

ONESOURCE™

Statutory Reporting

Belgium French Template – Web
User Guide V 1.0

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User Workflow

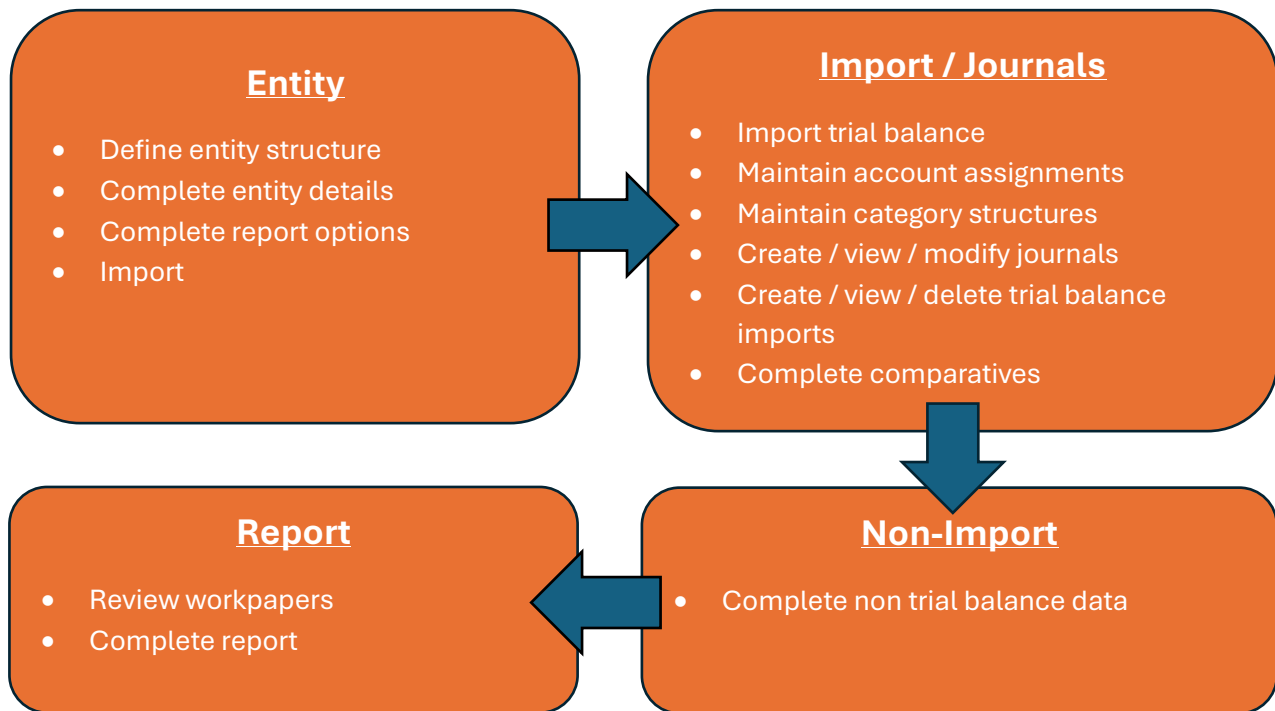
Workflow tabs

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.

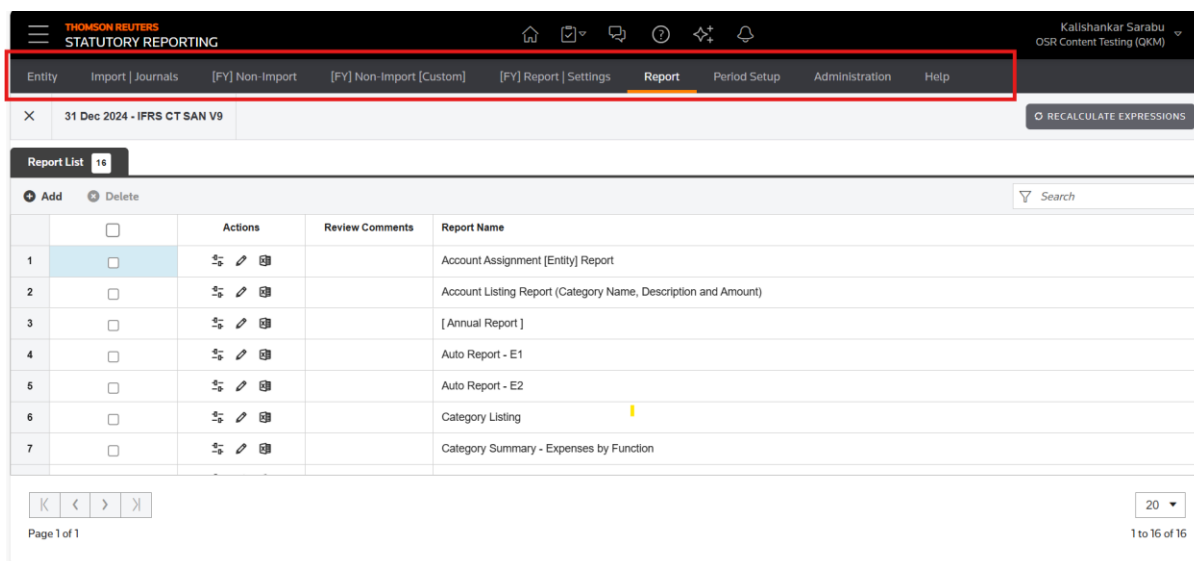
User Workflow Diagram



General Template Information

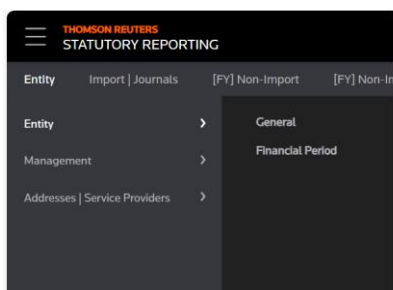
- The template is based on Belgian GAAP
- The template is tagged with XBRL
- The export format for e-filing is XBRL
- The template contains full and abbreviated financial statements for companies with and without capital
- The language of the template is French

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.

Entity > General > General Det...

Entity Tag

Entity Code

Entity Name

Entities

Description	Value	Display

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 using the **+Add** option.

Entity Information

+ Add ^ v Delete + Copy Column Rename Column

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	

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 using the **+Add** option.

Management > Officers > Officers

+ Add ^ v Delete + Copy Column Rename Column

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 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 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.

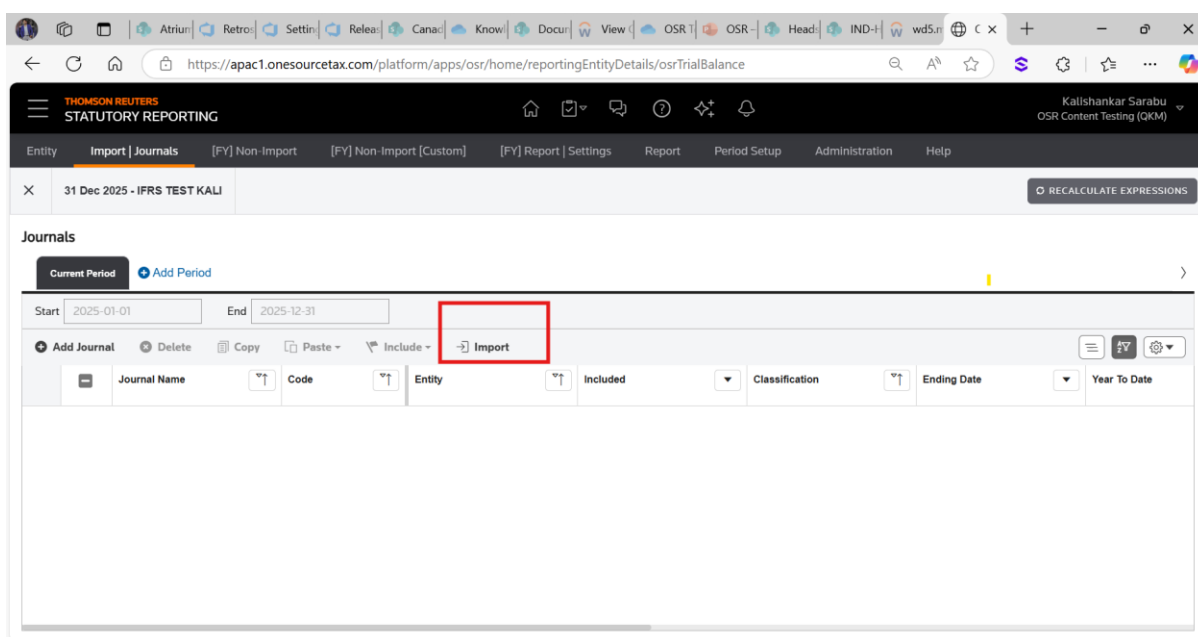
Users can add additional information beyond the default fields by inserting extra rows using the **+Add** option.

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.

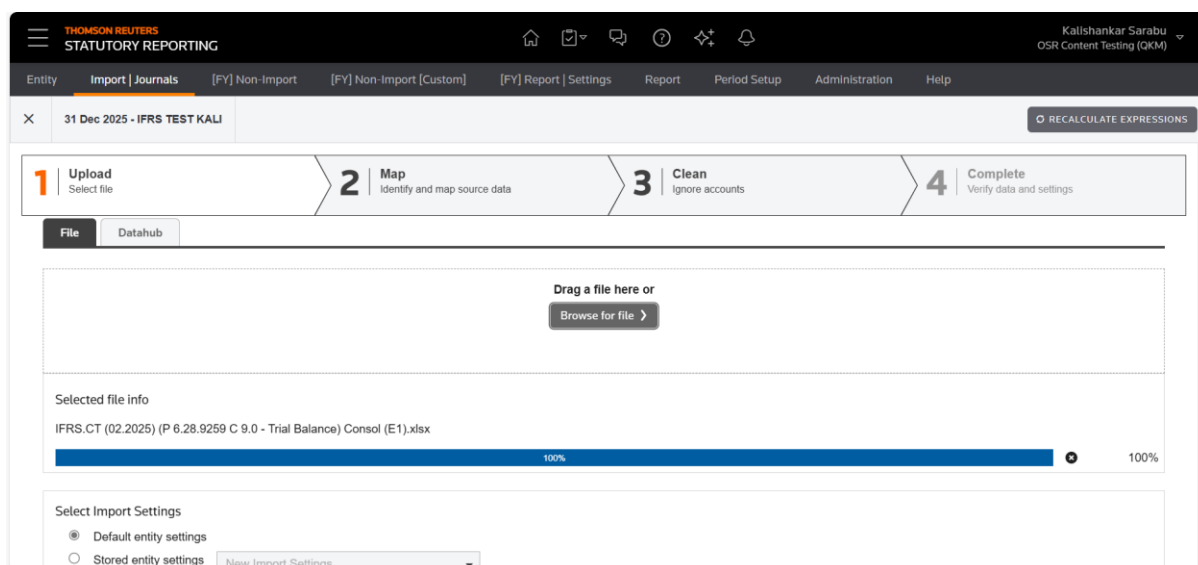
After importing the trial balance, mapping files must be loaded, or it could be done manually. These mapping files are used to link the ledger accounts from the trial balance to their respective categories.

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.



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

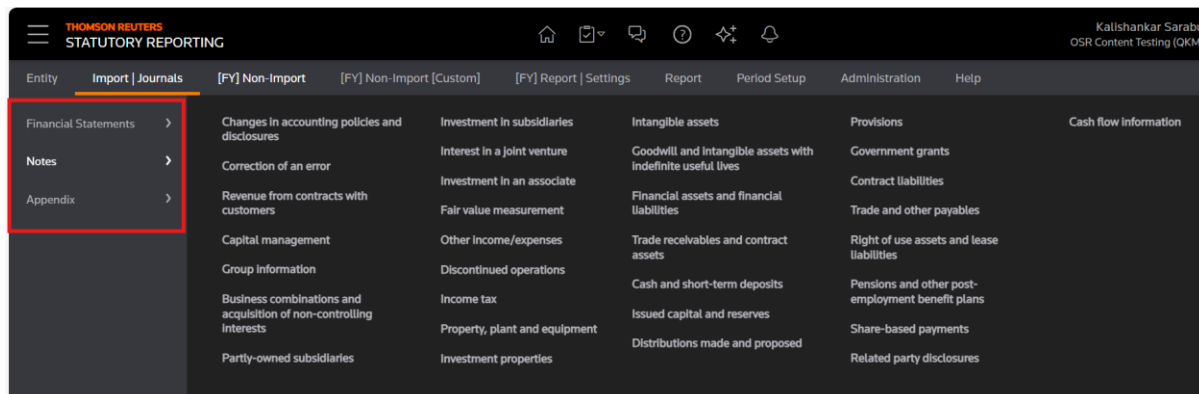
As shown below, select the accounts from the trial balance, which needs to be ignored so that the unselected accounts and their amounts can flow correctly into the financial statements.

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 ^ 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. **Report| Settings:** Please see below for further information about this section.
5. **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.

	Add	Delete	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)

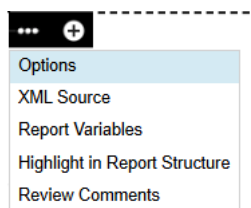
Every report has the option to export in different format (PDF/Excel/HTML/Word) as shown below.

Description	TR Example Company (IFRS CITY)	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)
B.S.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)
B.S.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)
B.S.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)
B.S.L.C.L.PAYABLES.RELATEDPARTIES - Related parties	(\$27,000.00)	(\$27,000.00)	(\$13,000.00)	(\$40,000.00)	(\$22,000.00)
B.S.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.

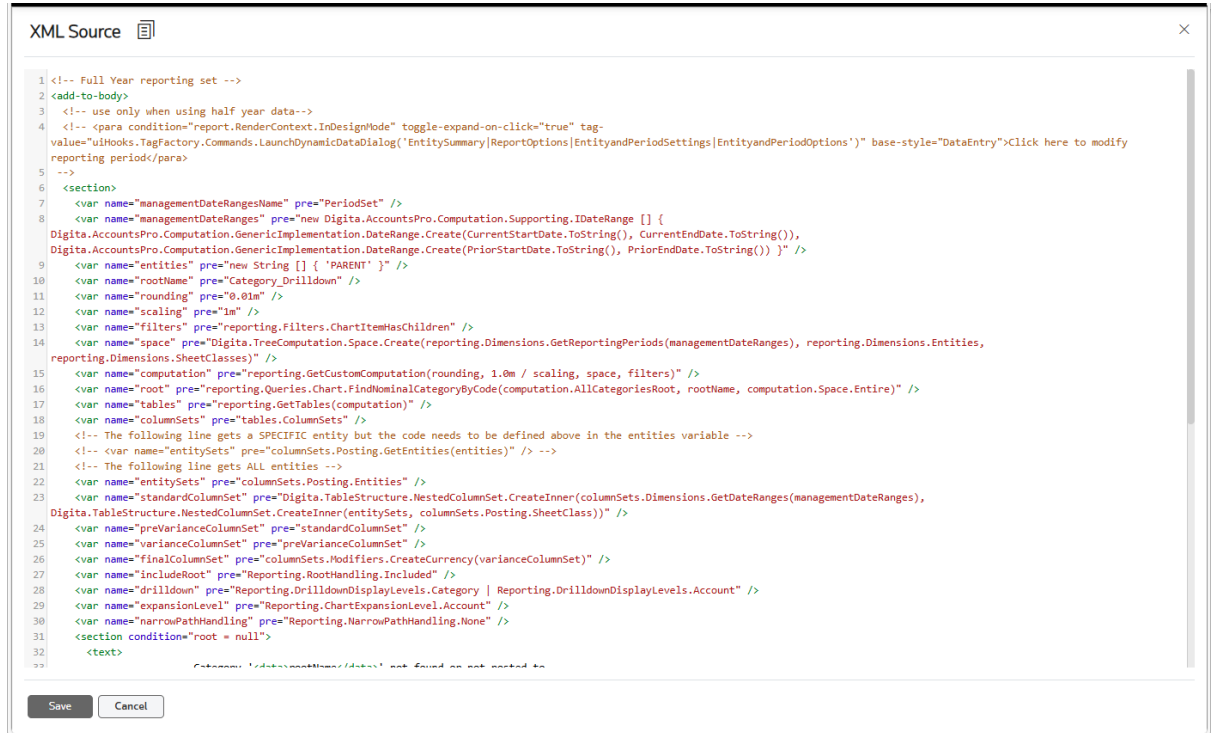
Refer to the section below for more details about the content list.

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.

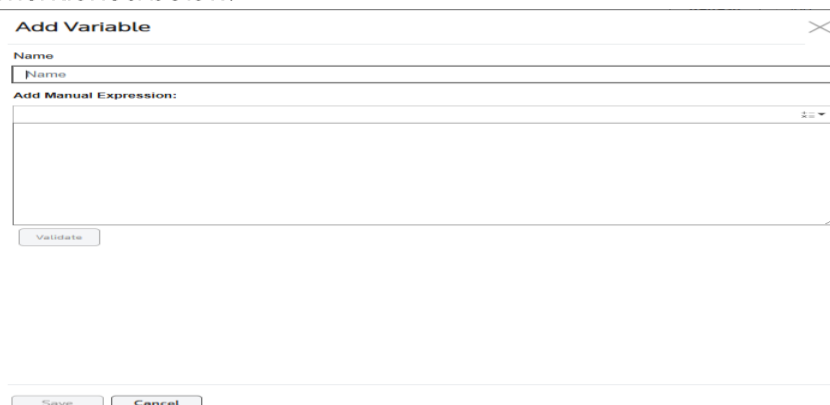
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element. However, it is recommended to use the provided options instead of editing the XML directly.



- 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

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

- 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 (OKM)

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 into 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

Remove

Primary

Name	Code	Category	Current Period	Prior Period
			0.00	0.00
			7,928,000.00	6,220,000.00
			-8,216,000.00	-6,459,000.00
			288,000.00	239,000.00
			-	-
			-	-
			-	-

Import

Export

- d. Journal Classifications: Different journals can be classified based on the presentation/calculation requirements. 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

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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⏴

⏵

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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.

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Reporting Period Sets

+

Add New Sets

⌵

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	
Edit Delete Add	TR Example Group (E1)
Edit Delete Add	TR Example Company (E2)
Edit Delete Add	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

X

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

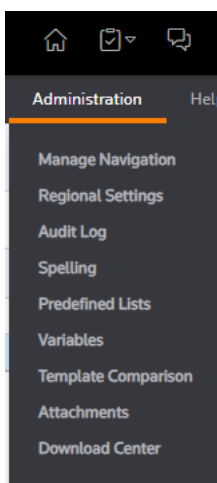
Currency Conversions: This section is used where international transactions or different currency rates are involved in reporting period financial transactions.

X 31 Dec 2024 - TR Example Group					
RECALCULATE EXPRESSIONS					
Currency Exchange Rates					
Add Currency Exchange Rate Delete Link Accounts					
	Actions	Currency	Description	Date	Rate

Page 1 of 1 20

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 YY
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

+

Add New Variable

-

Delete

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

K

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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

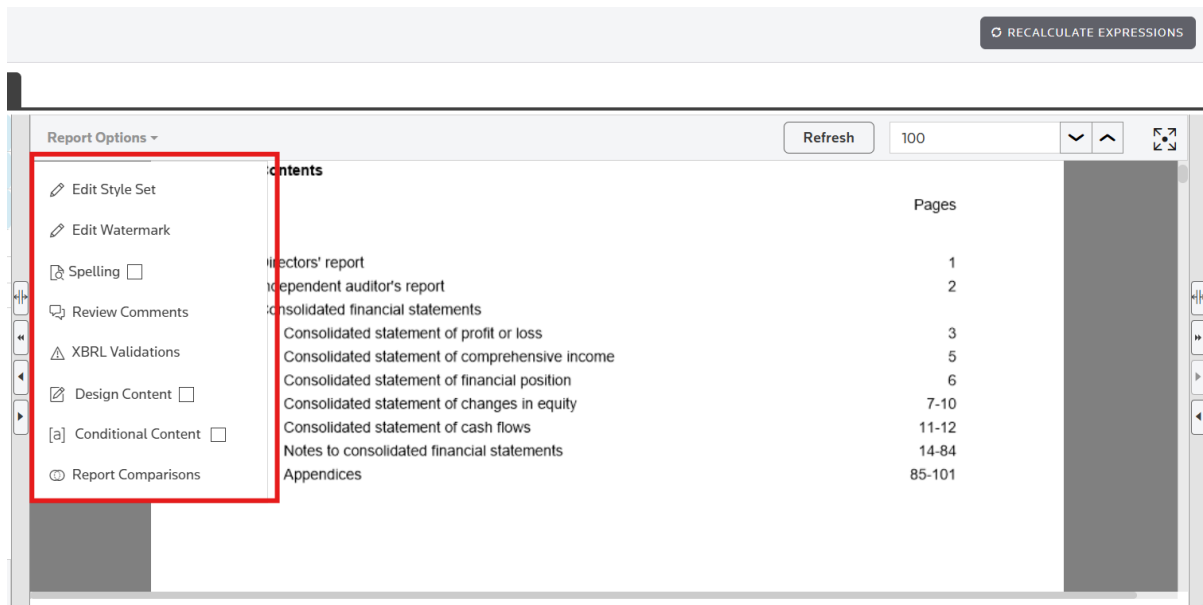
Status

Download Date

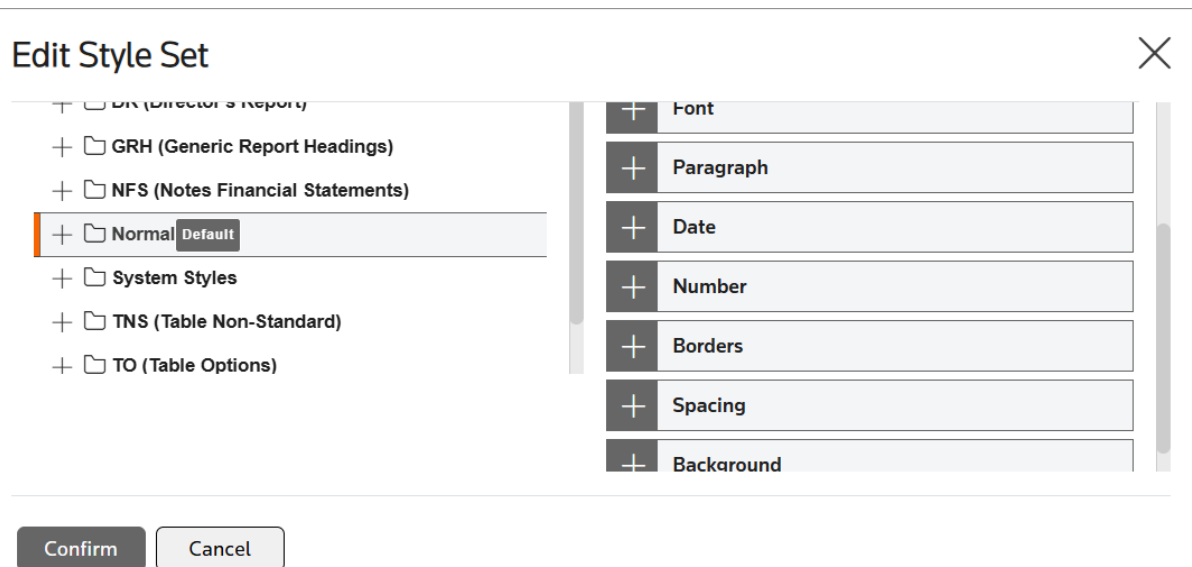
10

8. Help: This section provides option of “online Help” to user.

Report Options



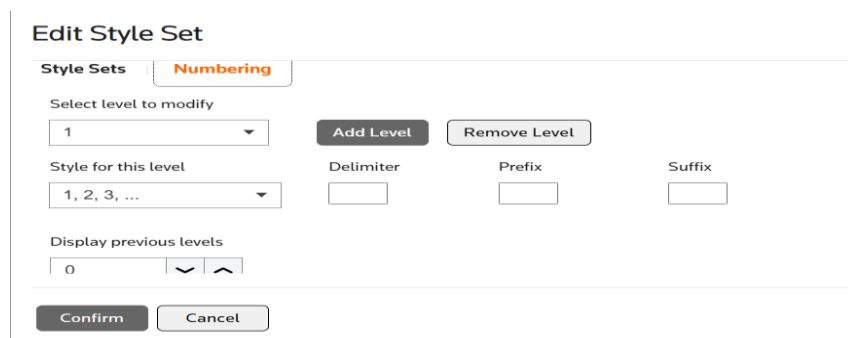
1. Edit Style Set



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**

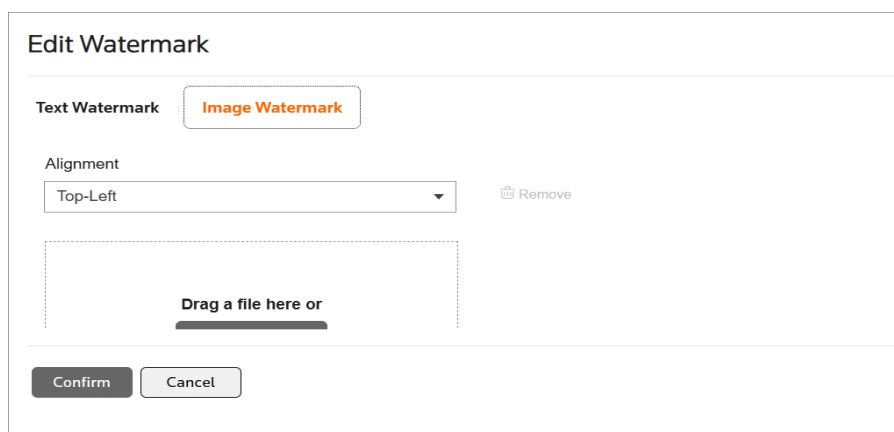
Select level to modify
 Add Level **Remove Level**

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

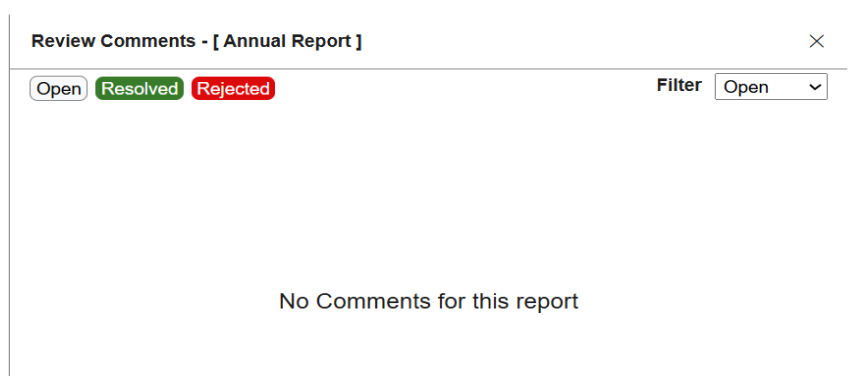
Text Watermark | **Image Watermark**

Alignment

Drag a file here or

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
--------------------------	-----------	------	--------

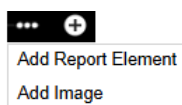
Cancel

Predefined Lists

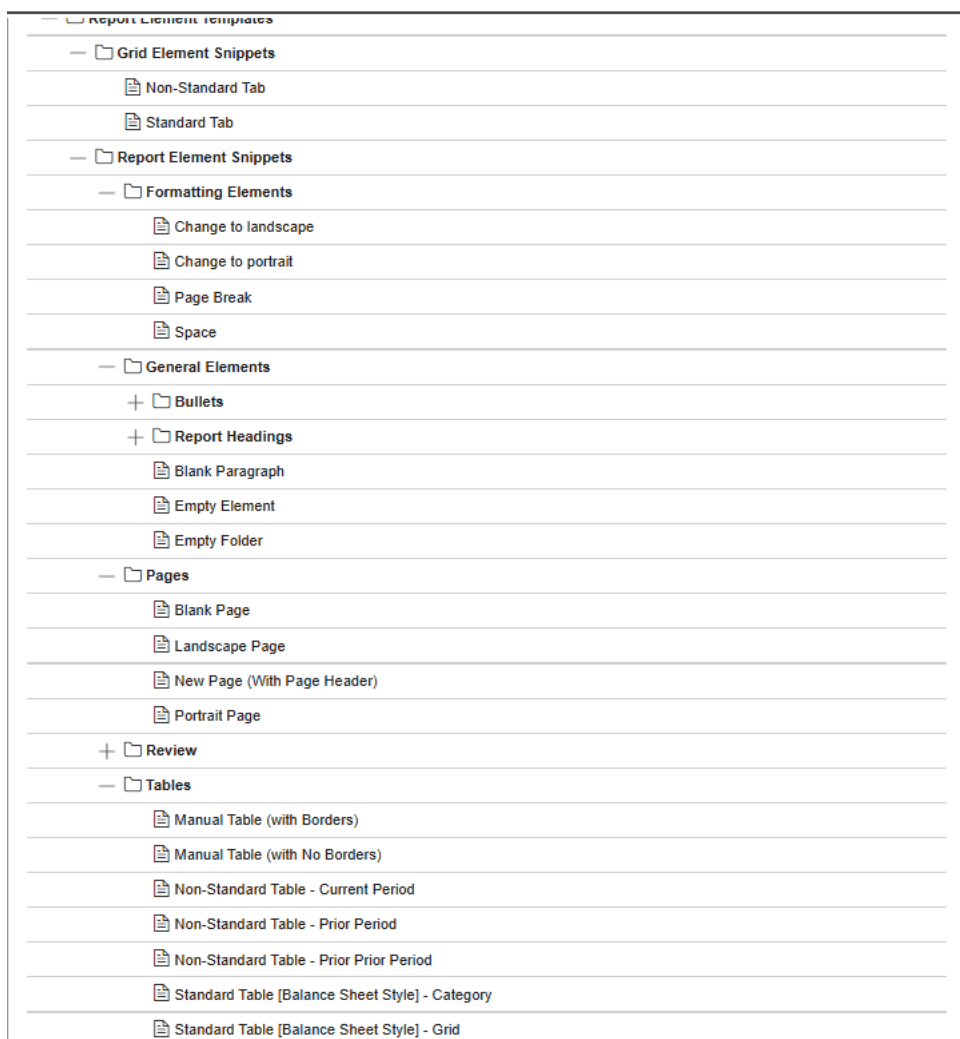
Predefined lists are list values built into the template that can be selected via dropdowns in the disclosure screens. For details of the predefined lists in the template, please see Appendix A (to follow).

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:

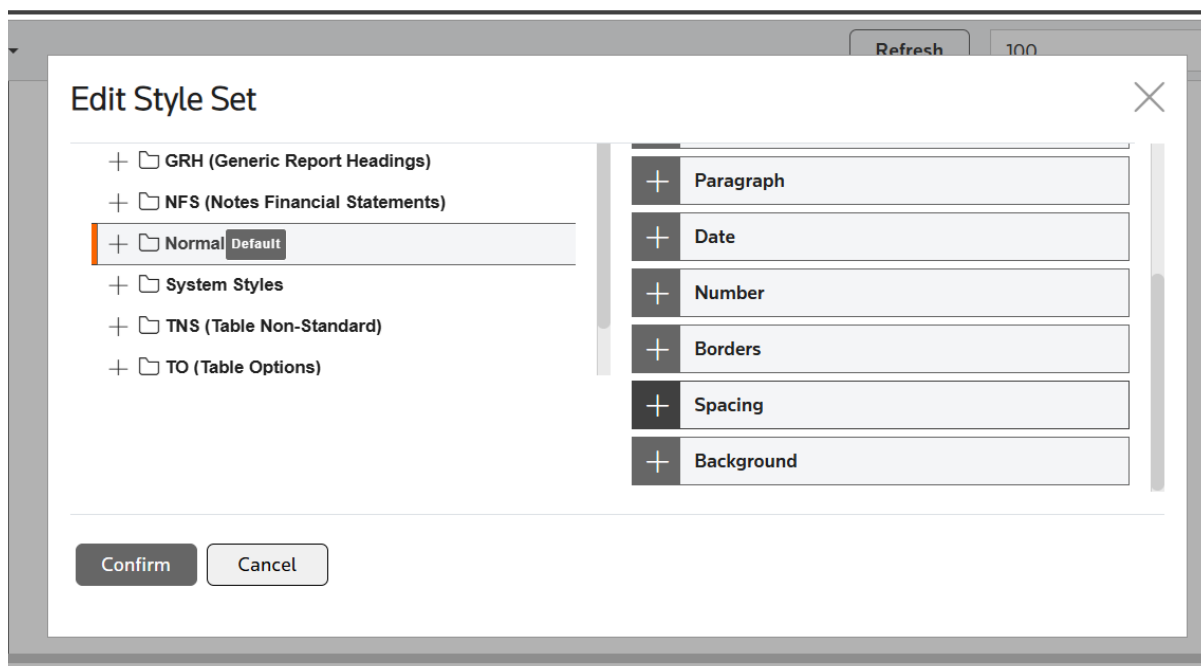


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

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. For a list of variables per report, please see Appendix B.

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 screenshot displays the 'Information Générale' (General Information) settings page. The interface includes a top navigation bar with links like 'Entité', 'Importation | Journal', 'Tableaux Intégrés', 'Paramètres De Rapport', 'Rapport', 'Period Setup', 'Administration', and 'Help'. Below this, a breadcrumb trail shows 'Entité > Général > Information Générale'. The main content area contains several fields: 'Etiquette De l'Entité', 'Code De l'Entité', 'Nom De l'Entité', 'Tribunal De Commerce' (a dropdown menu currently showing 'Antwerpen, division Antwerpen'), 'Date D'Approbation', 'Date Du Dépôt De L'Acte Constitutif', and 'Numéro d'entreprise'. At the bottom, there are three toggle switches: 'Abrégé Comptes Annuels' (checked), 'Sans Capital' (unchecked), and 'Les montants relatifs à l'exercice précédent sont identiques à ceux publiés antérieurement' (checked).

Under General Information users can select whether they want to prepare abbreviated financial statements and whether they are a company without capital.

If tables are ticked on in the report structure, drop down lists in that disclosure must be completed to avoid an error in the template.

Due to the fixed format of the template, it does not use as many settings as other templates. The template does not have an additional disclosures tab as it is not needed.

The presentation of the report should not be amended as it is based on the NBB model.

XBRL

To export the XBRL file, Preview mode must be enabled.

When using the Belgian French template, the file must be exported specifically in XBRL format.

PDFs can be imported into the report and XBRL tagged where the tag allows this.

Hidden XBRL Tags

On occasion we need to use hidden XBRL tags which cannot be seen in Edit XBRL mode. An example would be when a tag can only have a true or false value and cannot be applied to text.

For a list of hidden XBRL tags in the template, please see Appendix C.

Contents Specific to the Template

The Belgian French template contains the reports listed below:

1. Annual Report > [Comptes Annuels]
2. Abbreviated Annual Report > [Abrégé Comptes Annuels]
3. Account Assignment [Entity] Report > Affectation De Comptes [De L'Entité]
4. Account Listing Report (Category Name, Description and Amount) > Rapport Liste des Comptes (Nom, Description et Montant de la Catégorie)
5. Category Listing > Liste des Catégories
6. Category Summary – Primary > Récapitulatif des Catégories – Primaire
7. Category Summary – Rounding Variance > Récapitulatif des Catégories – Variance des arrondis
8. Entity Structure Report > Structure De L'Entité
9. Journal Summary > Récapitulatif des Journaux
10. Trial Balance > Balance De Vérification

1. Annual Report

Purpose:

This report contains the year end financial statements. This report can be exported in XBRL

Content:

List of Officers

Primary Statements

Notes to the Financial Statements

Reports

2. Abbreviated Annual Report

This report contains the abbreviated year-end financial statements. This report can be exported in XBRL.

Content:

List of Officers

Primary Statements

Notes to the Financial Statements

Reports

3. Account Assignment [Entity] Report

Purpose:

This report maps each entity-specific account (by code and description) to a standardized financial statement category and description. It ensures consistency in financial reporting and facilitates consolidation and analysis.

Content:

- Columns: Account Code, Description, Standardized Assignment Code & Description (e.g., BI.P.DETT.APLU.AUT – Other Debts).
- Shows how each account is classified for reporting (e.g., Freehold land and buildings" → "BI.A.IMMO.CORP.TER).
- Used for consistent mapping across entities and reporting periods.

4. 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.

5. 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., BI.A.CIRCU.STOC.STO.AP – Raw materials (at cost)).
- Used as a lookup or reference for interpreting codes in other reports.

6. 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 202X and Jan-Dec 202X-1
- Includes both account-level and standardized category-level lines.
- Used for overall financial statement review and reconciliation.

7. 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.

8. 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.

9. Journal Summary

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.

10. Trial Balance

Purpose:

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

Content:

- Columns: Code, Description, Period ending balances for 31-12-202X and 31-12-202X-1.
- Provides the raw data for financial statement preparation and reconciliation.
- Used as the basis for mapping to reporting categories.