RR DONNELLEY EXAMINER[SM]
XBRL VIEWER
USER'S GUIDE – VERSION 7

CONTENTS

FUNCTIONAL OVERVIEW

The **RR Donnelley eXaminer**SM ("eXaminer") provides a comprehensive workspace for storing, reviewing and comparing XBRL documents. eXaminer allows users to upload files into "workspaces" for storage and review purposes, while also providing easy access to any XBRL filing made to the U.S. Securities and Exchange Commission's (SEC) Interactive Data filing programs. eXaminer provides all of the review capabilities found in the original XBRL Interactive Viewer while introducing the following new features:

- Centralized company and personal workspaces
- Non-XBRL file upload capabilities (comment files, Excel tagging files, etc.)
- US GAAP Taxonomy Review
- Extension Taxonomy Review
- Comparability analysis between two sets of XBRL documents
- Negated label review
- Content editing
- Calculation and detail reviews of tagged data
- Access to all SEC live-filed extension taxonomies

TECHNOLOGY REQUIREMENTS

eXaminer requires the following:
1. Internet access
2. 32-bit* Web browser (i.e. Microsoft Internet Explorer, Mozilla Firefox, Google Chrome)
3. Microsoft Silverlight client installation/run-time (http://www.microsoft.com/silverlight)

*Microsoft Silverlight does not currently support 64-bit web browsers.

UPLOADING, VALIDATING AND MANAGING FILES

eXaminer allows XBRL and non-XBRL files to be uploaded for storage and review. For XBRL files, eXaminer offers various XBRL and SEC-specific validation options that can be performed as part of the upload process. Validation results and the XBRL files can be viewed immediately after the upload process has finished.

CREATING AND RENAMING FOLDERS

eXaminer supports the ability to add folders and sub-folders within any given Workspace as well as renaming existing folders/sub-folders. Folders/sub-folders can be added/edited directly in the *My Documents* window, or created when uploading files via the *Upload Documents* window.

➲To create a new folder in *My Documents*:
1. Click on *My Documents*
2. Highlight the given Workspace, or existing folder/sub-folder, where the new folder will exist
3. Click *File|New|New Folder*, or right-click and select *New Folder*
4. Enter the new folder name and hit *Enter*

➲To create a folder via then *Upload Documents* window:
1. Click *My Documents*
2. Expand a Workspace and select a folder/sub-folder
3. Click the *Upload* button to upload the file
4. After selecting the file, click the *Create Destination* button to enter a new folder name
5. Click *Upload* to upload the document and create the folder

Renaming folders/sub-folders can be done via the right-click menu in *My Documents*. Renaming folders/sub-folders does not impact users subscribed to the Workspace, or alter any of the files contained within the renamed folder/sub-folder.

➲To rename a folder/sub-folder:
1. Click *My Documents*
2. Expand a workspace and select a folder/sub-folder
3. Right-click and choose *Rename*
4. Type the new folder name and hit *Enter* on the keyboard to store the new folder/sub-folder name.

NOTE: As changes are made directly in *My Documents*, or in another window that impacts *My Documents*, by other users in eXaminer, the *My Documents* window should be updated real-time. If changes are immediately seen, click the *Refresh* button or close/re-open *My Documents* to refresh the displayed information.

UPLOADING XBRL FILES

XBRL files are loaded into eXaminer via a single zip file that contains all the XBRL files. The zip file is loaded into a workspace and related folder/sub-folder, and all files contained within the zip file are visible after the upload process. Uploaded XBRL files can be checked for varying levels of technical completeness. eXaminer offers four types of technical validation – *SEC Mandate + Architecture, SEC Mandate*, *XBRL 2.1* and *Rendering Only*. The selected validation will determine the extent that technical completeness of the XBRL files is checked during the upload process.

SEC Mandate + Architecture offers the most complete technical validation and should be used for all Operating Company-based XBRL documents. It provides a check against the SEC test/live file process, calculation inconsistency feedback, and structural/architectural review of the extension taxonomy. As a result of the latter, Investment Management Risk/Return XBRL information should not use this validation due to the current architectural requirements of Risk/Return submissions that differ from Operating Companies.

SEC Mandate offers the same as *SEC Mandate + Architecture* save for the structural/architectural review of the extension taxonomy. This validation should be used for all Investment Management Risk/Return-based XBRL documents. *XBRL 2.1* offers a basic validation against the XBRL 2.1 Specification while *Rendering Only* uploads the files for quick review (i.e., XBRL extension taxonomy not available for review; only report data can be reviewed).

➲To upload and validate XBRL files:
1. Click *My Documents*
2. Expand the Workspace to upload the XBRL zip file into
    a. If the desired Workspace doesn't exist in *My Documents*, use the *Administration|Manage Workspaces* feature under to create a new workspace, or subscribe to an existing Workspace via the *Join* button in *My Documents*
3. Select the appropriate folder/sub-folder for the desired upload, or create a new one
4. Click the *Browse* button to select the XBRL file from a local or network drive
5. Select the appropriate/desired XBRL validation level:
    a. SEC Mandate + Architecture
    b. SEC Mandate
    c. XBRL 2.1 Only
    d. Rendering Only
6. Click the *Upload Now* button to upload the selected file

Each XBRL zip file uploaded to *My Documents* records the upload day/time stamp information and is displayed in *My Documents*. The files contained within the XBRL zip file also record the "native" or original day/time stamp information so that both upload and original day/time stamp information is available for review within *My Documents*.

VIEWING VALIDATION RESULTS

The validation results associated with a set of XBRL files can be viewed immediately as part of the *Upload Documents* window once the results have been returned (in-process; do not have to wait for entire report to upload), or after-the-fact via *My Documents*.

➲To view validation results from the *Upload Documents* window:
1. Select XBRL zip file and *Upload*
2. Click the *Validation Results* button to view the validation results based upon the selected validation level for the uploaded file separate web browser window (validation results will open in a new browser window)

NOTE: The *Validation Results* button is enabled as soon as it is available for review, which could be prior to the entire upload process completing. Please review the Validation Results as soon as available to ensure the files are clean. If they are not, the upload process can be stopped by simply closing the *Upload Documents* window.

➲To view validation results from the *My Documents* window:
1. Open *My Documents* and select the appropriate workspace and folder/sub-folder
2. Select and expand the given XBRL zip file and click any of the XBRL files
3. Click *View|Log* from the menu to open validation results in a separate browser window

UPLOADING AND VIEWING NON-XBRL FILES

eXaminer supports the ability to load non-XBRL files such as Microsoft Word/Excel, Adobe PDF and non-XBRL zip files into Workspaces (Personal and Company). This feature allows eXaminer to serve as the central repository for all company files worked on for each reporting period. Non-XBRL files are stored in the same fashion as XBRL files, and can be uploaded to any Workspace folder. Non-XBRL files can be opened/launched from eXaminer given the local computer has the proper application to launch/view the selected non-XBRL file.

➲To upload non-XBRL files:
1. Click *My Documents*
2. Expand the Company Workspace to upload the XBRL zip file into
    a. If the desired Workspace doesn't exist in *My Documents*, use the *Manage Workspaces* feature to *Add* or *Join* the given Workspace
3. Select the appropriate folder/sub-folder for the desired upload, or create a new one
4. Click the *Upload* button to upload the selected file into the selected workspace/folder,
   -or-
   Right-click and choose *Upload*
5. Click the *Browse* button to select the XBRL file from a local or network drive
6. Click the *Upload Now* button to upload the selected non-XBRL file

NOTE: XBRL validation is not performed when uploading non-XBRL files. Uploaded files are presented in the My Documents list and are available for download by other users subscribed to the given workspace.

Each non-XBRL file uploaded to *My Documents* records the upload day/time stamp information and is displayed in *My Documents* for review.

Non-XBRL files can be viewed/opened directly from within eXaminer and thus do not need to be downloaded to your local/network drive prior to viewing/opening. For Microsoft Internet Explorer, the ability to open/view files directly from eXaminer first requires eXaminer to be established as a "trusted site".

The following details how to establish eXaminer as a trusted site within Microsoft Internet Explorer:
1. Open Internet Explorer.

2. Go to *Tools* | *Internet Options*.
3. Click on the *Security* tab.
4. Choose *Trusted sites* (green checkmark) in the white box, and then click the *Sites* button
5. At the bottom of the page, make sure to uncheck the box next to *Require server verification (https:) for all sites in this zone*
6. In the first field labeled *Add this website to the zone*, type in https://examiner.rrd.com and click the *Add* button.
7. Click *Close*.
8. With *Trusted sites* still selected on the *Security* tab, click the *Custom level…* button.
9. Scroll down to the *Downloads* section.
10. Choose *Enable* for *Automatic prompting for file downloads*.
11. Choose *Enable* for *File download*.
12. Choose *Enable* for *Font download*.
13. Click *OK* at the bottom of the *Security Settings* | *Trusted Sites Zone* window.
14. Click *OK* at the bottom of the *Internet Options* window.

➲To view/launch a non-XBRL file from within eXaminer (assuming use of Microsoft Internet Explorer):
1. Open *My Documents* and select the appropriate workspace and folder/sub-folder(s)
2. Highlight the given non-XBRL file
3. Click the *View File* button,
   -or-
   Right-click and choose *View*

The non-XBRL file will open using the local application (i.e. Adobe Reader for PDF files, Microsoft Excel for XLS files, etc.) that is associated with the given file type. You must have the given application loaded on your local computer in order to open/view the related file type from within eXaminer.

DOWNLOADING FILES

Any file stored in eXaminer can be easily downloaded to a local or network drive. Although eXaminer should be used as the central repository of record, downloading files are required when the underlying files need to be further worked on/edited, or simply when a company wants to store the information locally (as say a back-up to what's on eXaminer).

➲To download a file to a local or network drive:
1. Open *My Documents* and select the appropriate workspace and folder/sub-folder
2. Highlight the given file to be downloaded and click the *Download* button,
   -or-
   Right-click and choose *Download*
3. Click *OK* to confirm file download, or *Cancel* to cancel the download
4. If *OK*, Select the desired local or network location and click *Save*

NOTE: If using Microsoft Internet Explorer, please ensure it's been configured as described above in the "Uploading/Viewing non-XBRL Files" section prior to downloading files.

COPYING FILES BETWEEN WORKSPACES

Files can be copied between a User Workspace and the Company Workspace from within *My Documents*.

➲To copy files between Workspaces:
1. Open *My Documents* and select the appropriate workspace and folder/sub-folder where the files are to be copied from

2. Highlight the given XBRL or non-XBRL file
3. Expand *My Documents* to the “target” folder where the file will be copied to
4. Drag and drop the highlighted file into the new folder location

DELETING FILES

Deleting files from within a Workspace is a simple process and allow users to keep Workspaces clean. Users are allowed to delete files from their own personal workspace as well as any Company Workspace that they have rights to.

➲To delete a file:
1. Click *My Documents*
2. Select the given workspace and folder/sub-folder that contains the file to be removed
3. Highlight the given file and click the *Delete* button,
   -or-
   Right-click and choose *Delete*

VIEWING XBRL FILES

SEC FILINGS

All Operating Company and Mutual Fund filings made to the SEC as part of the Interactive Data programs are available for review within eXaminer. This includes report data (instance document) and extension taxonomy information, as well as the ability to easily link to the actual filing found on the SEC web site.

Two options are available to easily locate a company and a related filing. The first focuses on most recent filings made to the SEC as the primary search mechanism. Most recent filings are grouped by filing day and indicate the company and what type of filing the submission XBRL is for (i.e*., 10-Q, 10-K, etc.).*

The second is a more traditional search based on the companies that have submitted XBRL documents. Searching is provided by company name or ticker symbol as well as being able to simply select the company name alphabetically from a list of all companies.

➲To review a most recent filing made to the SEC:
1. Click on *Public Documents* and select either *Corporate Filings* or *Mutual Fund Filings*
2. On the *Latest Filings* (default) tab, review the latest filings that are displayed,
   -or-
   Expand the number of most recent filings displayed by changing the *Display Latest* number (default is 20)
3. Highlight the desired filing
4. Click the *View Report* button to open the *Instance Reports* review window

➲To search by company for a live XBRL filing made to the SEC:
1. Click on *Public Documents* and select either *Corporate Filings* or *Mutual Fund Filings*
2. Click on the *Company Filings* tab
3. Use *Search Company by Name* to find company by entering the first letters of a company’s name,
   - or -
   Use the *Select a Company* to find a company using the A – M or N – Z group lists.
4. Once the desired company has been found, use *Select a Report* to highlight a specific XBRL filing
5. Click the *View Report* button to open the *Instance Reports* review window

➲To view company and filing-specific information about a live XBRL filing, in the *Instance Reports* review window:

1. Click *SEC Summary* to be taken to the SEC website to view the actual filing details
2. Click *Company Summary* to see summary information for the company
3. Click *Filing Summary* to see summary information for the filing

NOTE: To update an SEC filing made previous to the implementation of a new SEC rendering engine, as well as to create the *Dimension Review* report, click the *Reparse Document* button in the report review window. See the *Basic Reviewing* section below for additional information.

UPLOADED XBRL FILES

There are two ways to view XBRL files that have been uploaded to eXaminer. The first way is immediately after uploading an XBRL zip file. The second way is to open already-uploaded XBRL zip file from *My Documents*.

➲To view XBRL files immediately after upload via the *Upload Documents* window:
1. Upload an XBRL zip file
2. Click the *View Report* button to open the review window as soon as it becomes enabled/clickable

NOTE: The *View Report* button is enabled as soon as the system has completed processing all XBRL report sections, which typically is before the entire upload process completes. This allows the XBRL files to be reviewed as soon as possible rather than having to wait until the entire upload process completes.

➲To view uploaded files from the *My Documents* window:
1. Open the Workspace/folder/sub-folder where the XBRL zip file has been previously uploaded
2. Expand the XBRL zip file and highlight the .xml instance document file
3. Select *View|File* from the menu to open the document review window,
   -or-
   Right-click and select *View* to open the document review window.

The document review window, or *Document Viewer*, is where the primary review of the details of the underlying XBRL is provided. Complete functionality of the Document Viewer is explained in the next section.

REVIEWING XBRL REPORTS

Data contained within an XBRL file or submission can be easily reviewed within eXaminer. eXaminer offers both basic and advanced review capabilities that provide insight into the both the cosmetic and underlying detail of an XBRL submission. eXaminer not only displays traditional XBRL report information such as a presentation-oriented view of the XBRL but also creates various summary and statistical information points important in reviewing and approving XBRL documents. While viewing XBRL reports, the underlying extension taxonomy is also available for review.

Reviewing XBRL reports is accomplished by using the *Document Viewer*. The *Document Viewer* offers various features for working with XBRL files including *Explorer* which provides a tree-like navigation structure of XBRL report sections and the *Report Worksheet* which displays the underlying data from the underlying XBRL report section and view options.

EXPLORING REPORT SECTIONS

The *Explorer* provides access to not only instance document (report) information but also extension taxonomy information (see *"Viewing Taxonomies"* below for more detail for taxonomy-specific functionality). The *Explorer* provides review capabilities as well as provides Export features to allow the XBRL information viewed on-screen to be saved as an HTML, PDF or Excel file (see *"Printing and Exporting Information"* section below for more detail).

Explorer displays XBRL report sections contained in the XBRL files (extension taxonomy) as well as report sections automatically created by eXaminer during the upload process that helps facilitate the detailed review of XBRL information. Report sections automatically created by eXaminer are *Glance and Go*, *Extension Summary Report*, *All Reports* and *Context Information Report*.

The *Glance and Go* report provides various metrics and statistics about the report data and extension taxonomy information that make up the XBRL files being reviewed. *Glance and Go* plays an important role in the review and approval process by providing detailed insight into the following aspects of the XBRL file:

- Tags broken out by what taxonomy they come from (i.e., US GAAP, Document and Entity Information (DEI), extension tags, etc.)
- XBRL report sections with the highest number of extension tags, with the ability to review all report sections and their related number of extension tags
- Units used in the taxonomy (i.e., currency(s), shares, etc.)
- Time periods and related number of tags for each time period
- Precision used in the tagging
- Data types used in the tagging
- Period types used in the tagging

➲To view *Glance and Go* report metrics:
1. Open an XBRL file in the *Document Viewer*
2. The initial *Report Worksheet* automatically displays *Glance and Go* details

Report sections in the *Explorer* can be manually expanded one report section at a time by clicking the ▸ next to a given report section, or quickly expanded using the *Expand All* option.
➲To quickly expand Report Section detail:
1. Highlight the given XBRL report section in *Explorer*
2. Right-click on the report section and choose *Expand All*
3. The *Explorer* automatically expands to display all extension taxonomy information underneath the selected report section

The *Extension Summary Report* provides a detailed overview of any/all extension elements contained in the XBRL files. Reviewing information related to extension elements is an important part of the review process.
➲To view the *Extension Summary Report*:
1. Open an XBRL file in the *Document Viewer*
2. Click the *Extension Summary Report* report section
3. A *Report Worksheet* opens to display the *Extension Summary Report* details

All Reports creates a single rendering of all XBRL information contained in an XBRL file. All Reports is useful for loading up all reports in a single Report Worksheet, as well as exporting to Excel, PDF or HTML (see "Exporting
➲To view the *All Reports* report:
1. In *Explorer*, scroll to the very bottom of the XBRL report sections
2. Click *All Reports* to open *All Reports* in a *Report Worksheet*.

Context Information provides a comprehensive overview of various aspects of the tagged XBRL information including time periods (contexts), dimensions, currency/unit, precision and period type. *Context Information* is group by time period, with all data tagged to the given time period displayed for review.
➲To view the *Context Information* report:
1. In *Explorer*, scroll to the very bottom of the XBRL report sections
2. Click *Context Information* to open the *Context Information* report in a *Report Worksheet*.

The *Rendering Log* is generated by the SEC rendering engine and provides insight into data suppression, display inconsistencies and flow-through issues caused by the business logic contained within the SEC rendering. This information is helpful in reviewing and tying out information contained in the XBRL documents.

➲To view the *Rendering Log* report:

3. In *Explorer*, scroll to the very bottom of the XBRL report sections and click *Rendering Log* to display the contents of the *Rendering Log* in a *Report Worksheet*.

NAVIGATING REPORT WORKSHEETS

Data in any of the *Report Worksheets* (save for the *SEC Review)* can be limited or filtered to help review specific pieces of information.

➲To limit or filter data:

1. Click on the *Columns* button and uncheck any columns that you'd like to no longer display
2. Enter a filter parameter in the *Filter* text box and click on *Filter* to narrow the report data to only those rows/values that contain the entered filter parameter
    a. Click Clear to clear the filter parameter and return the full data set to the report view

The Report Worksheets automatically size columns based on data contained within each column. Each column can be resized to be made larger or smaller.

➲To resize columns:

1. In *Explorer*, select an XBRL report section to load into report review
2. Grab the column divider with the mouse and move left or right to widen or shrink the given column.

NOTE: Changed column sizes are not currently stored for future use when the review window is closed.

Column ordering within the Report Worksheet can be changed by the user.

➲To change the order of columns:

1. In *Explorer*, select an XBRL report section to load into report review
2. Grab a column and while holding down the left mouse button, drag and move column left or right to a new position.

NOTE: Changed column order is not stored for future use when the review window is closed.

XBRL report sections by default are opened in separate *Report Worksheets* within the *Document Viewer*. If required, a Report Worksheet can be separated from the other Report Worksheets for side-by-side review purposes.

➲To create a separate Report Worksheet for an XBRL report section:

1. In *Explorer*, select an XBRL report section to load into report view
2. Grab the report section tab with the mouse and drag it away from the report view window and a separate report view window will be created for the specific report section.
3. Click the "x" in the upper-right hand corner of the separated window to close the separate window
4. Click on the "x" in the upper-right hand corner of the main review window to close it and any separated review windows

XBRL attributes for any row within an XBRL report section can be quickly reviewed via the detail review window.

➲To review detailed information about a given row:

1. Highlight a given row within a report section
2. Click on the row to open a detail review window that provides *Element Info*, *Documentation*, *References* and *Element Statistics* for the given row
3. Click *Close* to close the detail review window

eXaminer's support of viewing both report information and industry standard taxonomies allows tags used within a report section to be easily looked up in the underlying taxonomy. Each row of a report has a **?** on it in the first column. Clicking on the **?** opens the Taxonomy Explorer window with the XML name (unique tag) pre-loaded in the Search criteria with the underlying search results available for review.

➲To find a tag used on a row in the underlying industry standard taxonomy:

1. Click on the ? next to the given row that needs to be located in the US GAAP taxonomy
2. Review the Search results in the *Taxonomy Explorer*

Filing metrics are available for each row within an XBRL report section. This information shows what percentage of filers overall (based on live filings made to the SEC) are using the XBRL tag for the given row, and the percentage of companies within the company's industry that have used the same tag.
➲To see filing metrics for a given row:
1. Hover over the given row to see the % of All Filers, and % of SIC Filers who have used the given tag,
   -or-
   Click on a row to open the detail review window
2. Click on the *Element Statistics* tab to review % of filers in total, and per CIK, that have used a tag
3. Click on either % amount to see a list of companies that have filed using the same tag

REPORT (DISPLAY) OPTIONS

Report Options allow a user to customize the review experience. *Report Options* provide both basic and advanced review and filtering capabilities on XBRL reports.
➲To access *Report Options*:
1. Click on the ▼ icon next to *Report Options* to display the available report options
2. Review and change *Report Options* to update the report review window

To help review the various pieces of XBRL information, eXaminer offers five pre-built report review formats: *Presentation Review* (default), *Accounting Review*, *Calculation Review*, *Dimension Review* and *SEC Review.* Each review provides specific insight one or more various aspects of the underlying attributes of the XBRL files.

The *Presentation Review* focuses on displaying the XBRL information for cosmetic review purposes in order to review amounts/content, order and labels of the underlying XBRL files. The *Presentation Review* displays the amount/content, time periods, order and label information in a format that's more simple in nature and tied primarily to how the information is based in the underlying HTML. Keep in mind that for a majority of detail/Year 2 tagging, the rendering of the XBRL information will NOT match the underlying HTML.

The *Accounting Review* provides detailed information for all tags used within a given report section. The focus of the *Accounting Review* is to review and approve the industry standard (i.e., US GAAP) and extension tags being used by reviewing their definition, authoritative reference, and other important attributes. Clicking on the *Accounting Review* radio button displays the following additional columns:

- Original label
- Definition
- Authoritative Reference
- Taxonomy Namespace
- Taxonomy Element Name

The *Calculation Review* provides detailed calculation information related to the numeric tags being used within a given report section. The focus of the *Calculation Review* is to review and approve information relevant to how numeric amounts are being "added up" within the XBRL document. Clicking on the *Calculation Review* radio button displays the following additional columns:

- Precision
- Current Weight
- Balance Type
- Period Type
- Taxonomy Namespace
- Element Name

The *Dimension Review* provides specific information related to the tags and tagged data found in the instance document for all tags used within a given report section. The focus of the *Dimension Review* is make it easier to review the instance document data related to each row of the report section, as well as dimension information that may be associated with a given row. Clicking on the *Dimension Review* radio button displays the following additional columns:

- Calendar Detail
- Unit References
- Taxonomy Namespace
- Taxonomy Element Name
- Data Type
- Dimensional Axis/Axes
- Dimension Member(s)

The *SEC Review* provides the ability to review the XBRL reports as they'll appear once live-filed to the SEC. eXaminer runs an exact and current copy of the SEC rendering engine to faithfully provide this review. Selecting SEC Review provides a completely cosmetic review environment; no additional review detail is provided.

➲To specify/change the report review format:

1. Click on the ▼ icon next to *Report Options* to display the available report options
2. Click the radio button next to the desired review format

NOTE: The selected report review format is used for all report sections opened, until you change to a different report review. For each new XBRL report opened the system defaults to the *Presentation Review*.

Report Options are not saved when the report review window is closed; they are reset to the system defaults the next time a report is opened for review.

DOCUMENT REVIEW OPTIONS

The *Document Review* window provides various content management and display options via the toolbar located at the top. This includes the ability to quickly move through report sections, compare the information being reviewed to another set of XBRL files, add comments and reparse document.

Navigating through the report sections included in an XBRL zip file in *Explorer* can be accomplished manually, or by using the *Next* and *Prev* buttons on the toolbar.

➲To navigate report sections:

1. Click *Next* to move to the next report section in *Explorer*
2. Click *Prev* to move to the prior report section in *Explorer*

While reviewing a set of XBRL files, it is possible to add them to the *Compare* queue to be compared against another set of XBRL files.

➲To compare the current set of XBRL files to another set:

1. Click the *Compare* button to load the currently open file to the *Compare* window
2. Open *My Documents* and select a second (or more) set of files to be added to the *Compare* window

While reviewing a set of XBRL files, eXaminer provides the ability to leave comments that can be monitored and responded to. Comments are tracked at the file level, by user, and each comment is tracked/stored in the system. When comments are initiated from the *Document Review* window, all comments are specifically associated with the set of files being review. There is no need to record that information as part of the comment as the system automatically stores that in the system.

➲To enter a comment from the *Document Review* window:

1. Click the *Add Comment* button
2. Enter a comment

3. Click Save

See the *Comment System* section below for additional details on leaving and responding to comments.

The ability to reparse a document is provided for two reasons. First, as eXaminer adds new report review features, a previously uploaded XBRL file might need to be "refreshed" in order to take advantage of a new feature. Instead of re-uploading the file, the file can be opened in the *Document Viewer* and refreshed via the *Reparse Document* feature.

Secondly, rendering of XBRL files are done using the version of the SEC rendering engine in use within eXaminer at the time. When the SEC releases a new rendering engine and eXaminer is updated accordingly in support of it, previously uploaded and reviewed XBRL files are not automatically upgraded to display the XBRL information using the newer/current version of the SEC rendering engine. Reparsing the document takes care of this by re-processing (essentially re-running the XBRL files through the latest rendering engine without having to go through the re-upload process) the XBRL files to use the latest version.

➲To reparse an XBRL document/filing:

1. Open My Documents and select a Workspace/folder/sub-folder
2. Select an XBRL Click on Reparse Document to refresh/rebuilt the report information in the report viewer using BIV2's latest features and rendering engine.

EXPORTING INFORMATION

Exporting information plays an important role in providing additional local/offline review as well as the document/storing of information for record-keeping purposes. eXaminer supports the ability to save information to Adobe PDF, HTML and Microsoft Excel for all document and extension taxonomy review information. In order to save and review eXaminer information exported to PDF and Excel, a copy of Adobe Acrobat Reader and Microsoft Excel/Microsoft Excel Viewer is required.

In general, eXaminer's export features are driven by what's displayed on the screen at the time the export is initiated. For those eXaminer features that provide customization to the information being displayed (such as the *Document Viewer*), the export will pick up any customization as part of the export. For example, in the *Document Viewer* accessing the *Accounting Review*, if you drag and drop columns in a different order and/or limit the columns being displayed (say, removing the Authoritative Reference column), any of the exports will reflect such changes.

➲To export information:

1. Use the *Explorer* to select the report section to be exported,
   -or-
   Select *All Reports*,
   -or-
   Select *Context Information*
2. Click on the *Export* button from within the *Document Viewer*
3. Select *Export to PDF* to export a PDF file,
   -or-
   Select *Export to Excel* to export a Microsoft Excel workbook
   -or-
   Select *Export to HTML* to create an HTML file
   -or-
   To export multiple reports without exporting all reports use MultiExport.

   Please note to export specific reports to HTML, Excel or PDF you must have the desired report open within eXaminer.

1. Click *Export* then *MultiExport* from the drop down menu
2. Select Report Format: HTML, Excel or PDF
3. Select Report(s)
4. Select *Export*

NOTE: eXaminer exports information to Excel as XML-based file which causes a message regarding the "information is not in an XLS format" to be presented when the exported XLS file is opened. This message should not cause concern and it is safe to continue and open the file.

Due to inherent web-based printing limitations, printing eXaminer information is accomplished via one of the *Export* options. First export the XBRL information to PDF, Excel or HTML, and then print accordingly.

VIEWING TAXONOMIES

eXaminer provides the ability to view both US GAAP and extension taxonomies natively within the application. Integrated into the viewing reports functionality as well as available separately, the taxonomy review functionality provides easy look-up of element (tag) information while reviewing instance documents.

INDUSTRY STANDARD TAXONOMIES

Industry standard XBRL taxonomies such as US GAAP are easily viewable within eXaminer. Industry taxonomies can be reviewed in a separate window while tagged data can be reviewed in a separate report review window. Currently supported taxonomies include US GAAP and Risk/Return for SEC filings, and UK GAAP and UK IFRS for Her Majesty's Revenue and Customs (HMRC) filings.

➲To review industry-standard taxonomy information:
1. Click *Tools* and select *Taxonomy Explorer*
2. Click on and expand *Presentation* to navigate through the various taxonomy report sections' presentation structures
3. Click on specific tags to review detailed information about the given tag
4. Click on and expand *Calculation* to navigate through the various taxonomy report sections' calculation structures

➲To search for information in industry-standard taxonomies:
1. Enter the search criteria (test, XML name) into the search field
2. Use the default *Presentation*-driven search, or select *Calculation* to search the calculation information
3. Click Search to search the taxonomy
4. Click on a search result (if any) to be taken to that specific tag as/where it exists in the taxonomy.

EXTENSION TAXONOMIES

There are two ways to view the extension taxonomy information associated with an XBRL report. The first is part of the instance document review process, and the second is by opening up the extension taxonomy schema file.

➲To view an extension taxonomy via *My Documents*:
1. Open the workspace and folder/sub-folder where the XBRL zip file that contains the extension taxonomy is stored
2. Click on/expand the XBRL zip file and select the .xsd extension taxonomy/schema file

3. Click *View File* to open the Explorer to review the taxonomy information,
   -or-
   Right-click and choose *View*
4. Click on and expand *Presentation* to navigate through the various Statement and Disclosures report sections presentation structures
5. Click on specific tags to review detailed information about the given tag
6. Click on and expand *Calculation* to navigate through the various Statement and Disclosures report sections calculation structures

➲To view an extension taxonomy as part of the instance document review process.

1. Open an XBRL file in *My Documents* and highlight the .xml instance document and click *View File*,
   - or -
   Upload a new XBRL zip file and click on *View Report* after the upload has successfully completed
2. Click on and expand *Presentation* to navigate through the various Statement and Disclosures report sections presentation structures
3. Click on specific tags to review detailed information about the given tag
4. Click on and expand *Calculation* to navigate through the various Statement and Disclosures report sections calculation structures

Clicking on a specific tag in the Presentation or Calculation taxonomy information will filter the report view to show the data specifically associated with that tag, as well as provide detail information about the tag itself.

COMPARING XBRL FILES

eXaminer provides the ability to compare any 2 sets of XBRL files 3 different ways. These comparability features provide automated and visual ways to compare one set of XBRL to another. The most common use of the compare features are to tie out a current set of XBRL files to an immediately-preceding version of the same files (i.e., for the same time period), or to a previous quarter's set of XBRL data (i.e., the previous/last time period).

➲To identify XBRL files to be used in the *Compare* features:

1. Click on *Tools|Compare Documents* to open the *Compare Documents* window
   - or -
   Highlight an instance document in an XBRL zip file in My Documents and click the *Compare* button
2. To compare XBRL documents from *My Documents*, drag and drop two instance documents from *My Documents* into the *Compare Documents* window
3. Click on the checkbox next to the XBRL files that are to be compared
4. Choose one of the Compare options: Overlay, Side-by-Side, QuickDiff

The first file added to the Compare Documents window, or the selected file closest to the top of the window, will be considered the "baseline" file. The comparison feature will use this file to display what's been changed/added to/removed from the second selected file.

Although only two XBRL files can be compared at a time, the Compare Documents window can have more than two XBRL files (instance documents) loaded in it. This ability allows files to be easily swapped in-and-out of the comparison features without having to delete XBRL files first.

Once files have been identified in the Compare Documents window, click on each of the *Select Type of Comparison* buttons results in 3 different comparability features.

OVERLAY

The Overlay comparison puts the two selected XBRL files "on top of each other" with a slider control that allows the reports to move from one version to the next. Each side of the primary window contains the report sections of the XBRL filings. By clicking on common report sections (i.e., Balance Sheets), the two XBRL filings reports are overlaid on top of each other.

➲To view Overlay results:
1. Click on the Overlay button
2. Click on the XBRL report section on the left side that you'd like to overlay
3. Click on the same XBRL report section on the right side
4. Use the slider located near the top, middle of the Overlay window to move visually see the changes between the two files for the selected report section
    a. Moving the slider all the way to the right shows the data as it exists in the files identified on the right
    b. Moving the slider all the way to the left shows the data as it exists in the files identified on the right

Automation navigation buttons are also available to have eXaminer automatically scroll through the compare report sections instead of having to select them manually.

SIDE-BY-SIDE

Side-by-Side comparability uses a similar layout to the Overlay feature but provides the ability to see the two XBRL files next to each other (instead of overlaid) to provide easy reviews of two sets of files. Each set of XBRL files is loaded into the Comparison window, with one set of files on the left side and the other set on the right side. Clicking on individual report sections will allow the XBRL information to be reviewed easily side-by-side.

➲To view Side-by-Side results:
1. Click on the Side-by-Side button
2. Click on the XBRL report section on the left side that you'd like to display on the left-hand portion of the screen
3. Click on an XBRL report section on the right side (typically the same as the one highlighted on the left) that you'd like to display on the right-hand portion of the screen
4. Visually compare the displayed results

QUICKDIFF

QuickDiff provides an automatic detailed comparison of the selected XBRL files. Any difference between the files…additions, deletions, changes…are presented on the screen for review. This provides a quick, easy review to confirm what instance document (i.e., content, tag, time period, etc.) changes have been made between two sets of files.

Changes contained within the compared files are displayed for the instance document, schema document (.XSD file), presentation linkbase, calculation linkbase and label linkbase. Detailed results are available for each of these files.

➲To view the XML Differences results for each supported file:
1. Click the XML Diff button (icon with the gears on it)
2. Click the ✚ sign next to *Instance Document* to see the changes between the instance document in the two sets of files
3. Click the ✚ sign next to *XML Schema* to see the changes between the extension taxonomy information/tags in the two sets of files

4. Click the + sign next to *Presentation Structure* to see the changes between the presentation information (linkbase) in the two sets of files
5. Click the + sign next to *Label Linkbase* to see the changes between the label information (linkbase) in the two sets of files
6. Click the + sign next to *Calculation Linkbase* to see the changes between the calculation information (linkbase) in the two sets of files

XMLDiff results can be exported to Excel, PDF or HTML by clicking on the respective button in the QuickDiff results window.

COMMENT/RESPONSE SYSTEM

eXaminer provides a built-in comment and response system that allows users to leave comments/questions at multiple levels within the application. Comments and responses can be entered and tracked at the Workspace, folder/sub-folder and individual files level.

Comments can be entered via *My Documents* of the *Document Review* window.

➲To leave a comment from within *My Documents*:

1. Open *My Documents*

➲To leave a comment from within the Document Review window:

1. Open a set of XBRL files
2. Click the *Comment* button from the toolbar
3. Enter a comment
4. Click *Save*