

# ONESOURCE™

## Statutory Reporting

General Template – Web User Guide  
V 1.0

## Contents

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## User Workflow

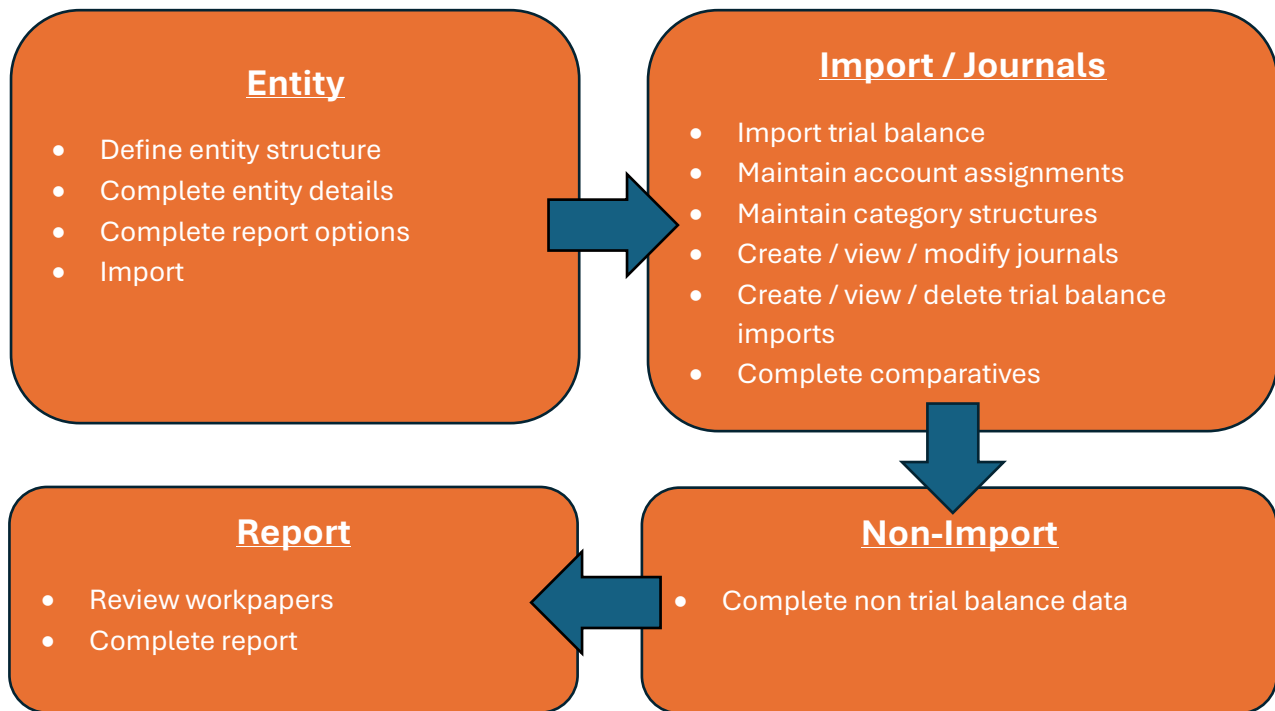
### Workflow tabs

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

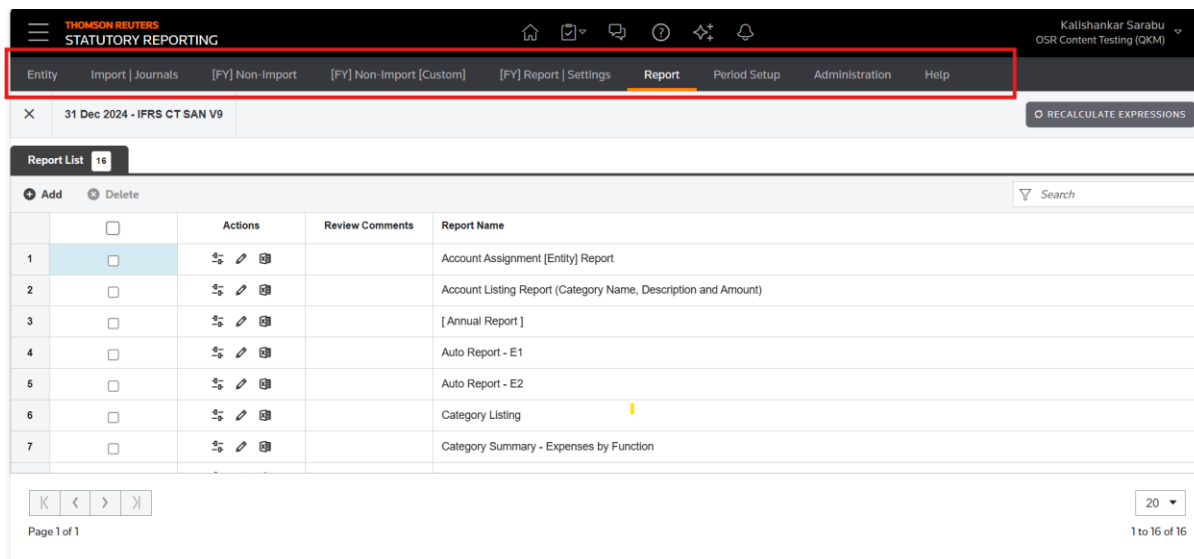
## User Workflow Diagram



## General Template Information

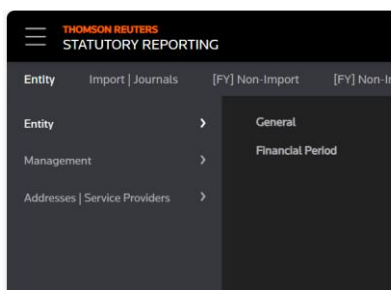
- The template contains full financial statements
- The template provides option to generate different reports
- The template can be used for consolidated/ group financial statements
- The template can be used for entity size small, medium and large

## 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.

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.

- 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, 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 radio buttons for '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 includes 'Entity Summary', 'Import / Account Assignment', 'Journals', 'Disclosures', 'Additional Disclosures', 'Reports', 'Period Setup', 'Administration', and 'Help'. The main header displays '31 Dec 2025 - NZ TB TEST' and a 'RECALCULATE EXPRESSIONS' button. 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 background shows the 'Upload' step with a table of columns: 'Header' and 'Acc No'. The table has two rows: row 1 with 'Acc No' and row 2 with '1001'. The 'Previous' and 'Cancel' buttons are visible at the bottom left.

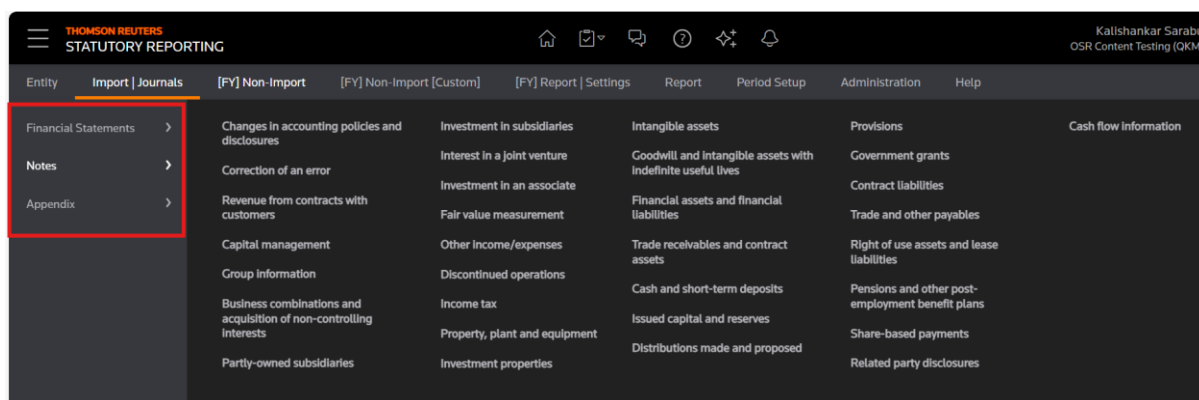
As shown below, select the accounts from the trial balance, which needs to be ignored so that the unselected accounts and their amounts can flow correctly into the financial statements.

The screenshot shows the 'Import' step of the trial balance. 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 table shows a list of accounts with checkboxes for selection. The accounts 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 visible at the bottom left, and 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 ^ Delete + Copy Column Rename Column

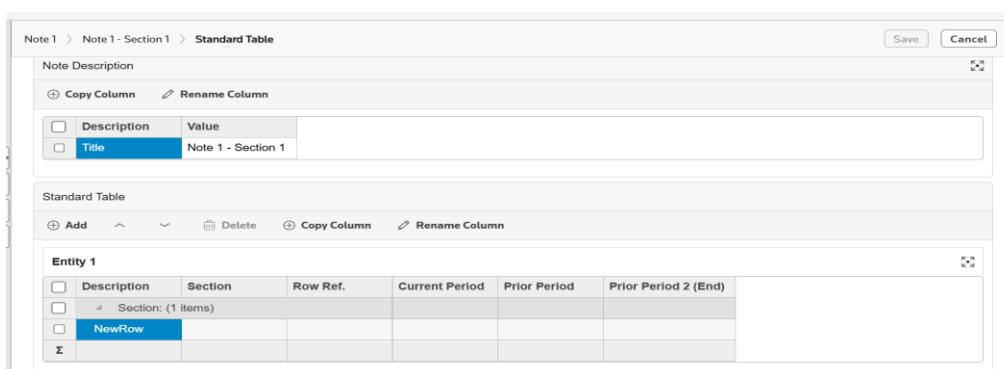
| Entity 1                                    |         |          |                      |                    |                      |  |
|---------------------------------------------|---------|----------|----------------------|--------------------|----------------------|--|
| Description         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

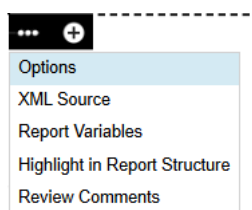
Every report has the option to export in different format (PDF/Excel/HTML/Word) as shown below.

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

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.

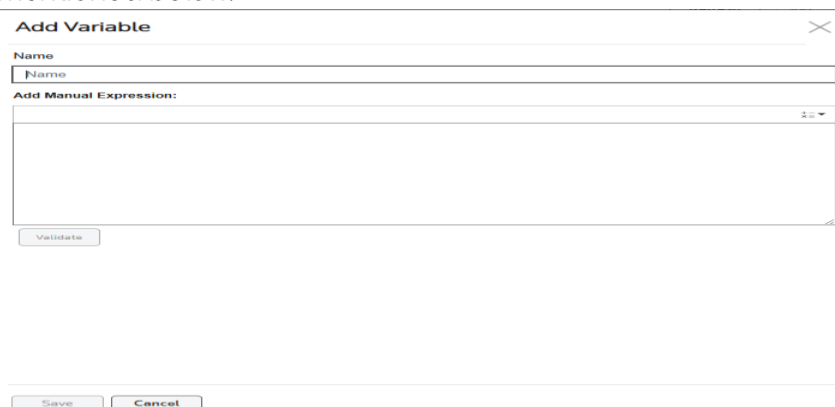
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element. However, it is recommended to use the provided options instead of editing the XML directly.



- 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

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

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                                                         |
|-------------------------------------------------------------------|---------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> PRIMARY - Primary                        | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input checked="" type="checkbox"/> BS - BS.A - Assets            | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> BS.A - Assets                            | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> BS.L - Liabilities                       | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> BS.EQ - Equity                           | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> PL - Profit/(loss)                       | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> PL.NCI - Non-controlling interests       | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> NLUC - No longer used categories         | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> EXPENSEBYNATURE - Expenses by nature     | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |
| <input type="checkbox"/> EXPENSEBYFUNCTION - Expenses by function | ✓                   | <a href="#">Edit</a> <a href="#">Add</a> <a href="#">Delete</a> |

- 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             | <div> <div>RECALCULATE EXPRESSIONS</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |
|-----------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------------|--------------|---------------------|------|------|----------------------|--------------|--------------|----------------------|---------------|---------------|--------------------------------------|------------|------------|------------------------------------|---|---|---------------------|---|---|---------------------|---|---|
| Account Assignment                                                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |
| <div> <div>Display</div> <div>Balances</div> <div>Filter</div> </div> |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |
| Number of Accounts: 0                                                 | <div> <div>Assign</div> <div></div> </div> | <div> <div>Remove</div> <div>Primary</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |
| Name                                                                  | Code                                       | Category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |
| Current Period                                                        | Prior Period                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |
|                                                                       |                                            | <table> <thead> <tr> <th data-bbox="1046 692 1283 710">Name</th><th data-bbox="1283 692 1407 710">Current Period</th><th data-bbox="1407 692 1540 710">Prior Period</th></tr> </thead> <tbody> <tr> <td data-bbox="1046 710 1283 730">- PRIMARY - Primary</td><td data-bbox="1283 710 1407 730">0.00</td><td data-bbox="1407 710 1540 730">0.00</td></tr> <tr> <td data-bbox="1046 730 1283 748">+ BS - Balance sheet</td><td data-bbox="1283 730 1407 748">7,928,000.00</td><td data-bbox="1407 730 1540 748">6,220,000.00</td></tr> <tr> <td data-bbox="1046 748 1283 766">+ PL - Profit/(loss)</td><td data-bbox="1283 748 1407 766">-8,216,000.00</td><td data-bbox="1407 748 1540 766">-6,459,000.00</td></tr> <tr> <td data-bbox="1046 766 1283 786">+ PL.NCI - Non-controlling interests</td><td data-bbox="1283 766 1407 786">288,000.00</td><td data-bbox="1407 766 1540 786">239,000.00</td></tr> <tr> <td data-bbox="1046 786 1283 804">+ NLUC - No longer used categories</td><td data-bbox="1283 786 1407 804">-</td><td data-bbox="1407 786 1540 804">-</td></tr> <tr> <td data-bbox="1046 804 1283 824">Suspense - Suspense</td><td data-bbox="1283 804 1407 824">-</td><td data-bbox="1407 804 1540 824">-</td></tr> <tr> <td data-bbox="1046 824 1283 842">Rounding - Rounding</td><td data-bbox="1283 824 1407 842">-</td><td data-bbox="1407 824 1540 842">-</td></tr> </tbody> </table> | 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 | - | - |
| 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                                                   | -                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |
|                                                                       |                                            | <div> <div>Import</div> <div>Export</div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |                |              |                     |      |      |                      |              |              |                      |               |               |                                      |            |            |                                    |   |   |                     |   |   |                     |   |   |

- 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

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Journal Classification

+ Add New Journal Classification

✕ Delete

▽ Search

|   |                                     | Name                   |
|---|-------------------------------------|------------------------|
| 1 | <input checked="" type="checkbox"/> | Original Trial Balance |
| 2 | <input type="checkbox"/>            | Audit Adjustments      |
| 3 | <input type="checkbox"/>            | Tax Adjustments        |
| 4 | <input type="checkbox"/>            | Reclassifications      |
| 5 | <input type="checkbox"/>            | Eliminations           |
| 6 | <input type="checkbox"/>            | 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.

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Reporting Period Sets

+

Add New Sets

✖

Delete

|  |                          | Actions | Name      | Code | OffsetType | Reporting Periods |
|--|--------------------------|---------|-----------|------|------------|-------------------|
|  | <input type="checkbox"/> |         | 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                                 | 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.

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31 Dec 2024 - TR Example Group

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RECALCULATE EXPRESSIONS

Currency Exchange Rates

+

Add Currency Exchange Rate

✖

Delete

🔗

Link Accounts

|  | <div>⌵</div> | Actions | Currency | Description | Date | Rate |
|--|--------------|---------|----------|-------------|------|------|
|--|--------------|---------|----------|-------------|------|------|

⏮

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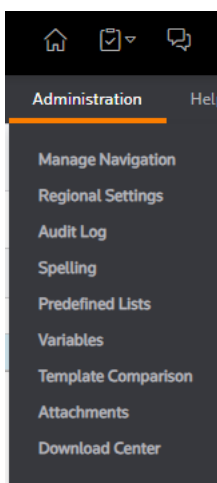
⏩

⏭

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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.

|                          |                                      |
|--------------------------|--------------------------------------|
| <b>Regional Settings</b> |                                      |
| Language Format          | <div>English (United States) ▼</div> |
| Decimal Separator        | <div>.</div>                         |
| Digit Grouping Symbol    | <div>.</div>                         |
| Currency Symbol          | <div>\$</div>                        |
| Negative Format          | <div>-n ▼</div>                      |
| Currency Negative Format | <div>(\$n) ▼</div>                   |
| Currency Positive Format | <div>\$n ▼</div>                     |
| Date Format              | <div>Select Here ▼</div>             |
| Use Native Digits        | <div>None ▼</div>                    |
| <div>Save</div>          |                                      |

**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) | <a href="#">View</a> |             |
| 2025-01-16 05:28:43 | Manisankar Das APAC.QKM | Created |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:40 | Manisankar Das APAC.QKM | Created |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:38 | Manisankar Das APAC.QKM | Created |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:35 | Manisankar Das APAC.QKM | Created |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:31 | Manisankar Das APAC.QKM | Created |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:29 | Manisankar Das APAC.QKM | Added   |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:29 | Manisankar Das APAC.QKM | Added   |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:29 | Manisankar Das APAC.QKM | Added   |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:29 | Manisankar Das APAC.QKM | Deleted |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:29 | Manisankar Das APAC.QKM | Deleted |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:27 | Manisankar Das APAC.QKM | Added   |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:25 | Manisankar Das APAC.QKM | Added   |         |                                     | <a href="#">View</a> |             |
| 2025-01-16 05:28:09 | Manisankar Das APAC.QKM | Created |         |                                     | <a href="#">View</a> |             |

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.

| X 31 Dec 2024 - TR Example Group                      |                                                                | RECALCULATE EXPRESSIONS |          |         |                                                          |       |
|-------------------------------------------------------|----------------------------------------------------------------|-------------------------|----------|---------|----------------------------------------------------------|-------|
| Variables                                             |                                                                |                         |          |         |                                                          |       |
| <div> Add New Variable Delete </div>                  |                                                                |                         |          |         |                                                          |       |
|                                                       | Actions                                                        | Key                     | Label    | Type    | Expression                                               | Value |
| 1                                                     | <div> <input type="checkbox"/> <input type="checkbox"/> </div> | Rounding                | Rounding | Decimal | {Reporting queries client lookupaccountingperioddata:FYR | 1000  |
| <div> <div> K &lt; &gt; X </div> <div>20</div> </div> |                                                                |                         |          |         |                                                          |       |

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

Home

Navigation

Help

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

×

31 Dec 2024 - TR Example Group

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.

THINKSINK REBUTERS

STATUTORY REPORTING

Entity

Import

Journals

[FV] Non-Import

[FV] Non-Import [Custom]

[FV] Report | Settings

Report

Period Setup

Administration

Help

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Kalishankar Sarabu

CSA Content Testing [2024]

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Download Center

No files found

Records are available for 180 days from the download date

Refresh

User

File Name

File Extension

Status

Download Date

K

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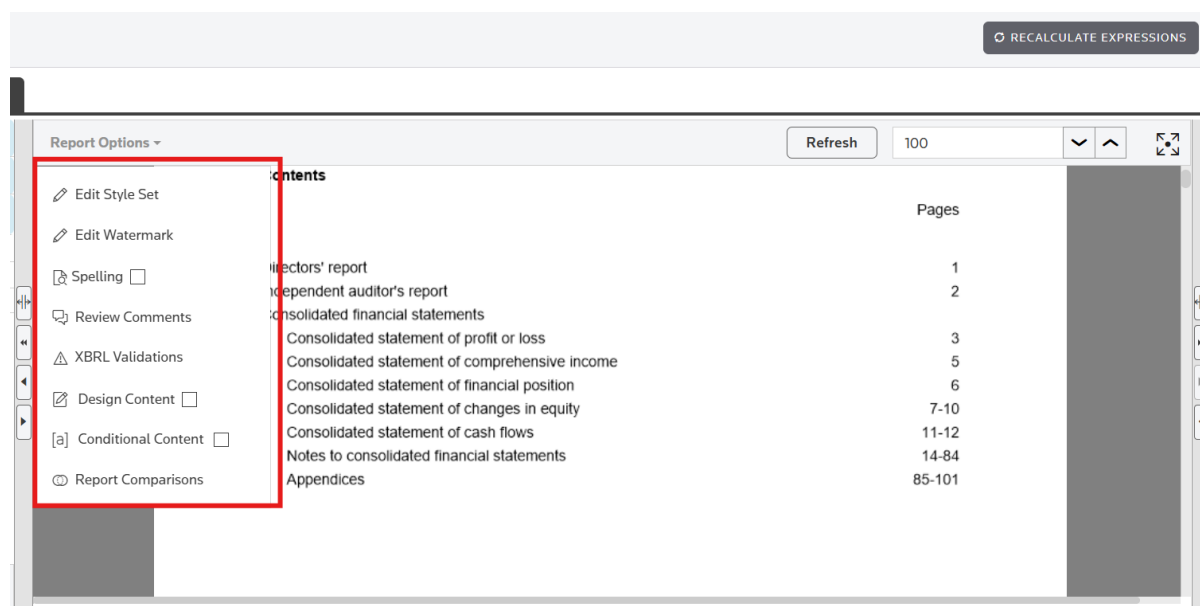
>

X

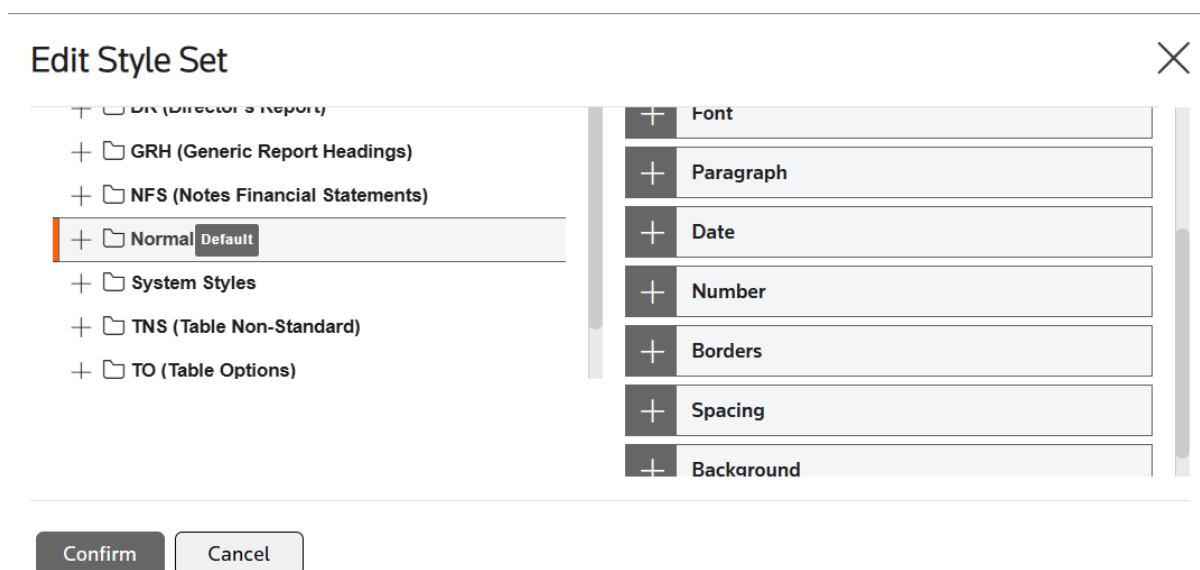
10

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

## Report Options



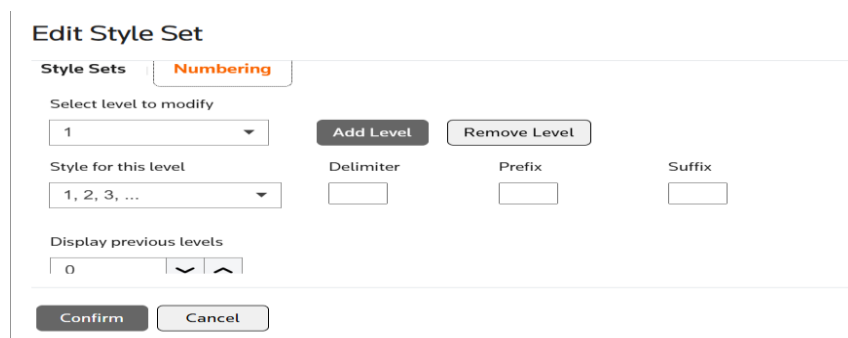
### 1. Edit Style Set



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**

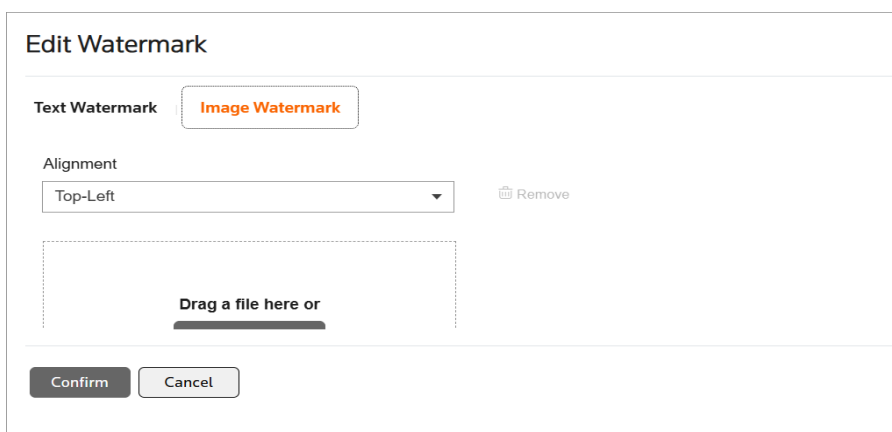
Select level to modify  
 **Add Level** **Remove Level**

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.



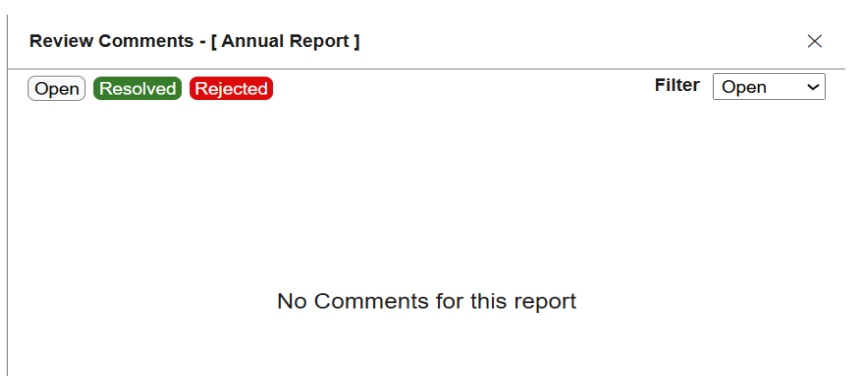
**Edit Watermark**

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
 

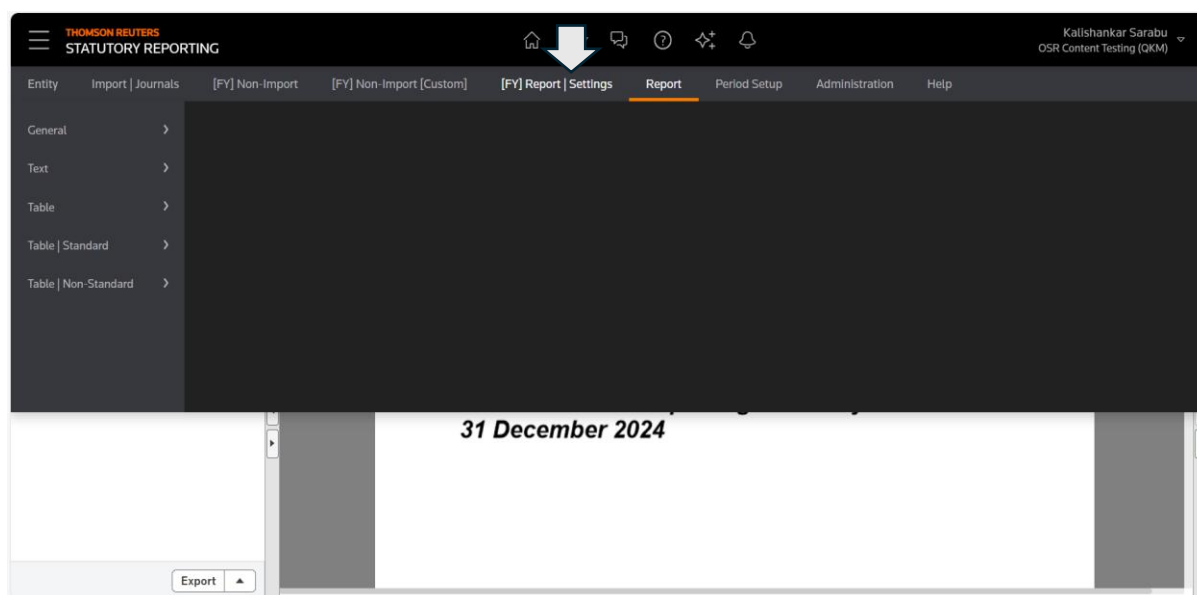
⚖

 Compare

|                          |           |      |        |
|--------------------------|-----------|------|--------|
| <input type="checkbox"/> | Date/Time | User | Reason |
|--------------------------|-----------|------|--------|

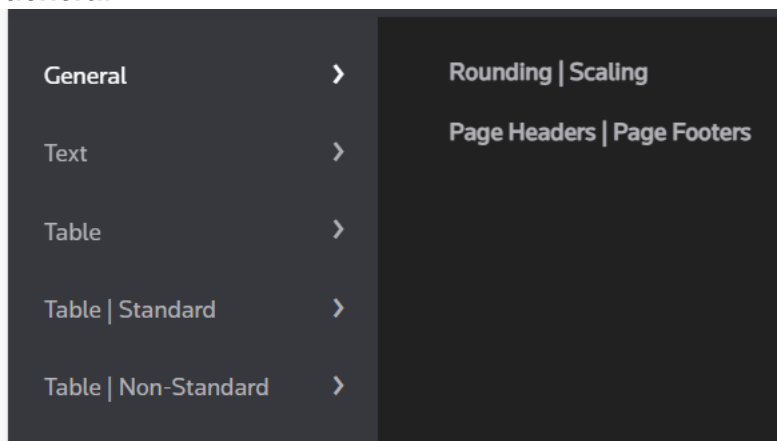
Cancel

## 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 |
| <input type="checkbox"/> | Description                 | Value         |
| <input type="checkbox"/> | Rounding [1, 1000, 1000000] | 1000          |
| <input type="checkbox"/> | 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.

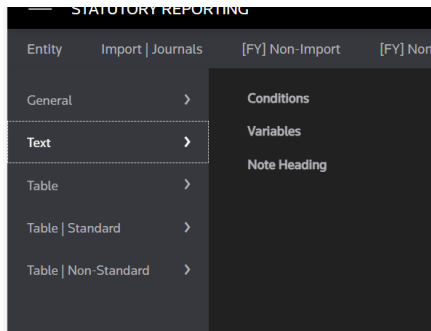
Users can define custom headers or footers by selecting the “**Other**” option and entering the desired text in the corresponding column.

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.

| <input type="checkbox"/> | Header Text          | Left Aligned Text        | Centre Aligned Text      | Right Aligned Text       |
|--------------------------|----------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | Legal Name           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | Short Name           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | Date                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | Page Number Only     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | Page Number (x of x) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | Current Period End   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## 2. Text:



**Conditions:** Below options are available under conditions.

Text > Conditions > Text Conditi...

+ Copy Column    Rename Column

| <input type="checkbox"/> | Value                        | Enable                              |
|--------------------------|------------------------------|-------------------------------------|
| <input type="checkbox"/> | Show Continued Wording       | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Show Note L1 Carried Forward | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Show Note L2 Carried Forward | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Show Note L3 Carried Forward | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Show Note L4 Carried Forward | <input type="checkbox"/>            |
| <input type="checkbox"/> | Show Consolidated Wording    | <input checked="" type="checkbox"/> |

Text Conditions [Custom]

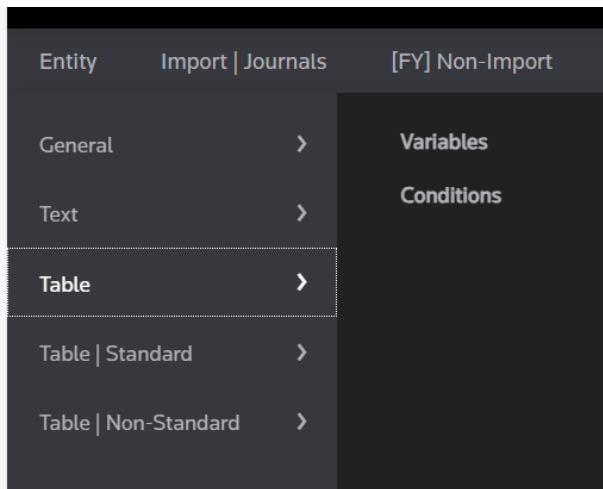
+ Add    ^    v    Delete    + Copy Column    Rename Column

| <input type="checkbox"/> | Value      | Enable                   |
|--------------------------|------------|--------------------------|
| <input type="checkbox"/> | [Custom 1] | <input type="checkbox"/> |
| <input type="checkbox"/> | [Custom 2] | <input type="checkbox"/> |

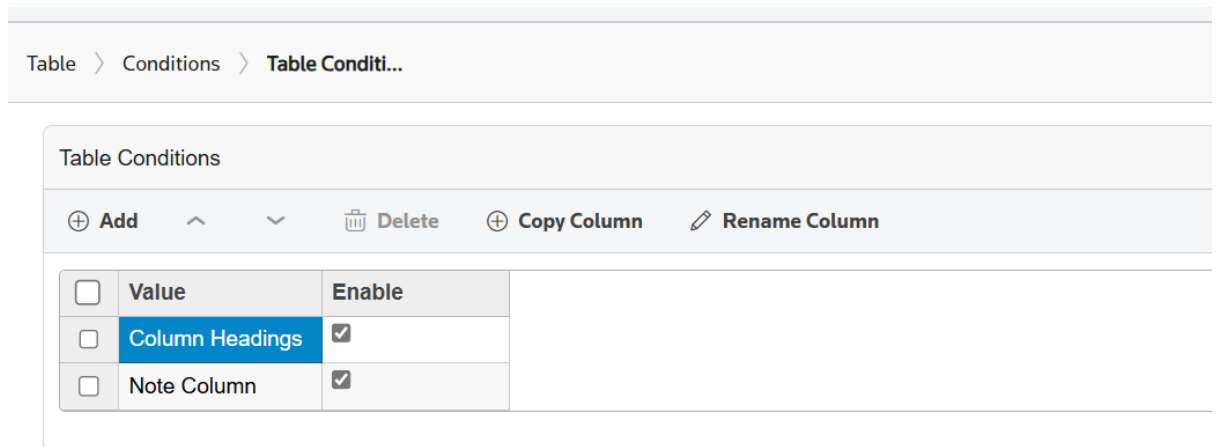
**Variables:** Please see below in the variables section for further details.

## 3. Table

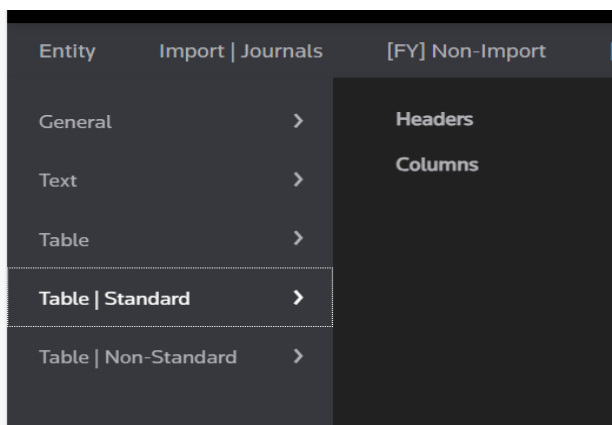
The report table settings dialog is used to determine default columns within the report section and header information for columns within the report section.



**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

| <input type="checkbox"/> | Description | Header 1     | Header 2     | Enable                   |
|--------------------------|-------------|--------------|--------------|--------------------------|
| <input type="checkbox"/> | Line 1      | [ E1 ]       | [ E2 ]       | <input type="checkbox"/> |
| <input type="checkbox"/> | Line 2      | [ E1 As At ] | [ E2 As At ] | <input type="checkbox"/> |

Column Header

Copy Column

Rename Column

| <input type="checkbox"/> | Description | Column 1    | Column 2 | Column 3 | Column 4    | Column 5 | Column 6 | Enable                              |
|--------------------------|-------------|-------------|----------|----------|-------------|----------|----------|-------------------------------------|
| <input type="checkbox"/> | Line 1      | 31 December |          |          | 31 December |          |          | <input type="checkbox"/>            |
| <input type="checkbox"/> | Line 2      | 2024        |          |          | 2024        |          |          | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Line 3      | \$000       | \$000    | \$000    | \$000       | \$000    | \$000    | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Line 4      |             | Restated | Restated |             | Restated | Restated | <input type="checkbox"/>            |

**Columns:** Users can design their headers using below mentioned options for standard tables. Display settings of Columns, Entity E1/E2, Period can be allotted using this option.

Table | Stand... > Columns > Table 1
Save Cancel

Display

Copy Column

Rename Column

| <input type="checkbox"/> | Description | Column 1                            | Column 2                            | Column 3                 | Column 4                            | Column 5                            | Column 6                 |
|--------------------------|-------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------|
| <input type="checkbox"/> | Display     | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

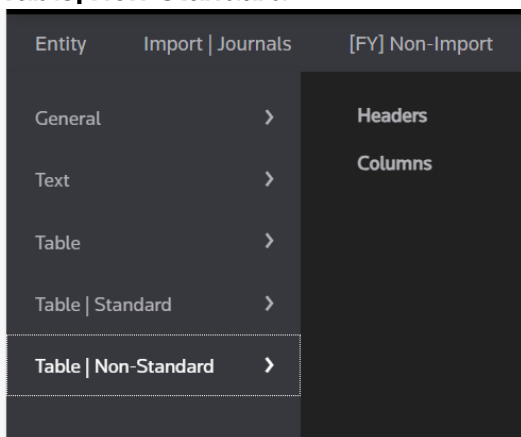
Filters

Copy Column

Rename Column

| <input type="checkbox"/> | Description      | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|--------------------------|------------------|----------|----------|----------|----------|----------|----------|
| <input type="checkbox"/> | Entity           | E1       | E1       | E1       | E2       | E2       | E2       |
| <input type="checkbox"/> | Reporting Period | FY FY    | FY FY    | FY FY    | FY FY    | FY FY    | FY FY    |
| <input type="checkbox"/> | 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:

Table | Non-Sta... > Headers > Table 1

Table Header | Set C

Copy Column Rename Column

| <input type="checkbox"/> | Description | Header 1 | Enable                   |
|--------------------------|-------------|----------|--------------------------|
| <input type="checkbox"/> | Line 1      | [ E1 ]   | <input type="checkbox"/> |
| <input type="checkbox"/> | Line 2      |          | <input type="checkbox"/> |
| <input type="checkbox"/> | Line 3      |          | <input type="checkbox"/> |

Column Header

Copy Column Rename Column

| <input type="checkbox"/> | Description | Column    | Enable                              |
|--------------------------|-------------|-----------|-------------------------------------|
| <input type="checkbox"/> | Line 1      | \$000     | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Line 2      | [ Empty ] | <input type="checkbox"/>            |

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

Table | Non-Sta... > Columns > Table 1

Display

Copy Column Rename Column

| <input type="checkbox"/> | Description     | Enable                              |
|--------------------------|-----------------|-------------------------------------|
| <input type="checkbox"/> | Filters   Set A | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Filters   Set B | <input checked="" type="checkbox"/> |
| <input type="checkbox"/> | Filters   Set C | <input checked="" type="checkbox"/> |

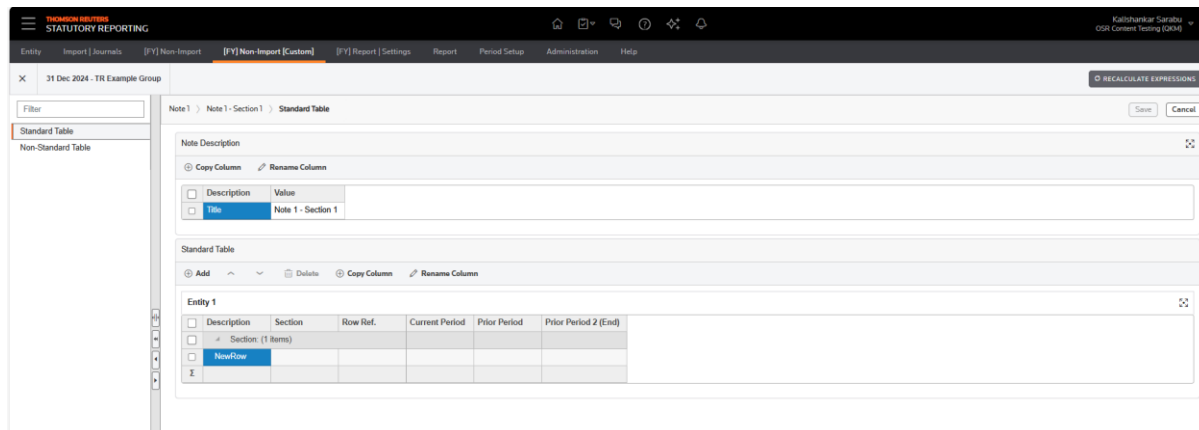
Filters | Set A

Copy Column Rename Column

| <input type="checkbox"/> | Description      | Column |
|--------------------------|------------------|--------|
| <input type="checkbox"/> | Entity           | E1     |
| <input type="checkbox"/> | Reporting Period | FY FY  |
| <input type="checkbox"/> | Period           | 0      |

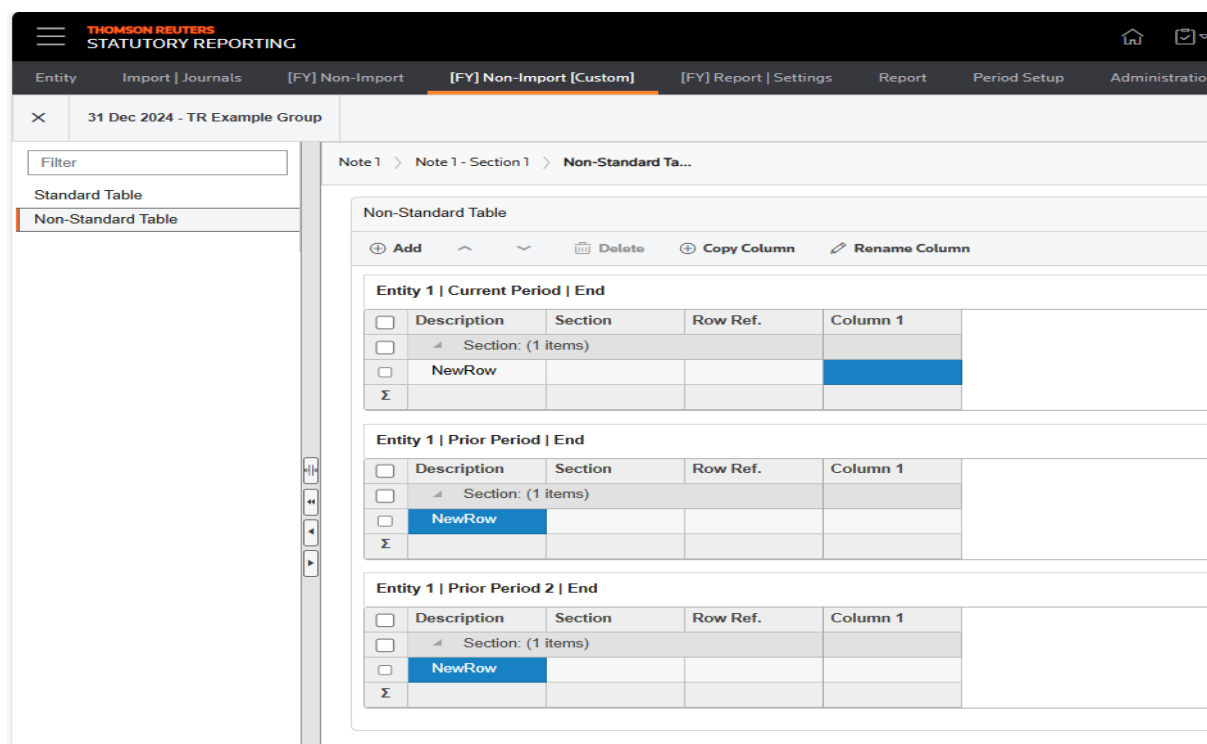
There are 3 types of tables available in the report.

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 E1 and E2.



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.



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 |
|                   |                         |                         |      |
|                   |                         |                         |      |

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.

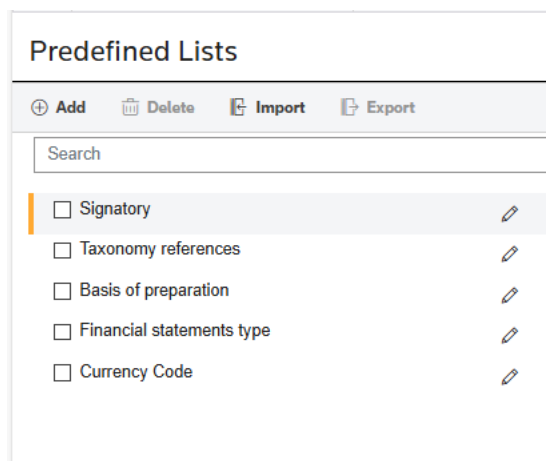
**Grid Vs Category:** Grid tables are completely editable, and users can insert amounts manually whereas in category tables users can pull the categories and the amount will be automatically displayed in the table.

- 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                      |                  |
|----------------------------------|------------------|
| <input type="checkbox"/> Actions | List Values      |
| <input type="checkbox"/>         | None             |
| <input type="checkbox"/>         | Directors Report |
| <input type="checkbox"/>         | Balance Sheet    |
| <input type="checkbox"/>         | Both             |

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

| <input type="checkbox"/> Actions | List Values                                                                    |
|----------------------------------|--------------------------------------------------------------------------------|
| <input type="checkbox"/>         | kvk-rpt-jaarverantwoording-2022-nlgaap-micro-publicatiestukken                 |
| <input type="checkbox"/>         | kvk-rpt-jaarverantwoording-2022-nlgaap-klein-publicatiestukken                 |
| <input type="checkbox"/>         | kvk-rpt-jaarverantwoording-2022-nlgaap-klein-verticaal-publicatiestukken       |
| <input type="checkbox"/>         | kvk-rpt-jaarverantwoording-2022-nlgaap-middelgroot-publicatiestukken           |
| <input type="checkbox"/>         | kvk-rpt-jaarverantwoording-2022-nlgaap-middelgroot-verticaal-publicatiestukken |
| <input type="checkbox"/>         | kvk-rpt-jaarverantwoording-2022-nlgaap-groot                                   |
| <input type="checkbox"/>         | 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

| <input type="button" value="Add"/> <input type="button" value="Delete"/> |             |
|--------------------------------------------------------------------------|-------------|
| <input type="checkbox"/> Actions                                         | List Values |
| <input type="checkbox"/>                                                 | Commercial  |
| <input type="checkbox"/>                                                 | 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.

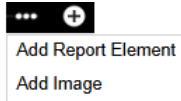
| <input type="button" value="Add"/> <input type="button" value="Delete"/> |              |
|--------------------------------------------------------------------------|--------------|
| <input type="checkbox"/> Actions                                         | List Values  |
| <input type="checkbox"/>                                                 | Separate     |
| <input type="checkbox"/>                                                 | Consolidated |

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

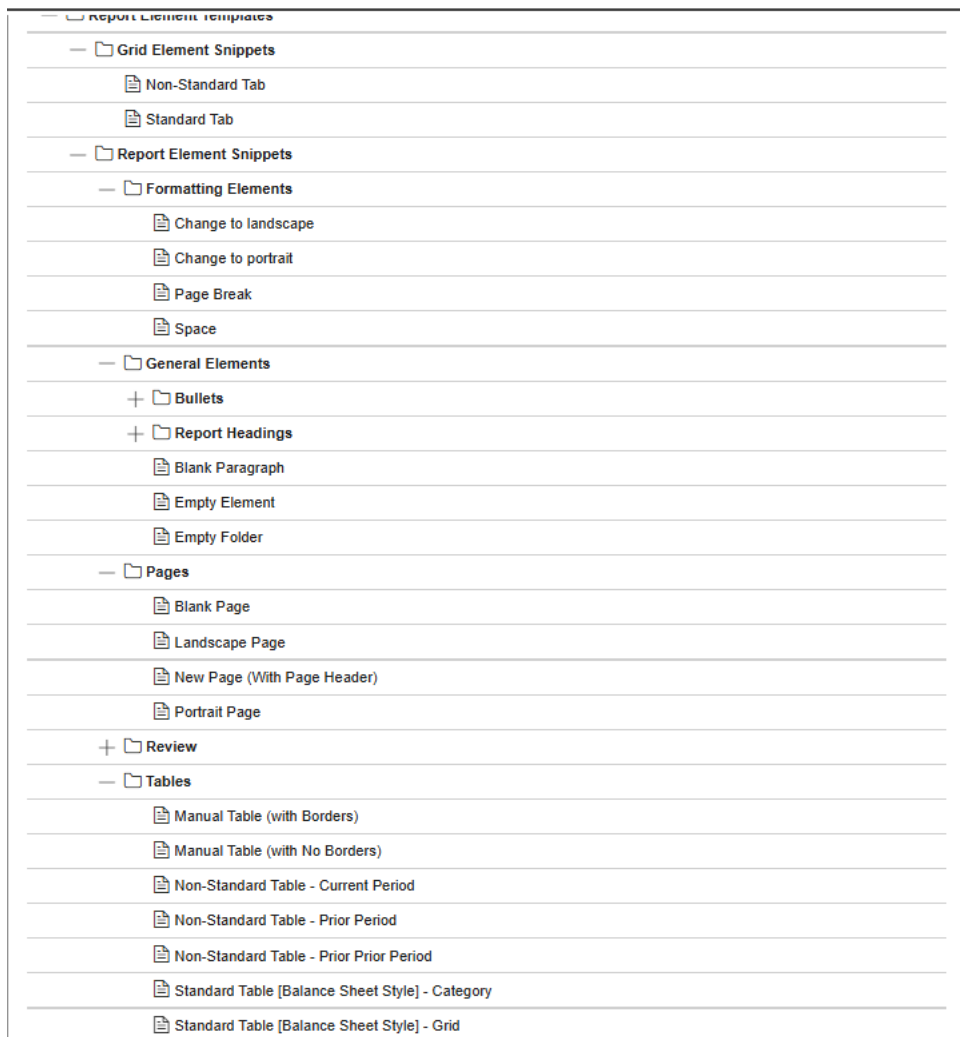
| <input type="button" value="Add"/> <input type="button" value="Delete"/> |                                     |
|--------------------------------------------------------------------------|-------------------------------------|
| <input type="checkbox"/> Actions                                    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

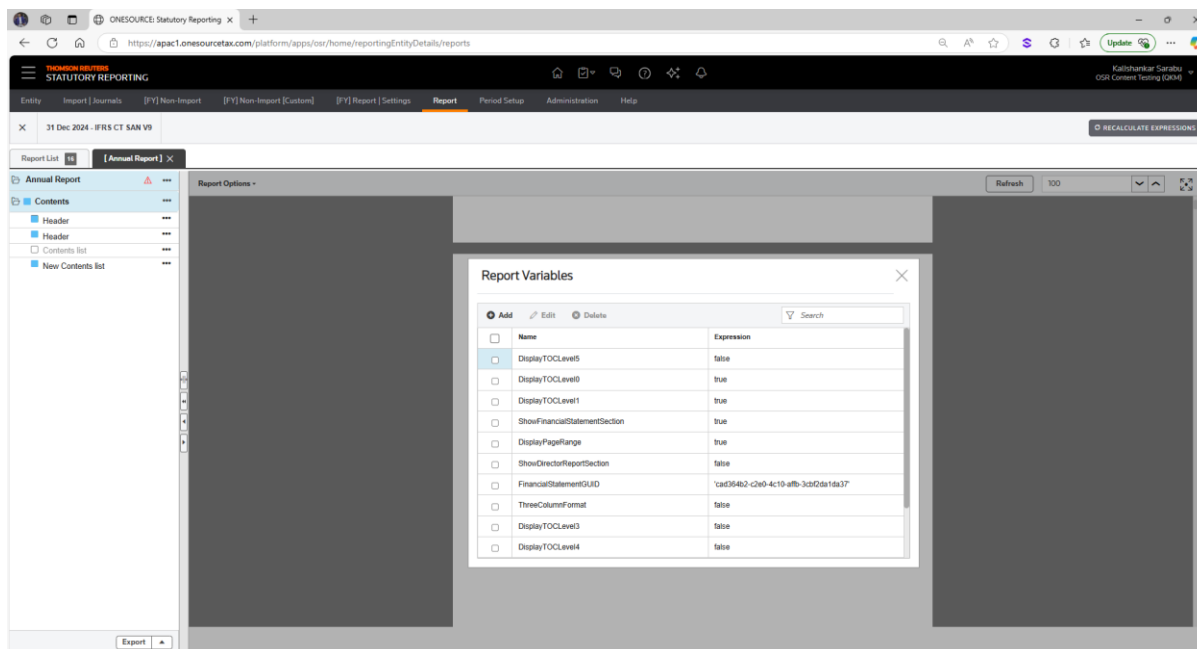


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

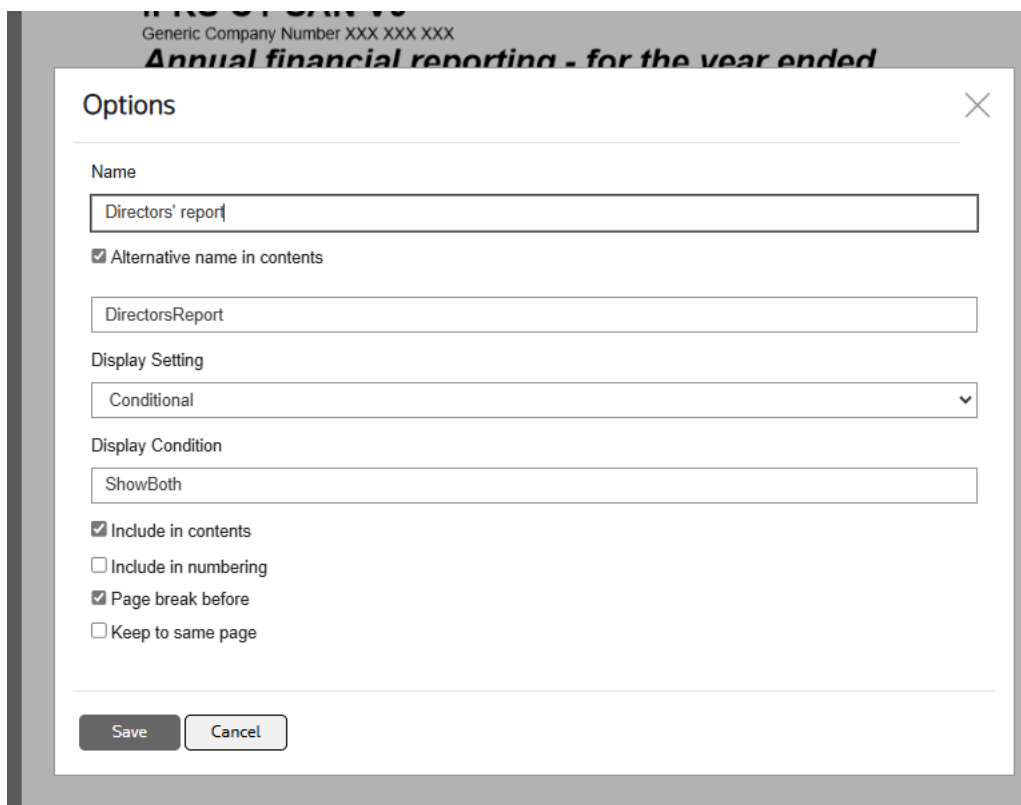
## Configuring the Contents Page

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.

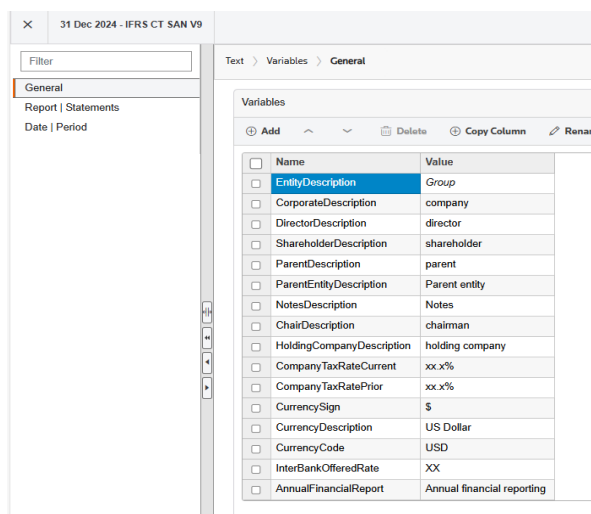
Users can change common words throughout reports via this dialog.

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.



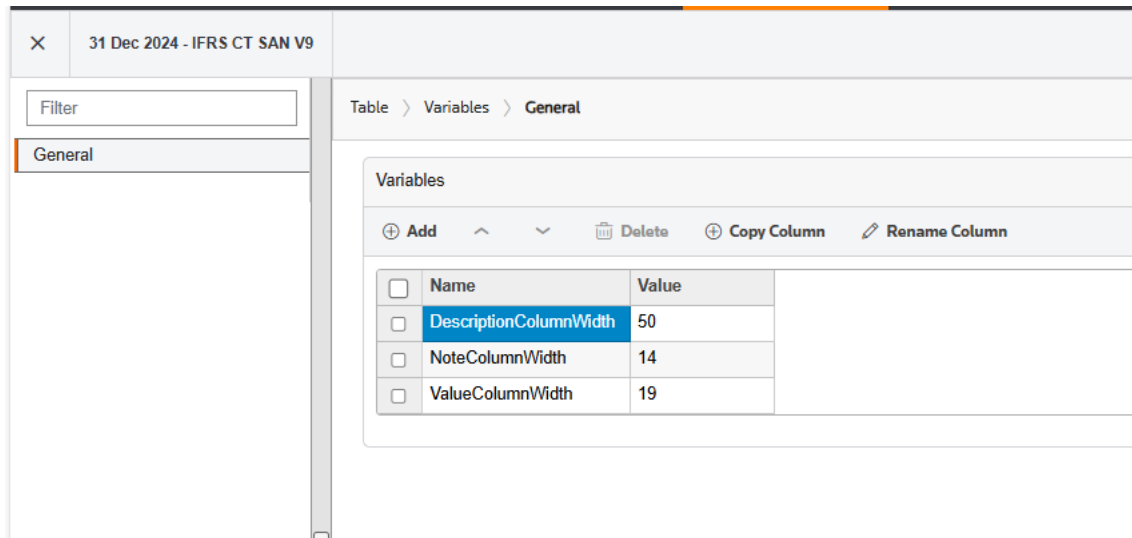
- b. Report | Statement: The report statement tab relates to the names of the various statements and sections of the report.

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

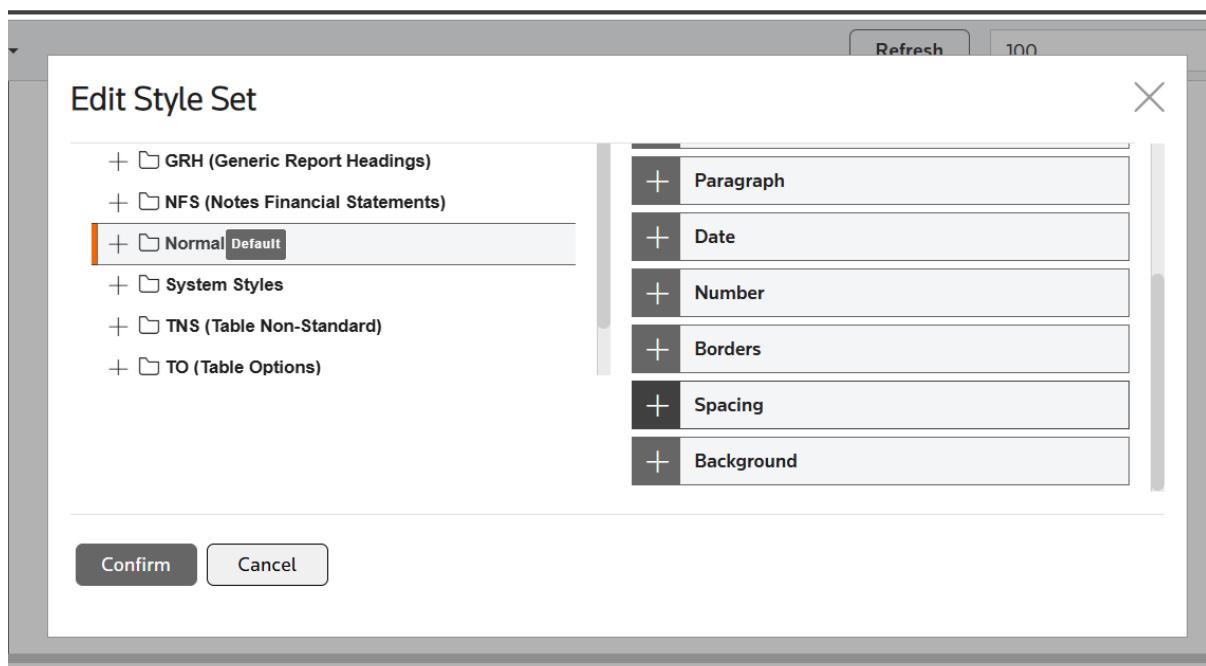
c. Date | Period: The date and period tab relate to dates and times

| Variables                                                                                                                                                        |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <input type="button" value="Add"/> <input type="button" value="Delete"/> <input type="button" value="Copy Column"/> <input type="button" value="Rename Column"/> |                  |
| <input type="checkbox"/> Name                                                                                                                                    | Value            |
| <input type="checkbox"/> TimePeriod                                                                                                                              | year             |
| <input type="checkbox"/> TimePeriodInParagraph                                                                                                                   | year             |
| <input type="checkbox"/> TimePeriodEndWording                                                                                                                    | year ended       |
| <input type="checkbox"/> NonStandardFinancialTimePeriodWording                                                                                                   | period           |
| <input type="checkbox"/> FinancialTimePeriod                                                                                                                     | financial year   |
| <input type="checkbox"/> CurrentPeriodEndLong                                                                                                                    | 31 December 2024 |
| <input type="checkbox"/> CurrentPeriodEndShort                                                                                                                   | 31 December      |
| <input type="checkbox"/> CurrrentDateTime                                                                                                                        | 1/17/2025        |
| <input type="checkbox"/> PriorPeriodEndLong                                                                                                                      |                  |
| <input type="checkbox"/> PriorPeriodEndShort                                                                                                                     |                  |
| <input type="checkbox"/> PriorYearEndLong                                                                                                                        |                  |
| <input type="checkbox"/> PriorYearEndShort                                                                                                                       |                  |
| <input type="checkbox"/> CurrentPeriodStartLong                                                                                                                  | 1 January 2024   |
| <input type="checkbox"/> CurrentPeriodStartShort                                                                                                                 | 1 January        |
| <input type="checkbox"/> PriorPeriodStartLong                                                                                                                    |                  |
| <input type="checkbox"/> PriorPeriodStartShort                                                                                                                   |                  |
| <input type="checkbox"/> PriorPriorYearEnd                                                                                                                       |                  |
| <input type="checkbox"/> PriorYearEnd                                                                                                                            |                  |
| <input type="checkbox"/> CurrentYearEnd                                                                                                                          | 2024             |
| <input type="checkbox"/> PriorPriorPeriodEndLong                                                                                                                 |                  |
| <input type="checkbox"/> PriorPriorPeriodStartLong                                                                                                               |                  |
| <input type="checkbox"/> PriorPriorPeriodEndShort                                                                                                                |                  |
| <input type="checkbox"/> CurrentPeriodEndLongNumberOnly                                                                                                          | 31/12/2024       |
| <input type="checkbox"/> PriorPeriodEndLongNumberOnly                                                                                                            |                  |
| <input type="checkbox"/> PriorPriorPeriodEndLongNumberOnly                                                                                                       |                  |

- 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

All the settings shown above represent the full set of features available in the generic template.

- The template is based on IFRS
- The template contains full financial statements
- The template can be used for consolidated financial statements
- Entity 2 is company and entity 1 is group
- The template can be used for entity size small, medium and large
- The language of the template is English

**Below mentioned points are the differences IFRS and Canada template platform features**

We can see only this option in Entity information

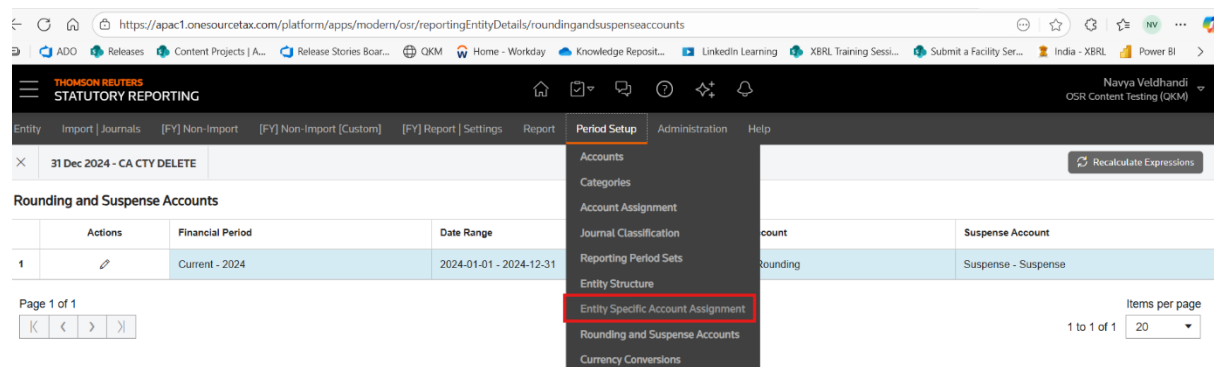
| Entity Information                                                                                                                          |                          |                  |
|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------|
| <div> <span>⊕ Add</span> <span>^</span> <span>▼</span> <span>🗑 Delete</span> <span>⊕ Copy Column</span> <span>✎ Rename Column</span> </div> |                          |                  |
| <input type="checkbox"/>                                                                                                                    | Type                     | Value            |
| <input type="checkbox"/>                                                                                                                    | Country of Incorporation | <insert country> |

Account Listing Report (Category Name, Description and Amount) is missing in report list

| Report List 15 |                          |                                                                                                                                                                     |                 |                                         |
|----------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------|
| + Add * Delete |                          |                                                                                                                                                                     |                 |                                         |
|                | <input type="checkbox"/> | Actions                                                                                                                                                             | Review Comments | Report Name                             |
| 1              | <input type="checkbox"/> |   |                 | Account Assignment [Entity] Report      |
| 2              | <input type="checkbox"/> |   |                 | [ Annual Report ]                       |
| 3              | <input type="checkbox"/> |   |                 | Auto Report - E1                        |
| 4              | <input type="checkbox"/> |   |                 | Auto Report - E2                        |
| 5              | <input type="checkbox"/> |   |                 | Category Listing                        |
| 6              | <input type="checkbox"/> |   |                 | Category Summary - Expenses by Function |
| 7              | <input type="checkbox"/> |   |                 | Category Summary - Expenses by Nature   |
| 8              | <input type="checkbox"/> |   |                 | Category Summary - Primary              |
| 9              | <input type="checkbox"/> |   |                 | Category Summary - Rounding Variance    |

Page 1 of 1

This option does not work in Canada template.



THOMSON REUTERS  
STATUTORY REPORTING

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

31 Dec 2024 - CA CTY DELETE

Recalculate Expressions

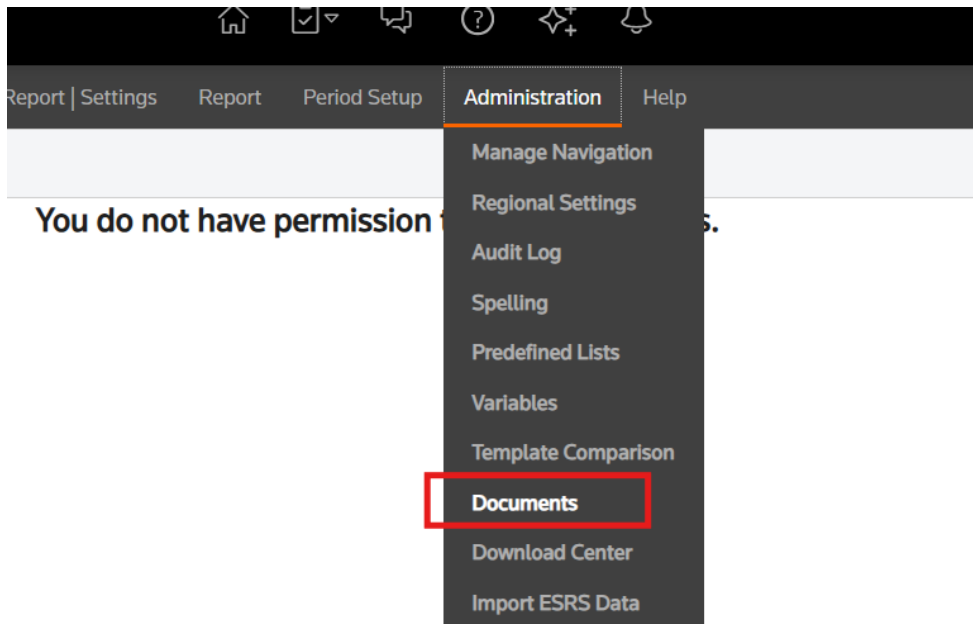
Rounding and Suspense Accounts

| Actions                                                                             | Financial Period | Date Range              | Account  | Suspense Account    |
|-------------------------------------------------------------------------------------|------------------|-------------------------|----------|---------------------|
|  | Current - 2024   | 2024-01-01 - 2024-12-31 | Rounding | Suspense - Suspense |

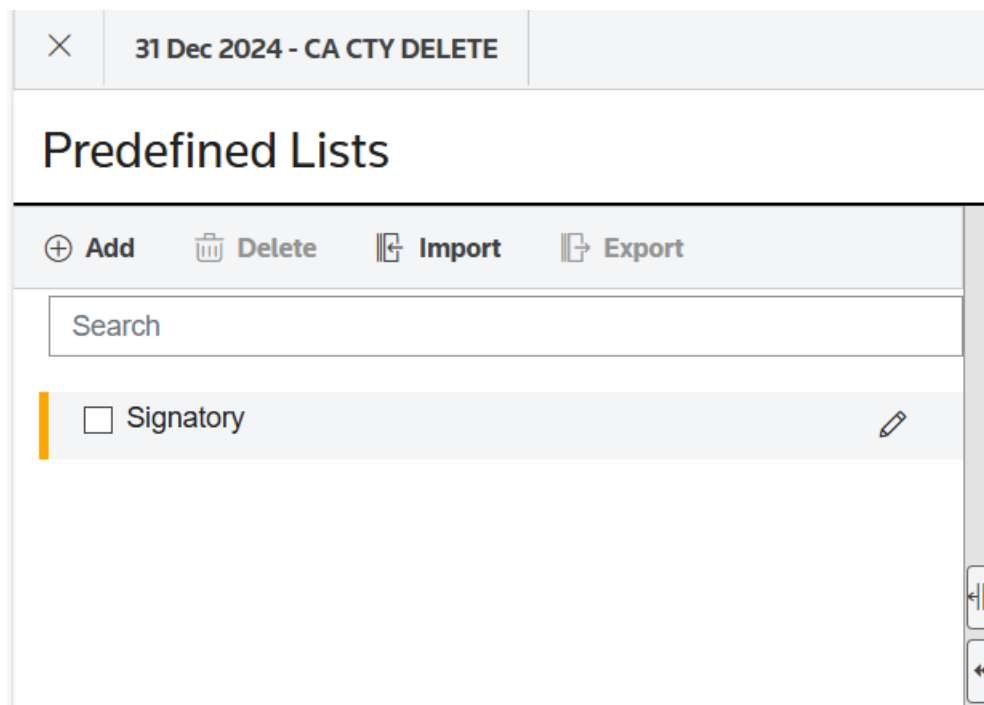
Page 1 of 1

Items per page: 1 to 1 of 1, 20

We have attachments in IFRS and in CA we can see Documents



Only this option is available in Predefined lists



## Contents Specific to the Template

IFRS template provides below mentioned Reports:

1. Annual Report
2. Account Assignment [Entity] Report
3. Auto Report - E1
4. Auto Report - E2
5. Category Listing
6. Category Summary – Expenses by Function
7. Category Summary – Expenses by Nature
8. Category Summary – Primary
9. Category Summary – Rounding Variance
10. Entity Specific Account Assignment Report
11. Entity Structure Report
12. Journal Summary
13. Rounding Account Summary
14. Trial Balance
15. Trial Balance Per Entity (Including Account Assignment)

### Annual Report

#### Primary Financial Statements

##### 1. Consolidated Statement of Profit or Loss

**This statement presents the financial performance of the Group for the year. It includes revenues, expenses, and the resulting profit or loss from both continuing and discontinued operations.**

---

##### 2. Consolidated Statement of Comprehensive Income

**This statement shows the total comprehensive income for the year, including profit or loss and other comprehensive income items that are not recognized in profit or loss, such as revaluation gains and losses and actuarial gains/losses.**

---

##### 3. Consolidated Statement of Financial Position (Balance Sheet)

**This statement provides a snapshot of the Group's assets, liabilities, and equity at the reporting date, showing the overall financial position.**

---

##### 4. Consolidated Statement of Changes in Equity

**This statement details changes in equity during the year, including profit or loss, other comprehensive income, dividends, share issues, and movements in reserves.**

---

##### 5. Consolidated Statement of Cash Flows

**This statement reports the cash inflows and outflows from operating, investing, and financing activities, showing how the Group's cash position has changed over the period.**

## **Notes to Accounts:**

### 1. Corporate Information

#### **Purpose:**

To provide essential background about the reporting entity, its structure, and principal activities, establishing the context for the consolidated financial statements.

#### **What Includes:**

- Legal form and country of incorporation
  - Principal business activities
  - Registered office address
  - Information on the Group's structure (subsidiaries, associates, joint ventures, holding company)
  - Reference to related party relationships
- 

### 2. Accounting Policies

#### **Purpose:**

To explain the basis on which the consolidated financial statements are prepared and to disclose the significant accounting policies applied.

#### **What Includes:**

- Basis of preparation and presentation
  - Basis of consolidation
  - Summary of significant accounting policies (e.g., business combinations, revenue recognition, financial instruments, leases, taxes, property, plant and equipment, intangible assets, provisions, employee benefits, etc.)
  - Changes in accounting policies and disclosures
  - Correction of errors
  - Climate-related matters impacting estimates and assumptions
- 

### 3. Significant Accounting Judgements, Estimates, and Assumptions

#### **Purpose:**

To disclose areas where management made significant judgements, estimates, and assumptions that could materially affect the financial statements.

**What Includes:**

- Key areas of judgement (e.g., lease terms, consolidation decisions)
  - Major sources of estimation uncertainty (e.g., impairment, fair value measurement, provisions, credit losses, useful lives of assets, pension obligations)
  - Impact of climate-related matters on estimates
  - Sensitivity analyses for key assumptions
- 

4. Revenue from Contracts with Customers

**Purpose:**

To provide detailed information about the Group's revenue recognition practices and related balances.

**What Includes:**

- Disaggregation of revenue by type, geography, and timing
  - Contract balances (trade receivables, contract assets, contract liabilities)
  - Right of return assets and refund liabilities
  - Performance obligations and their timing
  - Significant estimates relating to variable consideration, loyalty programs, and warranties
- 

5. Capital Management

**Purpose:**

To describe how the Group manages its capital to safeguard its ability to continue as a going concern and to maximize shareholder value.

**What Includes:**

- Definition of capital
  - Objectives, policies, and processes for managing capital
  - Gearing ratio and calculation
  - Compliance with financial covenants
- 

6. Group Information

**Purpose:**

To present details of the Group's structure and its investments in subsidiaries, associates, and joint ventures.

**What Includes:**

- List of subsidiaries, associates, and joint ventures
- Principal activities and country of incorporation for each entity
- Percentage of equity interest held
- Information on holding company and entities with significant influence

## 7. Business Combinations and Acquisition of Non-Controlling Interests

### **Purpose:**

To disclose information about business combinations and changes in ownership interests in subsidiaries.

### **What Includes:**

- Details of acquisitions during the year
- Fair values of assets acquired and liabilities assumed
- Goodwill and non-controlling interests arising on acquisition
- Purchase consideration and contingent consideration
- Analysis of cash flows on acquisition
- Impact on the Group's financial statements

## 8. Partly-Owned Subsidiaries

### **Purpose:**

To provide information about subsidiaries with material non-controlling interests.

### **What Includes:**

- Proportion of equity interest held by non-controlling interests
- Summarised financial information for material subsidiaries
- Dividends paid to non-controlling interests

## 9. Interest in a Joint Venture

### **Purpose:**

To disclose the Group's investment in joint ventures accounted for using the equity method.

### **What Includes:**

- Summarised financial information of the joint venture
- Group's share of profit and carrying amount of investment
- Commitments and contingent liabilities

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## 10. Investment in an Associate

### **Purpose:**

To disclose the Group's investment in associates accounted for using the equity method.

### **What Includes:**

- Summarised financial information of the associate
  - Group's share of profit and carrying amount of investment
  - Commitments and contingent liabilities
- 

## 11. Fair Value Measurement

### **Purpose:**

To provide information about the fair value measurement of assets and liabilities.

### **What Includes:**

- Fair value hierarchy (Level 1, 2, 3)
  - Valuation techniques and significant unobservable inputs
  - Reconciliation of fair value measurements
  - Sensitivity analyses
- 

## 12. Other Income/Expenses

### **Purpose:**

To disclose details of other operating income and expenses not included in main revenue or cost lines.

### **What Includes:**

- Other operating income (e.g., government grants, gains on disposals)
  - Other operating expenses (e.g., bid defence costs, fair value changes)
  - Finance costs and income
  - Depreciation, amortisation, and employee benefits expense
  - Research and development costs
  - Administrative expenses
- 

## 13. Discontinued Operations

### **Purpose:**

To present the financial effects of discontinued operations and assets held for sale.

**What Includes:**

- Results of discontinued operations
  - Assets and liabilities held for sale
  - Cash flows from discontinued operations
  - Write-downs and gains/losses on disposal
- 

14. Income Tax

**Purpose:**

To disclose the Group's income tax expense, deferred taxes, and tax-related balances.

**What Includes:**

- Components of income tax expense
  - Reconciliation of tax expense to accounting profit
  - Deferred tax assets and liabilities
  - Tax losses and unrecognised deferred tax assets
  - Tax effects in OCI
- 

15. Property, Plant and Equipment

**Purpose:**

To provide details of the Group's tangible fixed assets.

**What Includes:**

- Movements in cost, depreciation, and impairment
  - Additions, disposals, and revaluations
  - Assets under construction
  - Significant assumptions for valuation and useful lives
- 

16. Investment Properties

**Purpose:**

To disclose information on the Group's investment properties measured at fair value.

**What Includes:**

- Movements in fair value and additions
- Rental income and direct operating expenses
- Valuation techniques and key inputs

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## 17. Intangible Assets and Goodwill

### **Purpose:**

To provide details on intangible assets and goodwill, including their recognition and amortisation.

### **What Includes:**

- Movements in cost, amortisation, and impairment
  - Additions and acquisitions
  - Useful lives and impairment testing
- 

## 18. Goodwill and Intangible Assets with Indefinite Useful Lives

### **Purpose:**

To explain the allocation and impairment testing of goodwill and indefinite-lived intangibles.

### **What Includes:**

- Carrying amounts by cash-generating units (CGUs)
  - Key assumptions used in impairment tests
  - Sensitivity analyses
- 

## 19. Financial Assets and Financial Liabilities

### **Purpose:**

To detail the Group's financial instruments, their measurement, and associated risks.

### **What Includes:**

- Classification and carrying amounts
  - Interest-bearing loans and borrowings
  - Hedging activities and derivatives
  - Fair value disclosures
  - Risk management objectives and policies
  - Changes in liabilities from financing activities
- 

## 20. Inventories

### **Purpose:**

To disclose the composition and valuation of inventories.

**What Includes:**

- Breakdown of raw materials, work in progress, and finished goods
  - Inventories measured at lower of cost and net realisable value
- 

21. Trade Receivables and Contract Assets

**Purpose:**

To provide information about the Group's receivables and contract assets.

**What Includes:**

- Breakdown of receivables by type and related parties
  - Allowance for expected credit losses
  - Movements in provision for credit losses
- 

22. Prepayments

**Purpose:**

To present advances and prepayments made by the Group.

**What Includes:**

- Prepaid insurance
  - Creditable withholding taxes
- 

23. Cash and Short-Term Deposits

**Purpose:**

To disclose the Group's cash and cash equivalents.

**What Includes:**

- Cash at banks and on hand
  - Short-term deposits
  - Reconciliation to cash flow statement
- 

24. Issued Capital and Reserves

**Purpose:**

To provide details of the Group's equity structure and reserves.

**What Includes:**

- Movements in share capital, share premium, and treasury shares
- Nature and purpose of reserves

- OCI items and their allocation

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## 25. Distributions Made and Proposed

### **Purpose:**

To disclose dividends and other distributions to shareholders.

### **What Includes:**

- Cash dividends declared and paid
- Special and proposed dividends
- Dividends payable

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## 26. Provisions

### **Purpose:**

To provide information on provisions recognised in the financial statements.

### **What Includes:**

- Movements and breakdown of provisions (e.g., warranties, restructuring, decommissioning, social security, WEEE, onerous contracts, contingent liabilities)
- Current and non-current portions

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## 27. Government Grants

### **Purpose:**

To disclose government grants received and their accounting treatment.

### **What Includes:**

- Grants received, released to profit or loss, and balances
- Current and non-current portions

---

## 28. Contract Liabilities

### **Purpose:**

To provide details of obligations arising from contracts with customers.

### **What Includes:**

- Long-term and short-term advances
  - Customer loyalty points and service-type warranties
  - Equipment received from customers
-

## 29. Trade and Other Payables

### **Purpose:**

To disclose the Group's payables and related terms.

### **What Includes:**

- Trade and other payables, including related parties
  - Supplier finance arrangements
  - Terms and conditions
- 

## 30. Leases

### **Purpose:**

To present information on the Group's lease arrangements.

### **What Includes:**

- Right-of-use assets and lease liabilities
  - Lease payments (fixed and variable)
  - Extension and termination options
  - Lease income as lessor
- 

## 31. Pensions and Other Post-Employment Benefit Plans

### **Purpose:**

To disclose the Group's defined benefit and other post-employment benefit plans.

### **What Includes:**

- Net employee defined benefit liabilities
  - Components of net benefit expense
  - Changes in defined benefit obligations and plan assets
  - Principal actuarial assumptions and sensitivity analyses
  - Expected future payments
- 

## 32. Share-Based Payments

### **Purpose:**

To provide information on share-based payment arrangements.

### **What Includes:**

- Description of share option and appreciation rights plans
- Expense recognised for share-based payments

- Movements in options/SARs
- Valuation assumptions

### 33. Commitments and Contingencies

**Purpose:**

To disclose off-balance sheet items that may impact the Group.

**What Includes:**

- Capital commitments
- Lease commitments not yet commenced
- Legal claim contingencies
- Guarantees and contingent liabilities

### 34. Related Party Disclosures

**Purpose:**

To provide transparency on transactions and balances with related parties.

**What Includes:**

- Sales, purchases, and balances with related parties
- Terms and conditions of related party transactions
- Commitments and loans to related parties
- Compensation of key management personnel

### 35. Standards Issued but Not Yet Effective

**Purpose:**

To inform users about new accounting standards and amendments not yet adopted.

**What Includes:**

- Summary of new standards and amendments
- Effective dates and expected impact on the Group

### 36. Events After the Reporting Period

**Purpose:**

To disclose significant events occurring after the reporting date.

**What Includes:**

- Description of events after the reporting period

- Financial impact, if determinable

## Appendices

### **Appendix 1: First-time Adoption of IFRS (IFRS 1)**

#### **Purpose:**

To explain the transition from Local GAAP to IFRS, showing the impact on the Group's financial position, results, and accounting policies.

#### **What's Included:**

- Material accounting policies applied on transition to IFRS, including exemptions and exceptions under IFRS 1.
- Reconciliations of equity and total comprehensive income from Local GAAP to IFRS at the date of transition and for the comparative period.
- Notes explaining individual adjustments (e.g., for start-up expenses, fair value of equity instruments, impairment, leases, contract assets/liabilities, etc.).
- Discussion of estimates and how they compare between Local GAAP and IFRS.
- Impact of transition on specific items such as property, plant and equipment, provisions, and deferred taxes.

### **Appendix 2: Illustrative Revenue Disclosures**

#### **Purpose:**

To provide practical examples of revenue disclosures, particularly disaggregation by type, segment, or other relevant categories.

#### **What's Included:**

- Example tables showing revenue split by product line, geography, or customer type.
- Comparison with totals from the main financial statements.
- Alternative or simplified formats for revenue disclosure to comply with IFRS 15 requirements.

### **Appendix 3: Alternative Statement of Financial Position Presentation**

#### **Purpose:**

To illustrate alternative formats for presenting the statement of financial position (balance sheet), such as separate presentation of lease liabilities.

#### **What's Included:**

- Example statements showing separate line items for lease liabilities and related disclosures.
- Supporting notes and explanations as required by IFRS 16.

- Guidance on alternative presentation options for preparers.

#### **Appendix 4: Material Accounting Policy Information – Illustrative Example**

**Purpose:**

To demonstrate application of IAS 1 requirements for disclosing only material accounting policy information, with alternative wording and commentary.

**What's Included:**

- Example accounting policy notes with entity-specific and alternative wording.
- Commentary on materiality and relevance of disclosures.
- Guidance for preparers on making effective, concise, and relevant disclosures.

#### **Appendix 5: Example of an Auditors' Remuneration Note**

**Purpose:**

To provide a template for disclosing fees paid to auditors, as required by IFRS and local regulations.

**What's Included:**

- Breakdown of audit fees, assurance services, tax services, and other non-audit services.
- Example wording and table format for disclosure.
- Total auditor's remuneration for the year.

#### **Appendix 6: Illustrative Disclosure about Pillar Two Taxes**

**Purpose:**

To provide an example of disclosure for the OECD/G20 BEPS Pillar Two global minimum tax rules.

**What's Included:**

- Explanation of the Pillar Two rules, scope, and the Group's exposure or non-exposure.
- Disclosure requirements under IAS 12 for Pillar Two taxes, including any exceptions or expected impacts.
- Example narrative and quantitative disclosures for groups in and out of scope.

#### **How to Use the Appendices**

- **Preparers:** Use as templates or guidance for similar scenarios (e.g., first-time IFRS adoption, error corrections, new standards).

- **Users/Readers:** Refer for additional context, reconciliations, and illustrative disclosures that help interpret the main financial statements and notes.
- **Auditors and Regulators:** Demonstrate compliance with IFRS disclosure requirements and best practices for transparency and comparability.

## 2. 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., BS.A.NCA.PPE.FREEHOLDLAND.GROSSVALUE.COST – At cost).
- Shows how each account is classified for reporting (e.g., "1101 Freehold land and buildings" → "BS.A.NCA.PPE.FREEHOLDLAND.GROSSVALUE.COST: At cost").
- Used for consistent mapping across entities and reporting periods.

## 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. Auto Report - E1

Purpose:

Presents a summarized view of key financial categories for the consolidated entity (E1), 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.

## **5. Auto Report - E2**

Guidance:

This report is similar to above Auto Report - E1 but focused on the Parent Entity (E2). It would summarize key financial statement lines for E2 for current and prior periods.

## **6. 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.

## **7. 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.

## **8. 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.

## **9. 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 E1 and E2, and totals.
- Includes both account-level and standardized category-level lines.
- Used for overall financial statement review and reconciliation.

## **10. 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.

## **11. 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.

## **12. 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.

### **13. 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.

### **14. Rounding Account Summary**

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.

### **15. 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.

### **16. Trial Balance Per Entity (Including Account Assignment)**

Purpose:

Shows the trial balance for each entity (E1, E2), including the mapping of each account to its reporting assignment.

Content:

- Columns: Account, Description, Assignment (category code and description), E1/E2 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 E1 and E2:

- E1 = Consolidated Entity (group-level view)
- E2 = Parent Entity (standalone parent company view)