

W I C I

world intellectual capital initiative

www.worldici.com

XBRL for nonfinancial information

XBRL for investment professionals

What interactive data will do for you

London, United Kingdom

26 September 2008

About WICI

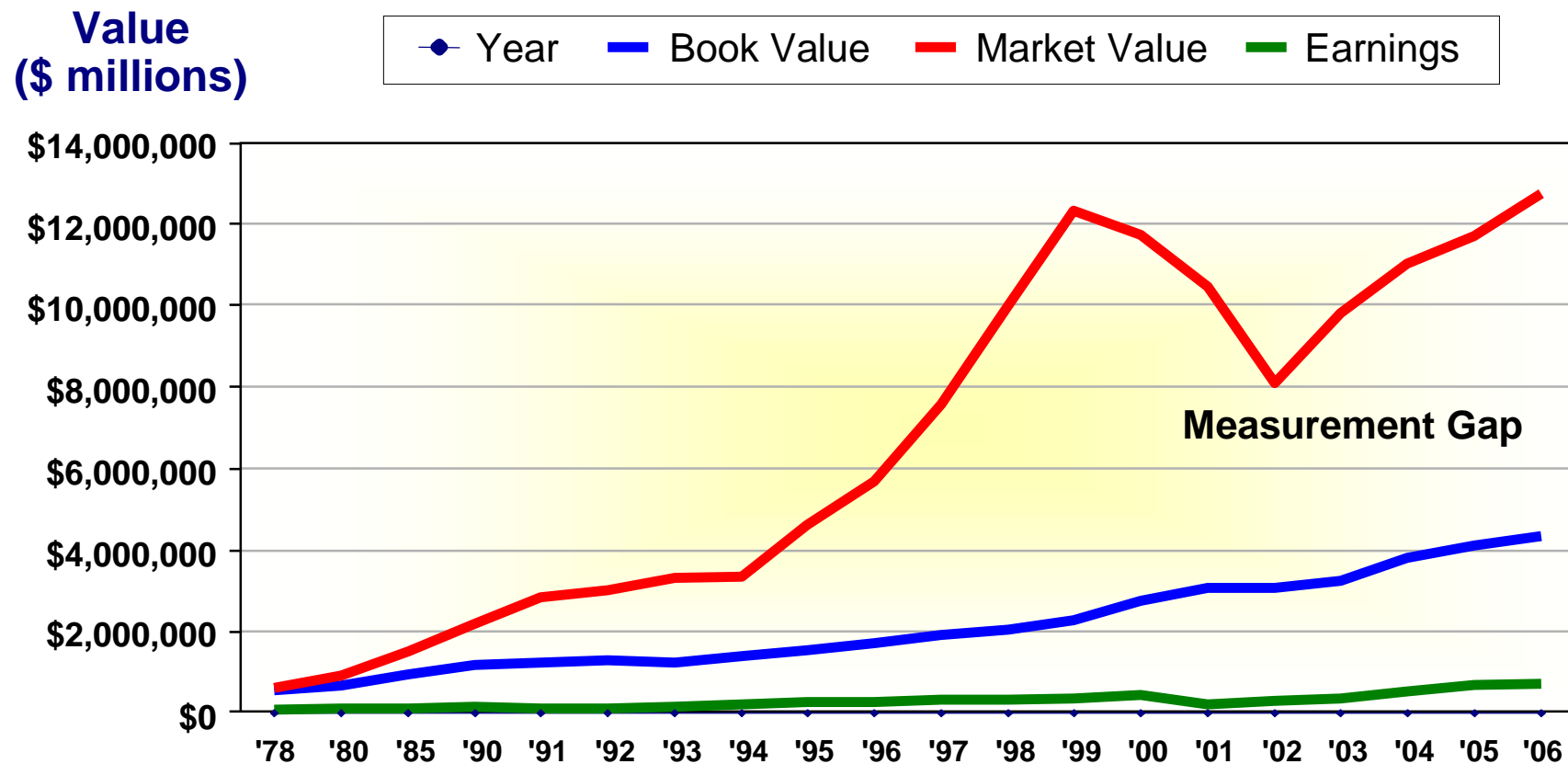
- Enhanced Business Reporting Consortium
 - American Institute of Certified Public Accountants
 - Grant Thornton LLP
 - Microsoft Corporation
 - PricewaterhouseCoopers
- European Federation of Financial Analysts Societies
- Japan Ministry of Economy, Trade and Industry
- Organization for Economic Cooperation and Development
- Society for Knowledge Economics
- University of Ferrara
- Waseda University

WICI objectives

- Develop a voluntary global framework for measuring and reporting on intellectual assets/capital
- Develop guidelines for measuring and reporting on industry-specific key performance indicators (KPIs)
- Facilitate the development of XBRL taxonomies for this content

The capital markets need more relevant information

Book-to-Market Value S&P 500



What consumers/users of information want

EBRC / Knowledge @Wharton Survey

Should a company disclose KPIs, intangibles, value drivers, intellectual assets in addition to financial statements and notes?

Yes – 74%

No – 26%

A beta WICI Framework

0 Corporate profile and business attributes 0-1 Industry overview 0-2 Duration and results per business unit 0-3 Business cycle per business unit 0-4 Competitive analysis							
Past →		Current →		Future			
A Business landscape A-1 Business landscape b Strategy b-1 Corporate strategy summary b-2 Vision and mission b-3 Strengths b-4 Weaknesses b-7 Goals and objectives b-8 Corporate strategy b-9 Business unit strategies b-10 Business portfolio c Resources and processes c-1 Resources and processes summary c-2 Resource forms c-3 Key processes c-4 Value drivers		d Performance d-1 Performance summary d-2 GAAP-based d-3 GAAP-derived d-4 Industry-based d-5 Company-specific d-6 Capital market-based		A Business landscape A-1 Business landscape summary A-2 Economic A-3 Industry analysis A-4 Technological trends A-5 Political A-6 Legal A-7 Environmental A-8 Social C Resources and processes C-1 Resources and processes summary		B Strategy B-1 Corporate strategy summary B-2 Vision and mission B-5 Opportunities B-6 Threats B-7 Goals and objectives B-8 Corporate strategy B-9 Business unit strategies B-10 Business portfolio D Performance D-1 Financial prospects summary	

What consumers/users of information want

EBRC / Knowledge @Wharton Survey

Should standardization of KPIs, intangibles, value drivers, intellectual assets should be pursued within industry sectors to facilitate comparability?

Yes – 74%

No – 26%

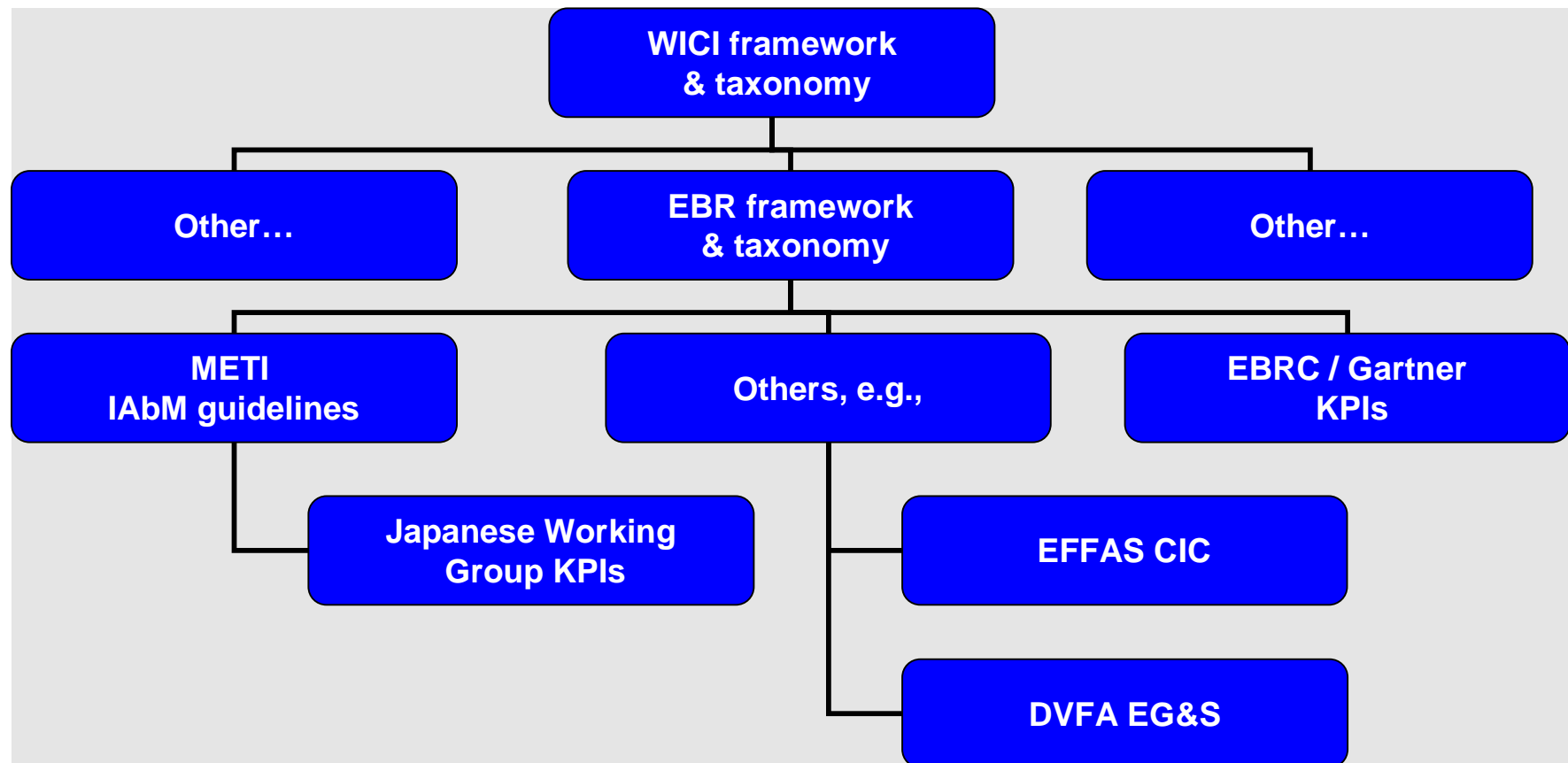
International KPI initiatives

- Auditor-Investor Dialogue
- EBRC/Gartner
- EFFAS Committee on Intellectual Capital
- International Corporate Governance Network
- Japan Ministry of Economy, Trade and Industry and Waseda University
- Society of Investment Professionals in Germany

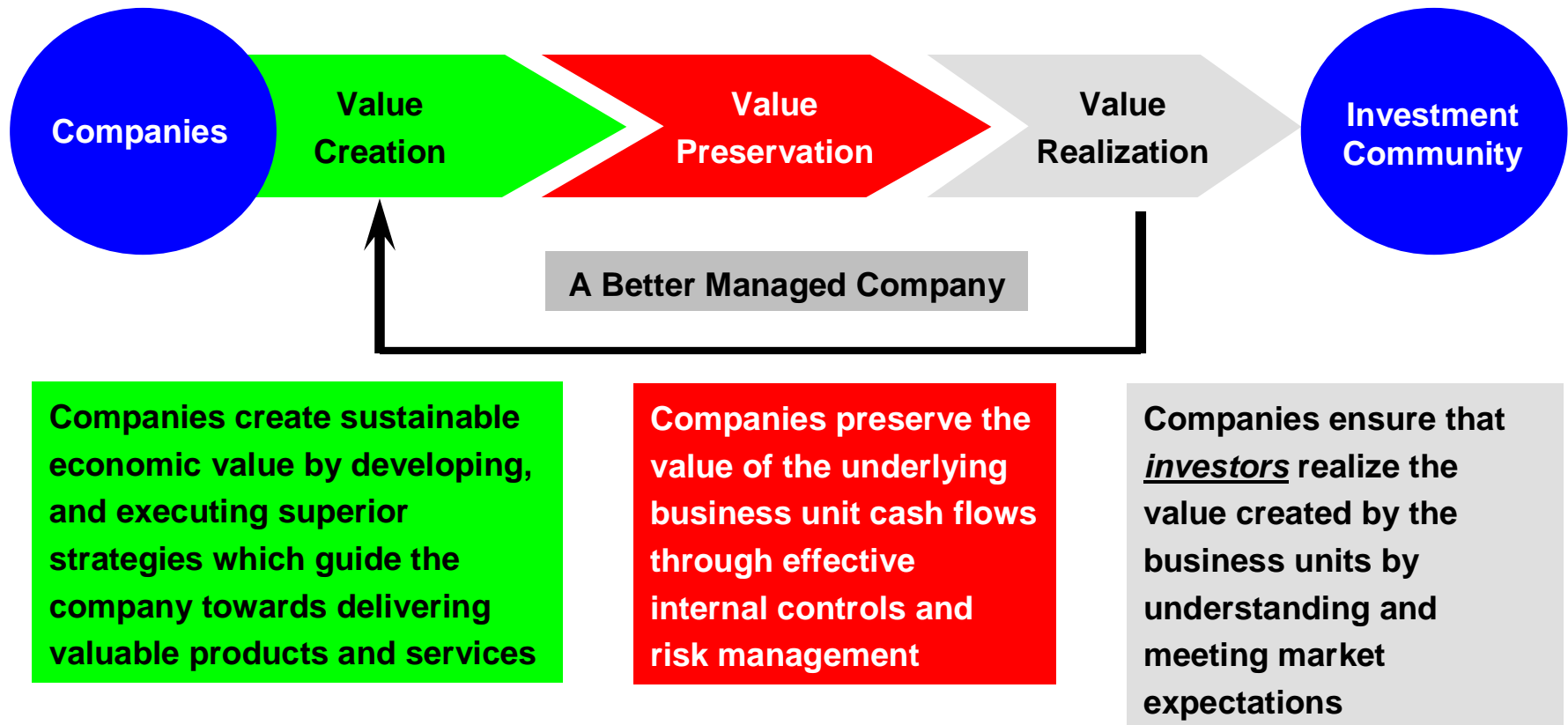
Creating a XBRL taxonomy for the WICI framework

- Contributors of intellectual property
 - Enhanced Business Reporting Consortium
 - Japan Ministry of Economy, Trade and Industry
 - Waseda University
- Contributors of XBRL expertise
 - JustSystems
 - PricewaterhouseCoopers

A beta WICI taxonomy architecture



What's the 'end game'?



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