



The digital landscape is undergoing a profound transformation, ushering in the era of Web 3.0.

Presenters:

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DIGITAL REPORTING IN EUROPE

3-5 JUNE 2025, FRANKFURT

Hosted by the European Central Bank



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Agenda

Leveraging Web 3.0 on statutory reporting

Web 3.0 – New working group kick-off

The Green Ledger: Synergies with Existing and Emerging XBRL Europe Initiatives



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Leveraging Web 3.0 on Statutory Reporting

FRAGMENTATION



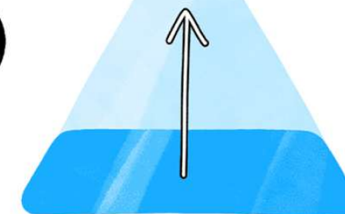
The Why

TOP-DOWN



VS.

BOTTOM-UP



Co-Chairs



XBRL Reporting for Web 3.0 Working Group (Web3 WG)

Charter Statement - 2025 Edition

Versions **ORIGIN**

V1.0 Feb. 17, 2025 : Final Working Group Charter

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The XBRL Europe Web3 WG



We aim to integrate XBRL with Distributed Ledger Technology/Blockchain to improve statutory reporting, data exchange, and analysis, particularly in sustainability and financial reporting.



Web3.0-WG

Vision and Objectives

- Establish a strategic bridge between statutory reporting frameworks and decentralized ledger (DLT)/blockchain ecosystems to enable trusted, tamper-proof disclosures.
- Automate data collection and regulatory reporting using bottom-up, digitally native infrastructure that reduces manual burdens and enhances data quality.
- Launch a dedicated working group to drive the integration of XBRL standards with Web 3.0 technologies, advancing compliance innovation.
- Foster cross-sector collaboration and continuous learning through open forums, pilot projects, and shared technical resources.



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The XBRL Reporting for Web 3.0 Working Group (W3 WG) is responsible for:

1. Integrating XBRL with Distributed Ledger Technology for Enhanced Reporting

- **Enhancing Efficiency & Security:** Utilize DLT to streamline reporting workflows, ensuring data integrity and reducing administrative burdens.
- **Real-Time Data Exchange & Verification:** Enable seamless and secure data sharing between corporations, regulatory authorities, and stakeholders.
- **Automated Smart Contracts:** Develop **self-executing compliance mechanisms** that enhance transparency in financial statements, sustainability metrics, and economic indicators.

Strategic Positioning for the XBRL Europe's Web 3.0-WG

The Convergence Philosophy

Rather than choosing one Web 3.0 definition, we seek to position XBRL as the **universal business language** that enables interoperability across all Web 3.0 paradigms:

- **Semantic Layer:** XBRL taxonomies that AI systems can understand and reason about
- **Ownership Layer:** Self-sovereign business data standards
- **Transaction Layer:** Smart contract integration for automated reporting
- **Experience Layer:** Immersive business intelligence and stakeholder engagement

Just as DNA provides the universal code for biological systems, XBRL provides the universal structure for business information across all Web 3.0 implementations.



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Call to Action

Step 1: XBRL Europe Members can Join the Web 3.0 Working Group (Web3 WG)

Step 2: Join Kick Off Meeting 3 September , 2025

Step 3: Collaborate in our monthly forums and open innovation sandboxes

Step 4: Join the first Sprint for the open innovation sandbox with Hedera Guardian-based XBRL use case

Step 5: Development & Demonstration of XBRL GL Sandbox Use Cases. Build a dedicated sandbox to test XBRL Green GL.



Great to be in Frankfurt!

Questions?



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Thanks for your attention

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