

1.4.1.2 Semantic Interpretation and Validation

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This [Reference Architecture](#) addresses architectural concerns and interactions related to the interpretation and validation of reported data into semantically meaningful, comparable, and auditable representations, including financial data reported under statutory and regulatory regimes.

This scope encompasses explicit architectural distinctions among:

- Evidence and source artifacts
- Extracted or observed information
- Interpreted and derived facts
- Validation, conformance, and assessment results

This scope treats [semantic](#) meaning, including definitions, classifications, calculation logic, and [ontology](#)-based distinctions, as a first-class architectural concern.

The Reference Architecture addresses these concerns independently of specific ontology representation languages, reasoning technologies, execution engines, or tools. It therefore separates architectural responsibility for meaning and validation from the technologies used to represent, process, infer, or execute them.

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