

ONESOURCE™

Statutory Reporting

General Template – Web User Guide
V 1.0

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User Workflow

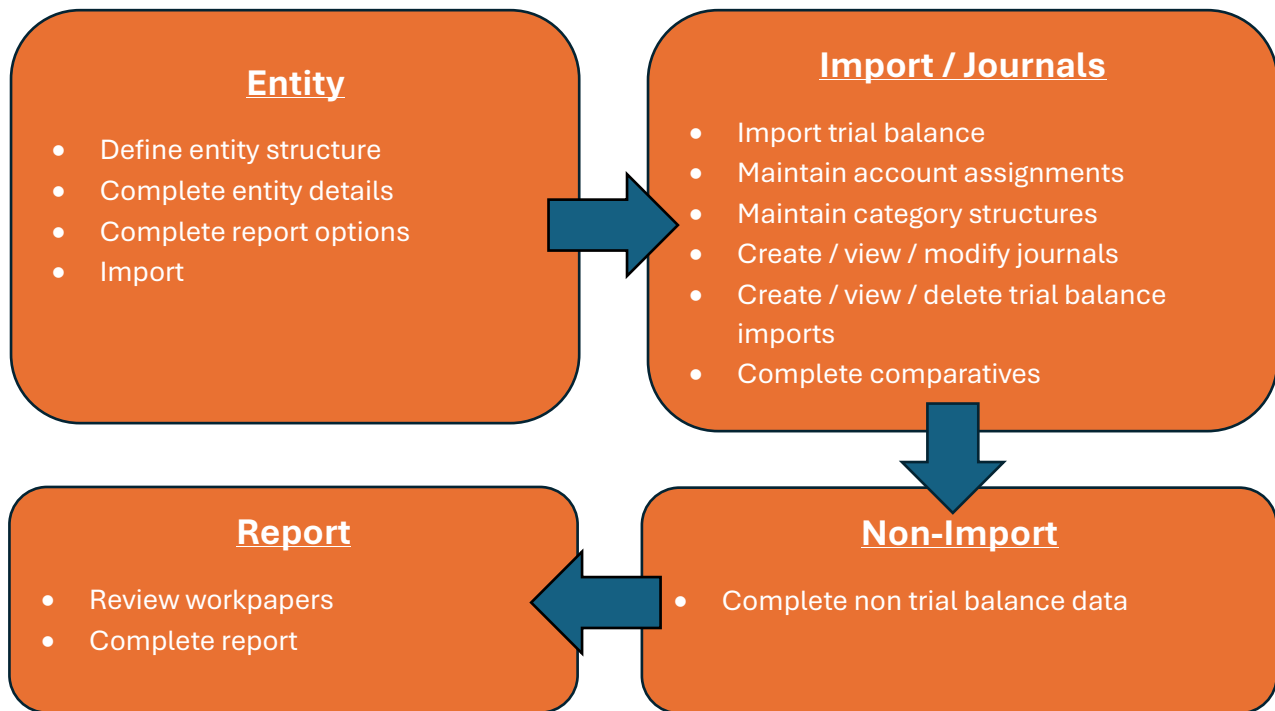
Workflow tabs

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

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

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

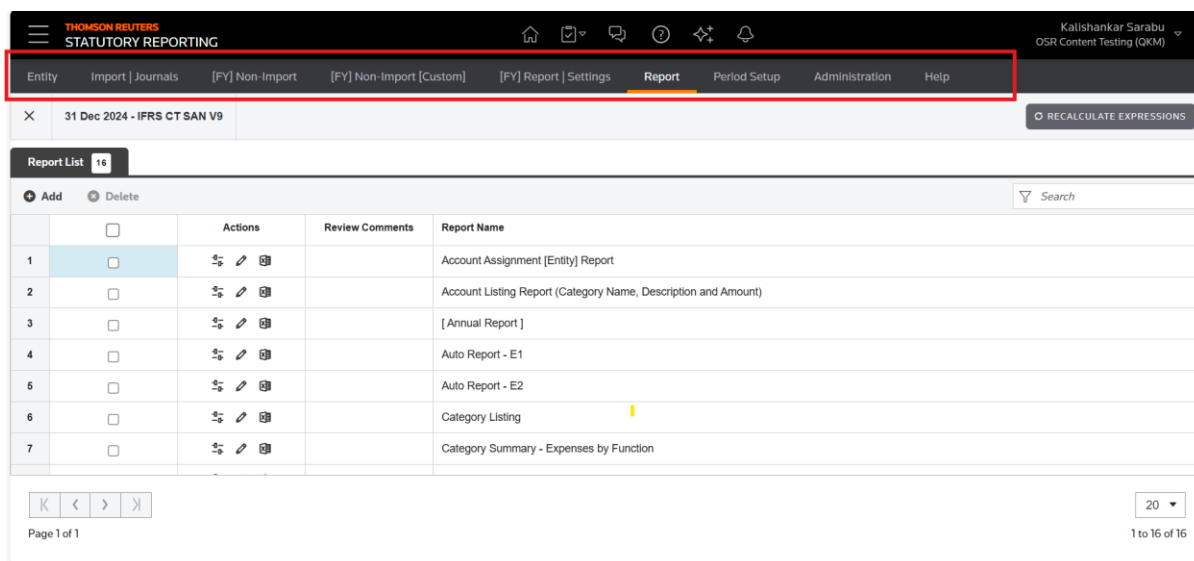
User Workflow Diagram



General Template Information

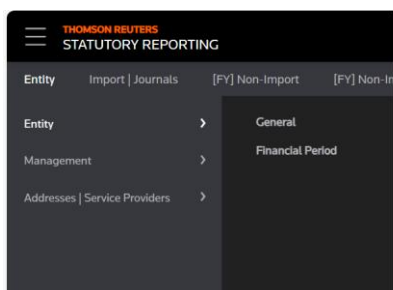
- The template contains full financial statements
- The template provides option to generate different reports
- The template can be used for consolidated/ group financial statements
- The template can be used for entity size small, medium and large

Main Menu Options (Global Templates)



As per the above screenshot main menu has following options

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



This has 3 options

a. Entity:

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

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

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

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 this, the 'Selected file info' section displays '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 shows 'Default entity settings' selected, with a 'New Import Settings' dropdown menu.

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 'Sheet1' and 'Sheet2' tabs, and a table with columns 'Header' and 'Acc No'.

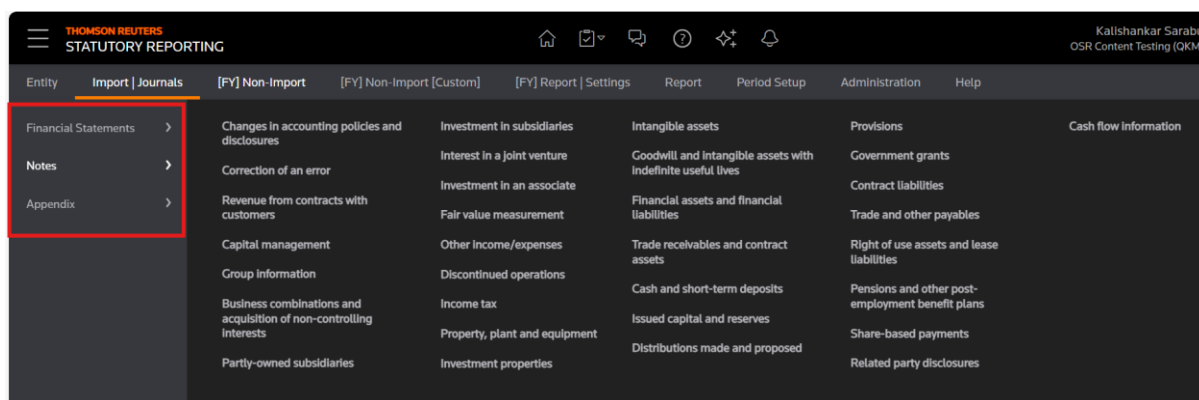
As shown below, select the accounts from the trial balance, which needs to be ignored so that the unselected accounts and their amounts can flow correctly into the financial statements.

The screenshot shows the 'Import' step of the import process. The top navigation bar 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 'Import' step shows a table with columns 'Code', 'Description', and 'Amount'. The table lists accounts 1306 through 1404, including 'Licences with indefinite useful life', 'Goodwill', 'Goodwill - Accumulated amortization', 'Plant and machinery', 'Accumulated amortization - Plant and machinery', 'Motor vehicles', and 'Accumulated amortization - Motor vehicles'. The 'Amount' column is empty. The bottom of the screen shows 'Page 1 of 10' and '1 to 25 of 227'.

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

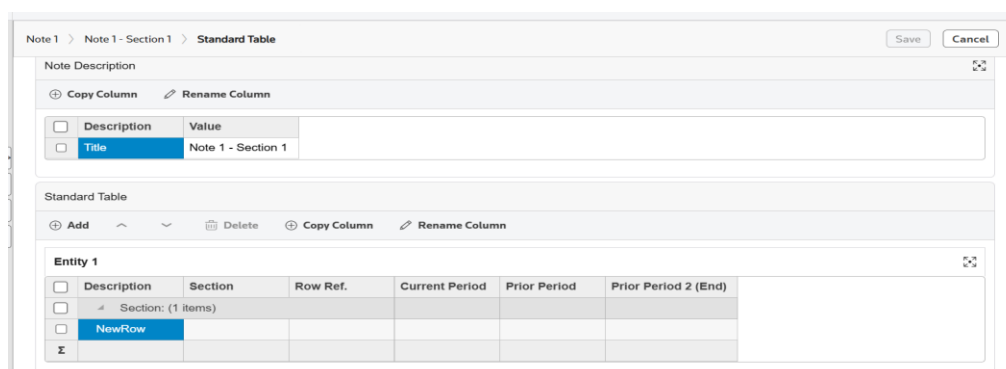
Entity 1						
	Description	Section	Row Ref.	End (Current Period)	End (Prior Period)	End (Prior Period 2)
	Section: A (7 items)					
☐	Net (gain)/loss on cash flow hedges	A	A1	\$265,000.00	(\$10,000.00)	
☐	Net change in costs of hedging	A	A2	\$10,000.00		
☐	Net loss on debt instruments at fair value	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	☐			Account Assignment (Entity) Report
2	☐			Account Listing Report (Category Name, Description and Amount)
3	☐			[Annual Report]
4	☐			Auto Report - E1
5	☐			Auto Report - E2
6	☐			Category Listing
7	☐			Category Summary - Expenses by Function
8	☐			Category Summary - Expenses by Nature
9	☐			Category Summary - Primary
10	☐			Category Summary - Rounding Variance [Full Year]
11	☐			Entity Specific Account Assignment Report
12	☐			Entity Structure Report
13	☐			Journal Summary
14	☐			Rounding Account Summary
15	☐			Trial Balance
16	☐			Trial Balance per Entity (including Account Assignment)

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

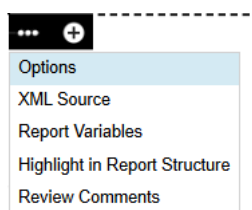
Auto report - E1
Report run on 29 April 2025 7:00 AM

Description	TR Example Company (IFRS CTY)		Jan-Dec 2024 Empty (Empty)		Total		Jan-Dec 2023 Total
	Original Trial Balance	Total	Original Trial Balance	Total	Original Trial Balance	Total	Total
6101 - Trade payables	(\$8,475,000.00)	(\$8,475,000.00)	(\$6,946,000.00)	(\$6,946,000.00)	(\$15,421,000.00)	(\$15,421,000.00)	(\$18,551,000.00)
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)	(\$15,421,000.00)	(\$18,551,000.00)
6103 - Interest payables	(\$1,006,000.00)	(\$1,006,000.00)	(\$502,000.00)	(\$502,000.00)	(\$1,508,000.00)	(\$1,508,000.00)	(\$1,450,000.00)
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)	(\$1,508,000.00)	(\$1,450,000.00)
BS.LCL.PAYABLES.OTHER - Other payables	(\$1,006,000.00)	(\$1,006,000.00)	(\$502,000.00)	(\$502,000.00)	(\$1,508,000.00)	(\$1,508,000.00)	(\$1,450,000.00)
6104 - Related parties	(\$27,000.00)	(\$27,000.00)	(\$13,000.00)	(\$13,000.00)	(\$40,000.00)	(\$40,000.00)	(\$22,000.00)
BS.LCL.PAYABLES.RELATEDPARTIES - Related parties	(\$27,000.00)	(\$27,000.00)	(\$13,000.00)	(\$13,000.00)	(\$40,000.00)	(\$40,000.00)	(\$22,000.00)
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)	(\$16,969,000.00)	(\$20,023,000.00)

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

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

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



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

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

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

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

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

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

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

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

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

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

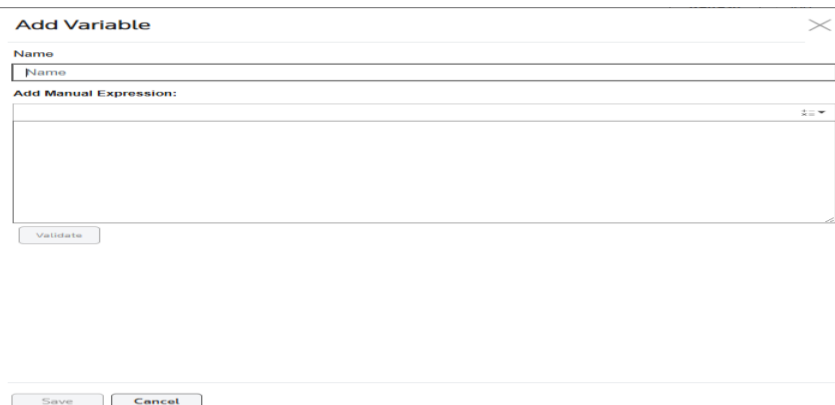
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element. However, it is recommended to use the provided options instead of editing the XML directly.



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



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



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

RECALCULATE EXPRESSIONS

Review Comments - Category Detail (Account x Entity) X

Filter Open

Enter a new comment

All
Open
Resolved
Rejected

Add comment here

Comment

Clear

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

Period Setup Administration

Accounts

Categories

Account Assignment

Journal Classification

Reporting Period Sets

Entity Structure

Entity Specific Account Assignment

Rounding and Suspense Accounts

Currency Conversions

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

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

Accounts Delete all accounts

Add New Account Delete Revert to Template Search

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

1 Go 100

Page 1 of 3 1 to 100 of 204

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

THOMSON REUTERS
STATUTORY REPORTING

Kalishankar Sarabu
OSR Content Testing (OKM)

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

31 Dec 2024 - IFRS CT SAN V9 RECALCULATE EXPRESSIONS

Categories

Add new category Export Import Search

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

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

balance accounts and designated amounts to flow correctly 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.

Account Assignment

Display Balances Filter

Number of Accounts: 0 Assign

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

Import Export

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

Journal Classification

Add New Journal Classification Delete

Name	
Original Trial Balance	☐
Audit Adjustments	☐
Tax Adjustments	☐
Reclassifications	☐
Eliminations	☐
Error Corrections	☐

Page 1 of 1

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

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Reporting Period Sets

Add New Sets

Delete

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

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

Entities	
✎ ✕ +	TR Example Group (E1)
✎ ✕ +	TR Example Company (E2)
✎ ✕ +	Empty

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

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

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

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Entity Specific Account Assignment

Display

Balances

Filter

EntityIFRS CTY - TR Example

Number of Accounts: 0

Assign

Remove

Revert to master

Primary

	Name	Code	Category	Current Period	Prior Period

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

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

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

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

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

×

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.

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Currency Exchange Rates

Add Currency Exchange Rate

Delete

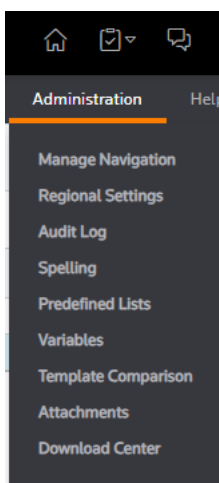
Link Accounts

	Actions	Currency	Description	Date	Rate
--	---------	----------	-------------	------	------

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

- Administration: This section has options as mentioned below



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

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

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

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

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

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

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

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

Log Details

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

User Name: Manisankar Das APAC.QKM

Action: Created

Type: Journal

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

Close

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

Spelling

Dictionary

Ignored Words

Select Dictionary

Select Here

Auto Detect (auto)

Danish (da_DK)

German (de_DE)

Switzerland German (de_CH)

Greek (el_GR)

American English (en_US)

British English (en_GB)

Predefined Lists: Please see the section predefined list below.

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

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31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Variables

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Add New Variable

-

Delete

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

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

THOMSON REUTERS

STATUTORY REPORTING

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Template Comparison:

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

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

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

Compare

Template Comparison - Reports:

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

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

Visualise update with financial period data

Select Here

Compare

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

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

THOMSON REUTERS

STATUTORY REPORTING

Home

Import

Tools

Help

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

Kalishankar Sarabji

CSR Content Testing (2024)

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Download Center

No files found

Records are available for 100 days from the download date

Refresh

User

File Name

File Extension

Status

Download Date

K

<

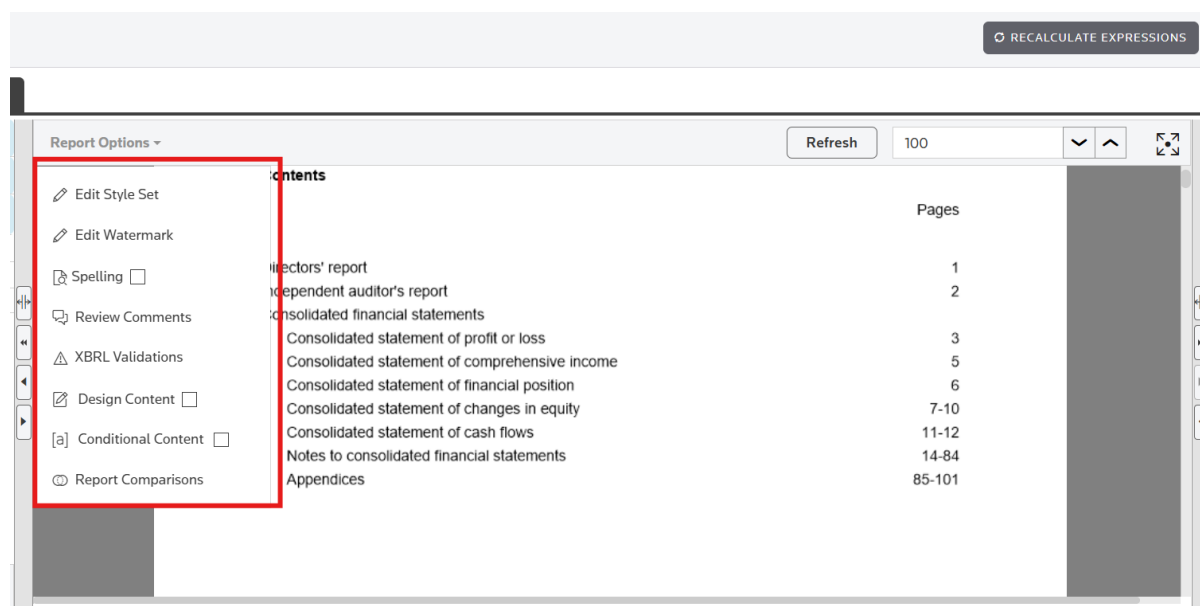
>

X

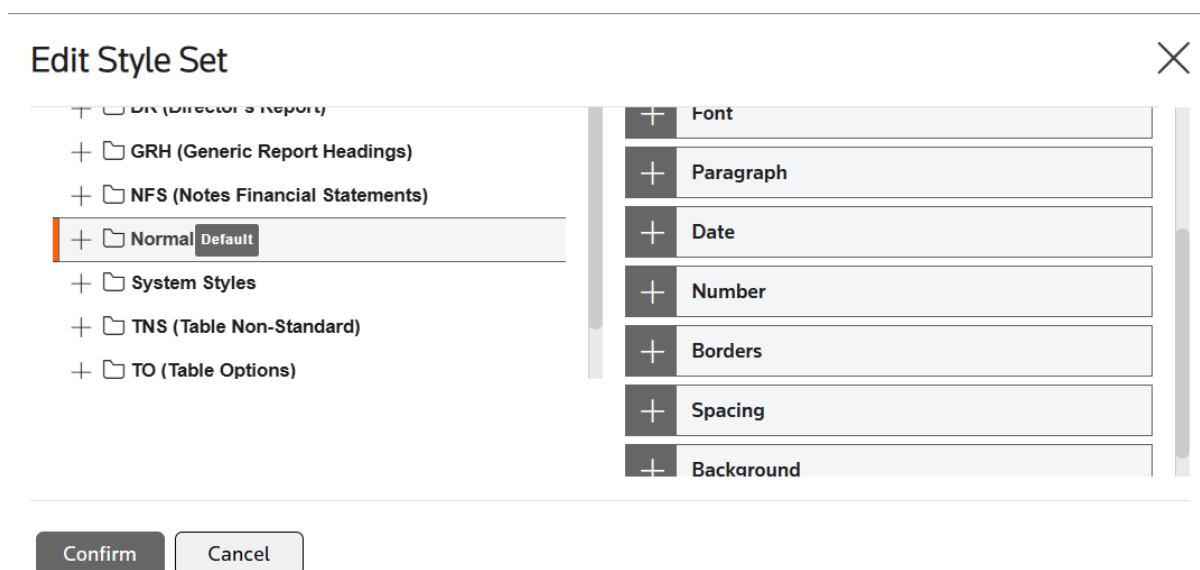
10

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

Report Options



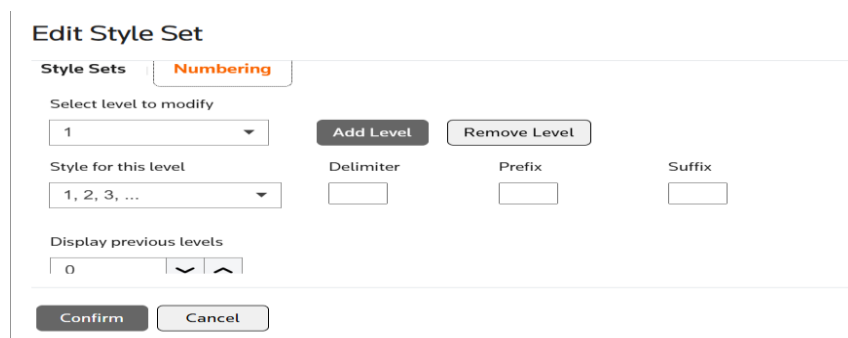
1. Edit Style Set



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**

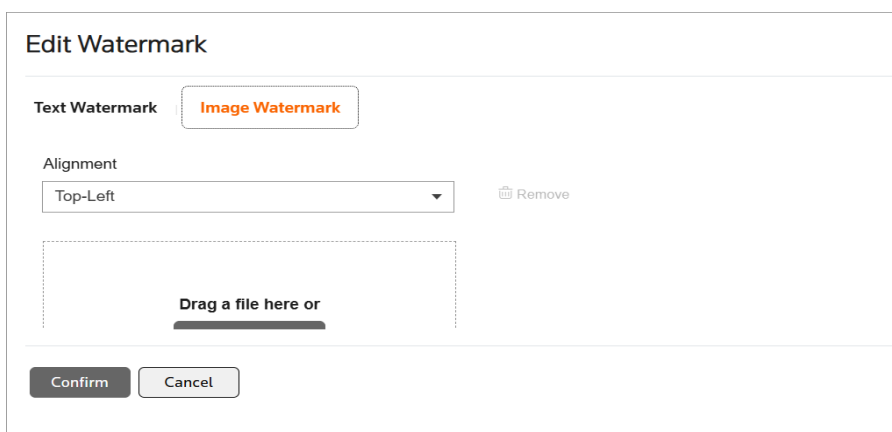
Select level to modify
 Add Level **Remove Level**

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.



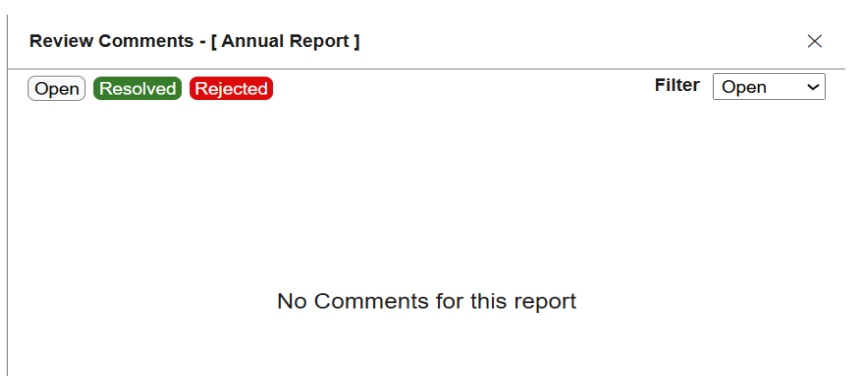
Edit Watermark

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

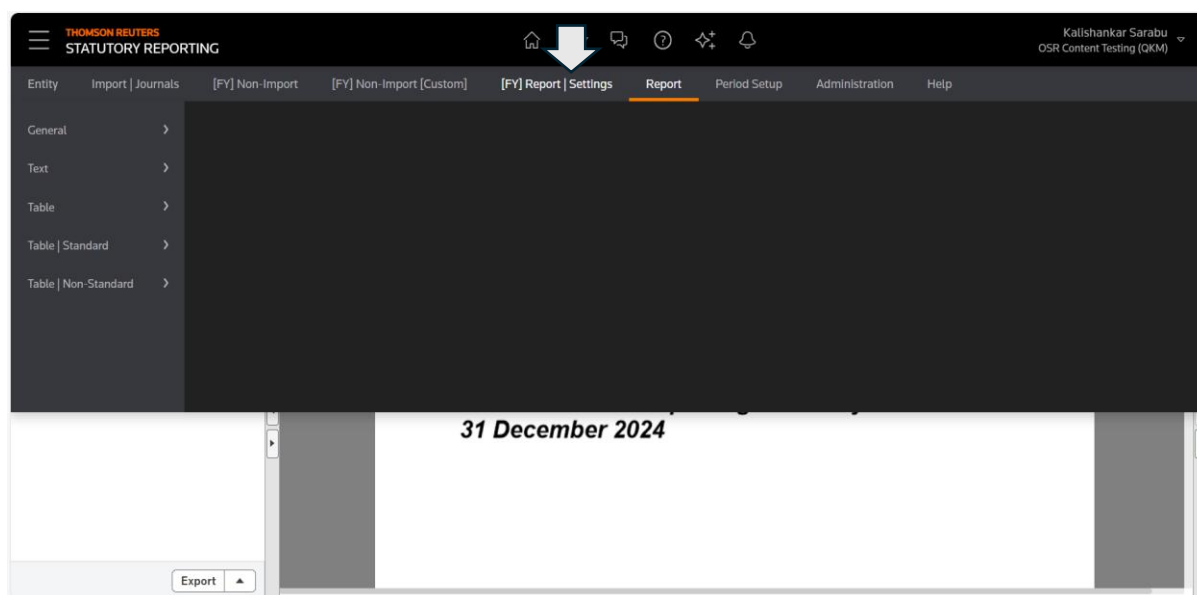
⚖

 Compare

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

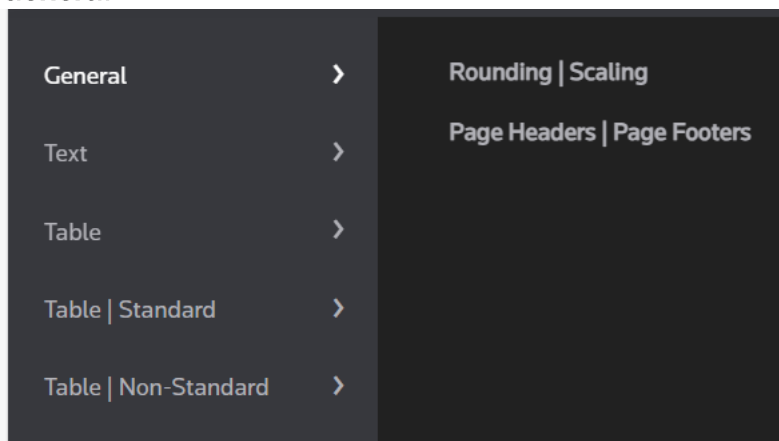
Cancel

Report Settings (Global Templates)



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

1. General



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

Rounding | Scaling

+ Copy Column
Rename Column

☐	Description	Value
☐	Rounding [1, 1000, 1000000]	1000
☐	Scaling [1, 1000, 1000000]	1000

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

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

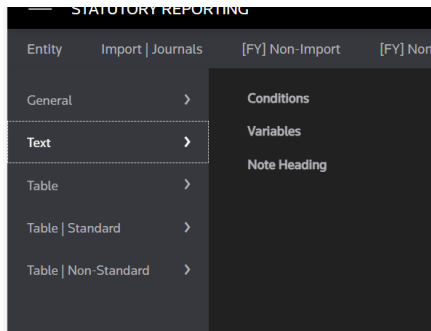
Users can define custom headers or footers by selecting the '**Other**' option and entering the desired text in the corresponding column.

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

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

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

2. Text:



Conditions: Below options are available under conditions.

Text > Conditions > Text Conditi...

+ Copy Column Rename Column

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

Text Conditions [Custom]

+ Add ^ v Delete + Copy Column Rename Column

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

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

3. Table

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

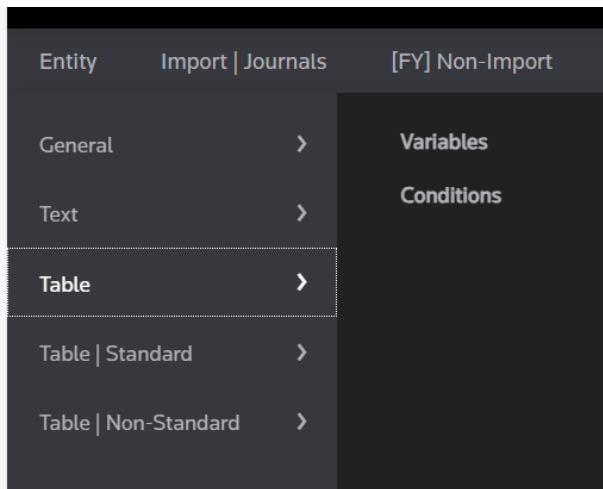
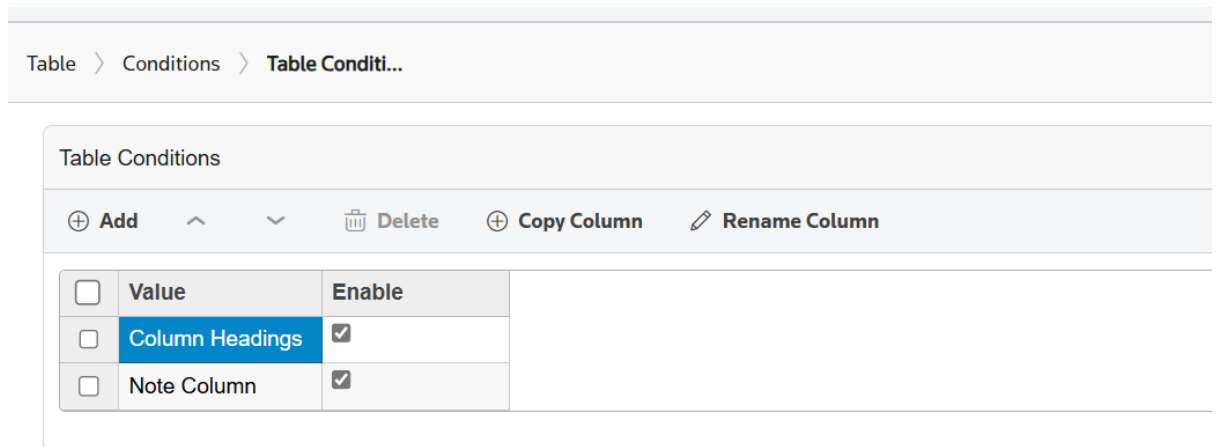
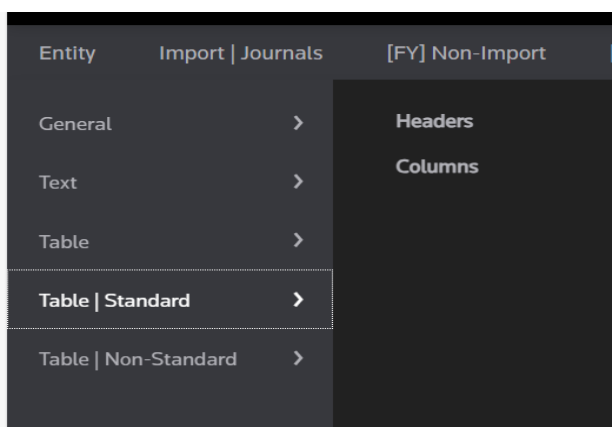


Table conditions: Table conditions can be modified using this option. User can also add more conditions as per their requirements.



4. Table| Standard



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

Table | Stand... > Headers > Table 2

Save Cancel

Table Header

Copy Column

Rename Column

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

Column Header

Copy Column

Rename Column

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

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

Table | Stand... > Columns > Table 1

Save Cancel

Display

Copy Column

Rename Column

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

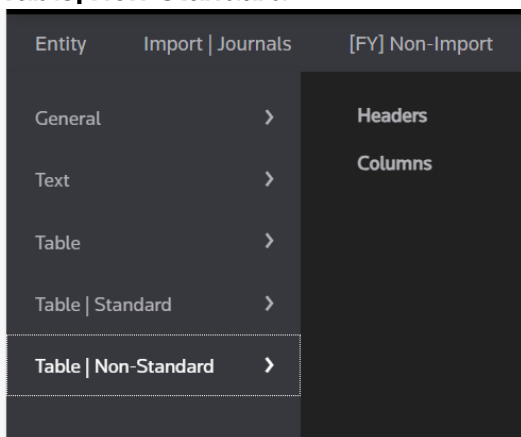
Filters

Copy Column

Rename Column

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

5. Table| Non-Standard



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

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

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

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

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

Description	Column
Entity	E1
Reporting Period	FY FY
Period	0

There are 3 types of tables available in the report.

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

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

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

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

The screenshot shows the Thomson Reuters Statutory Reporting web application. The breadcrumb trail is: Note 1 > Note 1 - Section 1 > Non-Standard Ta... The left sidebar has a filter box and two options: 'Standard Table' and 'Non-Standard Table' (selected). The main content area is titled 'Non-Standard Table' and includes 'Add', 'Delete', 'Copy Column', and 'Rename Column' buttons. Below this are three tables for 'Entity 1' corresponding to different periods: 'Current Period | End', 'Prior Period | End', and 'Prior Period 2 | End'. Each table has columns 'Description', 'Section', 'Row Ref.', and 'Column 1'. The tables have a 'NewRow' button and a 'Σ' (sum) row.

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

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

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

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

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

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

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

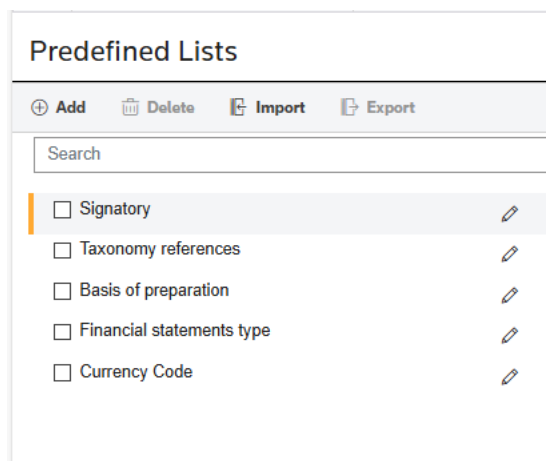
Grid Vs Category: Grid tables are completely editable, and users can insert amounts manually whereas in category tables users can pull the categories and the amount will be automatically displayed in the table.

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

Predefined Lists

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

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



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

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

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

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

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

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

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

+ Add Delete	
☐ Actions	List Values
☐ 	Commercial
☐ 	Fiscal

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

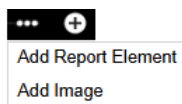
+ Add Delete	
☐ Actions	List Values
☐ 	Separate
☐ 	Consolidated

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

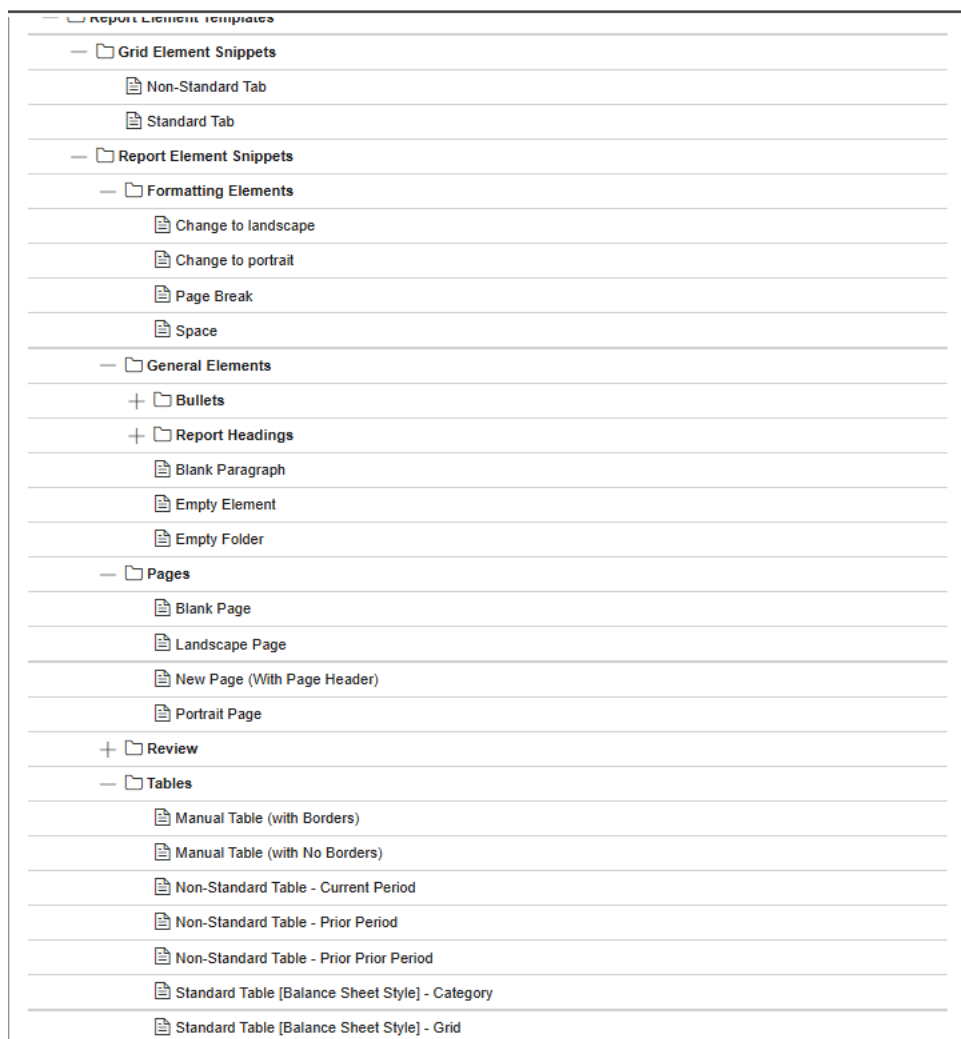
+ Add Delete	
☐ Actions	List Values
☐ 	AED - UAE Dirham
☐ 	AFN - Afghani
☐ 	ALL - Lek
☐ 	AMD - Armenian Dram
☐ 	ANG - Netherlands Antillean Guilder
☐ 	AOA - Kwanza
☐ 	ARS - Argentine Peso
☐ 	AUD - Australian Dollar
☐ 	AWG - Aruban Florin
☐ 	AZN - Azerbaijan Manat
☐ 	BAM - Convertible Mark
☐ 	BBD - Barbados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

Complex Disclosures

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



Add Report Element provides users all below mentioned options:

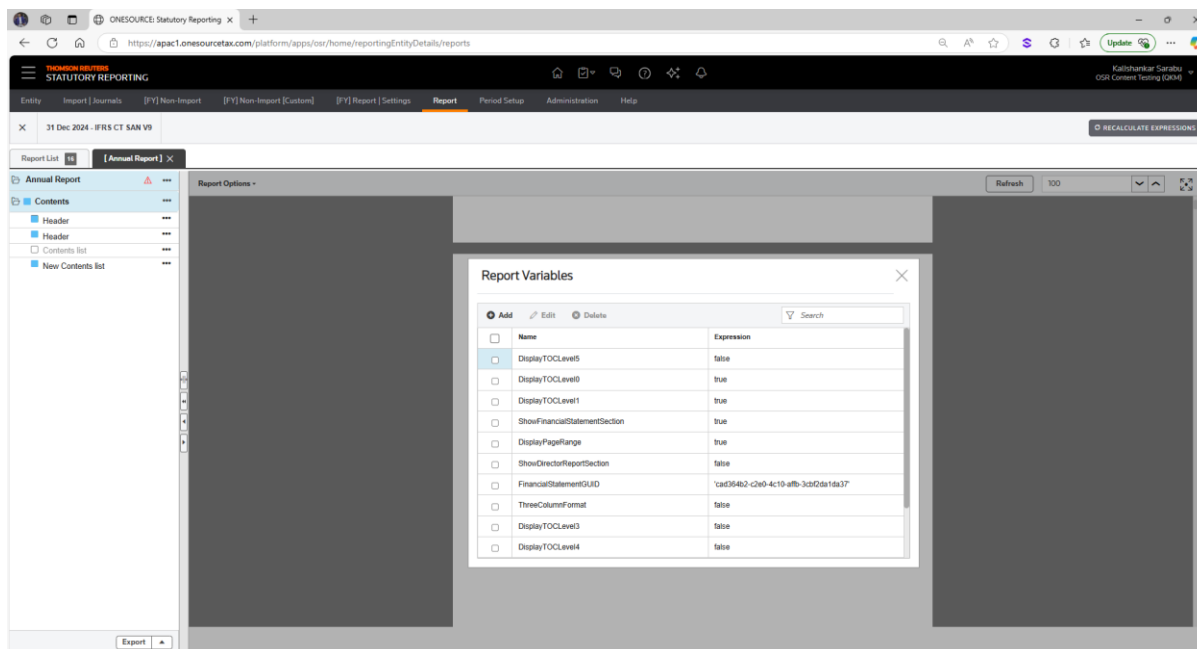


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

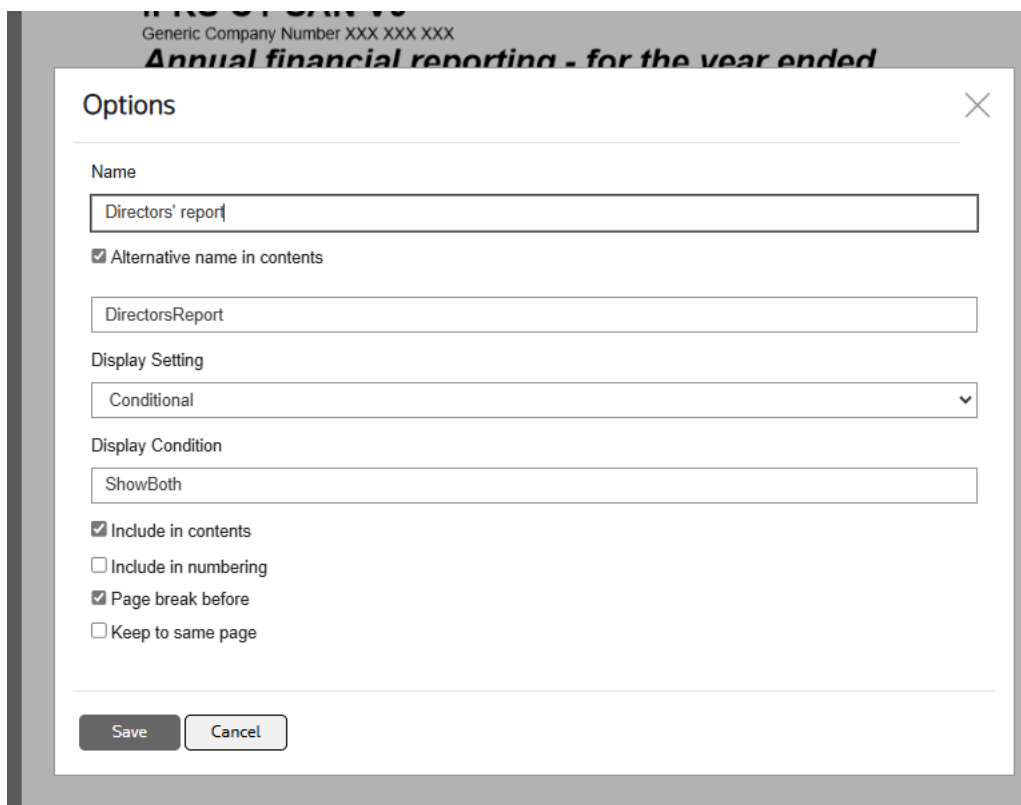
Configuring the Contents Page

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

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



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



Variables

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

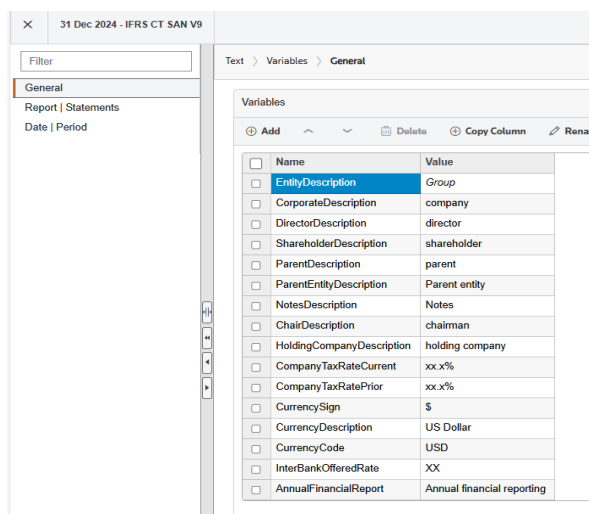
Users can change common words throughout reports via this dialog.

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

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

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

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



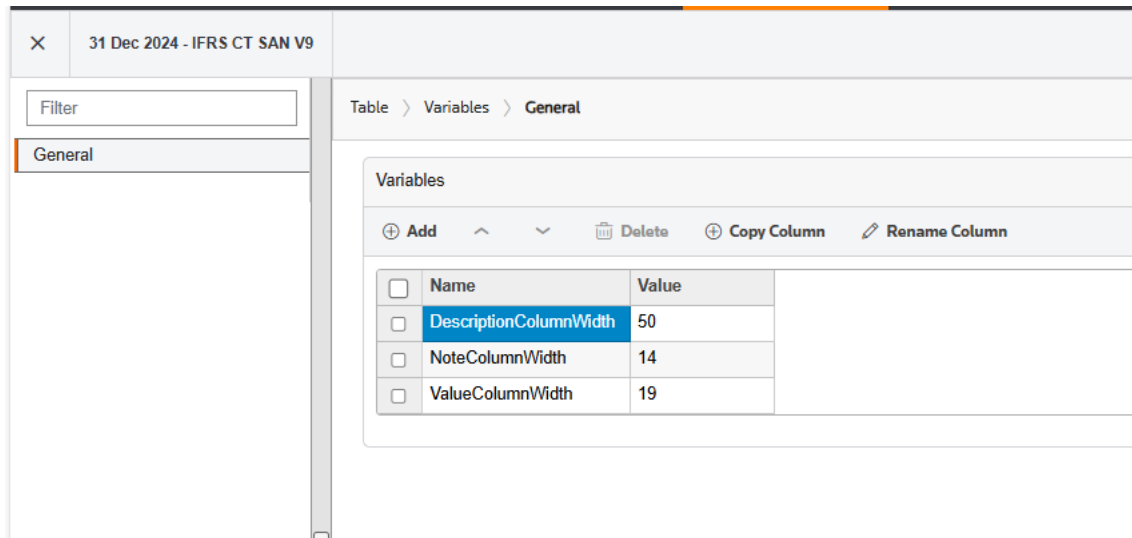
- b. Report | Statement: The report statement tab relates to the names of the various statements and sections of the report.

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

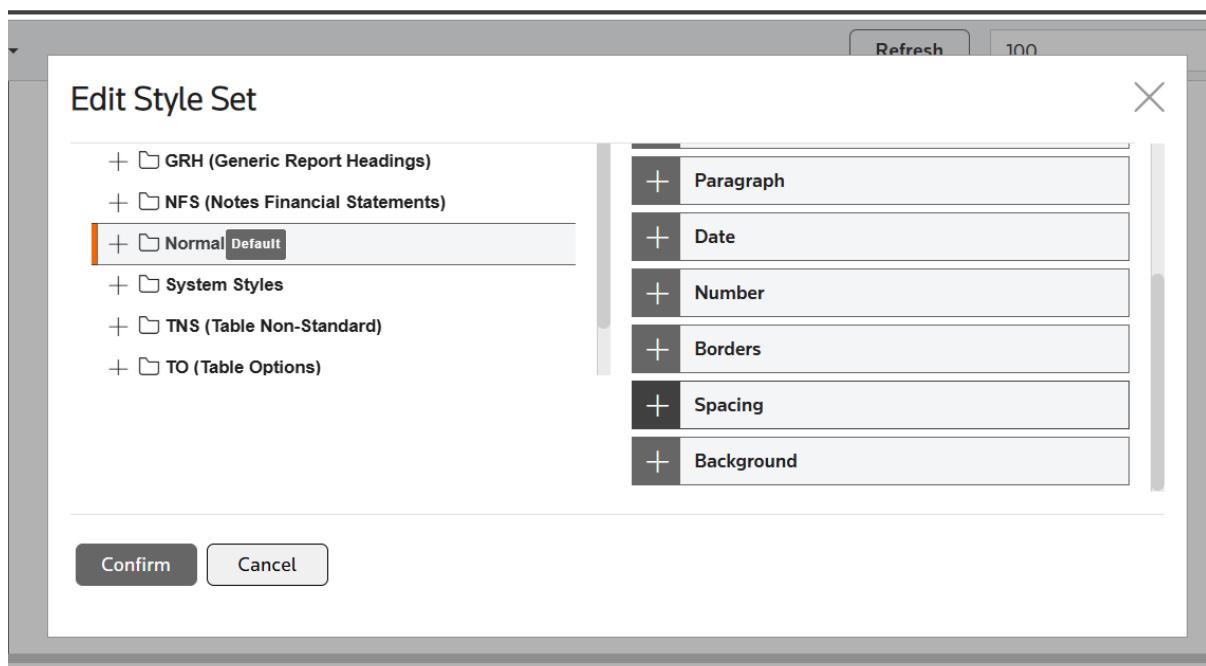
c. Date | Period: The date and period tab relate to dates and times

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

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



Style Sets



This section has already been explained above under report options.

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

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

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

Settings Specific to the Template

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

- The template is based on NZ IFRS
- The template contains full financial statements (delete as applicable)
- The template can be used for consolidated financial statements
- Entity 1 is Group/Consolidated and entity 2 is Company/Parent The template can be used for entity size small, medium and large (amend as applicable)
- The language of the template is English

Below mentioned points are the difference in IFRS and NZ template platform features.

1. Main Menu Options

- The tabs are different compared to the Global Templates.

THOMSON REUTERS
STATUTORY REPORTING

Home

Checklist

Help

Info

Settings

Notifications

Cynthia Lung
OSR Content Testing (QKM)

Entity SummaryImport / Account AssignmentJournalsDisclosuresAdditional DisclosuresReportsPeriod SetupAdministrationHelp

×

31 Dec 2022 - NZCTY SAN 05.06.2024 (DO NO...

Recalculate Expressions

Report List17

+ Add

✖ Delete

▽ Search

	☐	Actions	Review Comments	Report Name
1	☐	Print Edit Print		Auto report - Consolidated
2	☐	Print Edit Print		Auto report - Parent
3	☐	Print Edit Print		Cashflow Analysis Report
4	☐	Print Edit Print		Category Listing
5	☐	Print Edit Print		Category Summary - Expenses by Function
6	☐	Print Edit Print		Category Summary - Expenses by Nature

⏪

⏩

⏴

⏵

20 ▾

Page 1 of 11 to 17 of 17

2. **Entity Summary** tab is different to the Global Templates. It has more options.

THOMSON REUTERS
STATUTORY REPORTING

Entity SummaryImport / Account AssignmentJournals

Entity Details>

Management>

Addresses and Service Providers>

Report Options>

Reporting Period Details>

Global User Settings and Variables>

Entity Structure

General Details

3. There is a half-year option.

The screenshot shows the Thomson Reuters Statutory Reporting web application. The top navigation bar includes the logo, user name (Cynthia Lung), and role (OSR Content Testing (QKM)). The main menu includes options like Entity Summary, Import / Account Assignment, Journals, Disclosures, Additional Disclosures, Reports, Period Setup, Administration, and Help. The current page is 'Entity and Period Options', which is part of the 'Report Options' section. The page displays several toggle switches for configuration: 'Parent Entity (or Single Entity)', 'Parent (or Single) Comparatives', and 'Parent (or Single) Comparatives (Restatement)'. Below these, there is a 'Display Report Data For' dropdown menu with options for 'Full Year' and 'Half Year'. The 'Half Year' option is highlighted in yellow.

4. Has RDR option and the highlighted side tabs.

The screenshot shows the Thomson Reuters Statutory Reporting web application. The top navigation bar is the same as in the previous screenshot. The main menu is also the same. The current page is 'General (Full Year)', which is part of the 'Report Settings' section. The page displays several toggle switches for configuration: 'Reduced Disclosure Requirements (RDR)', 'General', 'Show Continued in Italics', 'Show carried forward heading in note level 3', and 'Apply singular/plural to sentences where required'. The 'Reduced Disclosure Requirements (RDR)' option is highlighted in yellow. The sidebar on the left contains a filter and a list of side tabs: 'General (Full Year)', 'Page Footer (Full Year)', and 'Note Heading Numbering (Full Year)'. The 'General (Full Year)' tab is highlighted in yellow.

- The reporting period set for table columns has the half-year option.

THOMSON REUTERS
STATUTORY REPORTING

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

31 Dec 2022 - NZCTY SAN 05.06.2024 (DO NO... Recalculate Expressions

Filter

Table Columns (Full Year)
Table Header (Full Year)
Comparatives (User Defined)

Report Options > Report Table Settings > Table Columns (Full Year) Save Cancel Entry Design

Entity 1 (Column 1) ☒

Entity
Consolidated Entity

Reporting Period Set
FY1 - Full Year
FY1 - Full Year
HY1 - Half Year
Other

- Instead of Consolidated Entity and Parent Entity, New Zealand has it as Consolidated and Parent.

THOMSON REUTERS
STATUTORY REPORTING

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

31 Dec 2022 - NZCTY SAN 05.06.2024 (DO NO... Recalculate Expressions

Report List 17

+ Add - Delete Search

		Actions	Review Comments	Report Name
1	☒	  		Auto report - Consolidated
2	☐	  		Auto report - Parent
3	☐	  		Cashflow Analysis Report
4	☐	  		Category Listing
5	☐	  		Category Summary - Expenses by Function
6	☐	  		Category Summary - Expenses by Nature

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1 to 17 of 17 Items per page 20

7. Option to select annual report of half-year report.

The screenshot shows the THOMSON REUTERS STATUTORY REPORTING interface. The 'Report List' tab is active, displaying a table of reports. The 'Report Name' column highlights two reports: '[NZ Corporate Report - Annual]' and '[NZ Corporate Report - Half Year]'. The interface includes a search bar, a 'Recalculate Expressions' button, and a 'Page 1 of 1' indicator.

	☐	Actions	Review Comments	Report Name
12	☐			Journal Summary Report (New)
13	☐			[NZ Corporate Report - Annual]
14	☐			[NZ Corporate Report - Half Year]
15	☐			Rounding Account Summary
16	☐			Trial Balance

8. Dates for the annual and half-year report are different.

The screenshot shows the THOMSON REUTERS STATUTORY REPORTING interface. The 'Report Options' section is active, displaying the 'Half Year report' and 'Consolidated statement of financial position'. The 'Report Options' section includes a 'Refresh' button and a '100' value. The 'Consolidated statement of financial position' is shown as of 30 June 2022 and 31 December 2021. The table below shows the financial data for the consolidated entity and parent entity.

		Consolidated entity		Parent entity	
		30 June 2022	31 December 2021	30 June 2022	31 December 2021
Notes		\$000	\$000	\$000	\$000
	Current liabilities				
	Trade and other payables	-	20,023	-	200,230
	Contract liabilities	-	2,486	-	24,860
	Refund liabilities	-	5,844	-	58,440
	Interest-bearing loans and borrowings	10	2,724	-	27,240
	Other current financial liabilities	4, 10	254	-	2,540
	Government grants	31	151	-	1,510
	Income tax payable	-	3,563	-	35,630
	Provisions	-	156	-	1,560
		-	35,201	-	352,010
		-	35,201	-	352,010
	Total liabilities	-	61,852	-	618,520
	Total equity and liabilities	-	109,806	-	1,098,060

Contents Specific to the New Zealand Template

New Zealand template provides below mentioned Reports:

1. Annual Report
2. Half Year Report
3. Account Listing Report (Category Name, Description and Amount)
4. Auto Report – Consolidated
5. Auto Report – Parent
6. Cashflow Analysis Report
7. Category Listing
8. Category Summary – Expenses by Function
9. Category Summary – Expenses by Nature
10. Category Summary – Primary
11. Category Summary – Rounding Variance
12. Entity Specific Account Assignment Report
13. Entity Structure Report
14. Journal Summary Report
15. Journal Summary Report (New)
16. Rounding Account Summary
17. Trial Balance
18. Trial Balance Per Entity (Including Account Assignment)

Annual Report

Primary Financial Statements

1. Directors' Report

Purpose:

Provides a narrative overview by the board, outlining principal activities, significant events, financial highlights, strategic direction, risks, governance, and directors' responsibilities.

What's Included:

- Company activities and business overview
- Board composition and changes
- Directors' remuneration
- Dividends declared and paid
- Employee remuneration statistics
- Donations and auditor information
- Approval and signatories

2. Independent Auditor's Report

Purpose:

Expresses the external auditor's opinion on whether the financial statements present a true and fair view in accordance with NZ IFRS and NZ GAAP.

What's Included:

- Scope of audit
- Auditor's opinion
- Key audit matters
- Reservations or emphasis of matter, if any

3. Consolidated Statement of Profit or Loss

Purpose:

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

What's Included:

- Revenue
- Cost of sales
- Gross profit
- Operating profit
- Finance costs
- Tax expense
- Profit or loss for the year
- Discontinued operations, if any

4. Consolidated Statement of Comprehensive Income

Purpose:

Expands on the profit or loss by including other comprehensive income (OCI) items, showing total changes in equity.

What's Included:

- Profit or loss for the year
- Items of OCI (e.g., revaluation, FX translation, fair value changes)
- Total comprehensive income

5. Consolidated Statement of Financial Position (Balance Sheet)

Purpose:

Presents assets, liabilities, and equity at year-end, distinguishing between current and non-current items.

What's Included:

- Assets (current and non-current)
- Liabilities (current and non-current)
- Equity (share capital, reserves, retained earnings)

6. Consolidated Statement of Changes in Equity

Purpose:

Shows movements in equity components during the year.

What's Included:

- Opening and closing balances for each equity component
- Movements due to profit, OCI, dividends, share issues, etc.

7. Consolidated Statement of Cash Flows

Purpose:

Summarizes cash inflows and outflows, classified by operating, investing, and financing activities.

What's Included:

- Net cash from operating activities
- Net cash from investing activities
- Net cash from financing activities
- Net increase/decrease in cash
- Cash and cash equivalents at period end

Notes to the Consolidated Financial Statements

1. Corporate Information

Purpose:

Describes the reporting entity, legal structure, principal activities, and group structure.

What's Included:

- Company background
- Country of incorporation
- Registered office
- Nature of business
- Reference to group structure and related parties

2. Accounting Policies

2.1 Basis of Preparation

Purpose:

Outlines the framework and standards used for preparing the financial statements.

What's Included:

- Compliance with NZ IFRS, IFRS, and NZ GAAP
- Historical cost/fair value basis
- Going concern assumption
- Presentation currency
- Comparative information and additional statements

2.2 Basis of Consolidation

Purpose:

Explains how subsidiaries, associates, and joint ventures are consolidated.

What's Included:

- Definition of control
- Consolidation procedures
- Intra-group eliminations
- Criteria for consolidation and deconsolidation

2.3 Summary of Accounting Policies

Purpose:

Details the main accounting policies applied in preparing the financial statements.

What's Included:

- Business combinations and goodwill
- Investments in associates and joint ventures
- Fair value measurement (hierarchy, use of external valuers)
- Revenue recognition (variable consideration, rights of return, warranties, loyalty programs, principal vs. agent)

- Government grants
- Taxes (current and deferred)
- Foreign currencies (translation and consolidation)
- Non-current assets held for sale and discontinued operations
- Property, plant, and equipment (cost/revaluation, depreciation, decommissioning)
- Leases (right-of-use, lease liabilities, exemptions, lessor accounting)
- Borrowing costs
- Investment properties
- Intangible assets (amortization, impairment, R&D)
- Financial instruments (classification, measurement, impairment, derecognition, hedge accounting)
- Inventories
- Impairment of non-financial assets
- Cash and short-term deposits
- Convertible preference shares and treasury shares
- Provisions (warranties, restructuring, decommissioning, onerous contracts)
- Pensions and post-employment benefits
- Share-based payments
- Events after the reporting period

2.4 Changes in Accounting Policies and Disclosures

Purpose:

Describes adoption of new or amended NZ IFRS/IFRS standards and their impact.

What's Included:

- List of new/amended standards adopted
- Impact on financial statements
- Additional disclosures as required

2.5 Correction of an Error

Purpose:

Discloses the nature and impact of any prior period errors and restatements.

What's Included:

- Description of the error
- Restated figures for affected periods

- Impact on equity and profit/loss

2.6 Climate-related Matters

Purpose:

Explains how climate-related risks are considered in estimates and assumptions.

What's Included:

- Impact on useful lives, impairment, fair value, decommissioning, and emission rights

3. Significant Accounting Judgements, Estimates and Assumptions

Purpose:

Discloses key areas where management's judgement or estimation uncertainty could significantly affect reported amounts.

What's Included:

- Judgements (e.g., lease term, consolidation decisions)
- Major sources of estimation uncertainty (impairment, fair value, provisions, pensions, revenue, useful lives)
- Sensitivity analyses for key estimates

4. Revenue from Contracts with Customers

4.1 Disaggregated Revenue Information

Purpose:

Provides detailed breakdowns of revenue recognition.

What's Included:

- Revenue by segment, product, or geography
- Timing of revenue recognition

4.2 Contract Balances

Purpose:

Explains contract assets and liabilities.

What's Included:

- Contract assets and liabilities
- Movements and reasons for changes
- Provision for expected credit losses

4.3 Right of Return Assets and Refund Liabilities

Purpose:

Explains treatment of rights of return and refund liabilities.

What's Included:

- Measurement and recognition of right of return assets
- Refund liabilities for returns and rebates

4.4 Performance Obligations

Purpose:

Describes the nature and timing of performance obligations.

What's Included:

- Description of performance obligations
- Payment terms
- Variable consideration
- Loyalty points and warranties

5. Capital Management

Purpose:

Explains how the group manages its capital structure and financial covenants.

What's Included:

- Definition of capital
- Gearing ratio and net debt
- Supplier finance arrangements
- Compliance with covenants

6. Group Information

Purpose:

Lists subsidiaries, associates, and joint ventures, including ownership and consolidation basis.

What's Included:

- Legal entities within the group
- Holding company and significant influence
- Details of associates and joint ventures

7. Business Combinations and Acquisition of Non-controlling Interests

Purpose:

Details acquisitions, including assets/liabilities acquired, goodwill, contingent consideration, and NCI.

What's Included:

- Fair value of assets and liabilities at acquisition
- Goodwill and its allocation
- Contingent liabilities and consideration
- Impact on group results

8. Partly-owned Subsidiaries

Purpose:

Summarizes financial information for subsidiaries not wholly owned.

What's Included:

- Proportion of equity held by non-controlling interests
- Summarized financial statements

9. Interest in a Joint Venture

Purpose:

Provides summarized financial information for joint ventures.

What's Included:

- Statement of financial position and profit or loss
- Group's share of results

10. Investment in an Associate

Purpose:

Provides summarized financial information for associates.

What's Included:

- Statement of financial position and profit or loss
- Group's share of results

11. Fair Value Measurement

Purpose:

Explains valuation techniques and inputs for assets and liabilities measured at fair value.

What's Included:

- Level 1, 2, and 3 disclosures
- Methods and key assumptions
- Sensitivity analyses
- Impact of climate-related risks

12. Other Income/Expenses

Purpose:

Breaks down other operating income/expenses, finance costs, employee benefits, R&D, and admin expenses.

What's Included:

- 12.1 Other operating income: Gains on disposals, grants income, FX derivative gains, rental income, etc.
- 12.2 Other operating expenses: Bid defence costs, FX derivative losses, restructuring costs, impairments not elsewhere classified.
- 12.3 Finance costs: Interest on borrowings/leases, unwinding of discounts (provisions), interest on customer advances.
- 12.4 Finance income: Interest on deposits/investments.
- 12.5 Other income: Miscellaneous, dividends from FVOCI equities if applicable.
- 12.6 Depreciation/amortisation/lease payments/FX differences/costs of inventories: Analytical table aligning to functions.
- 12.7 Employee benefits expense: Wages, pensions, share-based payment expense.
- 12.8 Research & development: Expensed R&D not capitalised and commentary on focus areas.
- 12.9 Administrative expenses: Major categories and movements.

13. Discontinued Operations

Purpose:

Details operations classified as discontinued, including results, assets/liabilities, and cash flows.

What's Included:

- Profit or loss from discontinued operations

- Assets and liabilities held for sale
- Cash flows from discontinued operations

14. Income Tax

Purpose:

Details current and deferred tax, tax reconciliation, unrecognized tax assets, and the impact of tax law changes.

What's Included:

- Tax expense breakdown
- Reconciliation of effective tax rate
- Deferred tax assets and liabilities
- Tax losses carried forward
- Pillar Two rules disclosure

15. Property, Plant and Equipment

Purpose:

Provides breakdowns and movements in tangible assets, revaluations, impairment, and capitalized borrowing costs.

What's Included:

- Cost, depreciation, and net book value
- Revaluation and impairment
- Assets under construction

16. Investment Properties

Purpose:

Details measurement and valuation of investment properties.

What's Included:

- Fair value hierarchy
- Valuation methods and key inputs
- Rental income and expenses

17. Intangible Assets and Goodwill

Purpose:

Explains recognition, measurement, amortization, impairment, and allocation of goodwill and intangible assets.

What's Included:

- Cost and amortization
- Impairment reviews
- Allocation to cash-generating units

18. Goodwill and Intangible Assets with Indefinite Useful Lives

Purpose:

Focuses on assets not amortized but tested for impairment annually.

What's Included:

- Carrying amounts by CGU
- Key assumptions and sensitivity analyses for impairment

19. Financial Assets and Financial Liabilities

19.1 Financial Assets

Purpose:

Details classification and measurement of financial assets.

What's Included:

- Categories: amortized cost, FVOCI, FVTPL
- Fair value hierarchy

19.2 Financial Liabilities: Interest-bearing Loans and Borrowings

Purpose:

Explains interest-bearing liabilities, covenants, and terms.

What's Included:

- Types of loans and borrowings
- Covenants and security

19.3 Hedging Activities and Derivatives

Purpose:

Describes hedging activities, risk management, and derivatives.

What's Included:

- Types of hedges (cash flow, fair value, net investment)

- Derivative instruments

19.4 Fair Values

Purpose:

Provides fair value disclosures for financial instruments.

What's Included:

- Methods and assumptions
- Sensitivity analyses

19.5 Financial Instruments Risk Management Objectives and Policies

Purpose:

Explains risk management for financial instruments.

What's Included:

- Market, credit, and liquidity risk
- Sensitivity analyses

19.6 Changes in Liabilities from Financing Activities

Purpose:

Reconciles movements in financing liabilities.

What's Included:

- Changes due to cash flows, new borrowings, repayments, and non-cash changes

20. Inventories

Purpose:

Explains inventory valuation, write-downs, and cost formulas.

What's Included:

- Raw materials, work in progress, finished goods
- Net realizable value adjustments

21. Trade Receivables and Contract Assets

Purpose:

Breaks down receivables and contract assets, including credit risk disclosures.

What's Included:

- Aging analysis
- Allowance for expected credit losses

22. Prepayments

Purpose:

Details prepayments made for goods and services.

What's Included:

- Types and amounts of prepayments

23. Cash and Short-term Deposits

Purpose:

Shows cash balances and short-term deposits, including restrictions and undrawn facilities.

What's Included:

- Cash at bank and on hand
- Short-term deposits
- Reconciliation for cash flow statement

24. Issued Capital and Reserves

Purpose:

Explains share capital, reserves, movements in equity, and the purpose of each reserve.

What's Included:

- Share issues
- Share premium
- Treasury shares
- Nature and purpose of reserves

25. Distributions Made and Proposed

Purpose:

Details dividends and other distributions to shareholders.

What's Included:

- Dividends paid and proposed
- Dates and amounts

26. Provisions

Purpose:

Explains provisions for warranties, restructuring, decommissioning, and other obligations.

What's Included:

- Types of provisions
- Movements during the year
- Key assumptions

27. Government Grants

Purpose:

Details government grants received and their accounting treatment.

What's Included:

- Grants for assets and income
- Unfulfilled conditions or contingencies

28. Contract Liabilities

Purpose:

Explains advances from customers and contract liabilities.

What's Included:

- Amounts received in advance
- Revenue recognition upon satisfaction of performance obligations

28.1 Loyalty Program Transactions

Purpose:

Explains accounting for customer loyalty programs.

What's Included:

- Liability for unredeemed points
- Revenue recognition upon redemption

29. Trade and Other Payables

Purpose:

Details payables, supplier finance arrangements, and related terms.

What's Included:

- Trade and other payables
- Terms and conditions

- Supplier finance arrangements

30. Leases

Purpose:

Provides details on right-of-use assets, lease liabilities, lease expenses, and maturity analysis.

What's Included:

- Lease terms and payments
- Right-of-use assets
- Lease liabilities
- Maturity analysis

31. Pensions and Other Post-employment Benefit Plans

Purpose:

Explains defined benefit and other employee benefit plans, actuarial assumptions, and sensitivity analyses.

What's Included:

- Plan descriptions
- Net benefit liabilities
- Assumptions and sensitivity

32. Share-based Payments

Purpose:

Details share option plans, share appreciation rights, and related expense recognition.

What's Included:

- Terms and conditions
- Fair value measurement
- Expense recognized

33. Commitments and Contingencies

Purpose:

Discloses future commitments, guarantees, and contingent liabilities.

What's Included:

- Legal claims
- Guarantees
- Capital commitments

34. Related Party Disclosures

Purpose:

Details transactions and balances with related parties, including key management compensation.

What's Included:

- Sales, purchases, loans, and guarantees with related parties
- Compensation of key management personnel

35. Standards Issued but Not Yet Effective

Purpose:

Lists new NZ IFRS/IFRS standards/amendments not yet adopted and expected impact.

What's Included:

- Summaries of new standards
- Effective dates
- Expected impact on the group

36. Auditors' Remuneration

Purpose:

Discloses the fees paid to auditors, as required by NZ IFRS and local regulations.

What's Included:

- Audit fees
- Fees for other assurance services, tax services, and other non-audit services

37. Imputation Credits

Purpose:

Details imputation credits available for distribution to shareholders.

What's Included:

- Imputation credits balance
- Movements during the year

38. Events After the Reporting Period

Purpose:

Discloses significant events occurring after year-end but before approval of the statements.

What's Included:

- Description of events
- Financial impact, if estimable

2. Half Year Report

Purpose:

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

Content:

Half year traits in Notes to the Consolidated Financial Statements:

- Scope/basis: HY is NZ IAS 34 interim "condensed" statements
- Cross-references: HY tells readers to read with 30 June 2024 annual report
- New standards/policies: HY notes NZ IAS 21 amendments (no material impact)
- Segments/revenue: HY gives segment tables and an explicit seasonality note
- Business combinations: HY includes one in-period acquisition with provisional PPA and contingent consideration settlement
- Discontinued operations: HY shows completed sale(s) and removal from the balance sheet
- Impairment: HY performs trigger-based tests and records a goodwill impairment for one CGU
- Financial instruments/hedging: HY discloses new FX PPE cash-flow hedges, copper futures (ineffectiveness), net-investment hedge and non-designated forwards
- Properties: HY covers capex, construction and flood inventory write-down
- Share-based payments: HY brief grant/expense
- Provisions/other: HY shows a restructuring provision reversal and concise contingencies/commitments

Numbering/structure:

- Half year notes run 1–19 and are concise; FY notes run 1–38

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 – Consolidated Entity

Purpose:

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

Content:

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

5. Auto Report – Parent Entity

Guidance:

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

6. Cashflow Analysis Report

Purpose:

Documents the financial statement structure and category codes used to build the "Primary" statements for reporting. It provides a standardized list of categories (with codes and descriptions) for assets, liabilities, equity, profit/loss, and expenses so that preparers can map source data consistently across Consolidated and Parent views.

Content:

Standardizes the codes and structure used to build the Primary financial statements and was run on September 30, 2025. It lists category codes for current and non-current assets, current and non-current liabilities, equity, profit/loss, expenses by nature and function, the primary statements, and a primary balance summary.

7. Category Listing

Purpose:

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

Content:

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

8. Category Summary – Expenses by Function

Purpose:

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

Content:

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

9. Category Summary – Expenses by Nature

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

10. Category Summary – Primary

Purpose:

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

Content:

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

11. Category Summary – Rounding Variance

Purpose:

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

Content:

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

12. Entity Specific Account Assignment Report

Purpose:

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

Content:

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

13. Entity Structure Report

Purpose:

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

Content:

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

14. Journal Summary Report

Purpose:

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

Content:

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

- Shows original trial balance entries and any adjustments.

15. Journal Summary (New)

Update of Journal Summary Report.

16. 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.

17. 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.

18. Trial Balance Per Entity (Including Account Assignment)

Purpose:

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

Content:

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

Note on Consolidated Entity and Parent Entity:

- Consolidated Entity = group-level view

- Parent Entity = standalone parent company view