

ONESOURCE™

Statutory Reporting

General Template – Web User Guide
V 1.0

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User Workflow

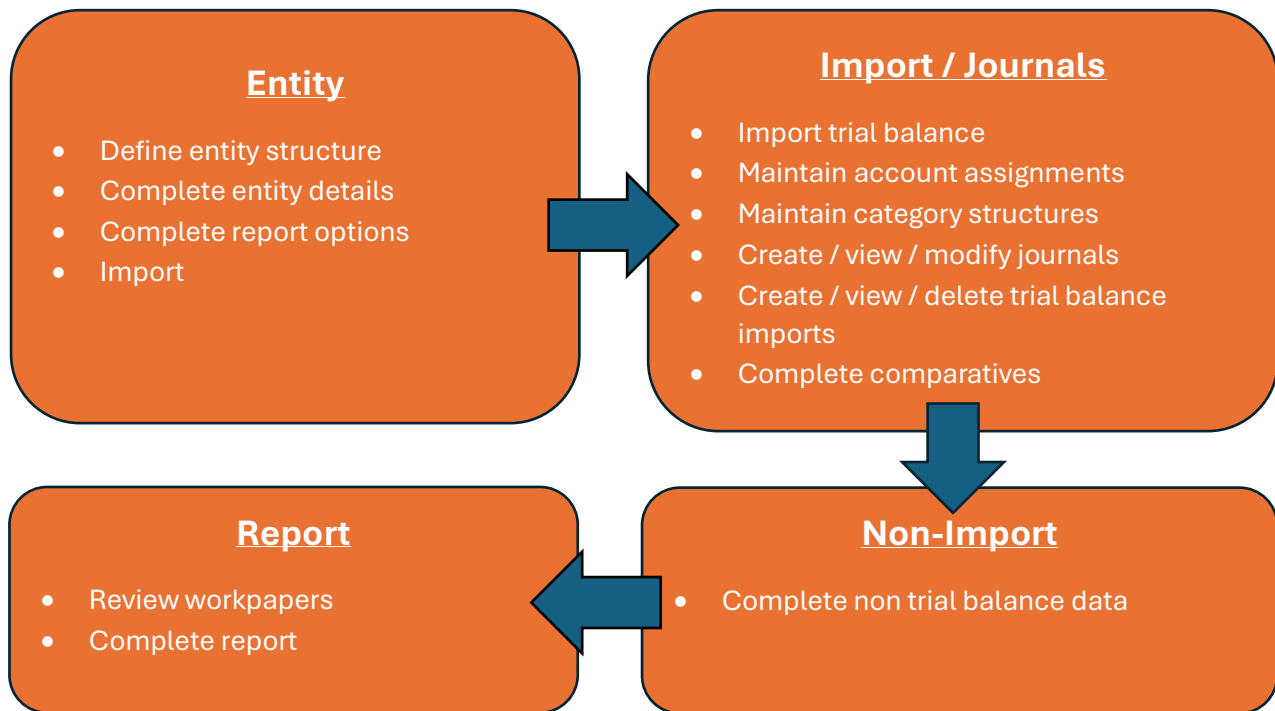
Workflow tabs

The workflow tabs are set out in a logical flow for users to complete their reports.

The workflow tabs available are further detailed in the table below.

	DESCRIPTION
Entity	Within this tab users can complete entity details which usually remain the same during the reporting period.
Import / Journals	Within this tab users can import data from trial balances, maintain account codes, maintain categories and complete account assignment. Within this tab users can create / view / modify journals and trial balance imports.
Non-Import	Within this tab users can complete all other information not captured in the trial balance e.g. data for statement of cash flows.
Report	Within this tab users can preview / edit / complete reports.

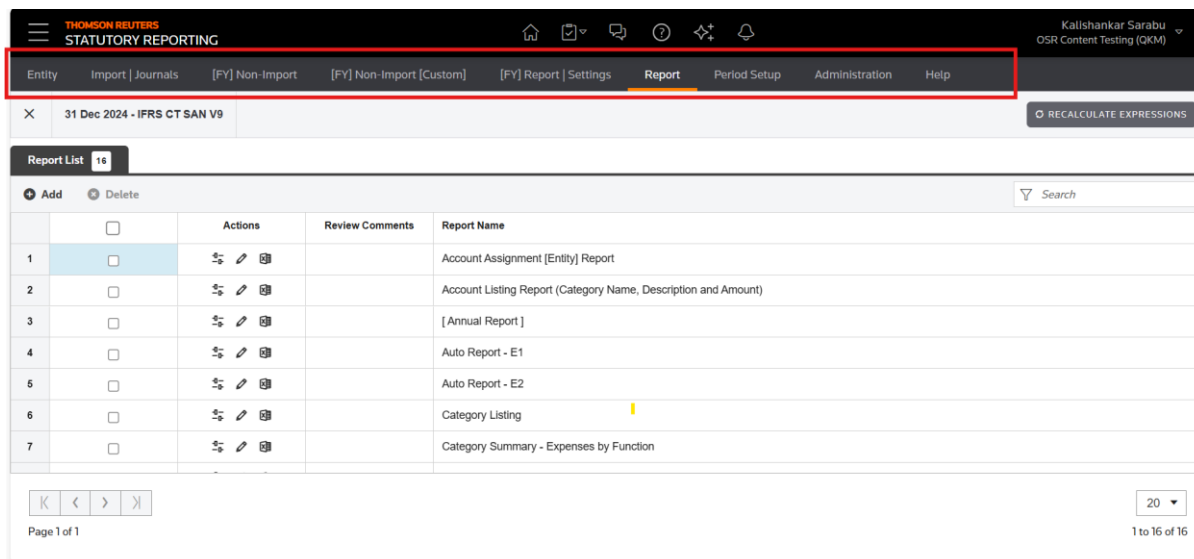
User Workflow Diagram



General Template Information

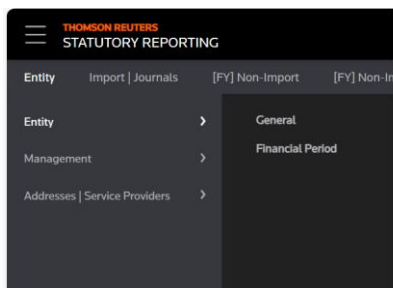
- The template contains full financial statements
- The template provides option to generate different reports
- The template can be used for consolidated/ group financial statements
- The template can be used for entity size small, medium and large

Main Menu Options (Global Templates)



As per the above screenshot main menu has following options

1. Entity: This section is used to enter entity-related details along with management and address details as mentioned below. z



This has 3 options

a. Entity:

- i. General: This section is used to enter entity details such as the entity name, and other relevant information, as shown in the screenshot below.

Additional details such as the legal entity name, country of incorporation, registration numbers, and other basic information can be entered as shown below.

Users can add more information by inserting extra rows and columns using the **+Add** option.

Type	Value
Generic Company Number	XXX XXX XXX
Legal form of the legal entity	
Country of Incorporation	<insert country>
Registration number	
Classification of the legal entity based on the	
Postal code	
Place of residence	
Place of residence abroad	

ii. Financial Period: Financial Period page is used to adjust the financial period for the entity.

b. Management

i. Officers: Details of the officers can be entered by users as shown in the image below. Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.

Name	Title	Age	Qualification	Signatory	Location of Signing	Date of Signing	Commencement Date
Director 1				Both			
Director 2							
Director 3							
Director 4							
Director 5							
Director 6							
Director 7							
Director 8							
Director 9							
Director 10							

- ii. Managers: Details of key management personnel can be entered by users as shown in the image below.
Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.

c. Address| Service providers:

- i. Address: Address of the reporting entity along with its main office/ office/ principal place of business, registered office, other branch office, factory or industry details can be added in this section.

Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.

- ii. Service providers: Details of service providers to the reporting entity is given here. Also, users can add details of Additional service providers.

Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.

2. Import Journals: This section is used to import the trial balance and set the reporting period. It follows a step-by-step process to load the trial balance into the system.

After importing the trial balance, mapping files must be loaded, or it could be done manually. These mapping files are used to link the ledger accounts from the trial balance to their respective categories.

Once the accounts are mapped to the appropriate categories, the corresponding amounts will automatically flow into the category tables of the financial statements.

Click on the import button and import the trial balance and its codes. Click on 'Add Period' for adding '**prior period**' and 'prior to prior period' to the financial statements and creates comparatives.

As mentioned, below browse the trial balance file or drag and drop it.

The screenshot shows the 'Upload' step of the import process. The top navigation bar includes 'Entity', 'Import | Journals', '[FY] Non-Import', '[FY] Non-Import [Custom]', '[FY] Report | Settings', 'Report', 'Period Setup', 'Administration', and 'Help'. The main header displays '31 Dec 2025 - IFRS TEST KALI' and a 'RECALCULATE EXPRESSIONS' button. The process flow consists of four steps: 1. Upload (Select file), 2. Map (Identify and map source data), 3. Clean (Ignore accounts), and 4. Complete (Verify data and settings). The 'File' tab is selected, showing a 'Drag a file here or Browse for file' button. Below this, the 'Selected file info' section shows the file 'IFRS.CT (02.2025) (P 6.28.9259 C 9.0 - Trial Balance) Consol (E1).xlsx' with a 100% progress bar. The 'Select Import Settings' section has two options: 'Default entity settings' (selected) and 'Stored entity settings' (with a 'New Import Settings' dropdown).

Once the trial balance is imported select the heading row and change the column settings as required, as shown in the example below.

The screenshot shows the 'Column Settings' dialog box. The top navigation bar is the same as the previous screenshot. The main header displays '31 Dec 2025 - NZ TB TEST' and a 'RECALCULATE EXPRESSIONS' button. The process flow is the same, but the 'Complete' step is highlighted. The 'Column Settings' dialog box has the following fields: 'Code *' (IMP 001), 'Name *' (CP), 'Classification *' (Original Trial Balance), 'EntityCode *' (NZ TEST), 'Ending Date *' (2025-12-31), 'Year To Date' (toggle on), 'Currency Conversion' (toggle off), 'Journal Replacement' (toggle off), and 'Round Amounts' (toggle off). The 'Previous' and 'Cancel' buttons are at the bottom left. The 'Next' button is at the bottom right of the 'Complete' step.

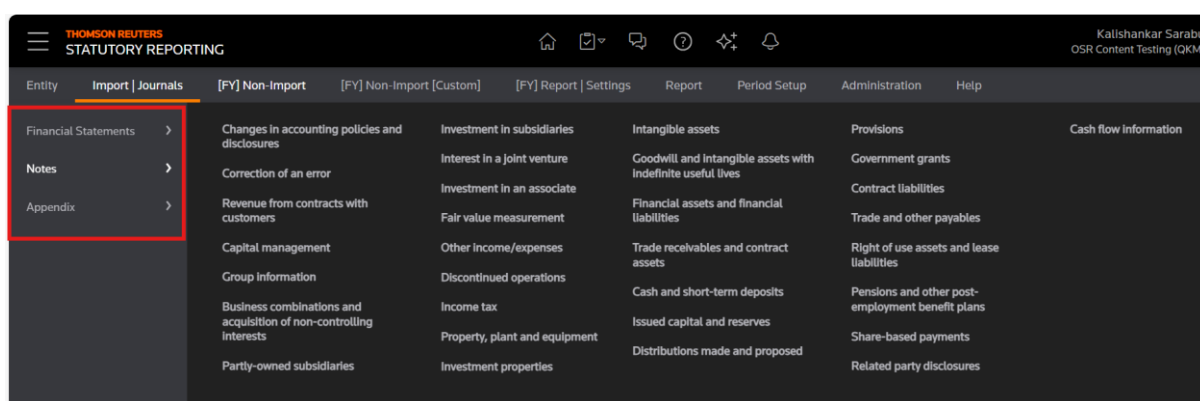
As shown below, select the accounts from the trial balance, which needs to be ignored so that the unselected accounts and their amounts can flow correctly into the financial statements.

The screenshot shows the 'Import' step of the import process. The top navigation bar is the same as the previous screenshots. The main header displays '31 Dec 2025 - IFRS TEST KALI' and a 'RECALCULATE EXPRESSIONS' button. The process flow is the same, but the 'Import' step is highlighted. The 'Import' step shows a table of accounts with checkboxes for selection. The table has columns for 'Header', 'Acc No', and 'Account Code'. The accounts listed are: 1306 (Licences with indefinite useful life -), 1307 (Goodwill), 1308 (Goodwill - Accumulated amortization), 1401 (Plant and machinery), 1402 (Accumulated amortization - Plant and machinery), 1403 (Motor vehicles), and 1404 (Accumulated amortization - Motor vehicles). The 'Previous' and 'Cancel' buttons are at the bottom left. The 'Import' button is at the bottom right.

Once all the setup steps are completed, click **Update/Save As**, and then click **Continue** to proceed to the final step. Please refer to the example below.

Note: The trial balance accounts and amounts will only flow into the financial statements after they have been assigned to the appropriate categories. This assignment can be done manually or by importing a mapping file.

3. **Non-Import:** This section includes all non-category tables, which are prepared in accordance with the applicable legislative requirements and are used in the annual financial statements.



Non-category tables are those in which the amounts are not linked to the trial balance. These values can be manually entered by users. Additionally, users have the option to add expressions within these tables to automatically populate amounts.

Notes > Income tax > Consolidated other co...

Save Cancel

Consolidated other comprehensive income

+ Add ^ v Delete Copy Column Rename Column

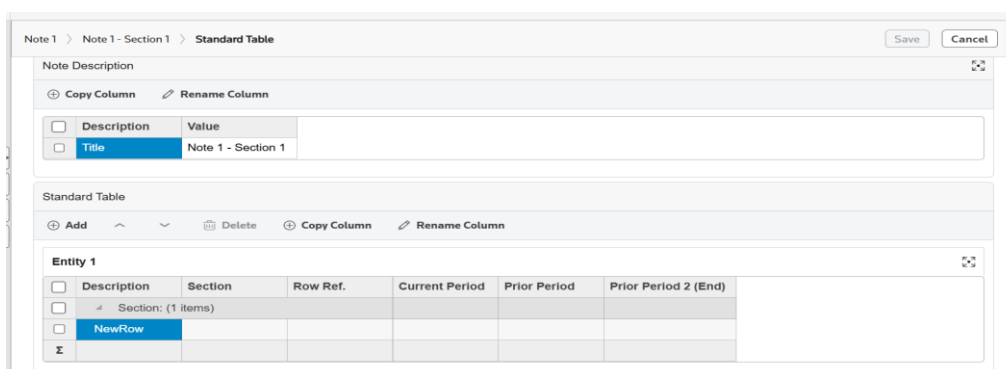
Entity 1						
	Description	Section	Row Ref.	End (Current Period)	End (Prior Period)	End (Prior Period 2)
	Section: A (7 items)					
	Net (gain)/loss on cash flow hedges	A	A1	\$265,000.00	(\$10,000.00)	
	Net change in costs of hedging	A	A2	\$10,000.00		
	Net loss on debt instruments at fair value	A	A3	\$6,000.00		
	Net (gain)/loss on equity instruments desig	A	A4	\$8,000.00	(\$3,000.00)	
	Revaluation of office properties in <insert	A	A5	(\$254,000.00)		
	Net gain on hedge of net investment	A	A6	(\$83,000.00)		
	Remeasurement (gain)/loss on actuarial g	A	A7	(\$110,000.00)	\$117,000.00	
	Σ					

4. **Non-Import Custom:** This section provides empty non-category tables, where users can customize the table based on their requirements. Please refer to the image below.



Features provided to edit the table:

- >> +Add: Used to add more rows
- >> Delete: Used to delete any row
- >> +Copy Colum: Used to add Column
- >> Rename Column



5. **Report| Settings:** Please see below for further information about this section.
6. **Report:** This section contains all the primary content related to financial statements and other relevant information. Please refer to the content below for further details.

Under the **Actions** menu, users can view, edit, or export the template.

The **Annual Report** serves as the financial reporting framework, prepared in accordance with all applicable legal, legislative, and reporting requirements. As shown below, users can add or delete content based on their specific needs.

		Actions	Review Comments	Report Name
1	☐			Account Assignment (Entity) Report
2	☐			Account Listing Report (Category Name, Description and Amount)
3	☐			[Annual Report]
4	☐			Auto Report - E1
5	☐			Auto Report - E2
6	☐			Category Listing
7	☐			Category Summary - Expenses by Function
8	☐			Category Summary - Expenses by Nature
9	☐			Category Summary - Primary
10	☐			Category Summary - Rounding Variance [Full Year]
11	☐			Entity Specific Account Assignment Report
12	☐			Entity Structure Report
13	☐			Journal Summary
14	☐			Rounding Account Summary
15	☐			Trial Balance
16	☐			Trial Balance per Entity (including Account Assignment)

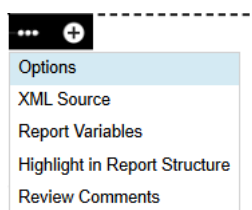
Every report has the option to export in different format (PDF/Excel/HTML/Word) as shown below.

Description	TR Example Company (IFRS CTY)	Jan-Dec 2024 Empty (Empty)	Total	Jan-Dec 2023 Total	Total
6101 - Trade payables	(\$8,475,000.00)	(\$8,475,000.00)	(\$6,946,000.00)	(\$15,421,000.00)	(\$18,551,000.00)
BS.L.C.L.PAYABLES.TRADE - Trade payables	(\$8,475,000.00)	(\$8,475,000.00)	(\$6,946,000.00)	(\$15,421,000.00)	(\$18,551,000.00)
6103 - Interest payables	(\$1,006,000.00)	(\$1,006,000.00)	(\$502,000.00)	(\$1,508,000.00)	(\$1,450,000.00)
BS.L.C.L.PAYABLES.OTHER.INTEREST - interest payables	(\$1,006,000.00)	(\$1,006,000.00)	(\$502,000.00)	(\$1,508,000.00)	(\$1,450,000.00)
BS.L.C.L.PAYABLES.OTHER - Other payables	(\$1,006,000.00)	(\$1,006,000.00)	(\$502,000.00)	(\$1,508,000.00)	(\$1,450,000.00)
6104 - Related parties	(\$27,000.00)	(\$27,000.00)	(\$13,000.00)	(\$40,000.00)	(\$22,000.00)
BS.L.C.L.PAYABLES.RELATEDPARTIES - Related parties	(\$27,000.00)	(\$27,000.00)	(\$13,000.00)	(\$40,000.00)	(\$22,000.00)
BS.L.C.L.PAYABLES - Trade and other payables	(\$9,508,000.00)	(\$9,508,000.00)	(\$7,461,000.00)	(\$16,969,000.00)	(\$20,023,000.00)

Refresh: This button is used to refresh the specific report after each change, ensuring that all updates are accurately reflected.

The **Recalculate Expressions** option, as shown below, allows users to refresh the entire report after any changes have been made.

Every section of the report has an ellipses button which provides following options.



- a. Options: This section has further options as shown below

Name: This is name of the element which can be modified.

Alternative name in contents: Name of the element can be differently shown in the content list using this section. The check box should be clicked to avail this option otherwise the main name will be shown in the content list.

Display Setting: This setting includes 3 options Always, Conditional and Never.

Display Condition: You can enable or disable display conditions by setting the option to true or false.

Include in contents: Tick this checkbox if you want a specific element to be included in the content list.

Refer to the section below for more details about the content list.

Include in numbering: This tick box needs to be ticked if user wants the element to be sequentially numbered.

Page break before: A page break will be inserted before the element, allowing it to start on a new page

Keep to same page: The checkbox ensures that the element stays on the same page and does not continue onto the next page.

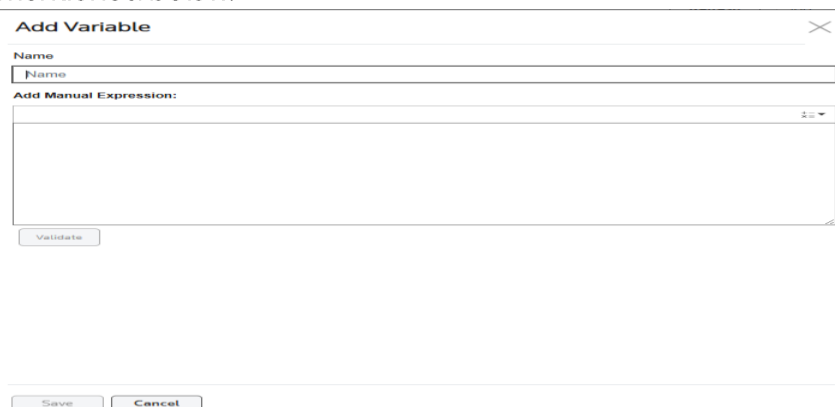
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element. However, it is recommended to use the provided options instead of editing the XML directly.



- c. Report Variables: This allows users to Add/Delete/Edit variables and expressions to the elements.



Users can add manual expressions and validate them before adding them as mentioned below.



- d. Highlight in Report structure: This allows a user to track the exact location of the element in the report structure seen on the left side of the screen.
- e. Review Comments: Any comments can be provided along with further deletion and edit options. Also, the comment can be filtered as Open/Resolved/Rejected. Please see below options

RECALCULATE EXPRESSIONS

Review Comments - Category Detail (Account x Entity) X

Filter Open

Enter a new comment

All
Open
Resolved
Rejected

Add comment here

Comment

Clear

- 7. Period Setup: This section has options as mentioned below.

Period Setup Administration

Accounts

Categories

Account Assignment

Journal Classification

Reporting Period Sets

Entity Structure

Entity Specific Account Assignment

Rounding and Suspense Accounts

Currency Conversions

- a. Accounts: These are the ledger accounts available in the template. Users can add, delete or revert these accounts to template as shown below.

31 Dec 2024 - TR Example Gr... RECALCULATE EXPRESSIONS

Accounts Delete all accounts

Add New Account Delete Revert to Template Search

	☐	Code	Name		Round Independently	Actions
1	☐	1101	Freehold land and buildings	Added		Edit
2	☐	1102	Freehold land and buildings - Depreciation and impairment	Added		Edit
3	☐	1103	Office properties	Added		Edit
4	☐	1104	Office properties - Depreciation and impairment	Added		Edit
5	☐	1105	Construction in progress	Added		Edit
6	☐	1107	Plant and machinery	Added		Edit
7	☐	1108	Plant and machinery - Depreciation and impairment	Added		Edit
8	☐	1109	Other equipment	Added		Edit
9	☐	1110	Other equipment - Depreciation and impairment	Added		Edit
10	☐	11101	Government grants	Added		Edit
11	☐	11102	Net gain on financial instruments at fair value through profit or loss	Added		Edit
12	☐	11103	Net gain on disposal of property , plant and equipment	Added		Edit
13	☐	11200	Selling and distribution expenses	Added		Edit

1 Go 100

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- b. Categories: Categories represent all the ledger accounts that are included in the financial statements. To ensure accurate reporting, users must map the entity's trial balance to these categories. This mapping allows the trial balance amounts to flow correctly into the financial statements

THOMSON REUTERS
STATUTORY REPORTING

Kalishankar Sarabu
OSR Content Testing (QKM)

Entity Import Journals [FY] Non-Import [FY] Non-Import [Custom] [FY] Report Settings Report **Period Setup** Administration Help

31 Dec 2024 - IFRS CT SAN V9 RECALCULATE EXPRESSIONS

Categories

Add new category Export Import Search

Code - Name	Round Independently	Actions
☐ PRIMARY - Primary	✓	Edit Add Delete
☒ BS - BS.A - Assets	✓	Edit Add Delete
☐ BS.A - Assets	✓	Edit Add Delete
☐ BS.L - Liabilities	✓	Edit Add Delete
☐ BS.EQ - Equity	✓	Edit Add Delete
☐ PL - Profit/(loss)	✓	Edit Add Delete
☐ PL.NCI - Non-controlling interests	✓	Edit Add Delete
☐ NLUC - No longer used categories	✓	Edit Add Delete
☐ EXPENSEBYNATURE - Expenses by nature	✓	Edit Add Delete
☐ EXPENSEBYFUNCTION - Expenses by function	✓	Edit Add Delete

- c. Account Assignment: This is the section where users are required to assign the accounts into different categories. This is the step which enables the trial

balance accounts and designated amounts to flow correctly in to the financial statements.

This process is called mapping. A file can be maintained which is called as a mapping file containing the relational information between accounts and categories. This mapping file can be imported and exported as mentioned below.

×

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Account Assignment

Display

Balances

Filter

Number of Accounts: 0

Assign

Name

Code

Category

Current Period

Prior Period

Remove

Primary

Name	Current Period	Prior Period
PRIMARY - Primary	0.00	0.00
+ BS - Balance sheet	7,928,000.00	6,220,000.00
+ PL - Profit(loss)	-8,216,000.00	-6,459,000.00
+ PL.NCI - Non-controlling interests	288,000.00	239,000.00
+ NLUC - No longer used categories	-	-
Suspense - Suspense	-	-
Rounding - Rounding	-	-

Import

Export

- d. **Journal Classifications:** Different journals can be classified based on the presentation/calculation requirements. Users can tick the check box to apply the required classification. Classifications can be further added or deleted based on the client requirement.

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

×

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Journal Classification

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 Add New Journal Classification

✖ Delete

▽

 Search

		Name
1	☐	Original Trial Balance
2	☐	Audit Adjustments
3	☐	Tax Adjustments
4	☐	Reclassifications
5	☐	Eliminations
6	☐	Error Corrections

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Page 1 of 1

1 to 6 of 6

- e. Reporting Period Sets: Periods can be based on the reporting requirements, for example annual, half yearly or quarterly reports can be produced.

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31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Reporting Period Sets

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Add New Sets

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Delete

		Actions	Name	Code	OffsetType	Reporting Periods
	☐		Full Year	FY	Months	1

- f. Entity Structure: This allows user to add different entities like Parent, Consolidated, Subsidiary or Associates.

Entities	
TR Example Group (E1)	
TR Example Company (E2)	
Empty	

As mentioned above user can edit/add/delete the entity details.

- g. Entity Specific Account Assignment: This section is for account assignment as mentioned above specified to different entities.

Using this feature users can assign accounts differently in different entities.

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Entity Specific Account Assignment

Display

Balances

Filter

EntityIFRS CTY - TR Example

Number of Accounts: 0

Assign

Remove

Revert to master

Primary

Name	Code	Category	Current Period	Prior Period

Name	Current Period	Prior Period
PRIMARY - Primary	0.00	0.00
BS - Balance sheet	5,008,000.00	4,412,000.00
PL - Profit(loss)	-5,008,000.00	-4,412,000.00
PL.NCI - Non-controlling interests	-	-
NLUC - No longer used categories	-	-
Suspense - Suspense	-	-
Rounding - Rounding	-	-

- h. Rounding and Suspense Accounts: Rounding accounts are generally used to handle rounding differences in the financial statements. Suspense accounts are

used where few balances in the financial statements are unidentifiable and creates difference in the financial statements.

This section allows users to create or delete rounding and suspense accounts.

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

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31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Rounding and Suspense Accounts

	Actions	Financial Period	Date Range	Rounding Account	Suspense Account
1		Current - 2024	2024-01-01 - 2024-12-31	Rounding - Rounding	Suspense - Suspense
2		2023	2023-01-01 - 2023-12-31	Rounding - Rounding	
3		2022	2022-01-01 - 2022-12-31	Rounding - Rounding	

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Page 1 of 1

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1 to 3 of 3

Currency Conversions: This section is used where international transactions or different currency rates are involved in reporting period financial transactions.

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31 Dec 2024 - TR Example Group

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RECALCULATE EXPRESSIONS

Currency Exchange Rates

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Add Currency Exchange Rate

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Delete

🔗

Link Accounts

	⌵	Actions	Currency	Description	Date	Rate
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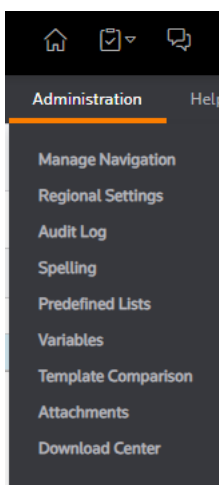
⏴

⏵

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A particular currency rate can be allotted to an account based on the reporting requirement.

- Administration: This section has options as mentioned below



Manage Navigation: This section allows users to edit the navigation of the **‘Main Menu’** as shown below. This section is also referred as CFPD which allows users to modify the non-import grid table rows and columns.

Manage Navigation	
+ Add	
Action	Navigation Structure
▶ 	Period Setup
▶   	Entity
▶ 	Import Journals
▶   	[FY] Non-Import
▶   	[FY] Non-Import [Custom]
▶   	[FY] XBRL
▶   	[FY] Report Settings
▶ 	Report
▶   	Data variables

+Add: used to add new section to the main menu.

As shown above different icons allow user to expand, edit, delete and add different options in the main menu.

Regional Settings: As mentioned below users can change regional settings.

Regional Settings	
Language Format	English (United States) ▼
Decimal Separator	-
Digit Grouping Symbol	,
Currency Symbol	\$
Negative Format	-n ▼
Currency Negative Format	(\$n) ▼
Currency Positive Format	\$n ▼
Date Format	Select Here ▼
Use Native Digits	None ▼
Save	

Audit log: This section allows users to investigate different actions performed and provides an audit trail. Please see below:

Audit Log						
Export				Starting Date	YYYY-MM-DD	Ending Date
Date Time (GMT)	User	Action	Type	Description	Details	
2025-01-16 05:28:45	Manisankar Das APAC.QKM	Created	Journal	Created journal Import (import 003)	View	
2025-01-16 05:28:43	Manisankar Das APAC.QKM	Created			View	
2025-01-16 05:28:40	Manisankar Das APAC.QKM	Created			View	
2025-01-16 05:28:38	Manisankar Das APAC.QKM	Created			View	
2025-01-16 05:28:35	Manisankar Das APAC.QKM	Created			View	
2025-01-16 05:28:31	Manisankar Das APAC.QKM	Created			View	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			View	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			View	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			View	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Deleted			View	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Deleted			View	
2025-01-16 05:28:27	Manisankar Das APAC.QKM	Added			View	
2025-01-16 05:28:25	Manisankar Das APAC.QKM	Added			View	
2025-01-16 05:28:09	Manisankar Das APAC.QKM	Created			View	

Log Details

Date/Time: 2025-01-16 05:28:45

User Name: Manisankar Das APAC.QKM

Action: Created

Type: Journal

Journal	Value
Classification	Original Trial Balance
Ending Date	2023-12-31T00:00:00
Entity Code	Empty
Code	Import 003
Name	Import
Is Excluded	false
Enable Currency Conversion	false
Currency Conversion Account Override	false

Close

Spelling: Users can select required dictionary from the dropdown menu and also look into the ignored words from the spell check, add/delete words.

Spelling

Dictionary

Ignored Words

Select Dictionary

Select Here

Auto Detect (auto)

Danish (da_DK)

German (de_DE)

Switzerland German (de_CH)

Greek (el_GR)

American English (en_US)

British English (en_GB)

Predefined Lists: Please see the section predefined list below.

Variables: This section allows users to add new variables and delete existing variables.

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31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Variables

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Add New Variable

✕

Delete

	Actions	Key	Label	Type	Expression	Value
1		Rounding	Rounding	Decimal	if(reporting.queries.client.lookupaccountingperioddata,"FYR"	1000

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Template Comparison: This section allows users to do comparisons between different templates and template reports as mentioned below. The comparison can be done between Parent entities, different financial periods, different versions of the template.

THOMSON REUTERS

STATUTORY REPORTING

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Template Comparison:

Between Parent Template [IFRS Corporate Template [YE 2024] [v9]] and Financial Period [TR Example Group(2024-12-31)]

Between Financial Period [TR Example Group(2024-12-31)] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] [v]]

Between Parent Template [IFRS Corporate Template [YE 2024] [v9]] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] [v]]

Compare

Template Comparison - Reports:

Between Parent Template [IFRS Corporate Template [YE 2024] [v9]] and Financial Period [TR Example Group(2024-12-31)]

Between Financial Period [TR Example Group(2024-12-31)] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] [v]]

Visualise update with financial period data

Select Here

Compare

Attachments: Users can attach different documents as per the requirement.

Download Center: This is a log to maintain the download details.

THOMSON REUTERS

STATUTORY REPORTING

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Download Center

No files found

Records are available for 100 days from the download date

Refresh

User

File Name

File Extension

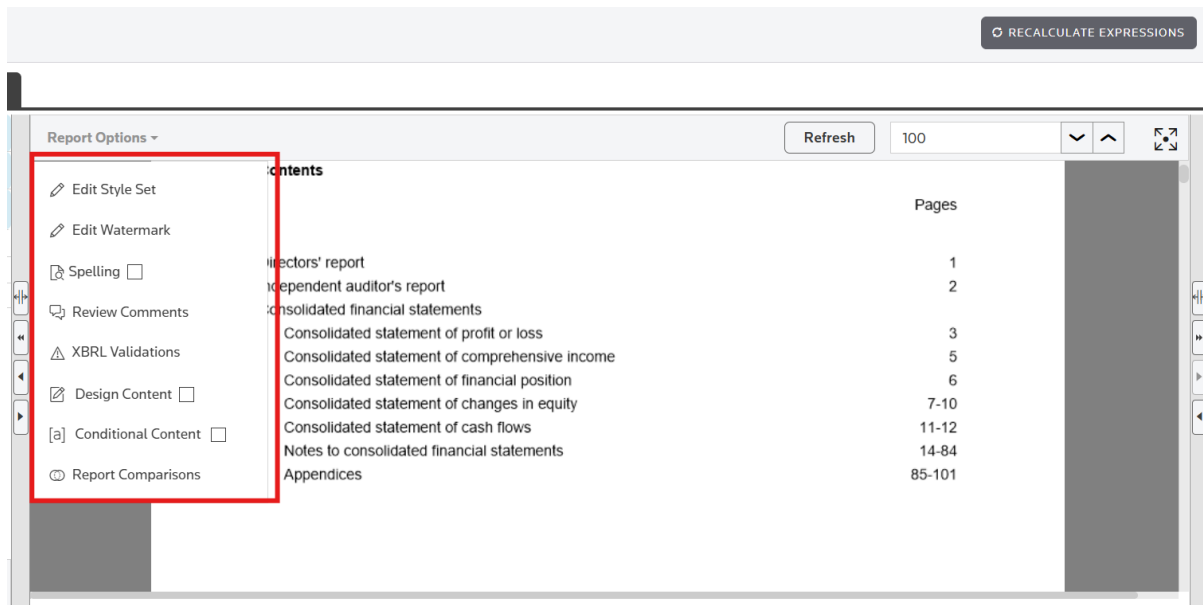
Status

Download Date

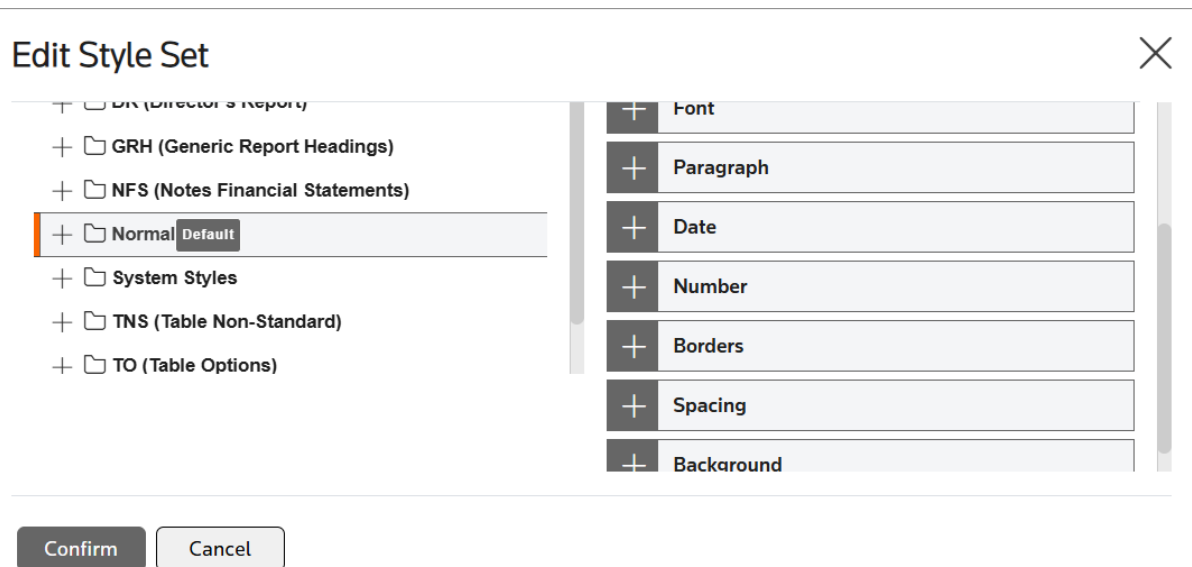
10

9. **Help:** This section provides option of 'online Help' to user.

Report Options



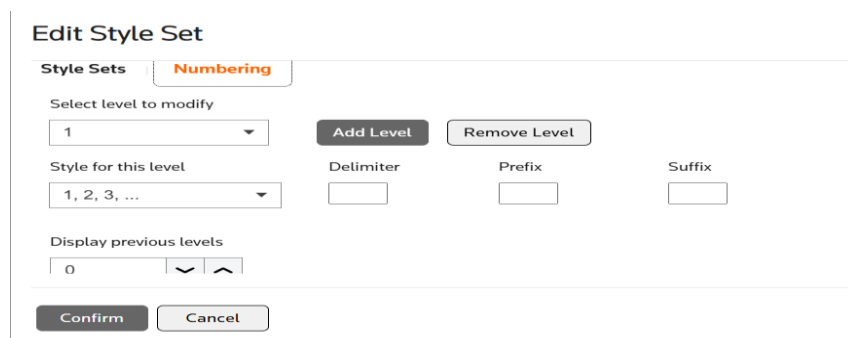
1. Edit Style Set



This section provides the following options where users can implement changes across the whole report.

- Font: Family, Size, Colour, Effects, Capitalisation
- Paragraph: Alignment, Indentation, Spacing
- Date: Format
- Number: Currency format, Negative value colour
- Borders: Properties, Line Style, Line Colour, Line Width
- Spacing: Unit of Measurement, Outer, Inner, Cell Alignment
- Background: Background colour

Other than above mentioned option user can set numbering style sets as mentioned in below image:



Edit Style Set

Style Sets | **Numbering**

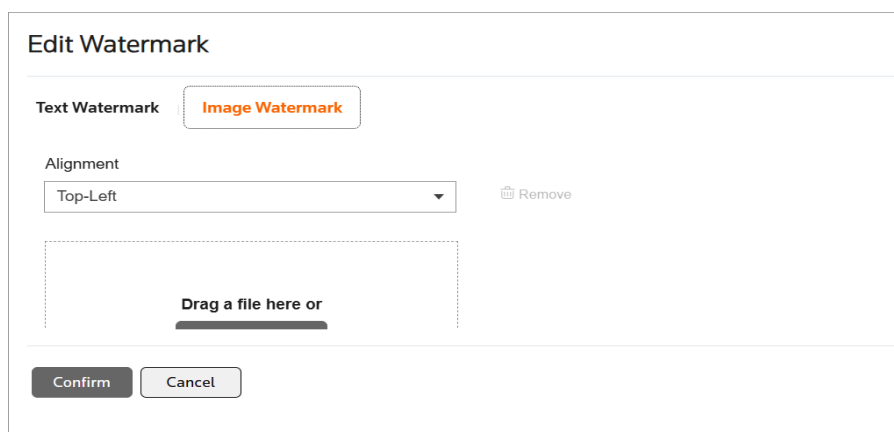
Select level to modify
 Add Level **Remove Level**

Style for this level
 Delimiter Prefix Suffix

Display previous levels

Confirm **Cancel**

2. **Edit Watermark:** Users can apply a watermark that appears across the entire report. The watermark can be either text or an image, depending on the entity's requirements and company branding.



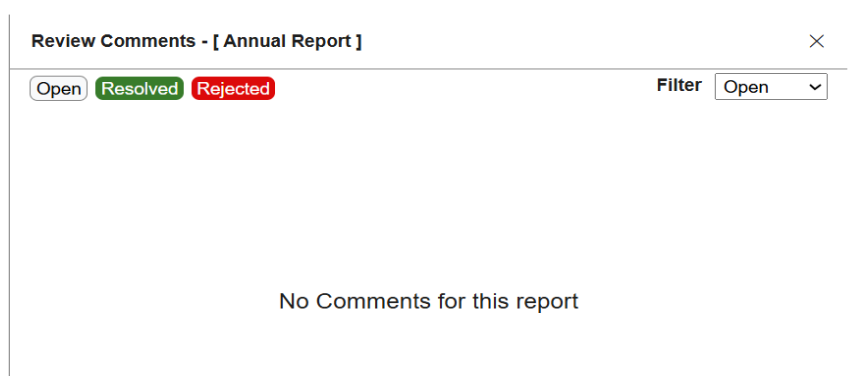
Edit Watermark

Text Watermark | **Image Watermark**

Alignment

Confirm **Cancel**

3. **Spelling:** This option ensures a spell check over entire report.
4. **Review Comments:** Users can add comments to different sections of the report based on their requirements. By clicking this option, users can view a list of all comments and review them.



Review Comments - [Annual Report]

Filter

No Comments for this report

5. XBRL Validations: This option is used for XBRL-based reports, allowing users to view and resolve validation errors before submitting the report to authorities.
6. Design Content: This option switches from view mode to design mode, allowing the user to customize and design the content.
7. Conditional Content: By clicking on this content, users can view all available elements set to Display: Always or Display: Conditional, excluding those marked as Display: Never.
8. Report Comparisons: This feature enables users to compare a report from the previous version to this version. A comparison report can be viewed using this feature.

Report Comparisons

A maximum of 5 snapshots are allowed

Available Snapshots for [Annual Report]

+

 Add

🗑

 Delete

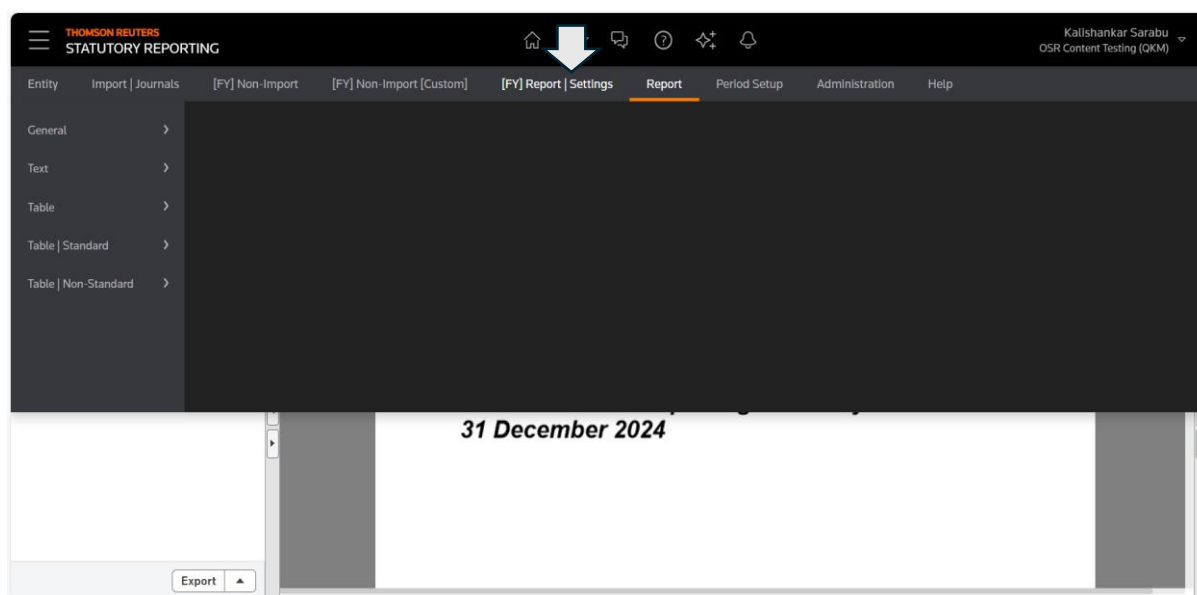
⚖

 Compare

☐	Date/Time	User	Reason
--------------------------	-----------	------	--------

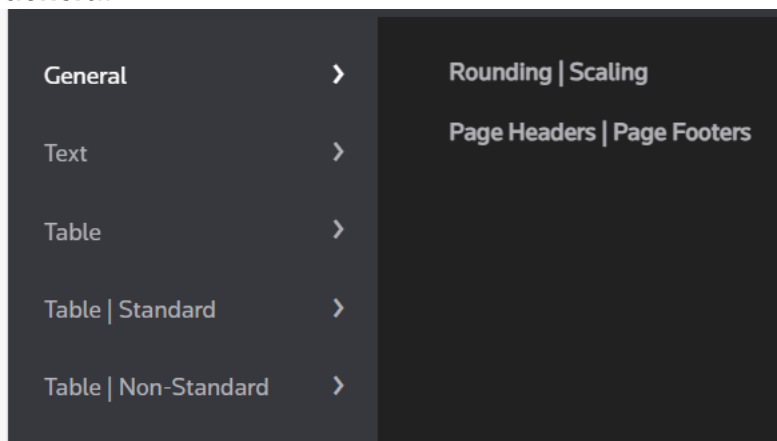
Cancel

Report Settings (Global Templates)



Report | Settings have 5 functions as shown in the screenshot above.

1. General



- a. **Rounding | Scaling:** This section is used to adjust rounding and scaling of report values.

Rounding Scaling		
⊕ Copy Column ✎ Rename Column		
☐	Description	Value
☐	Rounding [1, 1000, 1000000]	1000
☐	Scaling [1, 1000, 1000000]	1000

- b. **Page Headers| Page Footers:**

The **Header/Footers Report Settings** tab allows users to enable or disable headers and footers within the report.

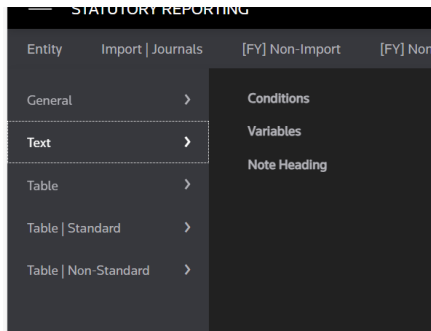
Users can define custom headers or footers by selecting the '**Other**' option and entering the desired text in the corresponding column.

To change the order of headers or footers, users can modify the **Order of Value** field in the respective row.

Additionally, users can adjust the placement and alignment of headers and footers, as illustrated in the image below.

☐	Header Text	Left Aligned Text	Centre Aligned Text	Right Aligned Text
☐	Legal Name	☐	☐	☐
☐	Short Name	☐	☐	☐
☐	Date	☐	☐	☐
☐	Page Number Only	☐	☐	☐
☐	Page Number (x of x)	☐	☐	☐
☐	Current Period End	☐	☐	☐

2. Text:



Conditions: Below options are available under conditions.

Text > Conditions > Text Conditio...

+ Copy Column Rename Column

☐	Value	Enable
☐	Show Continued Wording	☒
☐	Show Note L1 Carried Forward	☒
☐	Show Note L2 Carried Forward	☒
☐	Show Note L3 Carried Forward	☒
☐	Show Note L4 Carried Forward	☐
☐	Show Consolidated Wording	☒

Text Conditions [Custom]

+ Add ^ v Delete + Copy Column Rename Column

☐	Value	Enable
☐	[Custom 1]	☐
☐	[Custom 2]	☐

Variables: Please see below in the variables section for further details.

3. Table

The report table settings dialog is used to determine default columns within the report section and header information for columns within the report section.

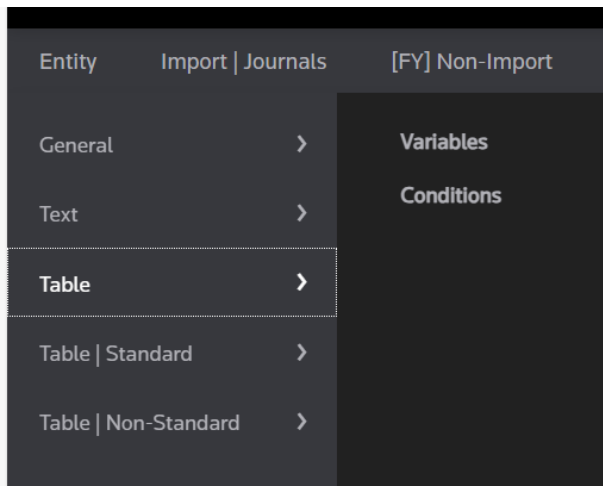
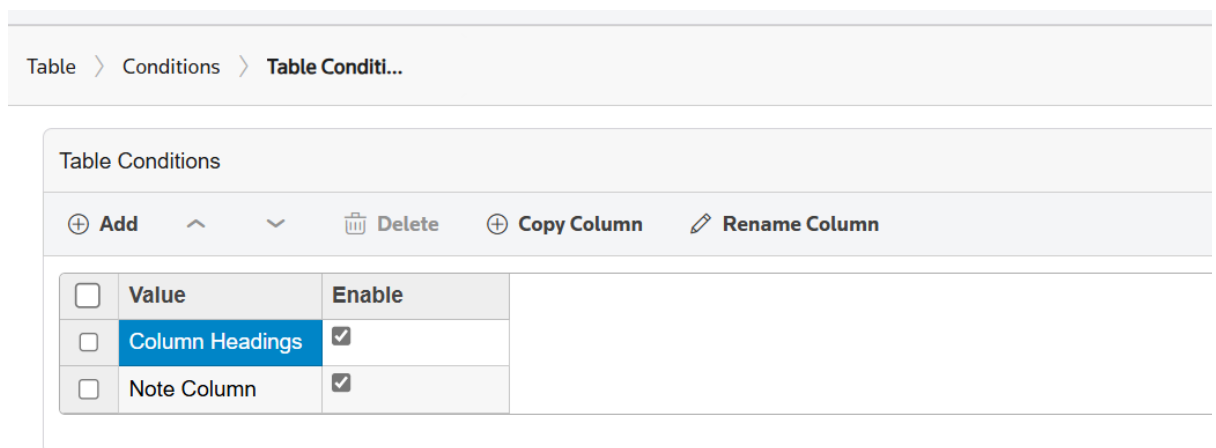
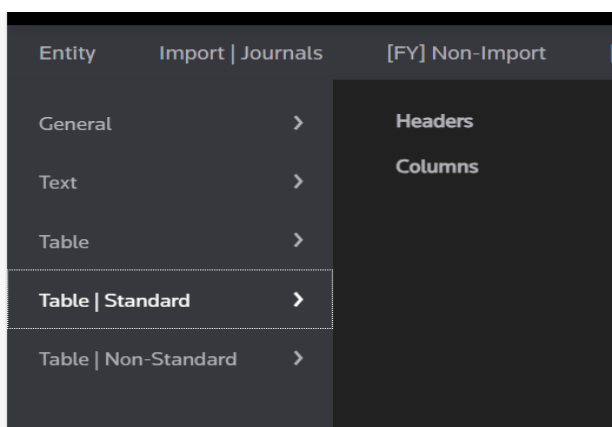


Table conditions: Table conditions can be modified using this option. User can also add more conditions as per their requirements.



4. Table| Standard



Headers: Users can design their headers using below mentioned options for standard tables.

Table | Stand... > Headers > Table 2

Save Cancel

Table Header

Copy Column

Rename Column

☐	Description	Header 1	Header 2	Enable
☐	Line 1	[E1]	[E2]	☐
☐	Line 2	[E1 As At]	[E2 As At]	☐

Column Header

Copy Column

Rename Column

☐	Description	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Enable
☐	Line 1	31 December			31 December			☐
☐	Line 2	2024			2024			☒
☐	Line 3	\$000	\$000	\$000	\$000	\$000	\$000	☒
☐	Line 4		Restated	Restated		Restated	Restated	☐

Columns: Users can design their headers using below mentioned options for standard tables. Display settings of Columns, Entity Consolidated Entity/Parent Entity, Period can be allotted using this option.

Table | Stand... > Columns > Table 1

Save Cancel

Display

Copy Column

Rename Column

☐	Description	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
☐	Display	☒	☒	☐	☒	☒	☐

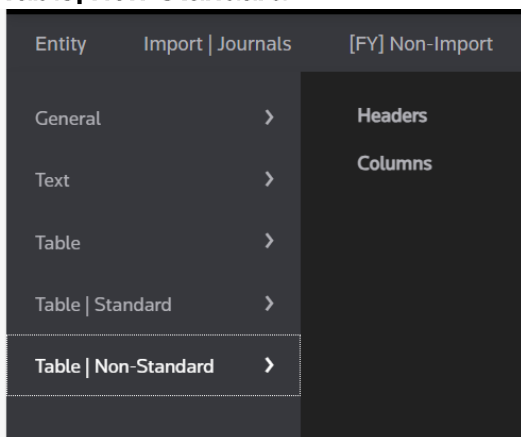
Filters

Copy Column

Rename Column

☐	Description	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
☐	Entity	E1	E1	E1	E2	E2	E2
☐	Reporting Period	FY FY	FY FY	FY FY	FY FY	FY FY	FY FY
☐	Period	0	-1	-2	0	-1	-2

5. Table| Non-Standard



Headers: Users can add different table/ column header conditions along with enabling or disabling options as mentioned below:

Description	Header 1	Enable
Line 1	[E1]	☐
Line 2		☐
Line 3		☐

Description	Column	Enable
Line 1	\$000	☒
Line 2	[Empty]	☐

Columns: Users can add different column conditions along with enabling or disabling options as mentioned below:

Description	Column	Enable
Filters Set A		☒
Filters Set B		☒
Filters Set C		☒

Description	Column
Entity	E1
Reporting Period	FY FY
Period	0

There are 3 types of tables available in the report.

1. **Standard table:** Standard tables have three columns for Current year, Prior year and Prior Prior year. The same set of periods are available for both Consolidated Entity and Parent Entity.

The screenshot shows the Thomson Reuters Statutory Reporting web application. The breadcrumb trail is: Note 1 > Note 1 - Section 1 > Standard Table. The left sidebar has a filter and two options: Standard Table (selected) and Non-Standard Table. The main area is titled 'Standard Table' and contains a 'Note Description' section with a table with columns 'Description' and 'Value'. Below this is a 'Standard Table' section with a table with columns 'Description', 'Section', 'Row Ref.', 'Current Period', 'Prior Period', and 'Prior Period 2 (End)'. The table has a 'NewRow' button and a 'Σ' (sum) row.

2. **Non - Standard table:** Non-standard tables are completely editable, both columns and rows can be designed based on the requirements.

Each Non-Standard Table(NST) generally represents a single period (an NST can also be modified, and all the time periods can be shown in a single table) and for a particular entity hence users can import multiple NST for multiple reporting periods.

The screenshot shows the Thomson Reuters Statutory Reporting web application. The breadcrumb trail is: Note 1 > Note 1 - Section 1 > Non-Standard Ta... The left sidebar has a filter and two options: Standard Table and Non-Standard Table (selected). The main area is titled 'Non-Standard Table' and contains three tables for 'Entity 1 | Current Period | End', 'Entity 1 | Prior Period | End', and 'Entity 1 | Prior Period 2 | End'. Each table has columns 'Description', 'Section', 'Row Ref.', and 'Column 1'. The tables have a 'NewRow' button and a 'Σ' (sum) row.

Additions/deletion/edit of rows and columns can be done using above mentioned tools.

Different expressions can be added/deleted/edited in the NSD tables as mentioned below. These expressions are used to auto update the values.

Retained earnings	Cash flow hedge reserve	Cost of hedging reserve	Fai
\$25,929,000.00	(\$70,000.00)		\$9,
\$0.00			
\$0.00			
\$7,928,000.00			
\$257,000.00	\$ (618,000.00)	000.00)	(\$6
\$80,000.00			
			(\$4

- Add Expression
- Edit Expression
- Remove Expression
- Restore Default
- Revert To Template
- Default Definitions ▶

These tables can be inserted into the report via 2 alternatives.

Alternative 1: Go to section Non-Import [Custom] edit a standard/non-standard table and copy it to the required area. (Only for standard and non-standard table)

Alternative 2: Add report element and select standard table from the available list.

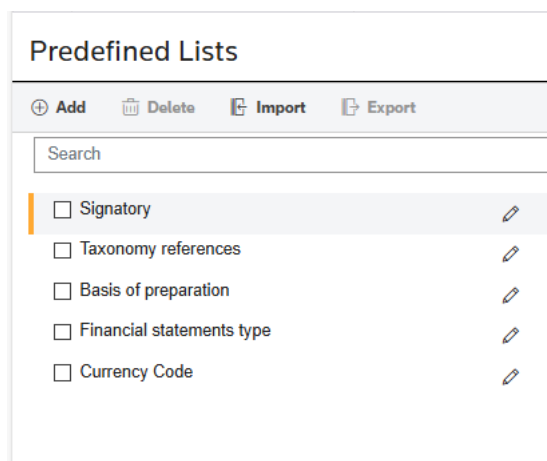
Grid Vs Category: Grid tables are completely editable, and users can insert amounts manually whereas in category tables users can pull the categories and the amount will be automatically displayed in the table.

- Manual table:** Manual tables are basic tables that allow users to insert an empty structure and manually enter the required details into each cell. Unlike standard or non-standard tables, manual tables do not support automatic updates.

Predefined Lists

Predefined lists are list values built into the template that can be selected via dropdowns in the disclosure screens. For details of the predefined lists in the template, please see Appendix A.

This option comes under the Administration section. There are 5 types of predefined lists, please see below for types and their respective underlying option:



Users can add/delete/import/export predefined list as mentioned above.

1. Signatory: This section provides an option to select where the signatory details should be added in the report.

Add Delete	
☐ Actions	List Values
☐	None
☐	Directors Report
☐	Balance Sheet
☐	Both

2. Taxonomy reference: This section is applicable for XBRL templates. User can select the applicable taxonomy here.

☐ Actions	List Values
☐	kvk-rpt-jaarverantwoording-2022-nlgaap-micro-publicatiestukken
☐	kvk-rpt-jaarverantwoording-2022-nlgaap-klein-publicatiestukken
☐	kvk-rpt-jaarverantwoording-2022-nlgaap-klein-verticaal-publicatiestukken
☐	kvk-rpt-jaarverantwoording-2022-nlgaap-middelgroot-publicatiestukken
☐	kvk-rpt-jaarverantwoording-2022-nlgaap-middelgroot-verticaal-publicatiestukken
☐	kvk-rpt-jaarverantwoording-2022-nlgaap-groot
☐	kvk-rpt-jaarverantwoording-2022-nlgaap-groot-verticaal

3. Basis of preparation: Users can select the basis of preparation for the financial statements according to their requirements, choosing from accounting principles, tax principles, or any other relevant legislative principles. This flexibility allows users to ensure that the financial statements are prepared in compliance with the

applicable standards or regulations, based on the specific needs of the entity or reporting requirements

+ Add Delete	
☐ Actions	List Values
☐ 	Commercial
☐ 	Fiscal

- Financial statements type: User can select if the report should be prepared for a consolidated or a separate entity. In a consolidated entity the reports could be prepared by taking details of holding and subsidiary company.

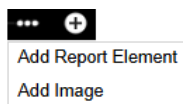
+ Add Delete	
☐ Actions	List Values
☐ 	Separate
☐ 	Consolidated

- Currency code: Currency code in which the financial statements should be prepared can be selected using the options given below.

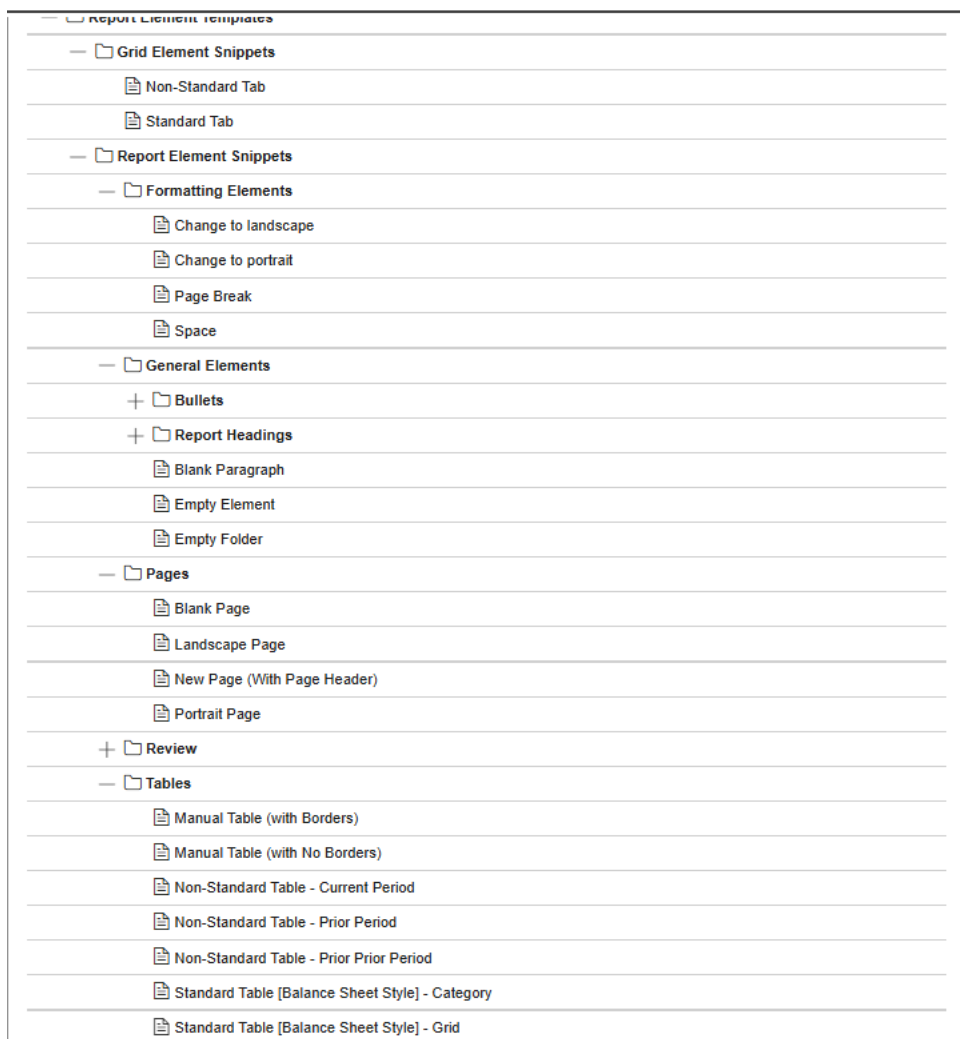
+ Add Delete	
☐ Actions	List Values
☐ 	AED - UAE Dirham
☐ 	AFN - Afghani
☐ 	ALL - Lek
☐ 	AMD - Armenian Dram
☐ 	ANG - Netherlands Antillean Guilder
☐ 	AOA - Kwanza
☐ 	ARS - Argentine Peso
☐ 	AUD - Australian Dollar
☐ 	AWG - Aruban Florin
☐ 	AZN - Azerbaijan Manat
☐ 	BAM - Convertible Mark
☐ 	BBD - Barbados Dollar
☐ 	BDT - Taka
☐ 	BGN - Bulgarian Lev
☐ 	BHD - Bahraini Dinar
☐ 	BIF - Burundi Franc
☐ 	BMD - Bermudian Dollar
☐ 	BND - Brunei Dollar
☐ 	BOB - Boliviano
☐ 	BOV - Mvdol
☐ 	BRL - Brazilian Real
☐ 	BSD - Bahamian Dollar
☐ 	BTN - Ngultrum
☐ 	BWP - Pula
☐ 	BYN - Belarusian Ruble
☐ 	BZD - Belize Dollar
☐ 	CAD - Canadian Dollar
☐ 	CDF - Congolese Franc

Complex Disclosures

Clients can add additional inputs by inserting new elements. To do this, they need to place the cursor at the desired location in the report, where a '+' option will appear, as shown below.



Add Report Element provides users all below mentioned options:

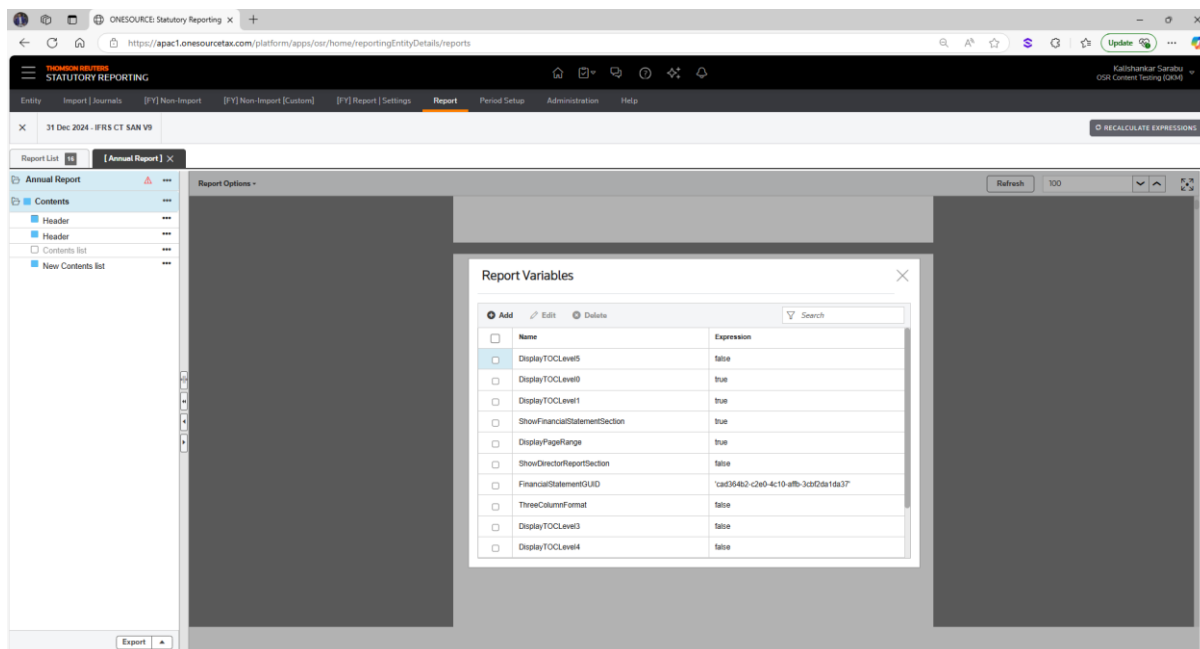


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

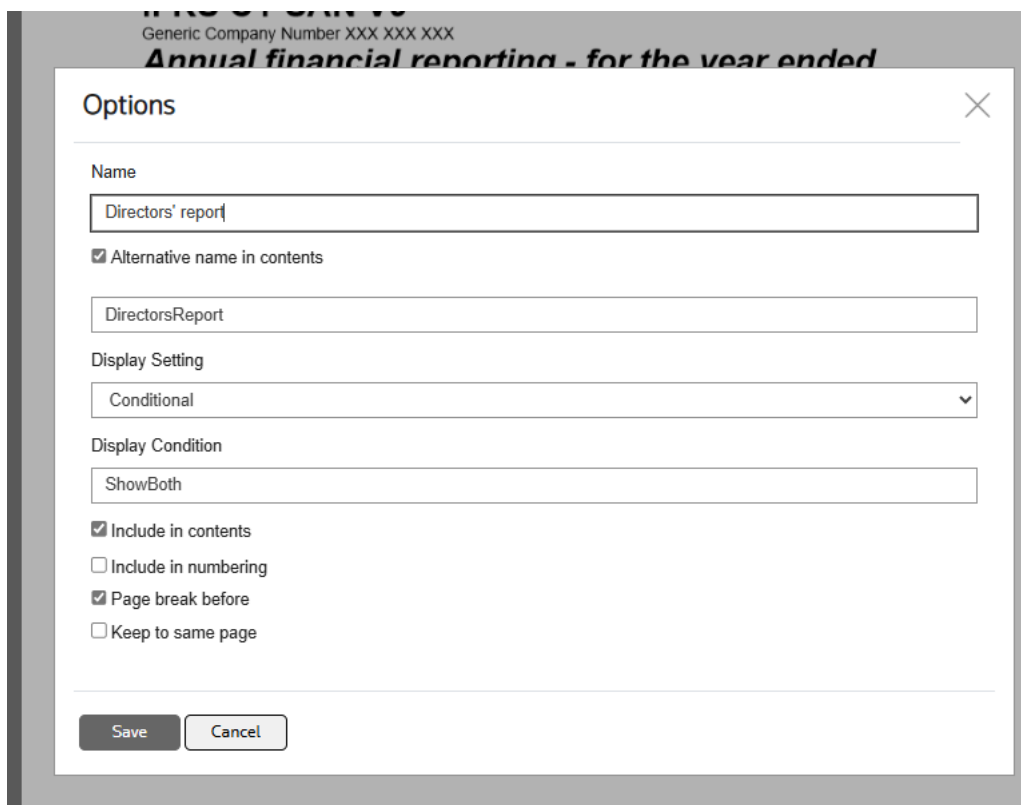
Configuring the Contents Page

The Contents Page can be modified as mentioned below in variables section. This provides which Table Of Contents(TOC) level needs to be included in the TOC.

Below mentioned conditions/ report variables are used to make sure which elements should part of the contents page.



At the same time, users need to configure how each section, folder, or element should be included in the Table of Contents (TOC) by assigning the appropriate levels. This can be done by clicking the '**Include in Contents**' option, as shown below.



Variables

Variables are defined within the report for commonly used words, dates and values so the variable can be amended in one place and flow through the whole report.

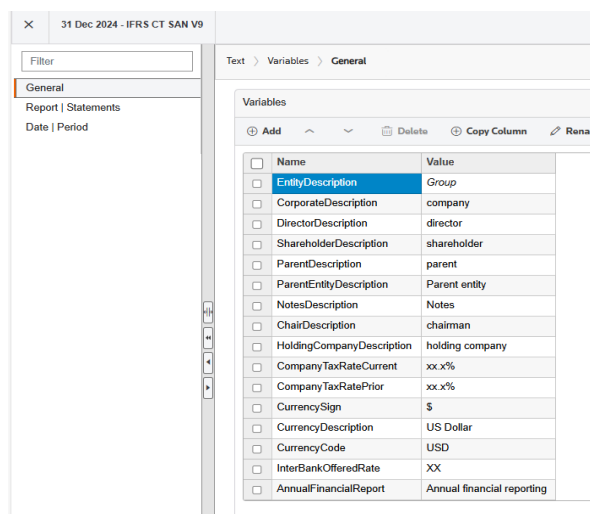
Users can change common words throughout reports via this dialog.

For example, if users wish to change all references to the *income statement* to be *profit and loss statement* instead – they can change it once in the report wording variables dialog and it will update throughout the report.

Users are also able to create / delete / reorder report wording variables by using the controls at the bottom of each dialog and these controls are also pictured below.

Variables generally come under report settings. There are variable options provided for 2 elements as mentioned below

1. Text: These variables are generally used for auto updating the text part. They are further subdivided as below:
 - a. General : The general tab relates to the entities description, directors and shareholders descriptions and tax rates.



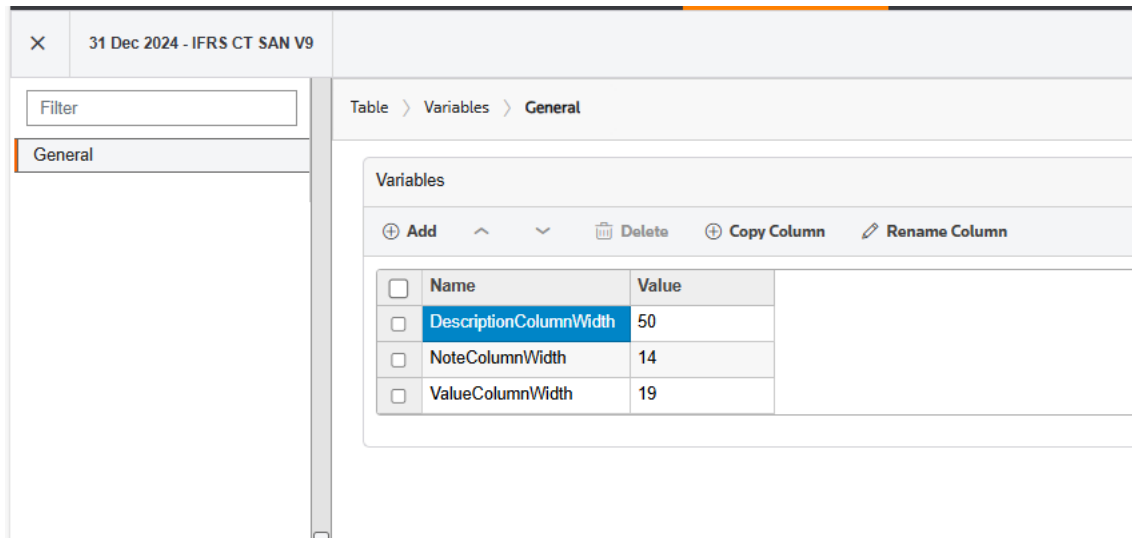
- b. Report | Statement: The report statement tab relates to the names of the various statements and sections of the report.

Variables	
Add Delete Copy Column Rename Column	
☐ Name	Value
☐ DirectorsReport	Directors' report
☐ CorpGovStatement	corporate governance statement
☐ IncomeStatement	consolidated statement of profit or loss
☐ StatementComplIncome	consolidated statement of comprehensive income
☐ StatementChangesInEquity	consolidated statement of changes in equity
☐ NotesToFinStatement	Notes to consolidated financial statements
☐ DirectorsDeclaration	director's declaration
☐ FinancialStatements	consolidated financial statements
☐ StatementRecogIncomeExpense	statement of recognised income and expense
☐ AuditReport	Independent auditor's report
☐ LegalName	IFRS CT SAN V9
☐ CompanyLocation	The location
☐ NotesAccountingPolicies	Accounting policies used in preparing the company financial statements
☐ StatementCashFlows	consolidated statement of cash flows
☐ NotesBalanceSheet	Notes to the balance sheet
☐ Report	annual report
☐ BalanceSheet	consolidated statement of financial position
☐ ShortName	IFRS Template
☐ ProfitLossAccount	profit and loss account
☐ FinancialStatementsNonConsol	financial statements
☐ UltimateParentName	Parent Limited
☐ StatementProfitLossAndOtherComplIncome	consolidated statement of profit or loss and other comprehensive income
☐ ProfitOrLoss	consolidated profit or loss
☐ OtherComplIncome	consolidated other comprehensive income

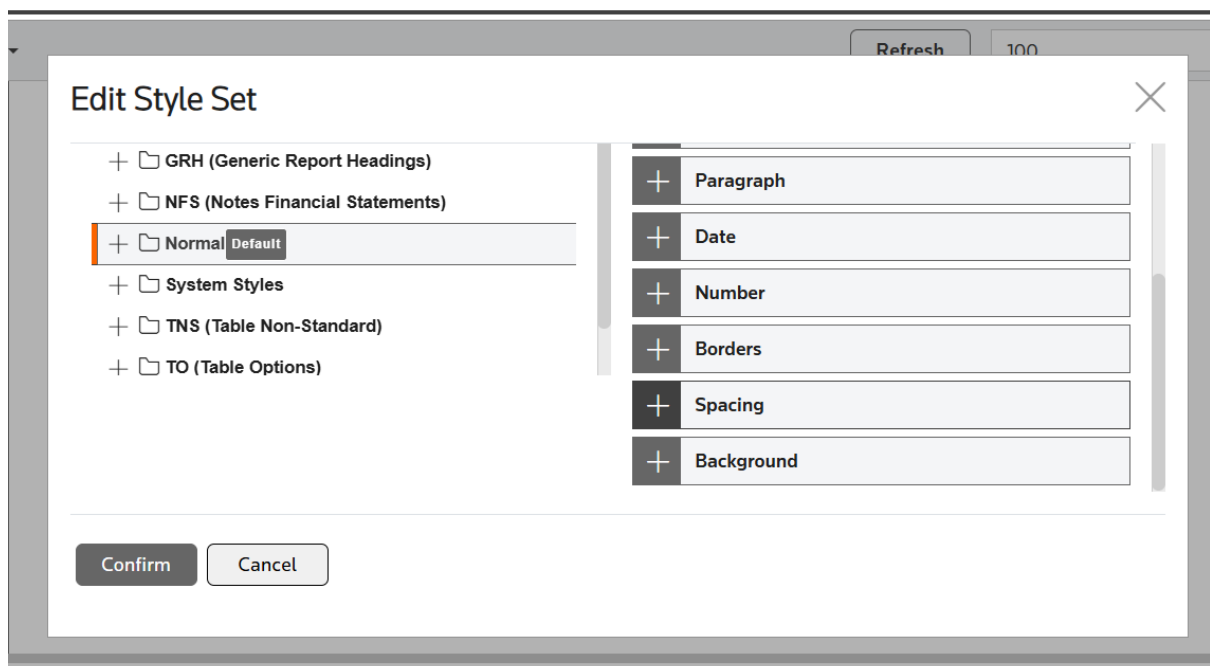
c. Date | Period: The date and period tab relate to dates and times

Variables	
Add Delete Copy Column Rename Column	
☐ Name	Value
☐ TimePeriod	year
☐ TimePeriodInParagraph	year
☐ TimePeriodEndWording	year ended
☐ NonStandardFinancialTimePeriodWording	period
☐ FinancialTimePeriod	financial year
☐ CurrentPeriodEndLong	31 December 2024
☐ CurrentPeriodEndShort	31 December
☐ CurrrentDateTime	1/17/2025
☐ PriorPeriodEndLong	
☐ PriorPeriodEndShort	
☐ PriorYearEndLong	
☐ PriorYearEndShort	
☐ CurrentPeriodStartLong	1 January 2024
☐ CurrentPeriodStartShort	1 January
☐ PriorPeriodStartLong	
☐ PriorPeriodStartShort	
☐ PriorPriorYearEnd	
☐ PriorYearEnd	
☐ CurrentYearEnd	2024
☐ PriorPriorPeriodEndLong	
☐ PriorPriorPeriodStartLong	
☐ PriorPriorPeriodEndShort	
☐ CurrentPeriodEndLongNumberOnly	31/12/2024
☐ PriorPeriodEndLongNumberOnly	
☐ PriorPriorPeriodEndLongNumberOnly	

2. Table: These variables are generally used for auto updating the tables. They come under General:



Style Sets



This section has already been explained above under report options.

There are different style sets for providing bullet points as mentioned below:

—	📁 Bullets
—	📁 List Level 1
	📄 Alpha Item
	📄 Bullet Item
	📄 Numeric Item
	📄 Roman Item
—	📁 List Level 2
	📄 Alpha Item
	📄 Bullet Item
	📄 Numeric Item
	📄 Roman Item
—	📁 List Level 3
	📄 Alpha Item
	📄 Bullet Item
	📄 Numeric Item
	📄 <u>Roman Item</u>
	📄 Bulletpoint

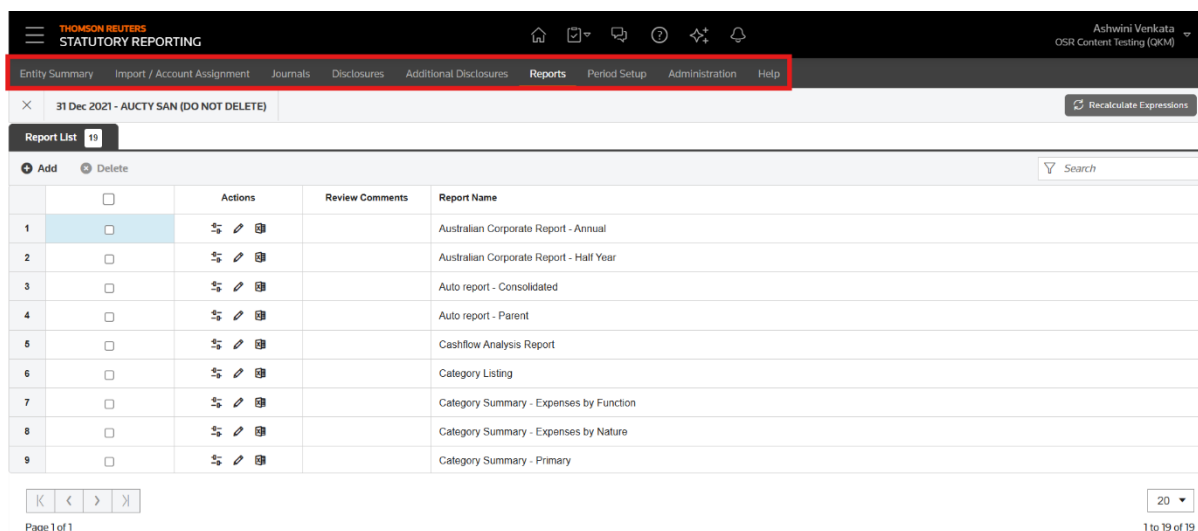
The list of levels helps users to handle the indentation. Users can get these options by clicking on 'Add Report Element' as mentioned under Complex disclosures.

Settings Specific to the Template

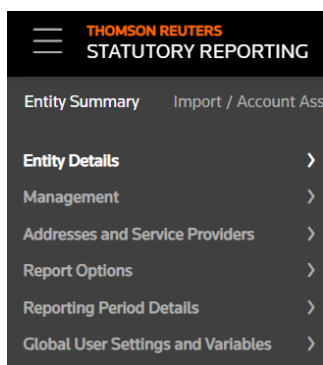
- The template is based on IFRS and AASB
- The template contains full year and half year financial statements
- The template can be used for consolidated financial statements
- Entity 1 is Group/Consolidated and entity 2 is Company/Parent
- The template can be used for entity size small, medium and large
- The language of the template is English

Below Mentioned points are the difference between the IFRS and Australia template.

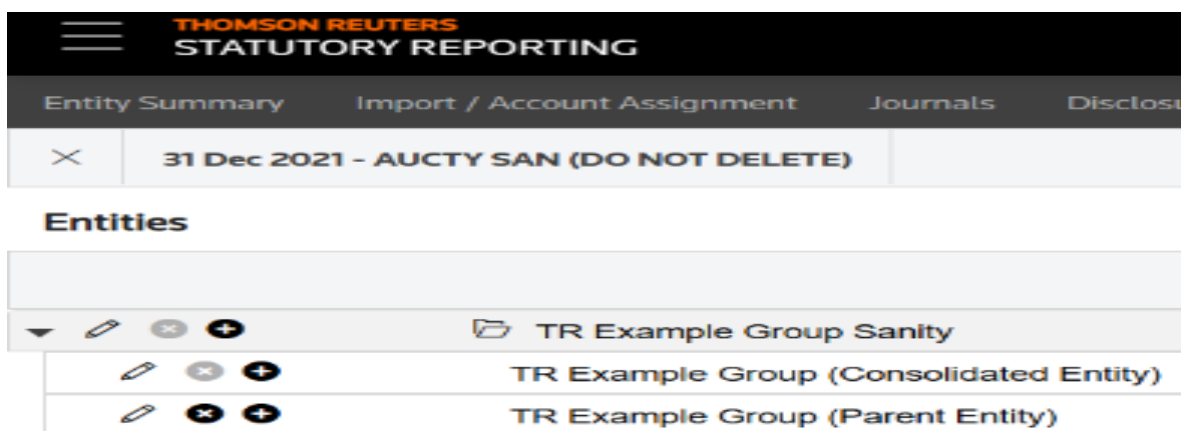
Main Menu Options (Australia Templates)



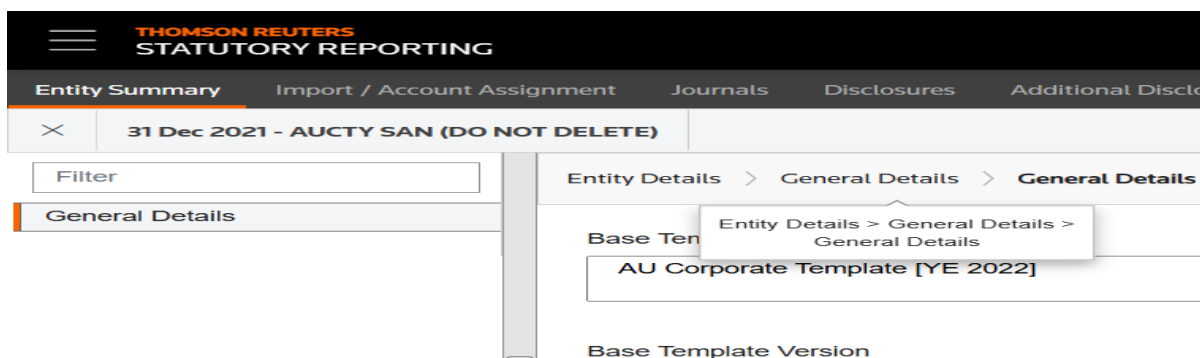
As mentioned above main menu has following options. Few features are similar to the global template but placement of them are different in AU template.



- 1) Entity Summary: This section is used to enter entity-related details such as
 - a) Entity Details
 - i) Template – Displays Template
 - ii) Entity Structure – Shows the Structure of the Entity

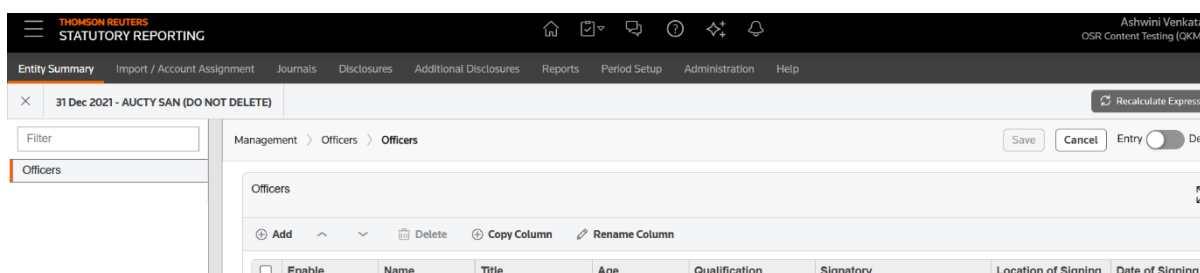


- iii) General Details – Shows General Information of the Entity.

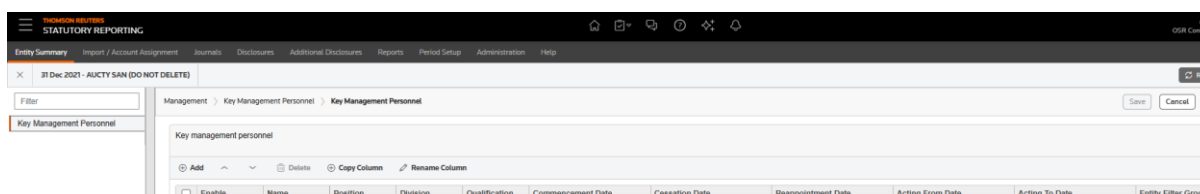


b) Management

- i) Officers - Details of the officers can be entered by users as shown in the image below. Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.



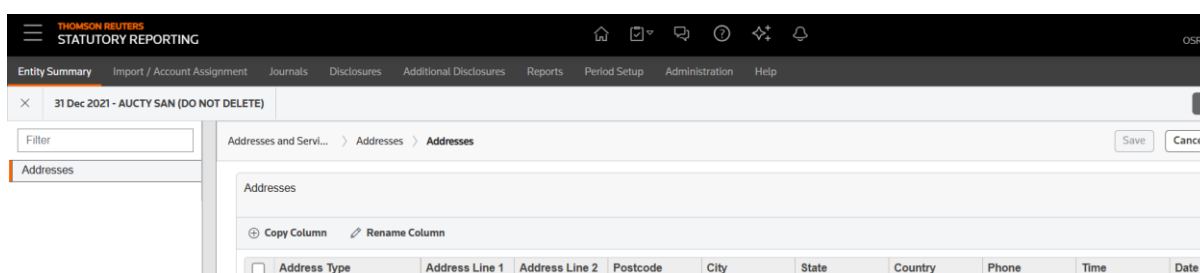
- ii) Key Management Personnel - Details of key management personnel can be entered by users as shown in the image below. Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.



c) Addresses and Service Providers

- i) Addresses - Address of the reporting entity along with its main office/ office/ principal place of business, registered office, other branch office, factory or industry details can be added in this section.

Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.



- ii) Service Providers - Details of service providers to the reporting entity are given here. Also, users can add details of Additional service providers.

Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.

d) Report Options

- i) Entity and Period Settings – This tab gives the option to select the period to view.

- ii) Report Settings – This tab gives us the specific settings options for the selected Report template view.

- (a) General Settings of the Template – Show Continued on Level 3 Headings, Apply singular/plural to sentences where required, Registration Number, Directors' Report / Directors' Declaration, Rounding and Scaling.

(b) Page Footer

☐ Footer Text	Value	Other (if selected)	Enable
☐ Left Aligned Text	Date and Timestamp		☐
☐ Centre Aligned Text	Legal Name		☒
☐ Right Aligned Text	Page Number Only		☒

(c) Note Heading Numbering

☐ Note Numbering Type	Note Numbering Type Description
☐ 1	Number (e.g. 1, 2)
☐ 2	Alpha Lower (e.g. (a), (b), (c))
☐ 3	Alpha Upper (e.g. (A), (B), (C))
☐ 4	Roman Lower (e.g. i, ii, iii)
☐ 5	Roman Upper (e.g. I, II, III)
☐ 6	Qualified Section Number (e.g. 1.1, B2)

☐ Note Level	Note Numbering Type	Prefix	Suffix
☐ 1	1		.
☐ 2	6		
☐ 3	2		)
☐ 4	4	(	)
☐ 5	5	(	)
☐ 6	6	(	)
☐ 7	3		

iii) Report Table Settings – This tab gives us the specific settings options for Table Columns, Table Header and Comparatives for the selected Report template view.

Entity 1 (Column 1)	Entity 2 (Column 1)	Entity 1 (Column 2)	Entity 2 (Column 2)	Entity 1 (Column 3)	Entity 2 (Column 3)
☒	☐	☐	☐	☐	☐

(1) Table Columns Settings – Has settings specific to – Entity 1 (Column 1), Entity 2 (Column 1), Entity 1 (Column 2), Entity 2 (Column 2), Entity 1 (Column 3) and Entity 2 (Column 3).

Entity Summary Import / Account Assignment Journals Disclosures Additional Disclosures Reports Period Setup Administration Help

31 Dec 2021 - AUCTY SAN (DO NOT DELETE)

Filter

Table Columns (Full Year)

Table Header (Full Year)

Comparatives (User Defined)

Report Options > Report Table Settings > Table Columns (Full Year)

Entity 1 (Column 1) ☒

Entity

Consolidated Entity

Reporting Period Set

FY1 - Full Year

Reporting Period Set (Balance Sheet)

FYIFY1

Period

Current Period

(2) Table Headers Settings – Income Statement (Entity Header), Income Statement (Date and Scaling Header), Balance Sheet (Entity Header) and Balance Sheet (Date and Scaling Header).

Entity Summary Import / Account Assignment Journals Disclosures Additional Disclosures Reports Period Setup Administration Help

31 Dec 2021 - AUCTY SAN (DO NOT DELETE)

Filter

Table Columns (Full Year)

Table Header (Full Year)

Comparatives (User Defined)

Report Options > Report Table Settings > Table Header (Full Year)

Income Statement (Entity Header)

Copy Column Rename Column

Description	Entity 1	Entity 2	Enable
Entity	Consolidated entity	Parent entity	☐
Opening line	Year ended	Year ended	☐

Income Statement (Date and Scaling Header)

Copy Column Rename Column

Description	Entity 1 (Date 1)	Entity 1 (Date 2)	Entity 2 (Date 1)	Entity 2 (Date 2)	Enable
Date	31 December	31 December	31 December	31 December	☐
Year	2021	2020	2021	2020	☒
Scaling	\$000	\$000	\$000	\$000	☒

Balance Sheet (Entity Header)

Copy Column Rename Column

Description	Entity 1	Entity 2	Enable
Entity	Consolidated entity	Parent entity	☐
Opening line	As at	As at	☐

Balance Sheet (Date and Scaling Header)

Copy Column Rename Column

Description	Entity 1 (Date 1)	Entity 1 (Date 2)	Entity 1 (Date 3)	Entity 2 (Date 1)	Entity 2 (Date 2)	Entity 2 (Date 3)	Enable
Date	31 December	31 December	1 January	31 December	31 December	1 January	☐
Year	2021	2020	2020	2021	2020	2020	☒
Scaling	\$000	\$000	\$000	\$000	\$000	\$000	☒

(3) Comparatives (User Defined) Settings

Entity Summary Import / Account Assignment Journals Disclosures Additional Disclosures Reports Period Setup Administration Help

31 Dec 2021 - AUCTY SAN (DO NOT DELETE)

Filter

Table Columns (Full Year)

Table Header (Full Year)

Comparatives (User Defined)

Report Options > Report Table Settings > Comparatives (User Defin...

User Defined Notes

Add ^ v Delete Copy Column Rename Column

Description	Consolidated	Parent (or Single)	Comparative (Half Year)
-------------	--------------	--------------------	-------------------------

- iv) Report Wording Variables - This tab gives us the specific settings options of the text Variables used for the selected Report template view.

The screenshot shows the Thomson Reuters Statutory Reporting interface. The top navigation bar includes 'Entity Summary', 'Import / Account Assignment', 'Journals', 'Disclosures', 'Additional Disclosures', 'Reports', and 'Period Setup'. The main header displays '31 Dec 2021 - AUCTY SAN (DO NOT DELETE)'. On the left, a sidebar lists 'General', 'Report and Primary Statements (Full Year)', 'Date and Period (Full Year)', and 'Other'. The main content area is titled 'Report Options > Report Wording Var... > General'. It features a 'Variables' section with a table containing two columns: 'Name' and 'Value'. Above the table are buttons for 'Add', 'Delete', 'Copy Column', and 'Rename Column'.

(1) General – Contains General Template Text Variables

This screenshot shows the 'General' tab for 'Report Wording Variables'. The 'Variables' table is populated with the following data:

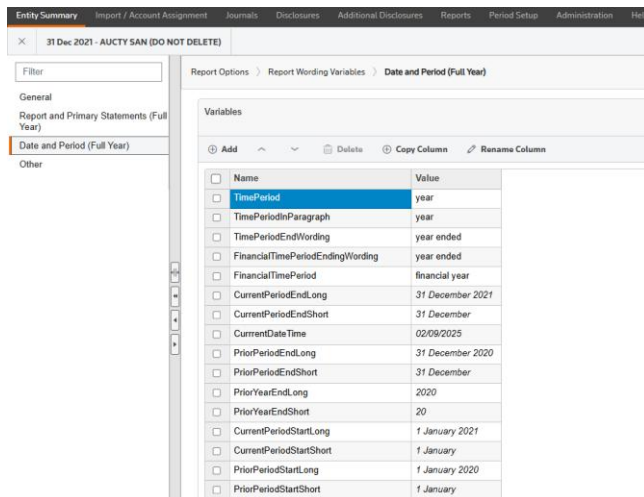
Name	Value
EntityDescription	Group
CorporateDescription	Company
DirectorDescription	director
ShareholderDescription	shareholder
ParentDescription	Parent
Company tax rate (Percentage) (Current Period)	30.0
Company tax rate (Percentage) (Prior Period)	30.0
ConsolidatedEntityDescription	Consolidated entity
ParentEntityDescription	Parent entity
NotesDescription	Notes

(2) Report and Primary Statements – Contains Text Variables that are template-specific and related to the Primary Statements of the Template.

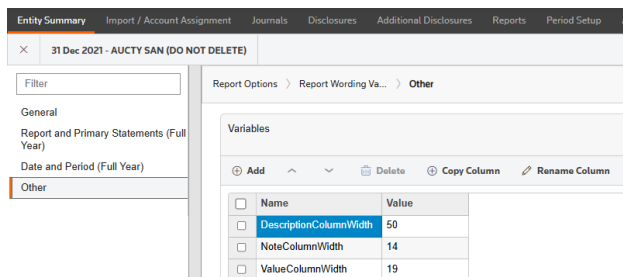
This screenshot shows the 'Report and Primary Statements' tab for 'Report Wording Variables'. The 'Variables' table is populated with the following data:

Name	Value
Report	annual financial report
DirectorsReport	directors' report
CorpGovStatement	corporate governance
IncomeStatement	consolidated statement of profit or loss
StatementComplIncome	consolidated statement of comprehensive income
BalanceSheet	consolidated statement of financial position
StatementCashFlows	consolidated statement of cash flows
StatementChangesInEquity	consolidated statement of changes in equity
NotesToInStatement	Notes to the consolidated financial statements
DirectorsDeclaration	directors' declaration
AuditReport	Independent auditor's report
FinancialStatements	consolidated financial statements
LegalName	AUCTY SAN (DO NOT DELETE)
ShortName	
Other	Other Header Text
IncomeStatementTableHeaderOpening	Year ended

(3) Date and Period – Contains Text Variables that are specific to the time and dates of the Template.



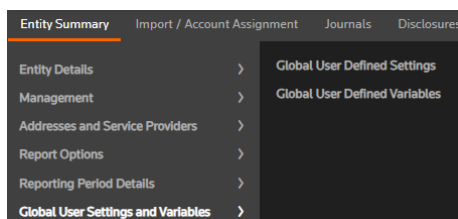
(4) Other – Contains the character width limits of the table columns used in the Template.



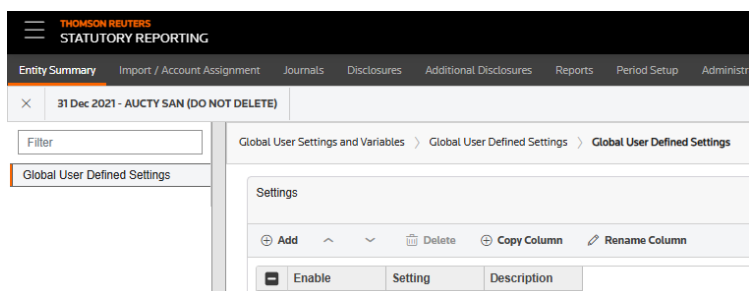
e) Reporting Period Details – This tab gives us details related to

- i) Current Period
- ii) Financial Periods
- iii) Information

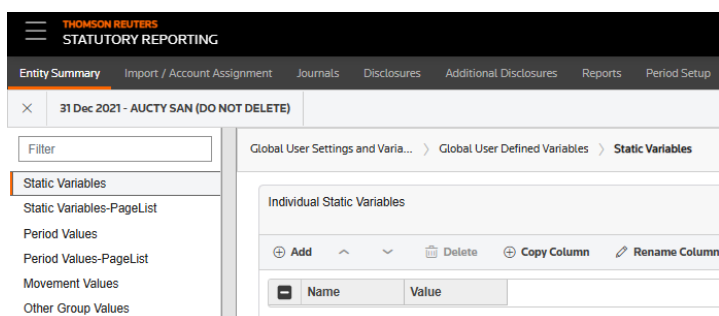
f) Global User Settings and Variables



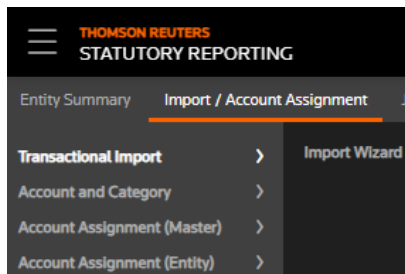
- i) Global User Defined Settings – This tab gives us the specific settings options to modify Global User Defined Settings.



- ii) Global User Defined Variables – This tab gives us the specific settings options to modify Static Variables, Static Variables-PageList, Period Values, Period Values-PageList, Movement Values and Other Group Values.

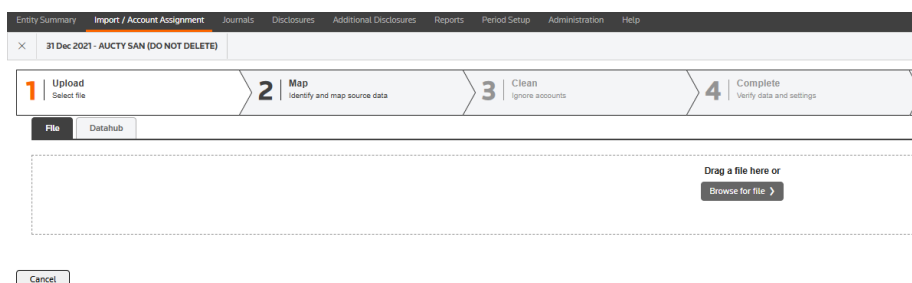


- 2) Import / Account Assignment – This tab gives you the options to upload Trail Balances, Modify Categories and map Accounts.



- a) Transactional Import

- i) Import Wizard – This tab gives you the option to Import, Map, Clean and upload the Trail Balances into the Template. Steps are the same as the IFRS Template.



- b) Account and Category

- i) Account Maintenance – This tab gives you options to modify the Accounts in the Template. Same as the IFRS Template.

Entity Summary **Import / Account Assignment** Journals Disclosures Additional Disclosures Reports Period Setup Administration Help

X 31 Dec 2021 - AUCTY SAN (DO NOT DELETE)

Accounts

+ Add New Account Delete Revert to Template

	☐	Code	Name	Round Independently	Actions

- ii) **Category Maintenance** - This tab gives you options to modify the Categories in the Template. Same as the IFRS Template.

Entity Summary **Import / Account Assignment** Journals Disclosures Additional Disclosures Reports Period Setup Administration Help

X 31 Dec 2021 - AUCTY SAN (DO NOT DELETE)

Categories

+ Add new category Export Import

Code - Name	Round Independently	Actions
PRIMARY - Primary	✓	
EXPENSESBYNATURE - Expenses by nature	✓	
EXPENSESBYFUNCTION - Expenses by function	✓	
CASHFLOWS - Cash flows	✓	

c) **Account Assignment (Master)** -

- i) **Account Assignment (Master) Maintenance** - This tab gives options to modify Accounts at the Master Level of the Template.

Entity Summary **Import / Account Assignment** Journals Disclosures Additional Disclosures Reports Period Setup Administration Help

X 31 Dec 2021 - AUCTY SAN (DO NOT DELETE)

Account Assignment

Import Export Filter

Accounts 22 Show assigned accounts Balances Assign

	Code	Name	Category	Current Period	Prior Period
1106	Construction on progress...				
12201	Interest income on a loan...				
1306	Licences with indefinite u...				
1402	Accumulated Depreciatio...				
1404	Accumulated Depreciatio...				
1406	Accumulated Depreciatio...				
1603	Foreign exchange forwar...				
1612	Loan notes				

Unassign Revert to Template Filter List

Primary

Primary

Expenses by nature

Expenses by function

Cash flows

PL - Profit(loss)

PLNONCONTROLLINGINTERESTS - Non-controlling interests

NONCONTROLLINGINTERESTS - Non-controlling interests

MOVEMENTSRE - Movements in retained earnings

Rounding - Rounding

Suspense - Suspense

d) **Account Assignment (Entity)** - Steps are the same as the IFRS Template.

- i) **Account Assignment (Entity) Maintenance** - This tab gives options to modify and map Accounts at the Entity Level of the Template.

- 3) Journals – This tab displays all the Trail Balances uploaded to the Templates for different periods of time and their Details.

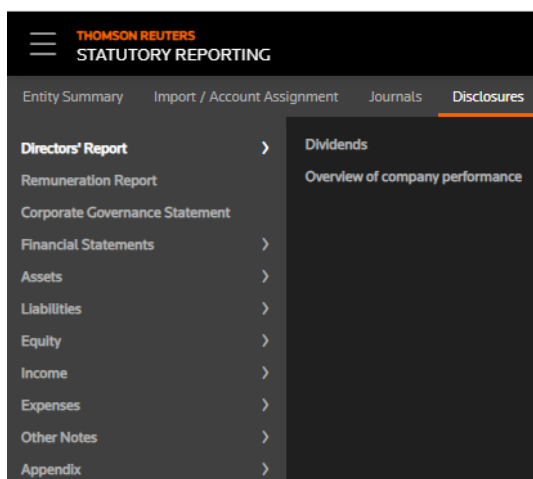
- 4) Disclosures – This tab displays all the information in the Standard & Non-Standard tables within the Template Report.

This section includes all tables, which are prepared in accordance with the applicable legislative requirements and are used in the annual financial statements.

Non-category tables are those in which the amounts are not linked to the trial balance. These values can be manually entered by users.

Additionally, users have the option to add expressions within these tables to populate amounts automatically.

- a) Director's Report
- b) Financial Statements
- c) Assets
- d) Liabilities
- e) Equity
- f) Income
- g) Expenses
- h) Other Notes
- i) Appendix



5) Additional Disclosures – This section provides empty non-category tables, where users can customise, the table based on their requirements. Please refer to the image below.

Features provided to edit the table:

- >> +Add: Used to add more rows
- >> Delete: Used to delete any row
- >> +Copy Column: Used to add a Column
- >> Rename Column

Contents Specific to the Australia Template

Australia template provides below mentioned Reports:

1. [Australian Corporate Report – Full Year]
2. [Australian Corporate Report – Half Year]
3. Account Listing Report (Category Name, Description and Amount)
4. Analytical Report (Primary Statements with VAR Columns)
5. Auto Report – Consolidated
6. Auto Report – Parent
7. Category Listing
8. Category Summary – Expenses by Function
9. Category Summary – Expenses by Nature
10. Category Summary – Primary
11. Category Summary – Rounding Variance
12. Entity Specific Account Assignment Report
13. Entity Structure Report
14. Journal Summary Report
15. Journal Summary Report – New
16. Rounding Account Summary Report
17. Template Verification Report
18. Trial Balance
19. Trial Balance Per Entity (Including Account Assignment)

1. Annual Report

AU.CT – Financial Statements and Notes Summary

Primary Financial Statements

1. Directors' Report

Purpose:

Provides a narrative overview of the group's principal activities, major events during the year, financial highlights, changes in group structure, risks, governance, and outlook.

What's Included:

- Principal activities and changes
- Review of operations and results
- Significant changes in state of affairs
- Events after the reporting period
- Likely developments and expected results
- Environmental regulation
- Directors' and company secretary information
- Meetings of directors
- Remuneration report
- Dividends paid and recommended
- Corporate governance statement

2. Independent Auditor's Report

Purpose:

Expresses an external auditor's opinion on whether the financial statements present a true and fair view in accordance with accounting standards.

What's Included:

- Audit scope
- Auditor's opinion
- Key audit matters
- Independence declaration

3. Consolidated Statement of Profit or Loss

Purpose:

Shows the group's financial performance for the year, including revenues, expenses, and net profit or loss.

What's Included:

- Revenue
- Cost of sales

- Gross profit
- Operating expenses
- Finance costs
- Tax expense
- Net profit/loss

4. Consolidated Statement of Comprehensive Income

Purpose:

Expands on the profit or loss by including other comprehensive income items.

What's Included:

- Profit/loss for the year
- Other comprehensive income (OCI): revaluation gains, foreign currency translation, changes in fair value of financial instruments
- Total comprehensive income

5. Consolidated Statement of Financial Position

Purpose:

Presents the group's assets, liabilities, and equity at the reporting date.

What's Included:

- Current and non-current assets
- Current and non-current liabilities
- Equity (share capital, reserves, retained earnings)

6. Consolidated Statement of Changes in Equity

Purpose:

Reconciles opening and closing balances for each equity component.

What's Included:

- Movements in share capital, reserves, retained earnings, and OCI
- Profit, dividends, share issues, other equity transactions

7. Consolidated Statement of Cash Flows

Purpose:

Summarizes cash inflows and outflows by activity.

What's Included:

- Operating activities
- Investing activities
- Financing activities
- Reconciliation to cash at period end

Notes to the Consolidated Financial Statements

1. Significant Changes in the Current Reporting Period

Purpose:

Highlights key events and transactions that affected the group's financial position and performance.

What's Included:

- Major acquisitions/disposals
- Asset impairments
- Issuance of convertible notes
- Restructuring and rationalisation
- Correction of errors

2. Segment Information

Purpose:

Explains how the group is managed and reports financial information by business segment.

What's Included:

- Description of reportable segments
- Segment revenue, assets, liabilities
- Adjusted EBITDA and reconciliation to profit
- Geographic information

3. Revenue from Contracts with Customers

Purpose:

Details revenue recognition policies and disclosures.

What's Included:

- Disaggregation of revenue by product, region, or segment
- Contract assets and liabilities
- Performance obligations
- Critical judgements in revenue recognition

4. Material Unusual Profit or Loss Items

Purpose:

Discloses significant items affecting profit or loss.

What's Included:

- Gains/losses from asset sales
- Impairments
- Litigation settlements
- Recognition of tax losses

5. Other Income and Expense Items

Purpose:

Breaks down other operating income and expenses.

What's Included:

- Dividends, interest income
- Government grants
- Analysis of expenses by nature

6. Income Tax

Purpose:

Explains current and deferred tax, tax reconciliation, and significant estimates.

What's Included:

- Tax expense breakdown
- Reconciliation of effective tax rate
- Deferred tax assets/liabilities
- Unrecognised tax losses
- Pillar Two tax disclosures

7. Financial Assets and Financial Liabilities

Purpose:

Details group's financial instruments and related accounting policies.

What's Included:

- Classification and measurement
- Fair value hierarchy
- Risk exposures (credit, market, liquidity)
- Offsetting arrangements
- Supplier finance arrangements

8. Non-financial Assets and Liabilities

Purpose:

Provides information on non-financial assets and liabilities.

What's Included:

- Property, plant and equipment
- Leases (right-of-use assets, lease liabilities)
- Investment properties
- Intangible assets and goodwill
- Deferred tax balances

- Inventories
- Employee benefit obligations
- Provisions

9. Equity

Purpose:

Explains movements in share capital, reserves, and retained earnings.

What's Included:

- Share issues, buy-backs, options
- Dividend reinvestment plan
- Nature and purpose of reserves

10. Cash Flow Information

Purpose:

Reconciles profit to cash flows and details non-cash transactions.

What's Included:

- Reconciliation of profit to operating cash flows
- Non-cash investing and financing activities
- Net debt reconciliation

11. Critical estimates, judgements and errors

Purpose:

Identify areas of measurement uncertainty and any prior-period error corrections/estimate changes.

What's included:

- List of key judgments/estimates (revenue, impairment, fair values, pensions, provisions, tax, supplier finance presentation, consolidation and joint arrangement decisions)
- Correction of prior depreciation error (line-by-line restatements and EPS impact)
- Revision of useful lives and forward impact.

12. Financial risk management

- Purpose: Describe the risk framework, exposures, hedging, and sensitivities.
- What's included: Risk matrix (FX, interest, price, credit, liquidity); derivative classification and fair value; hedge accounting reserves roll-forward; FX risk (forecast purchase hedges with forwards/options, NIFO hedge, sensitivities); interest rate risk (variable borrowings, swaps coverage, effects tables, sensitivities); equity price risk (index shocks); credit risk policies, concentrations, collateral, ECL

methodologies and roll-forwards for trade, contract assets, amortised cost and FVOCI debt; liquidity risk — facilities, maturity analyses (including supplier finance) and cash flow tables.

13. Capital management

- Purpose: Explain capital objectives, gearing metrics, and covenants.
- What's included: Gearing ratio calculation and movements; strategy; loan covenants (and compliance); dividend policy interactions with franking credits.

14. Business combinations

- Purpose: Present acquisition accounting under AASB 3/IFRS 3.
- What's included: Example Electronics Group acquisition — consideration (cash and shares), fair value of net assets, goodwill rationale, acquisition costs, contingent consideration valuation and derecognition, contingent liability for lawsuit, acquired receivables fair value/ECL, choice for NCI measurement, revenue/profit contribution and pro-forma results, purchase price allocation tables, and cash outflow schedule.

15. Discontinued operations

- Purpose: Isolate results/cash flows of disposed component and provide disposal accounting.
- What's included: Description and timing of sale of Example Engineering GmbH; P&L and cash flow for the discontinued period; gain/loss on disposal, contingent/earn-out asset at FVTPL and remeasurement; carrying amounts at disposal; held-for-sale balance sheet table at prior year-end; cumulative FX reserve recycling.

16. Interests in other entities

- Purpose: Disclose subsidiaries, NCI, joint arrangements, associates/JVs, and related judgments/restrictions.
- What's included: Material subsidiaries list and special consolidation judgment (control with <50%); significant restrictions (e.g., exchange controls); NCI summarised financial info; transactions with NCI (step-acquisition/partial buy); joint operation classification and accounting; associates/JVs rationale (significant

influence), commitments/contingent liabilities, summarised financial info and share of results.

17. Contingent liabilities and contingent assets

- Purpose: Report possible obligations/assets not recognised on balance sheet.
- What's included: Claims (retail sales contract suit; patent litigation with probability assessment and potential range); associate/JV contingencies; contingent asset from supplier arbitration; qualitative assessments.

18. Commitments

- Purpose: Show contracted but unrecognised capital and other commitments.
- What's included: Capital expenditure commitments (including Example Venture); investment property repair/maintenance commitments; comparative tables.

19. Events after the reporting period

- Purpose: Capture material post-balance-date events not reflected in the financials.
- What's included: Acquisition of Example Limited (percentage, consideration, provisional PPA, goodwill rationale, contingent consideration); refinancing of loan facility (limits, tenor, modification gain to be recognised in 2026); dividend recommendation details; statement on information not yet available (provisional amounts).

20. Related party transactions

- Purpose: Provide transparency on transactions/balances with parents, subsidiaries, KMP and other related parties.
- What's included: Parent structure; KMP compensation totals; purchases from KMP-related entities (construction, rent, legal); balances outstanding; loan details to/from related parties and terms; normal-course employee purchases; pricing/terms assertions; references to remuneration report for detail.

21. Share-based payments

- Purpose: Explain equity and cash-settled compensation plans, fair values, and expense recognition.

- What's included: Employee Option Plan terms (TSR hurdle, grant/exercise data, Black-Scholes/Monte Carlo inputs, vesting outcomes); deferred shares under STI (grant mechanics, net settlement for tax, vesting and forfeiture); employee share scheme for broader staff; September 2025 cash-settled SARs and mark-to-market inputs; total SBP expense breakdown.

22. Remuneration of auditors

- Purpose: Show audit and non-audit fees to safeguard independence transparency.
- What's included: Fees to ABC Auditors (group network) and other firms, broken down by service type; narrative on non-audit services review.

23. Earnings per share

- Purpose: Present basic and diluted EPS and reconcile numerators/denominators.
- What's included: EPS computation (adjusted for rights issue/DRP bonus element); treatment of partly paid shares, options, deferred shares, convertible notes, preference shares; reconciling profit figures; weighted average shares.

24. Offsetting financial assets and liabilities

- Purpose: Explain where offsetting is applied or possible under master netting.
- What's included: Tables of recognised instruments subject to offset/netting; trade receivable/payable netting arrangements (volume rebates); net presentation of borrowings and restricted cash where legally enforceable; ISDA disclosures (not currently enforceable).

25. Assets pledged as security

- Purpose: Identify collateral against borrowings and leasing restrictions.
- What's included: Lists and carrying amounts of assets pledged; lease covenant restrictions on ROU assets.

26. Deed of cross guarantee

- Purpose: Provide relief disclosure for wholly-owned entities under ASIC Instrument 2016/785.
- What's included: Entities in the closed/extended closed group; combined (closed group) income statement/OCI/retained earnings and balance sheet summaries.

27. Parent entity financial information

- Purpose: Present parent-only condensed financials and specific parent commitments.
- What's included: Parent balance sheet and equity; guarantees for subsidiaries' borrowings/leases; contingent liabilities and contractual commitments; tax funding and tax consolidation arrangements; accounting policy distinctions for the parent.

28. Summary of other material accounting policies

- Purpose: Gather remaining significant policies for completeness and comparability.
- What's included: Basis of preparation (IFRS/AAS compliant; measurement bases; new/adopted standards — supplier finance, covenants, sale-leaseback); upcoming standards (AASB 18 and other amendments) with expected presentation impacts; consolidation, segments, FX, revenue, grants, income taxes, leases, business combinations, impairment, cash, receivables, inventories, held-for-sale, financial instruments (classification, measurement, impairment), hedging, financial guarantees, PPE, investment property, intangibles, payables, borrowings, borrowing costs, provisions, employee benefits and share-based payments, equity, dividends, EPS, GST. Also, policy update on borrowings classification under amended AASB 101.

29. Changes in accounting policies

- Purpose: Disclose policy changes and their effects to maintain transparency and consistency period-to-period.
- What's included: Revisions from AASB 101 amendments on classification of borrowings with covenants; statement that there was no reclassification effect this year; clarification on current/non-current classification assessment timing.

2. Half Year Report

Purpose:

This report gives a timely mid-year check-in so investors, lenders, and regulators can see performance, liquidity, and risks without waiting 12 months; supports covenant monitoring, capital-raising, and market transparency.

Content:

Half year traits in Notes to the Consolidated Financial Statements:

- Condensed disclosures under AASB 134, meant to be read with the 30 June 2024 annual statements
- Focus on movements since year-end (new credit facility, covenant headroom, mid-year impairments/provisions, acquisition updates)
- Auditor review report (not a full audit opinion)

Numbering/structure:

- Half year notes run 1–18 and are concise; FY notes run 1–29 plus additional statutory/gov-report sections and many sub-notes.

3. Account Listing Report (Category Name, Description and Amount)

Purpose:

Lists all account codes with their names, mapped category codes and names, and the corresponding financial amounts for the current and prior periods.

Content:

- Columns: Account code, Account name, Category code, Category name, Total (current period), Prior Period Total.
- Provides a direct link from transactional accounts to reporting categories and their monetary values.
- Useful for detailed account-level analysis and for validating mapped amounts in summary reports.

4. Analytical Report (Primary Statements with VAR Columns)

Purpose:

Presents differences between Current period values and prior period values for the primary statements and their variances and the materiality level for Statement of Profit or loss, Statement of Financial Position and Statement of Cash flows.

5. Auto Report - Consolidated

Purpose:

Presents a summarized view of key financial categories for the consolidated entity, showing values for both current and prior periods.

Content:

- Lists major categories (e.g., Trade payables, Interest payables) with corresponding amounts for Jan-Dec 2024 and Jan-Dec 2023.
- Shows both the account-level and standardized category-level breakdowns.
- Useful for high-level review and comparison of key financial statement lines over time.

6. Auto Report - Parent

Guidance:

This report is similar to above Auto Report - Consolidated but focused on the Parent Entity. It would summarize key financial statement lines for the Parent Entity for current and prior periods.

7. Category Listing

Purpose:

A reference report listing all category codes used in reporting, along with their descriptions.

Content:

- Columns: Category Code, Category Description.
- Includes categories for the balance sheet, profit and loss, and various sub-categories (e.g., BS.A.CA.INVENT.RM – Raw materials (at cost)).
- Used as a lookup or reference for interpreting codes in other reports.

8. Category Summary – Expenses by Function

Purpose:

Summarizes expenses by their functional classification (e.g., cost of sales, selling, administrative, other operating expenses).

Content:

- Columns: Description (e.g., FUNCTION.COSTSALES.DEPRECIATION), values for current/prior periods, and sometimes half-year splits.
- Shows the breakdown of expenses into functions such as cost of sales, selling, admin, etc.
- Useful for functional analysis of operating expenses.

9. Category Summary – Expenses by Nature

This report would summarize expenses by their nature (e.g., wages, depreciation, raw materials), rather than by function. It would typically show total amounts for each nature category for the current and prior periods.

10. Category Summary – Primary

Purpose:

Presents a summary of key financial categories (assets, liabilities, equity, revenue, expenses) for the current and prior periods.

Content:

- Columns: Description, values for Jan-Dec 2024 and Jan-Dec 2023, for both Consolidated Entity and Parent Entity, and totals.
- Includes both account-level and standardized category-level lines.
- Used for overall financial statement review and reconciliation.

11. Category Summary – Rounding Variance

Purpose:

Shows the impact of rounding on reported amounts at the category level.

Content:

- Columns: Description, Rounding Difference, Unrounded Amount, Rounded Amount (for multiple periods/entities).
- Lists each category and shows if rounding has caused any difference between unrounded and rounded totals.
- Useful for audit trail and reconciliation of reported numbers.

12. Entity Specific Account Assignment Report

Purpose:

Similar to the Account Assignment [Entity] Report, but tailored to a specific entity, showing how its account codes are mapped to reporting categories.

Content:

- Columns: Account Code, Description, Standardized Assignment for the entity.
- Ensures the specific mapping is clear for each entity, supporting entity-level reporting and consolidation.

13. Entity Structure Report

Purpose:

Shows the structure of entities being reported, including relationships and reporting codes.

Content:

- Lists entities (e.g., TR Example Company – IFRS CTY) and their reporting codes.
- Provides the entity tree structure, showing parent and subsidiary relationships.
- Essential for understanding the scope of consolidation and reporting.

14. Journal Summary Report

Purpose:

Summarizes all journal entries posted for the period, including debits and credits by account.

Content:

- Columns: Date, Reference, Entity Code/Name, Journal Name, Reporting Period, Account Code, Account Description, Debit, Credit.
- Lists all transactions posted to the ledger, supporting audit and reconciliation.
- Shows original trial balance entries and any adjustments

15. Journal Summary Report (New)

Update of Journal Summary Report.

16. Rounding Account Summary Report

Purpose:

Shows the categorization and summary of accounts used for rounding purposes.

Content:

- Columns: Code, Description, Category Assignment.
- Identifies rounding accounts and their classification in the reporting structure.
- Ensures transparency in handling rounding differences.

17. Template Verification Report

Purpose

- Record and justify removing duplicated templated values, note cause, method, and safeguards to prevent recurrence.

Content

- Brief summary of duplicates and deletions.
- Scope (file, timeframe, tools).
- Detection method.
- Affected tables (1–2: Path, Value, Expression) with sample before/after.
- Removal criteria and counts.
- Post-change validation/QA.
- Root cause and preventive actions.
- Appendices (lists, scripts, changelog).

18. Trial Balance

Purpose:

Lists all accounts, their descriptions, and balances for the current and prior periods.

Content:

- Columns: Code, Description, Period ending balances for 31-12-2024 and 31-12-2023.
- Provides the raw data for financial statement preparation and reconciliation.
- Used as the basis for mapping to reporting categories.

19. Trial Balance Per Entity (Including Account Assignment)

Purpose:

Shows the trial balance for each entity (Consolidated Entity, Parent Entity), including the mapping of each account to its reporting assignment.

Content:

- Columns: Account, Description, Assignment (category code and description), Consolidated Entity/Parent Entity balances for current and prior periods, and totals.
- Allows for entity-level analysis and supports consolidation by showing both the original account and its mapped reporting line.

Note on Consolidated Entity and Parent Entity:

- Consolidated Entity = group-level view
- Parent Entity = standalone parent company view