

# ONESOURCE™

## Statutory Reporting

### AUSTRALIA SIMPLIFIED DISCLOSURE TEMPLATE RELEASE NOTES

<b>Content Version:</b>	10.0
<b>Release Notes:</b>	August 2024
<b>Period Ended:</b>	June 2024
<b>Update Type:</b>	Major (Legislative and Corrections)

**Document Version 1**



**THOMSON REUTERS®**

## CONTENTS LIST

<i>RELEASE HISTORY</i> .....	2
<i>OVERVIEW</i> .....	3
<i>RELEASE SCHEDULE</i> .....	4
<i>XBRL</i> .....	4
<i>LEGISLATIVE UPDATE INFORMATION</i> .....	5
<i>LEGISLATIVE</i> .....	6
<i>CORRECTIONS</i> .....	7
<i>FEATURES</i> .....	7
<i>CONTENT CHANGES</i> .....	8
<i>ADDITIONAL INFORMATION</i> .....	9
<i>KNOWN ISSUES</i> .....	10
<i>APPENDIX</i> .....	11

## RELEASE HISTORY

CONTENT	PLATFORM	PERIOD END	RELEASE DATE
V 10.0	P 6.28.9259	June 2024	August 2024
V 9.0	P 6.28.9259	June 2023	June 2024 (adhoc)
V 8.0	P 6.28.9259	December 2023	March 2024
V 7.0	P 6.28.9259	June 2023 (Re-Release to fix PTW issues)	November 2023
V 6.0	P 6.28.9259	June 2023	September 2023
V 5.0	P 6.28.9259	December 2022	March 2023
V 4.0	P 6.28.9259	June 2022	October 2022
V 3.0	P 6.28.9259	December 2021	April 2021
V 2.0	P 6.28.9259	June 2021	October 2021
V 1.0	P 6.28.9259	June 2020	October 2020

## OVERVIEW

This **Australia** Simplified Disclosure Template Content Version **10.0** is a **Major** release with legislative updates, including a few corrections.

The main legislative updates that are applicable includes the amendments which are effective for annual periods beginning on or after **July 2024**. It includes • **AASB 17 Insurance Contracts**, • **AASB 2023-2 Amendments to Australian Accounting Standards - Definition of Accounting Estimates International Tax Reform - Pillar Two Model Rules [AASB 112]**, • **AASB 2021-5 Amendments to Australian Accounting Standards - Deferred Tax related to Assets and Liabilities arising from a Single Transaction [AASB 112]**, and • **AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies Definition of Accounting Estimates [AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2]**.

This Version **10.0** release has been made available on Platform 6.28.9259.

## **RELEASE SCHEDULE**

### **DISTRIBUTION**

The Template Version **10.0** will be provided on the Thomson Reuters Customer Centre for download.

This document outlines information relating to Version **10.0**. Please refer to previous release notes for information relating to other template versions.

### **XBRL**

*There is no XBRL for this template.*

## **LEGISLATIVE UPDATE INFORMATION**

For high level legislative changes please refer to the **LEGISLATIVE** section below.

## LEGISLATIVE

Accounting Reference Number	Details
AASB 17	Insurance Contracts
AASB 2023-2	<b>Amendments to Australian Accounting Standards</b> Definition of Accounting Estimates International Tax Reform - Pillar Two Model Rules [AASB 112].
AASB 2021-5	<b>Amendments to Australian Accounting Standards</b> Deferred Tax related to Assets and Liabilities arising from a Single Transaction [AASB 112].
AASB 2021-2	<b>Amendments to Australian Accounting Standards</b> Disclosure of Accounting Policies Definition of Accounting Estimates [AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2].

## CORRECTIONS

ITEM ID	TITLE	DETAILS AND LIMITATIONS
2489237	Display set to “Always” to Avoid Push-to-Web Errors	Display set to “Always” for: <ul style="list-style-type: none"> <li>• Cover Page</li> <li>• Contents to Financial Report</li> <li>• Statement of Profit or Loss</li> <li>• Statement of Financial Position</li> </ul>
2493621	Director’s list to the grid	Director’s list has now been correctly linked to the grid for the manual tables in the Director’s report and in the Corporate Directory folder.

## FEATURES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
There are no features include for this release.		

## CONTENT CHANGES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
2525681	Note 19 – Summary of [potentially] material accounting policies	<p>Added new sections:</p> <ul style="list-style-type: none"> <li>• AASB 17 Insurance Contracts</li> <li>• AASB 2023-2 Amendments to Australian Accounting Standards - Definition of Accounting Estimates International Tax Reform - Pillar Two Model Rules [AASB 112]</li> <li>• AASB 2021-5 Amendments to Australian Accounting Standards - Deferred Tax related to Assets and Liabilities arising from a Single Transaction [AASB 112]</li> <li>• AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies Definition of Accounting Estimates [AASB 7, AASB 101, AASB 108, AASB 134 &amp; AASB Practice Statement 2]</li> </ul>
2525675	Name change for Balance Sheet Variable	The words “Balance Sheet” has been replaced with “Statement of Financial Position” throughout the financial report.
2525682	Directors’ Declaration	Even though “(c) the consolidated entity disclosure statement on page 63 is true and correct” is not there in the illustrative model content, we have this in our financial reporting template because we have the content for consolidated entity disclosure statement.

## ADDITIONAL INFORMATION

ITEM ID	DETAILS AND LIMITATIONS
2525668	All the unused elements have been moved to the "Archive 2024" folder. This has been done for the template cleaning process.

## KNOWN ISSUES

ITEM ID	DETAILS AND LIMITATIONS
1	For users wishing to update to 6.29 platform, please note there is a known issue where even when elements are displayed as “Never”, the report will still display the element.
2	There is a character limitation in grid column heading i.e., grid headers can take up to 60 characters only. Previously all column headers have been linked to the grid column. However, if the column header will exceed more than 60 characters, in such cases, please remove the link on header to the grid column and input the complete heading manually.
3	There is a bug in the Treasury shares – Old grid under Equity section which prevents the template to PTW successfully. This grid will be removed in 2025 update to make PTW successful. Users are advised to make a copy of this grid if already in use.

## APPENDIX

ITEM ID	DETAILS AND LIMITATIONS
There are no appendix items for this release.	