage of the productivity and efficiency gains inherent to standardized data exchange formats. With financial solutions that are powered by XBRL data, everybody wins. Management can

make better decisions, sales departments have more consistent data, reporting to all parties involved is much more accurate and refined, and investors receive higher quality information that engenders trust and faith.

For more information about XBRL, visit:

www.xbrl.org

Additional information on Software AG's XBRL offering can be obtained at your local Software AG subsidiary or via e-mail at:

xbrl-info@softwareag.com

XBRL BENEFITS

- Limits the risk of erroneous data entry since all reports are automatically generated from one single information source
- Minimizes costs by allowing easier, more automatic composition and processing of reports to different clients
- Enables faster, more cost-effective integration of internal information systems
- Accelerates financial decision-making by institutions such as banks and rating services
- Improves the process of publishing analyst reports on behalf of investment banks (out sooner and more accurate)

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