



## **IS-FESG Taxonomy**

### **Integrated Scoreboard of Financial, Environmental, Social and Corporative Governance indicators**

Summary document

(corrected errata 2012-09-30)

#### **Summary**

This document summarizes the information relating to the IS-FESG Taxonomy of Integrated Scoreboard, property of the Spanish Accounting and Business Administration Association, AECA (*Asociación Española de Contabilidad y Administración de Empresas*)

#### **Status**

This is a summary final document, circulation of which is open to all members of the working groups of the XBRL Association, and to any third parties who may have an interest in its use and implementation

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## 1. Introduction

The IS-FESG Taxonomy provides the technological support for the generation, transmission and reporting for the financial, social, environmental and corporate governance behaviors for companies

and all types of entities, by means of the use of an Integrated Scoreboard with directly comparable indicators. The use of the taxonomy try to promote the comparability between companies, to increase corporate transparency and research in the field of the Integrated Reporting at the international level, in accordance to the requirements and proposals of the International Integrated Reporting Committee (IIRC).

XBRL is an XML standard for the exchange of financial information.

### 1.1 Ownership of the taxonomy

© This taxonomy has been created by the Corporate Social Responsibility subgroup, under mandate from the Asociación Española de Contabilidad y Administración de Empresas, AECA (the Spanish Accounting and Business Administration Association [www.aeca.es](http://www.aeca.es)).

### 1.2 Organization of this document

This document is organized as detailed in the list of Contents.

### 1.3 Terminology specific to the taxonomy

Detailed below are the concepts corresponding to the area of XBRL that appear in this document.

Concept	Definition
<b>Context</b>	This forms part of the XBRL Reports and is utilised for each datum or value indicated in its particular context. Every datum must belong to a context. In the information associated with the context, variables are specified such as, for example, the time period associated with the data.
<b>XBRL Report</b>	An XBRL report is an XML document that complies with the XBRL specification, in which values are given to the elements defined in a particular taxonomy.
<b>Item</b>	A type of element included in a taxonomy, that serves to represent a simple concept. In other words, an item only contains one value, whether a text, a date or a quantity.
<b>Linkbase</b>	The linkbases are part of the specification of XBRL; their purpose is to give information about the elements defined in the taxonomy. XML XLink is used to reflect how the elements of the taxonomy are related to each other.
<b>Label Linkbase</b>	This allows the label to be established that will be shown for each of the elements of the taxonomy, in each of the languages in which it may be necessary to define that element.
<b>Formulas</b>	The Formula Specification 1.0 supports the creation of expressions (using XPath) that can be applied to XBRL instances to validate mathematical rules.
<b>Dimensions</b>	The Dimension 1.0 Specification is an optional extension to the XBRL 2.1 Specification that enriches the rules and procedures for constructing dimensional taxonomies and instance documents.
<b>Presentation Linkbase</b>	This establishes the order and the structure in which the elements in an XBRL report will be shown. To help human users to read and understand it.
<b>Taxonomy</b>	An XBRL taxonomy defines the elements permitted to be used in a specific XBRL report for a particular domain. It consists, as a minimum, of an XML schema, and can have one or several linkbases.

Table 1: Terminology contained in this document.

## 2 Business requirements

This taxonomy is based on compliance with the following business requirements.

- Flexibility - it will be possible to import and extended the taxonomy in an optimum way.

- Stability - the taxonomy will be provided in the form of a version that remains stable over time.
- Independence - the taxonomy does not depend directly on any national or international standard in the definition of its elements, although they are considered as external references.

## 2.1 Flexibility / Extensibility

With respect to the policies for the extension of sub-taxonomies developed from the IS-FESG Taxonomy, consistency must be ensured between the general or "parent" taxonomy and the extensions, in such a way that the structure of common blocks of information is preserved, and that there is a guarantee that the new elements created or "extended" do not present contradictions or duplications.

The Integrated Socreboard Working Sub-Group will have the competence to give approval to extensions of national character. The approval of extensions of private character will fall outside this process.

## 2.2 Stability

The taxonomy will provide a stable platform for reporting information to users. The users will be responsible for adapting their internal systems to be able to send the information. To meet this requirement, the taxonomy must remain stable, without variations, over a time period of 18 months.

Within this time frame, the use of the XBRL advances foreseen in matters of Dimensions and Formulas is also contemplated.

## 2.3 Time frame of the taxonomy

The taxonomy can be applied from the moment it is published because the IS-FESG Taxonomy is independent of national standards, this means that it will enjoy a period of applicability without substantial changes of at least 1.5 years, without prejudice to the possibility that the taxonomy may be updated from relevant *feedback* from the users, or by the modification of the international standards that have been used as reference.

## 2.4 Facility of implementation

The world's leading firms periodically issue reports on both Financial and Corporate Social Responsibility behavior; hence XBRL can bring a degree of uniformity and will facilitate the processing, dissemination and comparability of the information.

## 3 Summary of the taxonomy

In this section, it is presented a summary of the taxonomy metadata modeled.

The taxonomy follows an *entry point based* structure and a set of modules to provide an integrated reporting toolkits for listed companies and SMEs.

The architecture of the taxonomy (Figure 1) is based on four sections: Entry points, financial modules, Key Performance Indicators (KPI) and Key Risk Indicators (KRI) modules and General identification data modules. Also, it is prepared to facilitate the future extensions.

**Entry points.** The taxonomy offers three *entry points* for the reporting of the listed and small and medium-size companies, along the equivalences with financial regulations from external published taxonomies.

**is-ifs-2012-09-30:** for International companies, which report the financial statements through the International Financial Reporting Standards (IFRS) issued by the International Accounting Standard Board (IASB).

**is-ipp-2012-09-30:** for Spanish listed companies, which report the financial statements through the periodic public information models (IPP) of the issuers of securities admitted to trading on stock exchanges according to the circular 1/2008, issued by the Spanish government agency responsible for regulating the financial securities market in Spain (CNMV).

**is-pgc07-2012-09-30:** for non listed and SMEs Spanish companies, which report the annual accounts through the General Accounting plan 2007 (PGC 2007), issued by the Institute of Accounting and Auditing the Accounts (ICAC).

**Financial modules:** Integration with external financial taxonomies.

Thanks of the availability of International Financial Reporting Standards in XBRL taxonomies, for both listed and small and medium-companies, makes possible the directly integration with the financial indicators of the IS-FESG taxonomy.

In the *figure 1*, it is represented how each entry point imports the financial taxonomy appropriate (IFRS, IPP and PGC2007), making possible the connection between the financial information of the IS framework with the financial information of the correspondence financial taxonomy.

**KPI and KRI modules:** Core elements definition of the KPI and KRI frames.

These modules define the structures that compose the KPI and KRI frameworks. The KPI module is defined by a set of 42 indicators, divided on financial (15), environmental (6), social (12) and corporate governance (9) key performance indicators.

To promote the extension, the core structure of the taxonomy is divided in three main modules: *is-2012-09-30*, *is-core-2012-09-30* and *is-dim-2012-09-30*. The module *is-2012-09-30* is in the first level, importing the other two modules, the responsibility of this module is to define all the relationships between the elements, presentation and rules validation thought Data Point Modeling practice, Dimensions and Formula definition, see sections 5 and 6 for more technical details.

The *is-core-2012-09-30* contains the KPI and KRI frames definition, including the references of each one to clarify the content and the correspondence with other financial and non-financial standards. Also, in the *is-dim-2012-09-30* module is defined the entire dimensional elements necessary, technically, to represent the IS-FESG framework.

The KRI module is oriented to assess the risk levels of the companies, classifying by nature (as described the KPIs) their own key risk indicators, following the COREP framework to lead the reporting of the risk management.

**General identification data modules:** Definition and integration of general identification data.

The principal scope of these modules is to report General identification data of the companies, identifying who are they and what activities are dedicated.

Thanks of the integration with DGI taxonomy, the most of the identification data are covered, the Spanish activities codes (CNAE) are included in DGI taxonomy. To have a solution for the European companies it has been created and extension module (*is-dgi-nace-code*) composed by the European Activity codes (NACE) 2008 (V2).

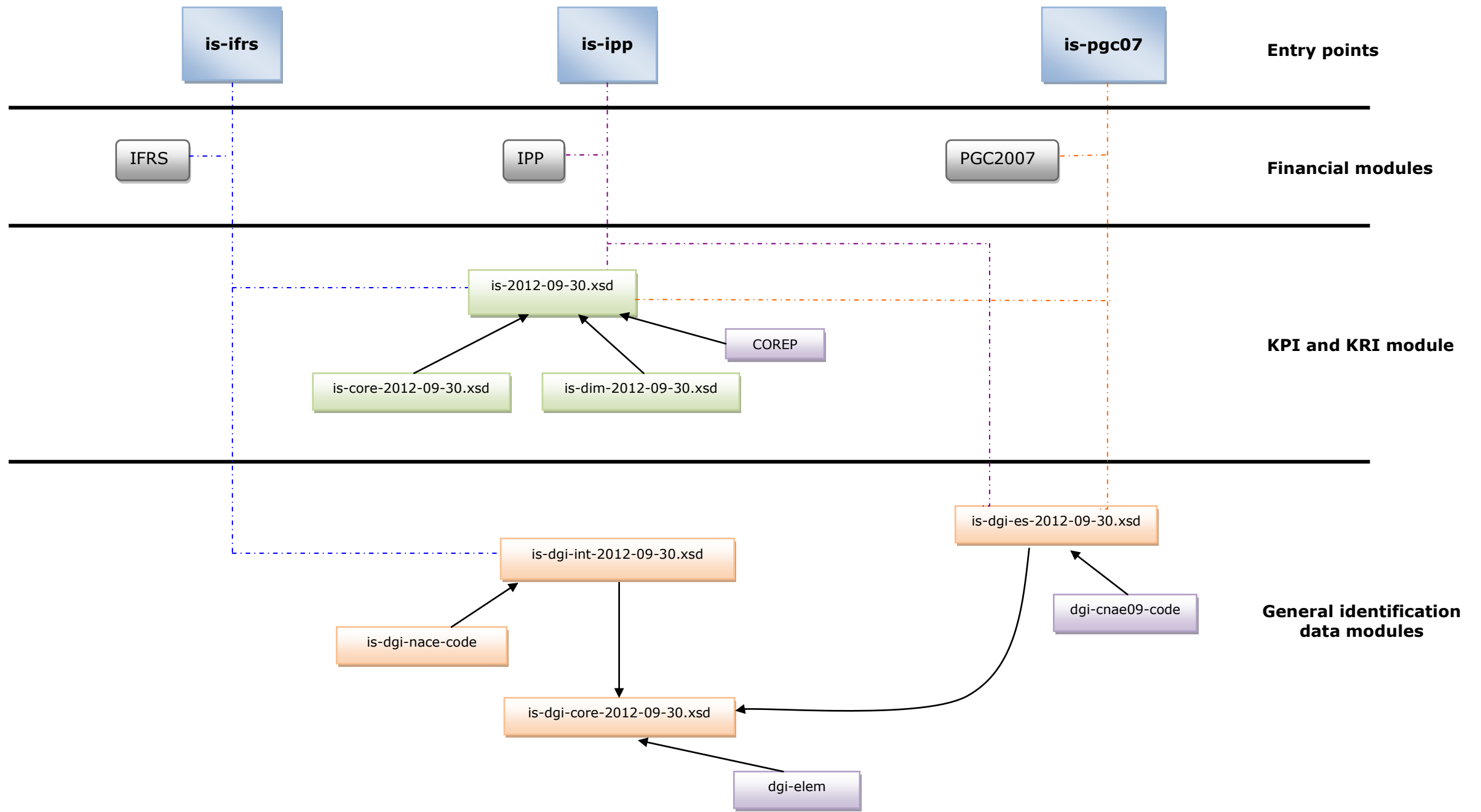


Figure 1. Integrated Scoreboard taxonomy architecture

### 3.1 Structure of the Taxonomy

An XBRL report with data constructed according to the proposed Integrated Scoreboard, will be validated against to a taxonomy consisting of schemas and linkbases; this set is designated the DTS ("Discoverable Taxonomy Set"). These documents are XML files (.xml, .xsd):

#### **Entry points schemas:**

• **XML Schema File (.XSD files) is-ifrs-2012-09-30.xsd:** This XML Schema file acts as entry point for the International companies, which report the financial information through the IFRS taxonomy, to generate the Integrated Scoreboard reports.

• **XBRL Linkbases (.XML files):** "Linkbases" for:

- Formulas, **is-ifrs-2012-09-30-formulas.xml**, contains the mathematical rule validation definition, to assure the equivalence of the financial KPIs with the IFRS(2011) elements.

• **XML Schema File (.XSD files) is-ipp-2012-09-30.xsd:** This XML Schema file acts as entry point for the Spanish listed companies, which report the financial information through the IPP taxonomy, to generate the Integrated Scoreboard reports.

• **XBRL Linkbases (.XML files):** "Linkbases" for:

- Presentation, **is-ipp-2012-09-30-presentation.xml**, defines the restrictions relationships respect to IPP taxonomy presentation.
- Formulas, **is-ipp-2012-09-30-formulas.xml**, contains the mathematical rules validation definitions, to assure the equivalence of the financial KPIs with the IPP (2008) elements.

• **XML Schema File (.XSD files) is-pgc07-2012-09-30.xsd:** This XML Schema file acts as entry point for the Spanish companies, which report the financial information through the PGC2007 taxonomy, to generate the Integrated Scoreboard reports.

• **XBRL Linkbases (.XML files):** "Linkbases" for:

- Presentation, **is-pgc07-2012-09-30-presentation.xml**, defines the restrictions relationships respect to PGC2007 taxonomy presentation.
- Formulas, **is-pgc07-2012-09-30-formulas.xml**, defines the mathematical rules validations definition, to assure the equivalence of the financial KPIs with the PGC2007(v1.4) elements.

#### **Integrated scoreboard core schemas:**

• **XML Schema File (.XSD files) is-2012-09-30.xsd:** This XML Schema File defines the integrated reporting dimensions and formulas structures.

• **XBRL Linkbases (.XML files):** "Linkbases" for:

- Presentation **is-2012-09-30-presentation.xml**, defines the hierarchical relationships existing between the concepts, giving the structured visualization of the elements.
- Definition **is-2012-09-30-definition.xml**, contains the relationship between the concepts and the dimensional structures to generate each frame.
- Formulas **is-2012-09-30-formulas.xml**, contains the definition of each mathematical rules validations from the KPIs and KRI frames.
- Labels **is-2012-09-30-label-es.xml**, defines the Spanish language denominations of some concepts extended from COREP schema.

• **XML Schema File (.XSD files) is-core-2012-09-30.xsd:** The XML Schema File defines the definitions from the dictionary of the taxonomy's own elements refers to Integrated Report scope.

• **XBRL Linkbases (.XML files):** "Linkbases" for:

- Labels **is-core-2012-09-30-label-en.xml**, defines the English language denominations of the concepts define in the is-core schema.
- Labels **is-core-2012-09-30-label-es.xml**, defines the Spanish language denominations of the concepts define in the is-core schema.
- References **is-core-2012-09-30-reference.xml**, defines the relationships between the elements from the data dictionary and the documentation references with legal character.

• **XML Schema File (.XSD files) is-dim-2012-09-30.xsd**: The XML Schema file contains the definitions of all dimensional concepts.

• **XBRL Linkbases (.XML files)**: “Linkbases” for:

- Labels **is-dim-2012-09-30-label-en.xml**, defines the English language denominations of the dimensional concepts.

- Labels **is-dim-2012-09-30-label-es.xml**, defines the Spanish language denominations of the dimensional concepts.

• **XML Schema File (.XSD files) is-ref-2012-09-30.xsd**: The XML Schema file contains the legal references definitions.

• **XML Schema File (.XSD files) is-roles-2012-09-30.xsd**: The XML Schema file contains the roles types definitions.

#### **General identification data schemas:**

• **XML Schema File (.XSD files) is-dgi-core-2012-09-30.xsd**: The XML Schema file contains the definitions of the general identification data.

• **XBRL Linkbases (.XML files)**: “Linkbases” for:

- Labels: **is-dgi-core-2012-09-30-label-en.xml** defines the English language denominations of the identification data concepts.

- Labels: **is-dgi-core-2012-09-30-label-es.xml** defines the Spanish language denominations of the identification data concepts.

- Presentation **is-dgi-core-2012-09-30-presentation.xml**, defines the hierarchical relationships that represent the general identification data presentation.

• **XML Schema File (.XSD files) is-dgi-es-2012-09-30.xsd**: The XML Schema file contains the specific definitions of the Spanish jurisdiction general identification data, necessary in the integrated reporting scope.

• **XBRL Linkbases (.XML files)**: “Linkbases” for:

- Labels **is-dgi-es-2012-09-30-label-en.xml**, defines the English language denominations of identification data concepts.

- Labels **is-dgi-es-2012-09-30-label-es.xml**, defines the Spanish language denominations of identification data concepts.

- Presentation **is-dgi-es-2012-09-30-presentation.xml**, defines the hierarchical relationships existing between the is-dgi-core, the CNAE Activities codes imported from dgi taxonomy and the specific elements from the schema.

• **XML Schema File (.XSD files) is-dgi-int-2012-09-30.xsd**: The XML Schema file contains the specific definitions of the European jurisdiction general identification data, necessary in an integrated reporting scope.

• **XBRL Linkbases (.XML files)**: “Linkbases” for:

- Labels **is-dgi-int-2012-09-30-label-en.xml**, defines the English language denominations of the identification data concepts.

- Labels **is-dgi-int-2012-09-30-label-es.xml**, defines the Spanish language denominations of the identification data concepts.

- Presentation **is-dgi-int-2012-09-30-presentation.xml**, define the hierarchical relationships existing between the is-dgi-core, the NACE Activities codes imported from is-nace taxonomy and the specific elements from the schema.

• **XML Schema File (.XSD files) is-dgi-nace-2012-09-30.xsd**: The XML Schema file contains the definitions of NACE activities codes.

• **XBRL Linkbases (.XML files)**: “Linkbases” for:

- Labels **is-dgi-nace-2012-09-30-label-en.xml**, define the English language denominations of the NACE activities codes elements



- Labels **is-dgi-nace-2012-09-30-label-es.xml**, define the Spanish language denominations of the NACE activities codes elements.
- References **is-dgi-nace-2012-09-30-references.xml**, defines the legal reference of the NACE activities codes

## 3.2 Data model of the Taxonomy

A set of 117 elements compose the IS-FESG Taxonomy, this number is enough to cover the complete Integrated report, according to the new framework of the Integrated Scoreboard and the dimensional structures following the data point modeling principles.

### 3.2.1 Model of the data dictionary

In the data dictionary, for each element or section, can be found the following concepts:

- **A semantic name of the concept.** This name is composed by a set of characters and will be the denomination, in the form of a label, which will be employed in the XBRL reports. The name is assigned uniquely to the space of names of the taxonomy, so that different concepts could not have identical names.
- **A metadatum identifier**, which is defined uniquely, both for the data dictionary and for the DTS. For this, a chain is employed that includes the prefix employed for the space of names.
- **A data type.** Define the data type whose label will include; for this it will be possible to choose a data type definition in the space of types of the XBRL specification or one from the space defined by XML Schema.
- **The state of aggregation.** This characteristic is used to define whether the element is considered on its own (as an item) or together with other elements (as a tuple).
- **The state of definition.** This indicates if the element has all the characteristics and types completely defined. If it is not complete, it is defined as an abstract element.
- **Form of measurement.** The value included in a label of a financial or integrated report in XBRL, can be considered as the measurement made at one moment in time or for an specified period.
- **Accounting considerations.** It can be included, optionally, if the element is considered a credit or debit item in accounting terms. (In the Integrated Scoreboard, the business elements do not require this information to be reflected).

### 3.2.2 Data model for the presentation linkbase

The presentation linkbase defines the relationships between the elements from the data dictionary, enabling the elements grouped together by extended links to be represented hierarchically.

The design modeled employed in this taxonomy makes possible the demarcation of in eight categories that it is composed an integrated report, together with their respective ramifications (Financial, Environmental, Social and Corporate Governance indicators).

### 3.2.3 Data model for the calculation linkbase

This taxonomy does not contain calculation relationships, as long as it uses *formulas*.

### 3.2.4 Data model for the labels linkbase

The labels linkbase contains the relationships between the elements of the data dictionary and the external resources defined therein.

The labels are defined in English and Spanish language for all the elements of the data dictionary corresponding to IS-FESG framework.

### 3.2.5 Data model for the references linkbase

The references linkbase contains the relationships between the elements from the data dictionary and the documentation references with legal character. Thanks of that, the documentation of each element is represented and also the relationship with the most important sustainability frameworks (GRI, UNTAD-ISAR).

The reference information represented is defined through the following parts (is-ref-2012-09-30):

- **Definition.** It represents the general description of the indicators.
- **Presentation.** This specifies the particular explanation of the variables needed to compose the indicators.
- **Considerations.** This reference reinforces the previous one with additional information.
- **ReferenceGRI.** It relates certain elements of IS-FESG framework with elements of the GRI-G3 (*Global Reporting Initiative*) framework.
- **ReferenceUNTAD\_ISAR.** It relates certain elements of the IS-FESG framework with elements of the United Nations Conference on Trade and Development. Intergovernmental Working Group of Experts on Standards and Reporting (ISAR)

### 3.2.6 Data model for the formula linkbase

The formula linkbase contains a set of relationships to define the mathematical rules validations. The use of formulas in this taxonomy provides sophisticated validations constraints, with a full set of mathematical functions that implements the business rules of the reports, what it means the integration between the indicators in a specific context. Also, the correspondence between the financials elements from IS-FESG framework and the financial taxonomies IFRS, IPP and PGC2007 are defined through formulas; it facilitates the integration with the IT infrastructures.

More technical details in section 6.

## 4 Tuples

In this taxonomy, tuple elements (substitution group `xbri:tuple`) are not defined, but there are several tuple elements imported from the external taxonomies identified in section 3.1 Structure of the taxonomy.

## 5 Dimensions

The dimensional structures are used to create different frames that composed the Integrated Scoreboard Framework with a total of 6 frames, as it is described below.

### KPI + Objectives strategies Frames

- 1) Economic Basic Frame
- 2) Environmental Basic Frame
- 3) Social Basic Frame
- 4) Corporative Governance Basic Frame
- 5) Composed Complex Integrated Frame

### KRI Frame

- 6) Key Risk Indicators Frame

The different frames are defined by hypercube items, dimensional items and primary items, following Data Point Modeling practice for the dimensional representation.

While the primary items impose the data type, the dimensional items represent the different possibilities to combine each indicator, while the hypercube try to join up the different dimensional items to make possible the representation of a data through the combination of different dimensions.

Thanks of the dimensional definitions tools and Data Point Modeling practice, it is possible to represent the different possibilities to combine dimensional domains (Figure 2). In case of the four basics KPI frames, the representation of the dimension comes defined by:

- Performance measuring indicators: reported, expected, fulfillment, change.
- Coverage context indicators: flow, stock.
- CSR indicators: economic, environmental, social, and corporate governance.
- Definition value: data, not available, not applicable.

Performace measuring			
Reporte d value	Expecte d value	Fulfillment	Change

Coverage context	
Flow	Stock

CSR Indicators			
Economic	Environmental	Social	Corporative Governance

Definition value		
Data	Not available	Not applicable

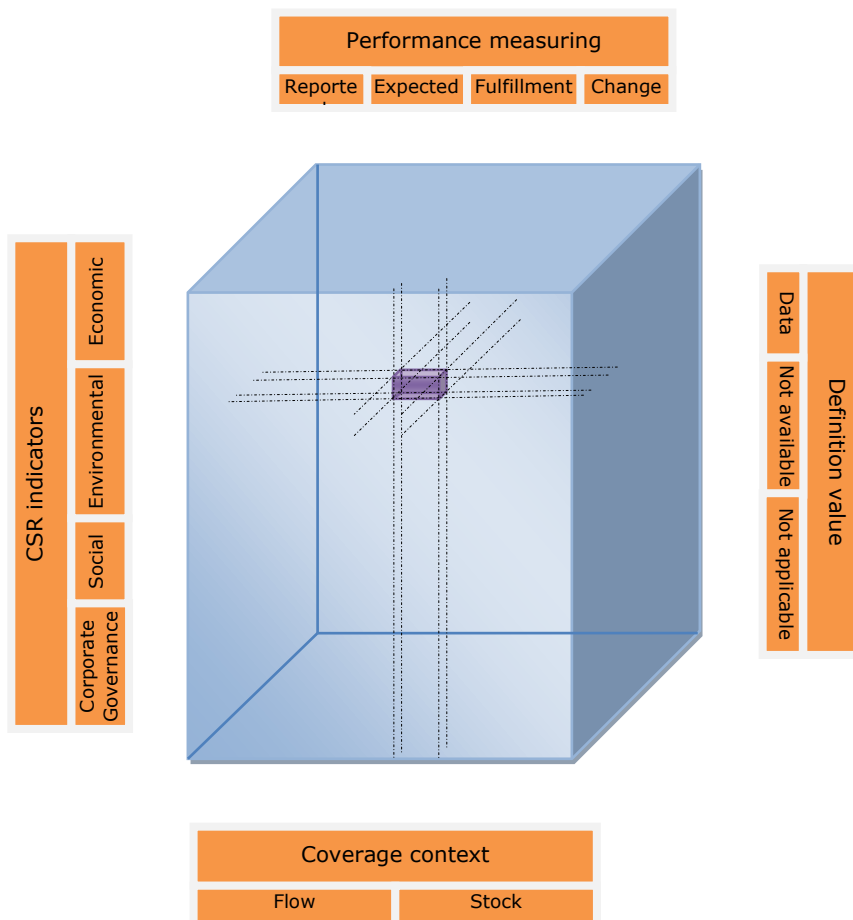


Figure 2. Integrated Scoreboard dimensional structure

In case of the Composed Complex Integrated Frame (KPIs), specific relationships between the same area (composed) or different areas (complex) appear. The relationships are expressed in relative terms. So, one additional dimension to cover the relationship among the basic indicators makes possible the generation of composed and complex data. (Figure 3)

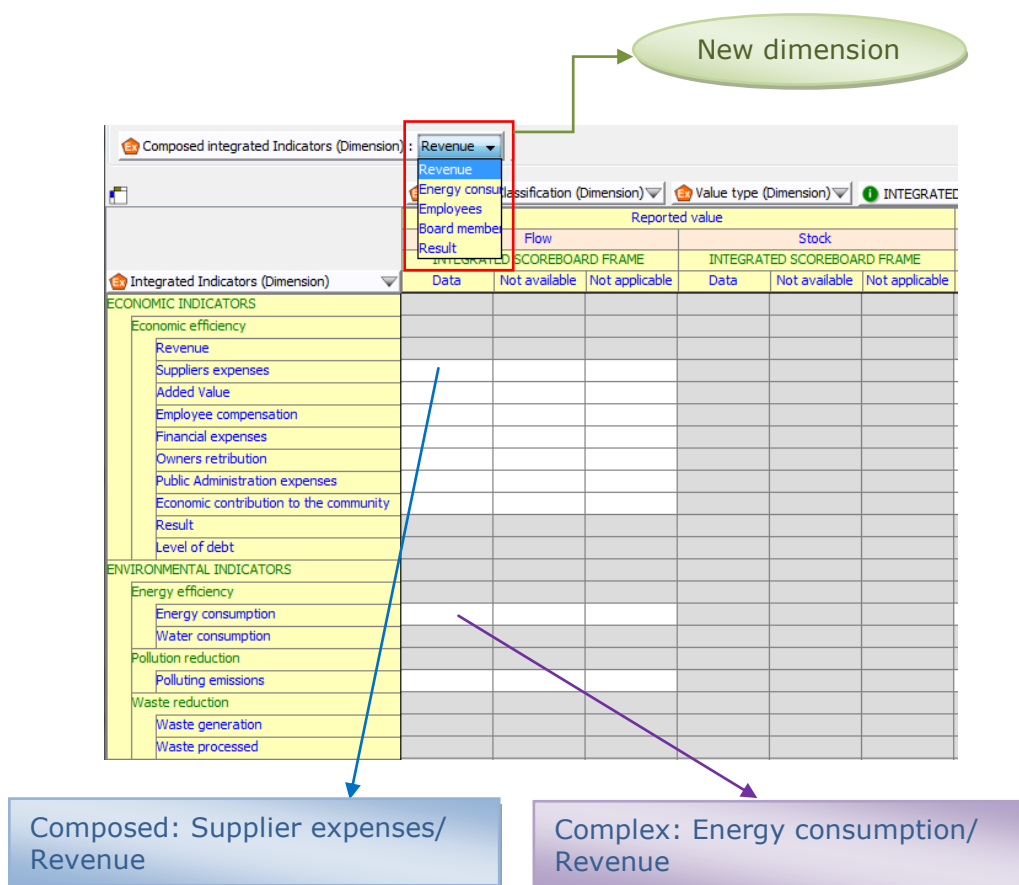


Figure 3. Generation of composed and complex indicators

The KRI frame is composed by items and dimensions imported from the international taxonomy COREP and the strategy objectives indicators, making possible, the definition of key performance indicators for the integrated reports by the users, technically possible through the type dimension.

Finally, all the frames have in common that some combination from the items of each cannot be possible. The arc-roles "not-all" are used through the hypercube to implement this characteristic.

## 6 Formulas

The formula specification is used to impose sophisticated validation constraints, with a full set of mathematical functions to produce exactly what is needed.

All the formulas defined are Assertion type rules validation; it consists in evaluating a XPATH expression and returns a Boolean result. To support correctly the precisions data type, all assertion use a threshold with the value 0.01.

Example: XPath expression: **abs(\$addedValue - (\$revenue - \$supplier)) le threshold**

**bh-01** Added Value=Revenue –supplier

The general structure followed by the assertions rules defined in this taxonomy is represented in the figure 4.

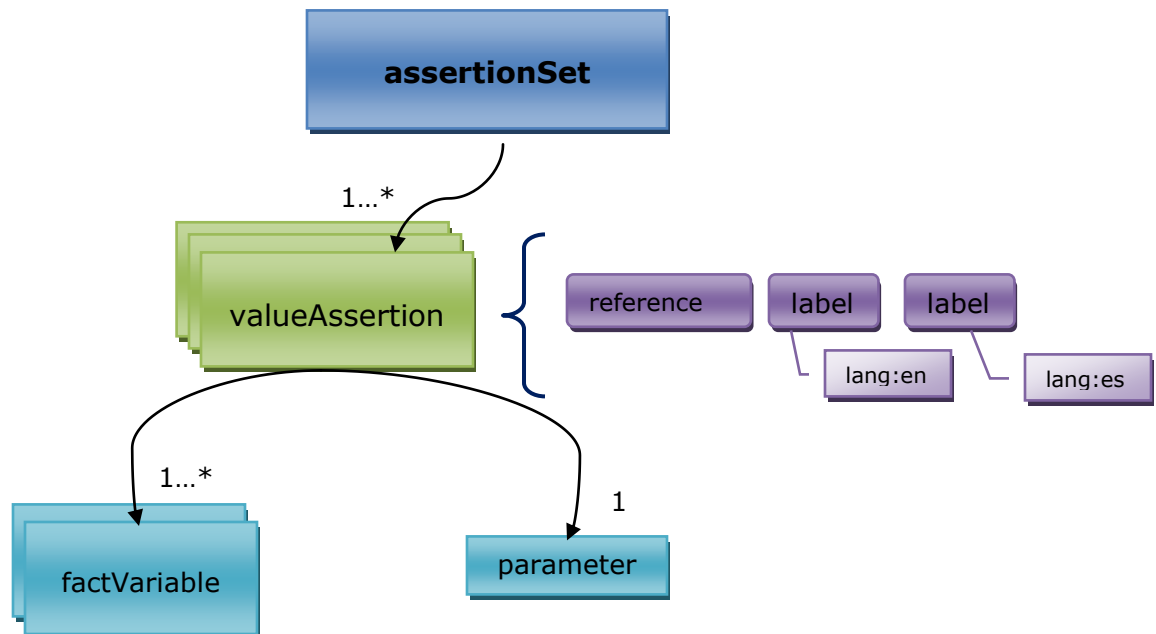


Figure 4. Assertion rules structure

To satisfy the rules validation from the KPIs and KRI frames a total of 39 formulas are defined divided in three categories: basic, composed and complex.

The basic formulas, relates only data from the same frame:

bh-01	Added Value=Revenue –supplier
bh-02	Gross profit=Added value - Employee benefits
bv-01	Fullfillment=(reported -expected)/expected

The composed formulas, relates data from different frames but same area (economic, environmental, social, corporative governance):

ECONOMICAL	
cpd-f-01	Suppliers Expenses/Revenues
cpd-f-02	Added Value/Revenues
cpd-f-03	Employee benefits/Revenues
cpd-f-04	Gross profit / Revenues
cpd-f-05	Financial expense/Revenues
cpd-f-06	Owners retribution / Revenues
cpd-f-07	Income taxes / Revenues
cpd-f-08	Economic contribution to the community/Revenues
cpd-f-09	I+D+i investment/Revenues
cpd-f-10	Total investment/Revenues
ENVIRONMENTAL	
cpd-e-01	Water consumption/Energy consumption
cpd-e-02	Polluting emissions/Energy consumption
cpd-e-03	Waste generation/Energy consumption
cpd-e-04	Waste processed/Energy consumption
cpd-e-05	Recovered waste / Energy consumption
SOCIAL	
cpd-s-01	Gender diversity of employees/Employees
cpd-s-02	Top employees/Employees

cpd-s-03	Gender diversity of top employees/Top management positions
cpd-s-04	Job stability/Employees
cpd-s-05	Employee turnover/Employees
cpd-s-06	Net employment/Employees
<b>CORPORATIVE GOVERNANCE</b>	
cpd-g-01	Independent board members/Board member
cpd-g-02	CSR Board Members / Board Members
cpd-g-03	Executive Committee/Board members
cpd-g-04	Audit Committee/Board members
cpd-g-05	Nominations Committee/Board members
cpd-g-06	Gender diversity at Management Board/Board members

The complex formulas, relates data from different frame and area:

cpx-01	Revenues/Employees
cpx-02	Employee benefits/Employees
cpx-03	Energy consumption/Revenues
cpx-04	Polluting emissions/Revenues
cpx-05	Net employment/Revenues
cpx-06	Total Remuneration board/Gross profit

The correct integration with the external financial taxonomies is defined by formulas too, a total of 32 additional assertion rules have been distributed thought each entry point.

A total of 71 formulas composed the taxonomy. For more details see Annex 1.

## 7 Conventions for the naming of elements

The naming convention is the "camel system" or L3C ("*Label CamelCase Concatenation*"), without punctuation marks (text chain resulting from eliminating the spaces between words, prepositions, punctuation marks and capitalizing the first letter of each word).

Similarly, the IS-FESG taxonomy respects the conventions of the FRTA ("*Financial Reporting Taxonomies Architecture 1.0*") corresponding to XBRL 2.1 Recommendation corrections 2005-04-25) for the nomenclature of elements.

## 8 Test of the taxonomy

The following tests have been conducted:

- **Tests of conformity with the standards of XML 1.0.**

Specific validation software has been employed, together with analysis and comparison with the standards defined by the W3C.

- **Tests of conformity with the XBRL specification.**

Various validators on the market have been employed, and a visual inspection has been made of the files in plain text (more details in TestReports directory).

- **Tests of arithmetic restrictions.**

XBRL validation tests have been conducted against the arithmetic restrictions defined in the calculation linkbase.

- **Tests of conformity with FRTA.**

Tests of adaptation to the FRTA 1.0. Recommendation has been conducted, considering the financial and non-financial information that the taxonomy contains.

It has been confirmed that 100% of the elements of the taxonomy can be reported correctly.

## 9 Contingency plan

The production of such a plan has not been necessary.

## 10 Summary of the guide for the implementation and use of the taxonomy

Prospective users will be provided with open code software tools to enable them to compose the corresponding XBRL reports.

## 11 Summary of open topics

No topics remain open.

### Appendix A. Approval process

	Status	Person responsible for taking a decision	Next step	Revisions required	Target date
1	Internal draft of the taxonomy	Head of taxonomy subgroup			2011-12-14
5	Publication in Spain of the definitive document	Head of taxonomy subgroup			2012-09-30
6	Issuing for its publication in XBRL International	Head of taxonomy subgroup		XBRL International	2012-09-30





Annex 1. Formulas definitions for KPIs and KRI frames

Validation rules for KPIs frames:

BASIC		COMPOSED		COMPLEX	
bh-01	Added Value=Revenue -supplier			cpx-01	Revenues/Employees
bh-02	Gross profit=Added value - Employee benefits	cpd-f-01	Suppliers Expenses/Revenues	cpx-02	Employee benefits/Employees
bv-01	Fullfillment=(reported -expected)/expected	cpd-f-02	Added Value/Revenues	cpx-03	Energy consumption/Revenues
		cpd-f-03	Employee benefits/Revenues	cpx-04	Polluting emissions/Revenues
		cpd-f-04	Gross profit / Revenues	cpx-05	Net employment/Revenues
		cpd-f-05	Financial expense/Revenues	cpx-06	Total Remuneration board/Gross profit
		cpd-f-06	Owners retribution / Revenues		
		cpd-f-07	Income taxes / Revenues		
		cpd-f-08	Economic contribution to the community/Revenues		
		cpd-f-09	I+D+i investment/Revenues		
		cpd-f-10	Total investment/Revenues		
			<b>ENVIRONMENTAL</b>		
		cpd-e-01	Water consumption/Energy consumption		
		cpd-e-02	Polluting emissions/Energy consumption		
		cpd-e-03	Waste generation/Energy consumption		
		cpd-e-04	Waste processed/Energy consumption		
		cpd-e-05	Recovered waste / Energy consumption		
			<b>SOCIAL</b>		
		cpd-s-01	Gender diversity of employees/Employees		
		cpd-s-02	Top employees/Employees		
		cpd-s-03	Gender diversity of top employees/Top management positions		
		cpd-s-04	Job stability/Employees		
		cpd-s-05	Employee turnover/Employees		
		cpd-s-06	Net employment/Employees		
			<b>CORPORATIVE GOVERNANCE</b>		
		cpd-g-01	Independent board members/Board member		
		cpd-g-02	CSR Board Members / Board Members		
		cpd-g-03	Executive Committee/Board members		
		cpd-g-04	Audit Committee/Board members		
		cpd-g-05	Nominations Committee/Board members		
		cpd-g-06	Gender diversity at Management Board/Board members		

**Validation rules for KRI frame:**

KPI Frame	
bv-03	Total event type= SUM (Total Loss Amount (Event types))
bv-04	Lowest Loss= MIN(Total Loss Amount (Event types))
bv-05	Highest Loss= MAX(Total Loss Amount (Event types))

