ONESOURCE™

Statutory Reporting

Peru Template - Web User Guide V 1.0

Thomson Reuters™

Contents

User Workflow 2
User Workflow Diagram 3
..... 3
General Template Information 4
Main Menu Options (Global Templates) 5
Report Options 23
Report Settings (Global Templates) 25
Predefined Lists 33
Complex Disclosures 35
Configuring the Contents Page 36
Variables 37
Style Sets 40
Contents Specific to the Template 41

User Workflow

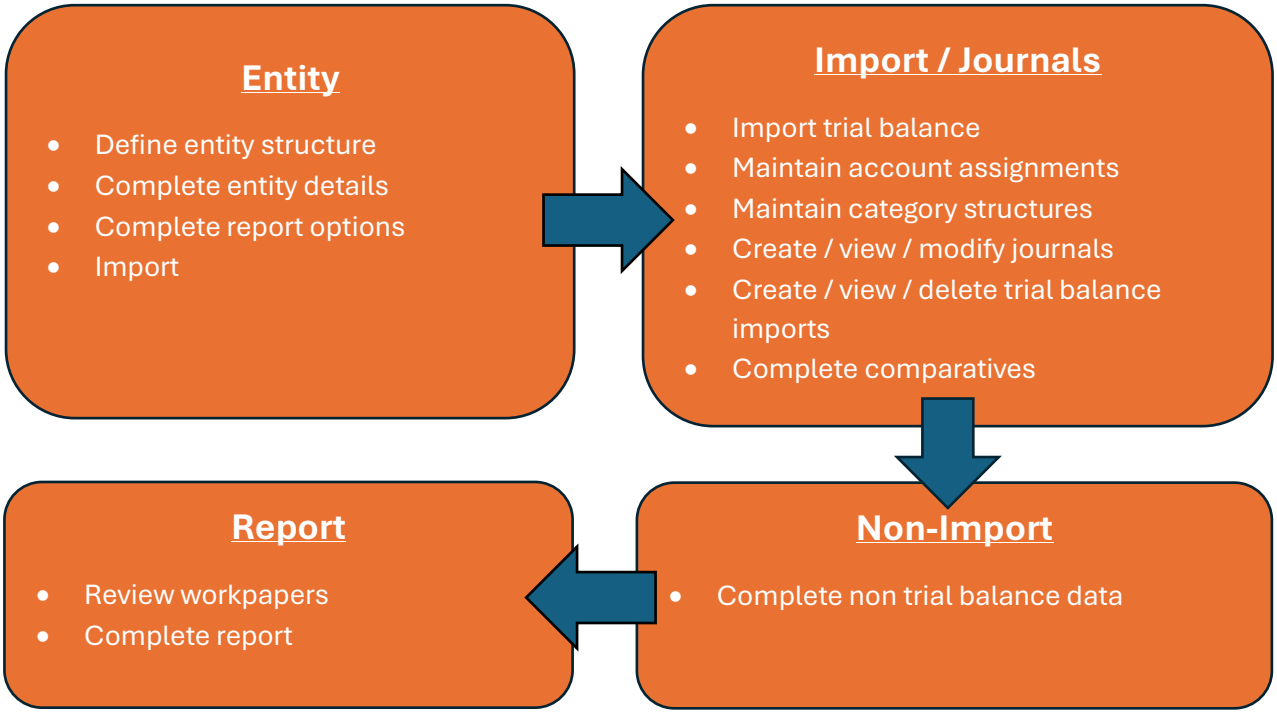
Workflow tabs

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

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

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

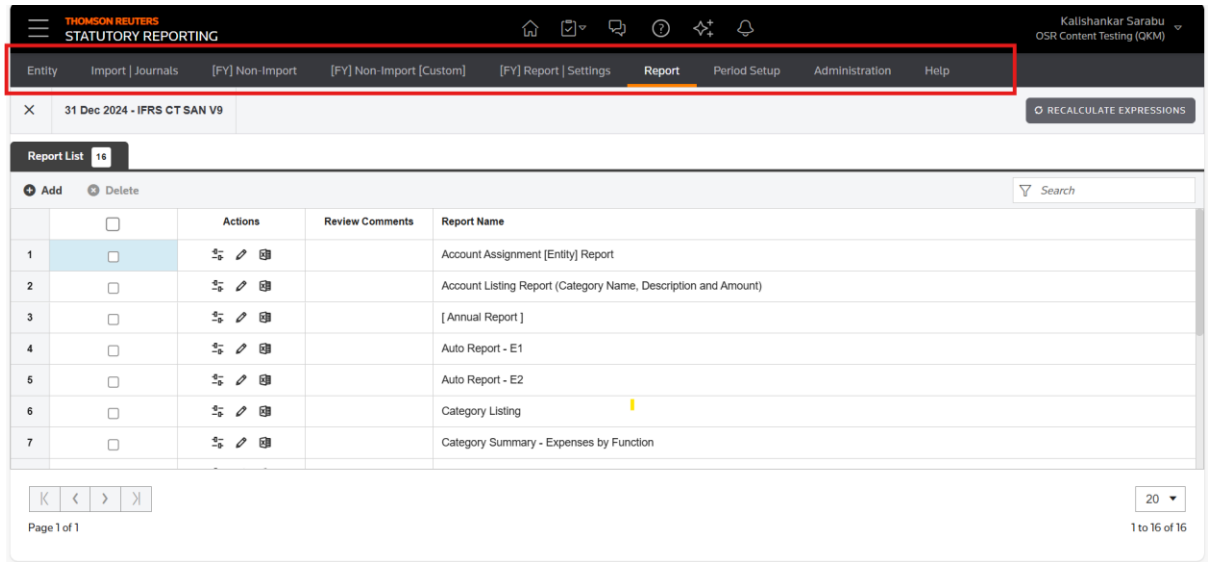
User Workflow Diagram



General Template Information

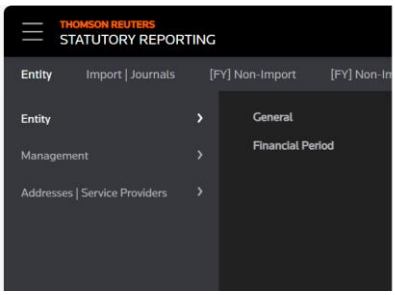
- The template is based on IFRS
- The template contains full financial statements
- The template can be used for consolidated financial statements
- Entity 1 is company and entity 2 is group
- The template can be used for entity size small, medium and large
- The language of the template is Spanish

Main Menu Options (Global Templates)



As per the above screenshot main menu has following options

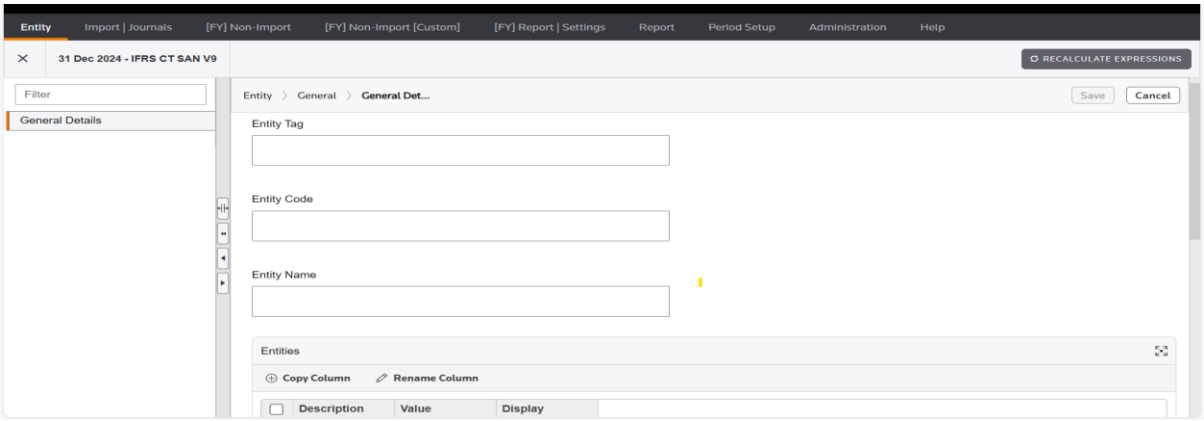
1. Entity: This section is used to enter entity-related details along with management and address details as mentioned below. z



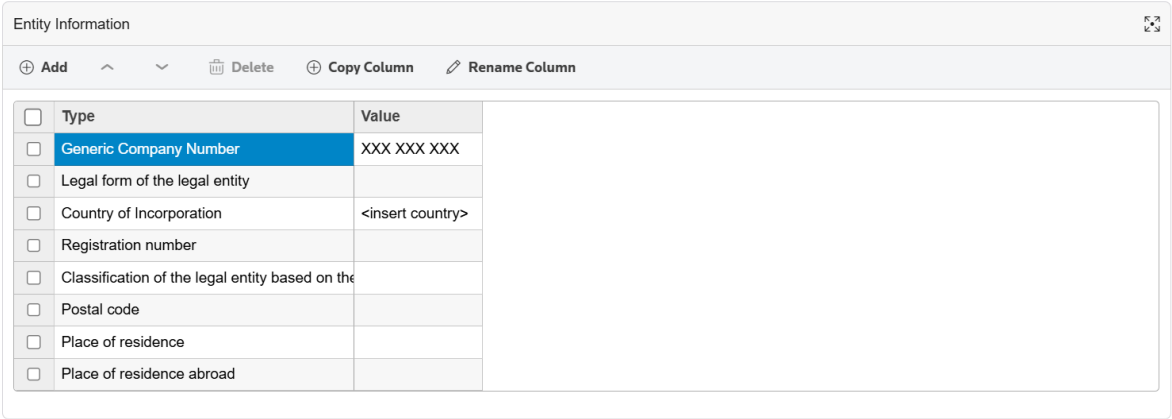
This has 3 options

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.

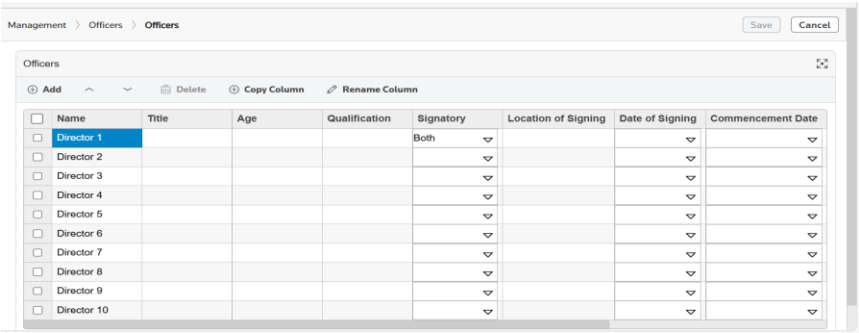


Additional details such as the legal entity name, country of incorporation, registration numbers, and other basic information can be entered as shown below.
Users can add more information by inserting extra rows using the **+Add** option.



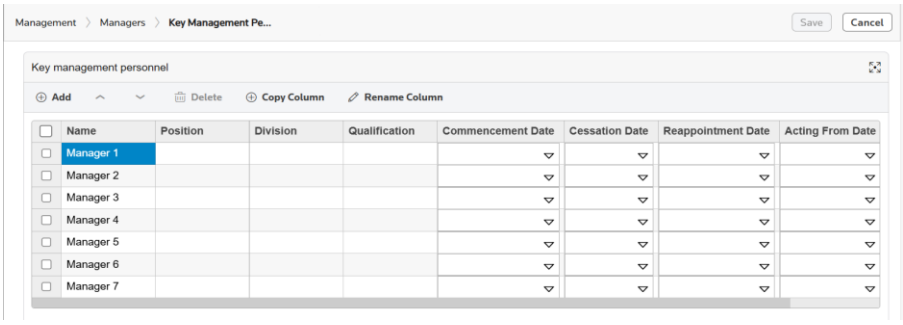
b. Management

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



ii. Managers: Details of key management personnel can be entered by users as shown in the image below.

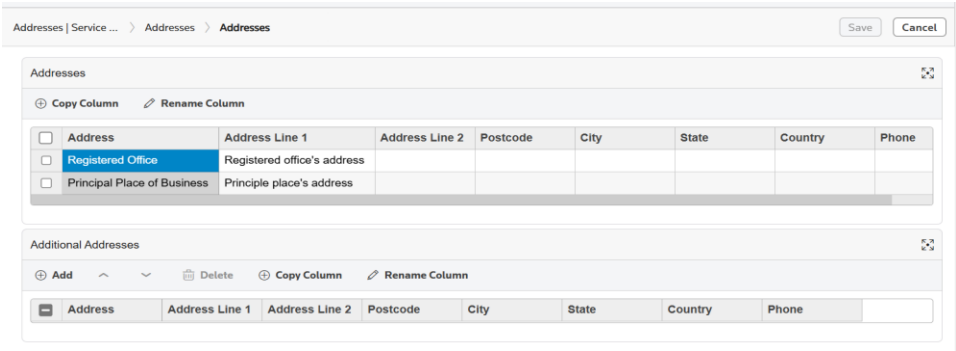
Users can add additional information beyond the default fields by inserting extra rows using the **+Add** option.



c. Address| Service providers:

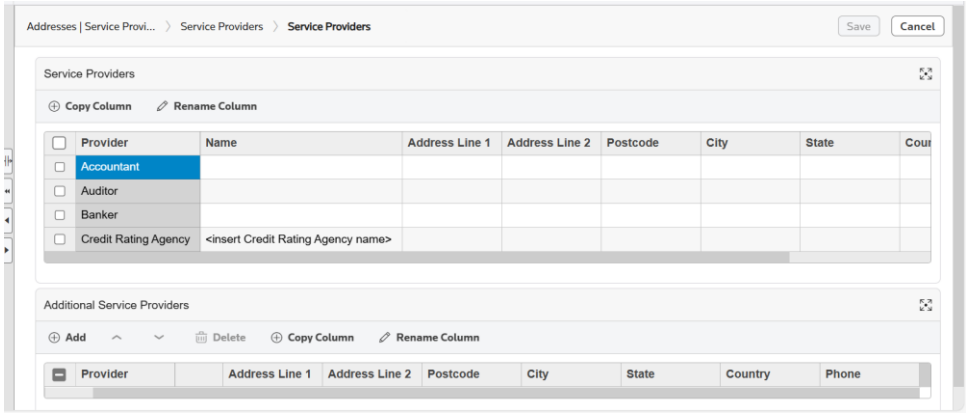
i. Address: Address of the reporting entity along with its main office/ office/ principal place of business, registered office, other branch office, factory or industry details can be added in this section.

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



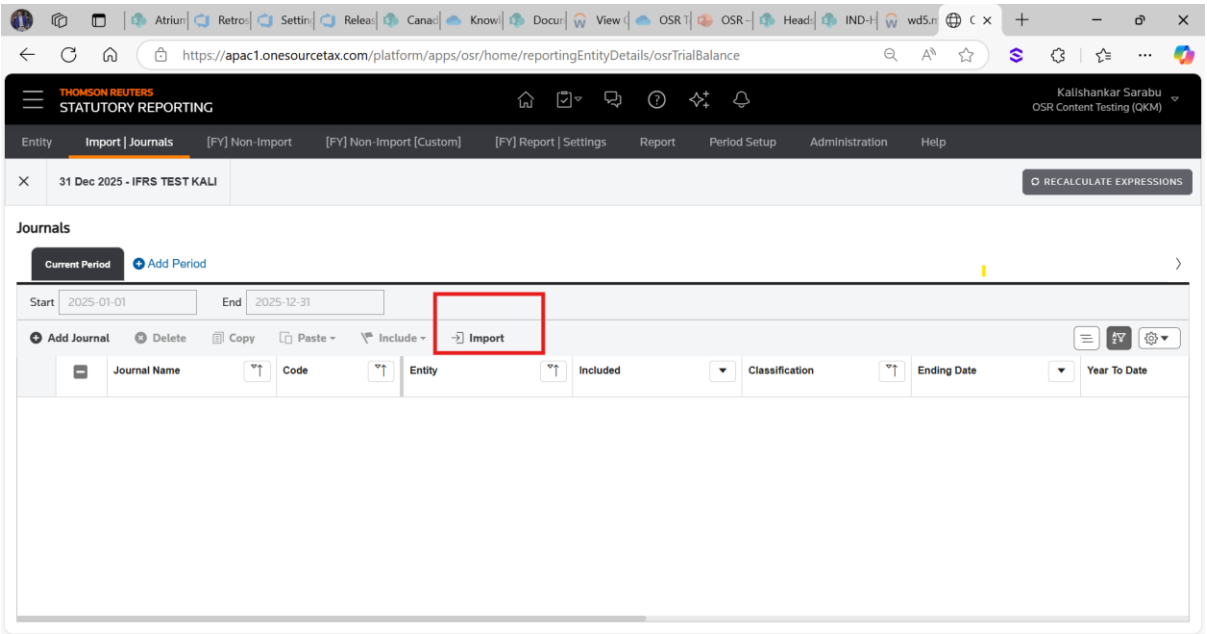
ii. Service providers: Details of service providers to the reporting entity is given here. Also, users can add details of Additional service providers.

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

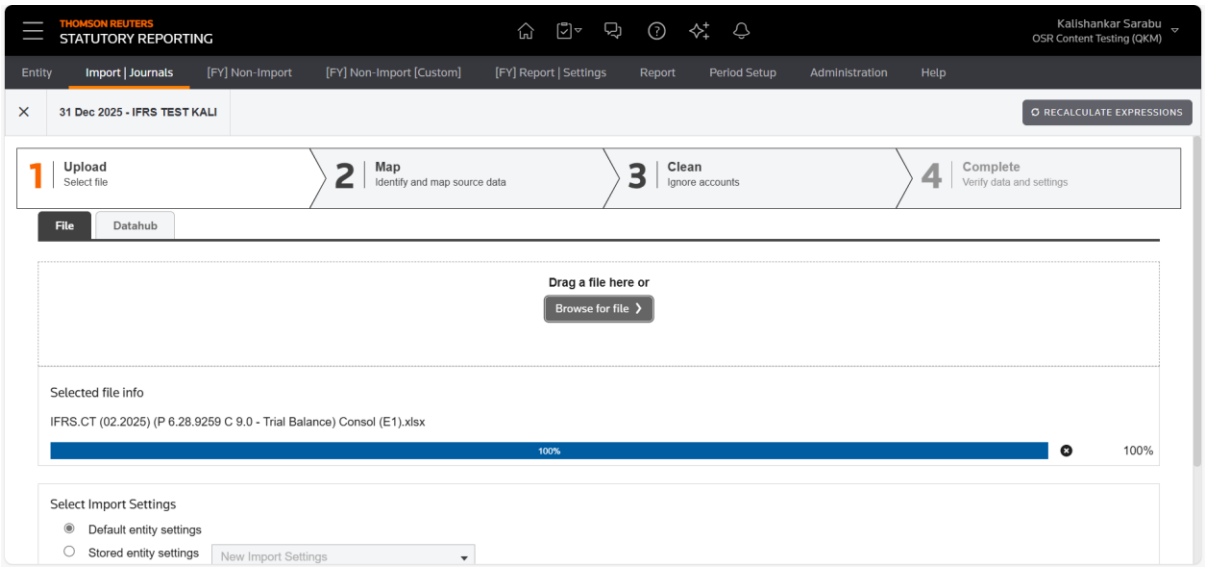


2. Import Journals: This section is used to import the trial balance and set the reporting period. It follows a step-by-step process to load the trial balance into the system.
   After importing the trial balance, mapping files must be loaded, or it could be done manually. These mapping files are used to link the ledger accounts from the trial balance to their respective categories.
   Once the accounts are mapped to the appropriate categories, the corresponding amounts will automatically flow into the category tables of the financial statements.

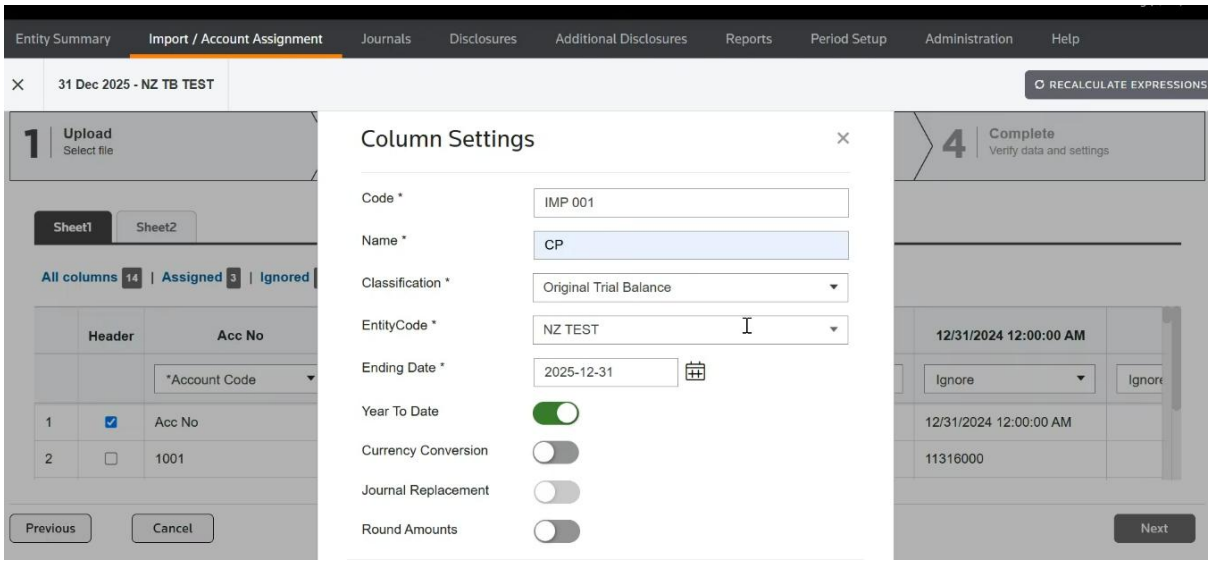
   Click on the import button and import the trial balance and its codes. Click on "Add Period" for adding "**prior period**" and "prior to prior period" to the financial statements and creates comparatives.



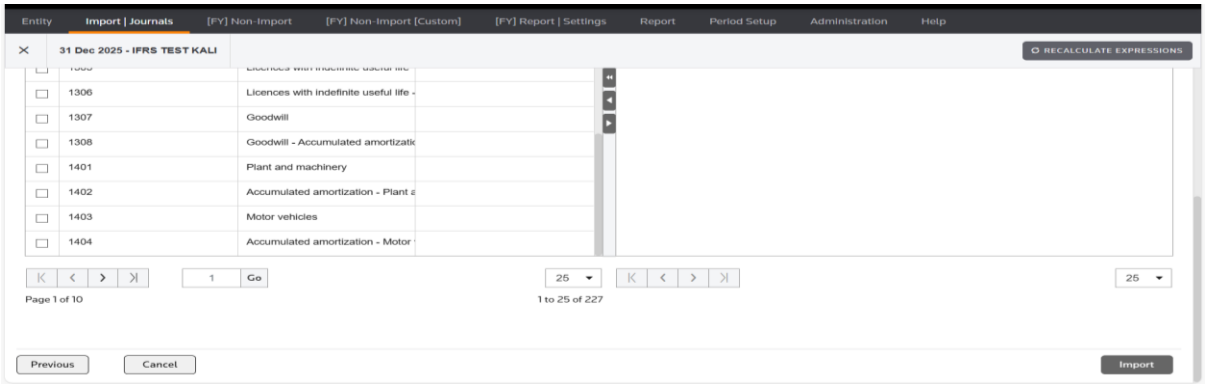
As mentioned, below browse the trial balance file or drag and drop it.



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



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

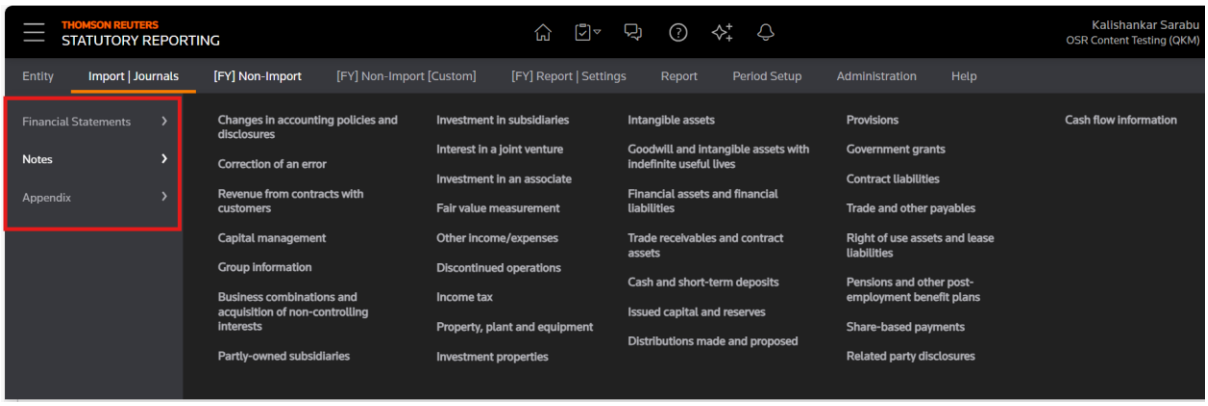


Once all the setup steps are completed, click **Update/Save As**, and then click **Continue** to proceed to the final step. Please refer to the example below.

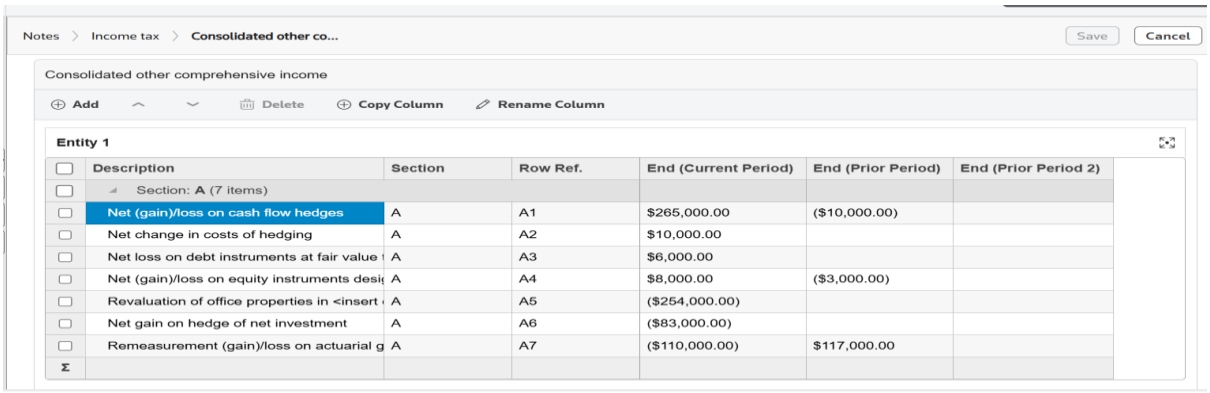
Note: The trial balance accounts and amounts will only flow into the financial statements after they have been assigned to the appropriate categories. This

assignment can be done manually or by importing a mapping file.

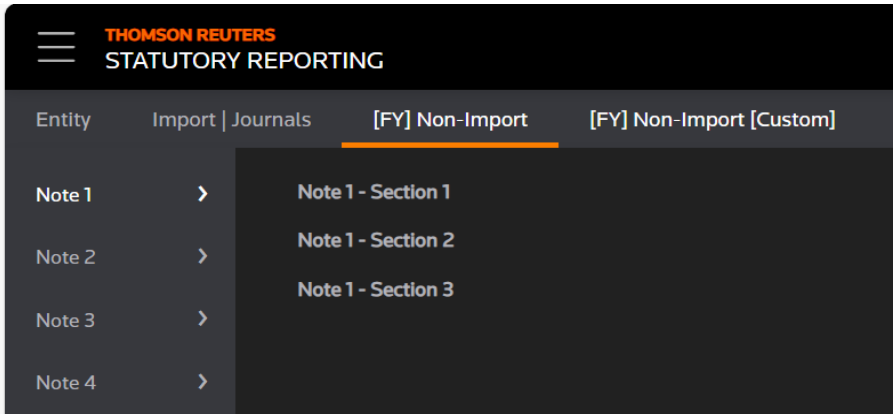
3. **Non-Import:** This section includes all non-category tables, which are prepared in accordance with the applicable legislative requirements and are used in the annual financial statements.



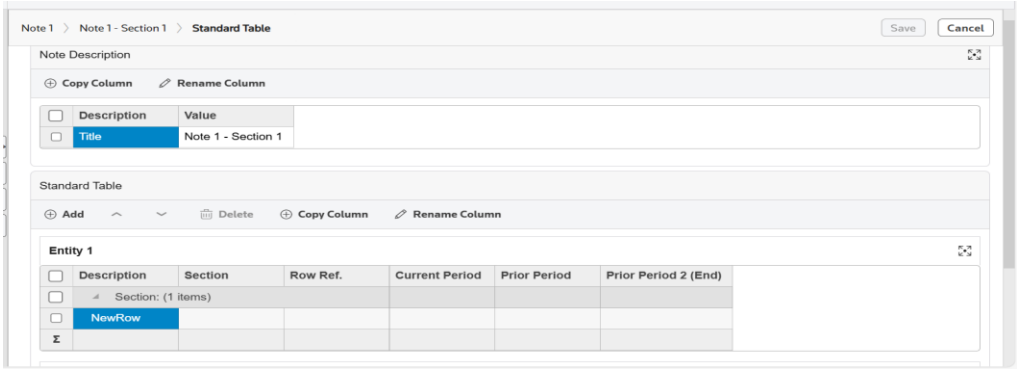
Non-category tables are those in which the amounts are not linked to the trial balance. These values can be manually entered by users. Additionally, users have the option to add expressions within these tables to automatically populate amounts.



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

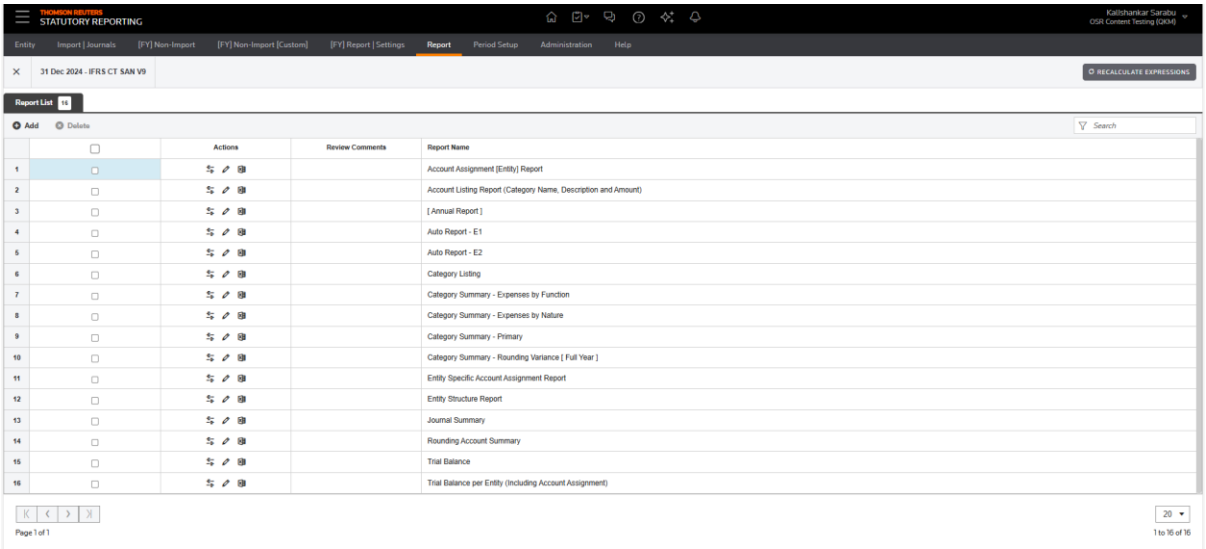


5. **Report| Settings:** Please see below for further information about this section.

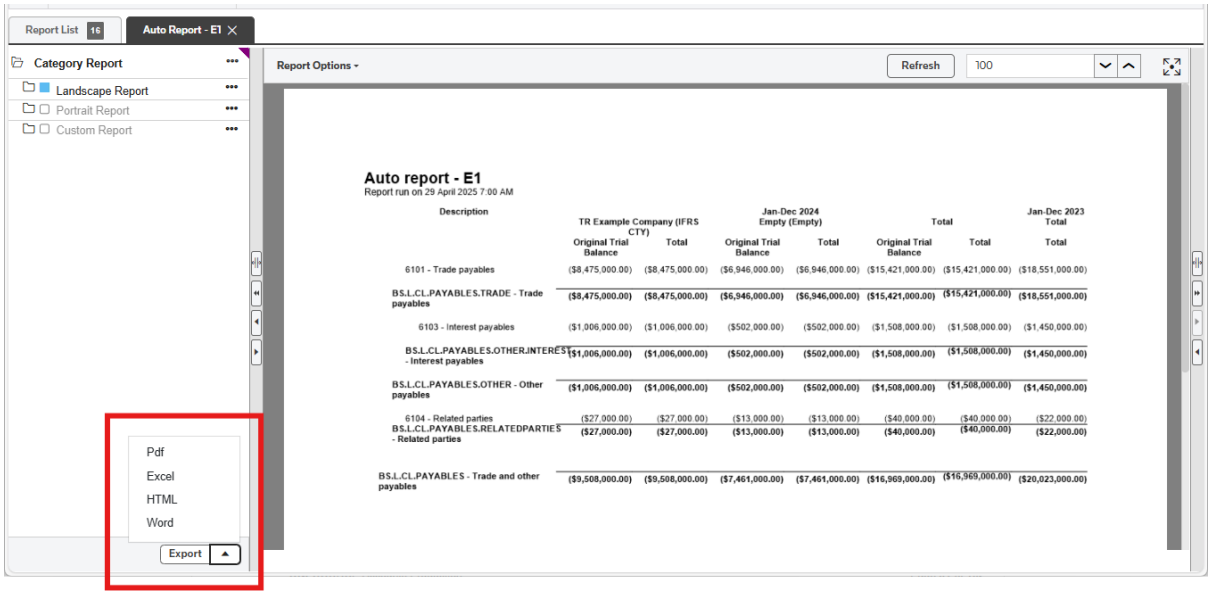
6. **Report:** This section contains all the primary content related to financial statements and other relevant information. Please refer to the content below for further details.

   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.

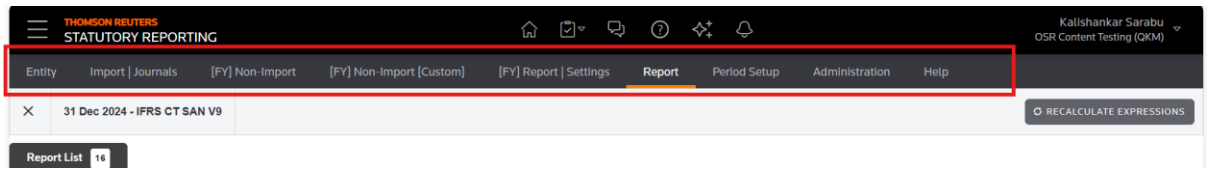


Every report has the option to export in different format (PDF/Excel/HTML/Word) as shown below.

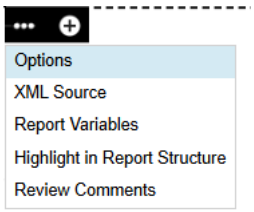


Refresh: This button is used to refresh the specific report after each change, ensuring that all updates are accurately reflected.

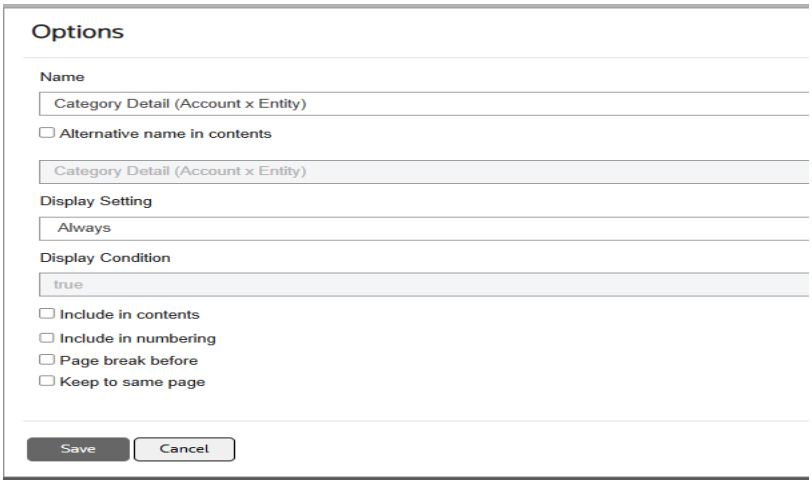
The **Recalculate Expressions** option, as shown below, allows users to refresh the entire report after any changes have been made.



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.

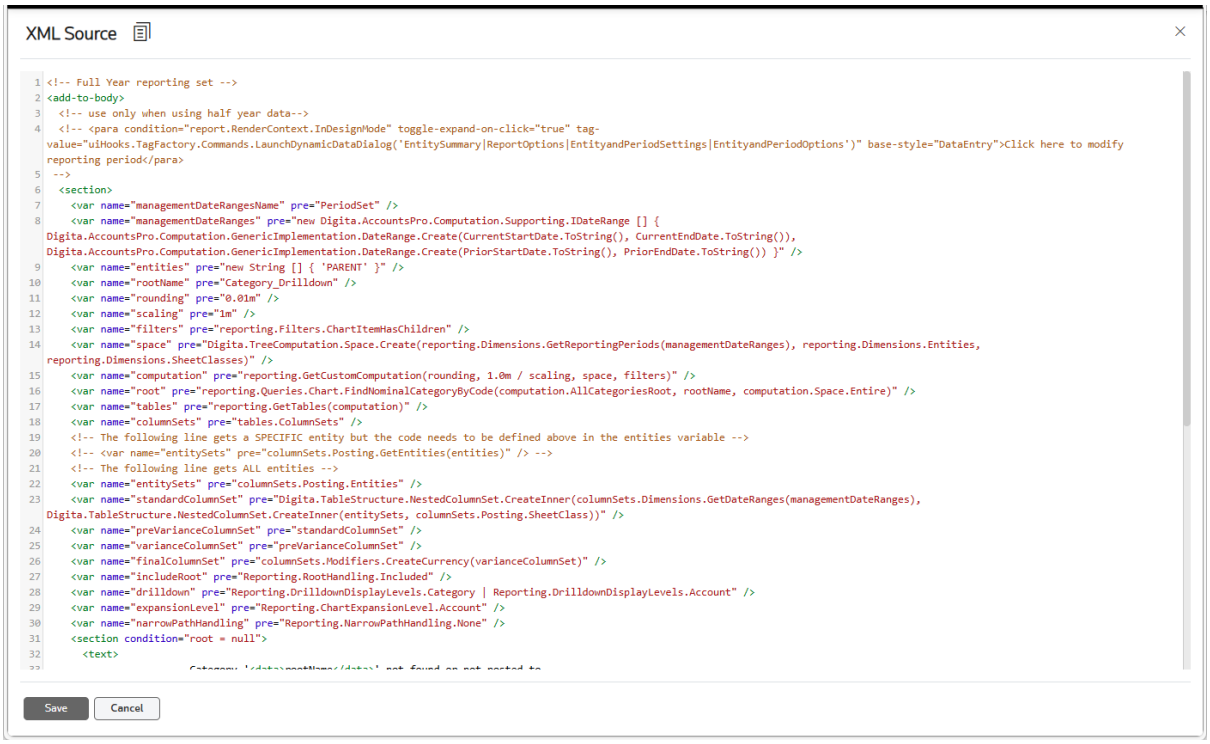
Include in contents: Tick this checkbox if you want a specific element to be included in the content list.
Refer to the section below for more details about the content list.

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

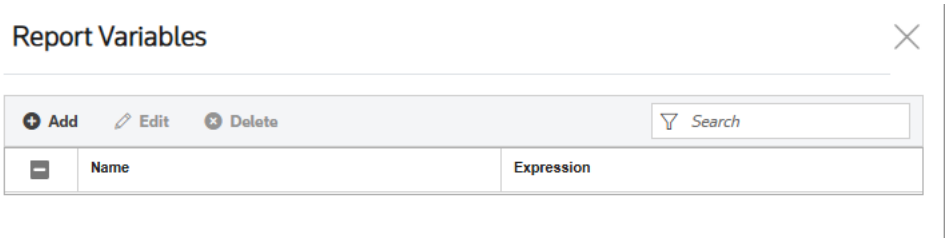
Keep to same page: The checkbox ensures that the element stays on the same page and does not continue onto the next page.

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.

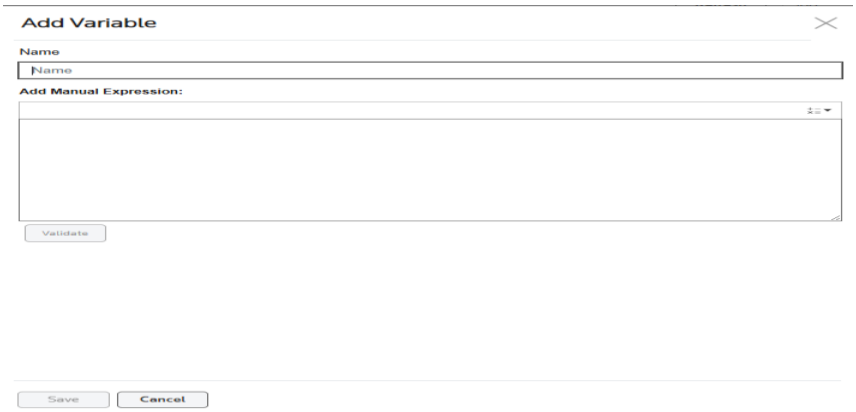



```
1  <!-- Full Year reporting set -->
2  <add-to-body>
3    <!-- use only when using half year data-->
4    <!-- <para condition="report.RenderContext.InDesignMode" toggle-expand-on-click="true" tag-
   value="uiHooks.TagFactory.Commands.LaunchDynamicDataDialog('EntitySummary|ReportOptions|EntityandPeriodSettings|EntityandPeriodOptions')" base-style="DataEntry">Click here to modify
   reporting period</para>
5   -->
6    <section>
7      <var name="managementDateRangesName" pre="PeriodSet" />
8      <var name="managementDateRanges" pre="new Digita.AccountsPro.Computation.Supporting.IDateRange [] {
   Digita.AccountsPro.Computation.GenericImplementation.DateRange.Create(CurrentStartDate.ToString(), CurrentEndDate.ToString()),
   Digita.AccountsPro.Computation.GenericImplementation.DateRange.Create(PriorStartDate.ToString(), PriorEndDate.ToString()) }" />
9      <var name="entities" pre="new String [] { 'PARENT' }" />
10     <var name="rootName" pre="Category_Drilldown" />
11     <var name="rounding" pre="0.01m" />
12     <var name="scaling" pre="1m" />
13     <var name="filters" pre="reporting.Filters.ChartItemHasChildren" />
14     <var name="space" pre="Digita.TreeComputation.Space.Create(reporting.Dimensions.GetReportingPeriods(managementDateRanges), reporting.Dimensions.Entities,
   reporting.Dimensions.SheetClasses)" />
15     <var name="computation" pre="reporting.GetCustomComputation(rounding, 1.0m / scaling, space, filters)" />
16     <var name="root" pre="reporting.Queries.Chart.FindNominalCategoryByCode(computation.AllCategoriesRoot, rootName, computation.Space.Entire)" />
17     <var name="tables" pre="reporting.GetTables(computation)" />
18     <var name="columnSets" pre="tables.ColumnSets" />
19     <!-- The following line gets a SPECIFIC entity but the code needs to be defined above in the entities variable -->
20     <!-- <var name="entitySets" pre="columnSets.Posting.GetEntities(entities)" /> -->
21     <!-- The following line gets ALL entities -->
22     <var name="entitySets" pre="columnSets.Posting.Entities" />
23     <var name="standardColumnSet" pre="Digita.TableStructure.NestedColumnSet.CreateInner(columnSets.Dimensions.GetDateRanges(managementDateRanges),
   Digita.TableStructure.NestedColumnSet.CreateInner(entitySets, columnSets.Posting.SheetClass))" />
24     <var name="preVarianceColumnSet" pre="standardColumnSet" />
25     <var name="varianceColumnSet" pre="preVarianceColumnSet" />
26     <var name="finalColumnSet" pre="columnSets.Modifiers.CreateCurrency(varianceColumnSet)" />
27     <var name="includeRoot" pre="Reporting.RootHandling.Included" />
28     <var name="drilldown" pre="Reporting.DrilldownDisplayLevels.Category | Reporting.DrilldownDisplayLevels.Account" />
29     <var name="expansionLevel" pre="Reporting.ChartExpansionLevel.Account" />
30     <var name="narrowPathHandling" pre="Reporting.NarrowPathHandling.None" />
31     <section condition="root = null">
32       <text>
```

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

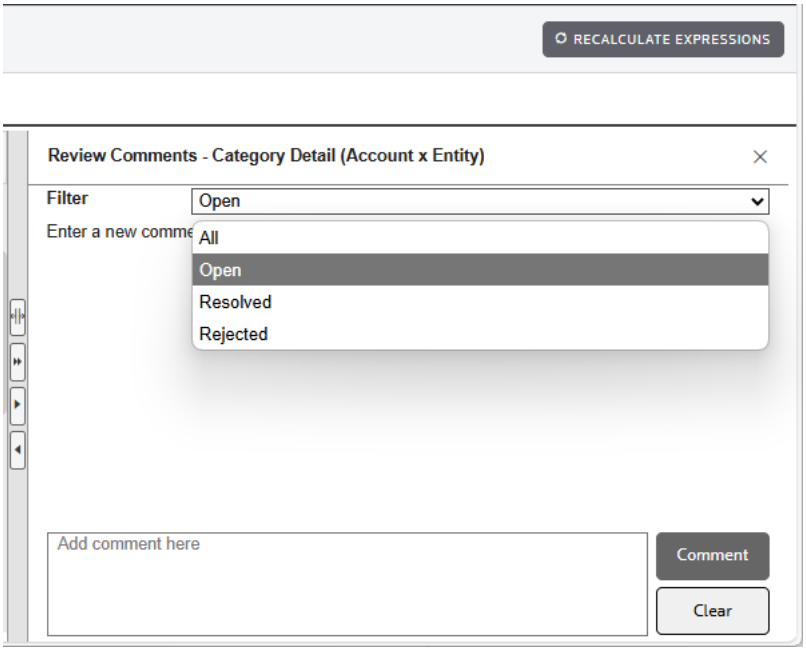


Users can add manual expressions and validate them before adding them as mentioned below.

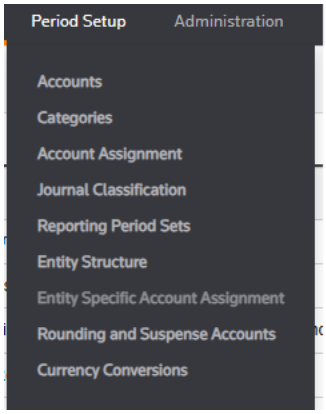


d. Highlight in Report structure: This allows a user to track the exact location of the element in the report structure seen on the left side of the screen.

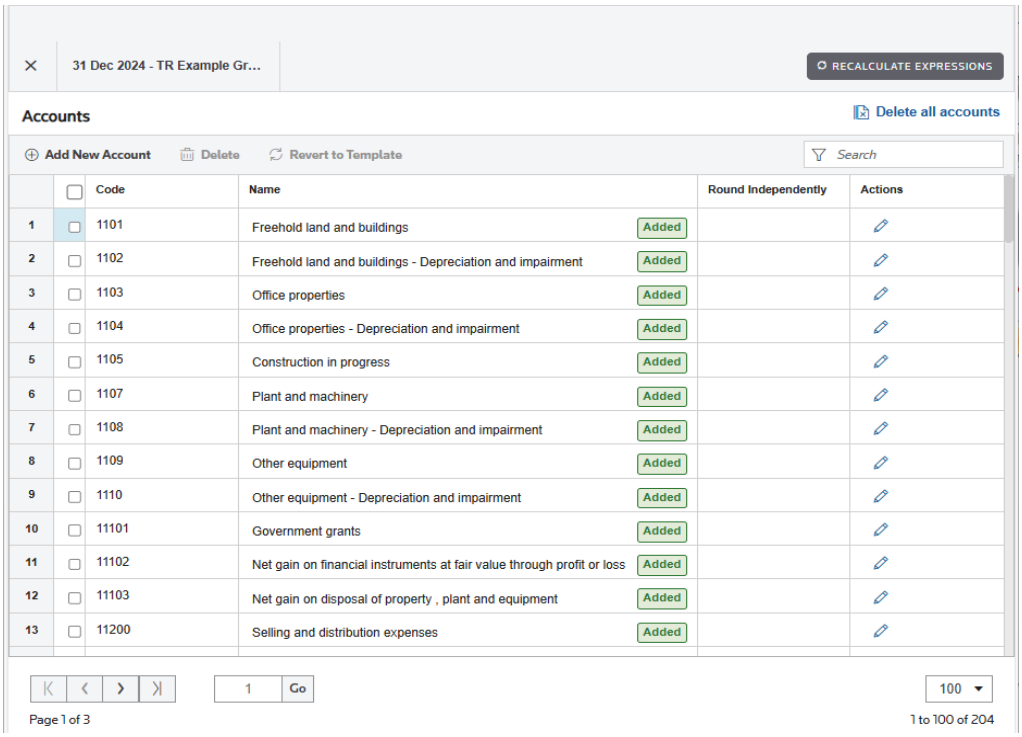
e. Review Comments: Any comments can be provided along with further deletion and edit options. Also, the comment can be filtered as Open/Resolved/Rejected. Please see below options



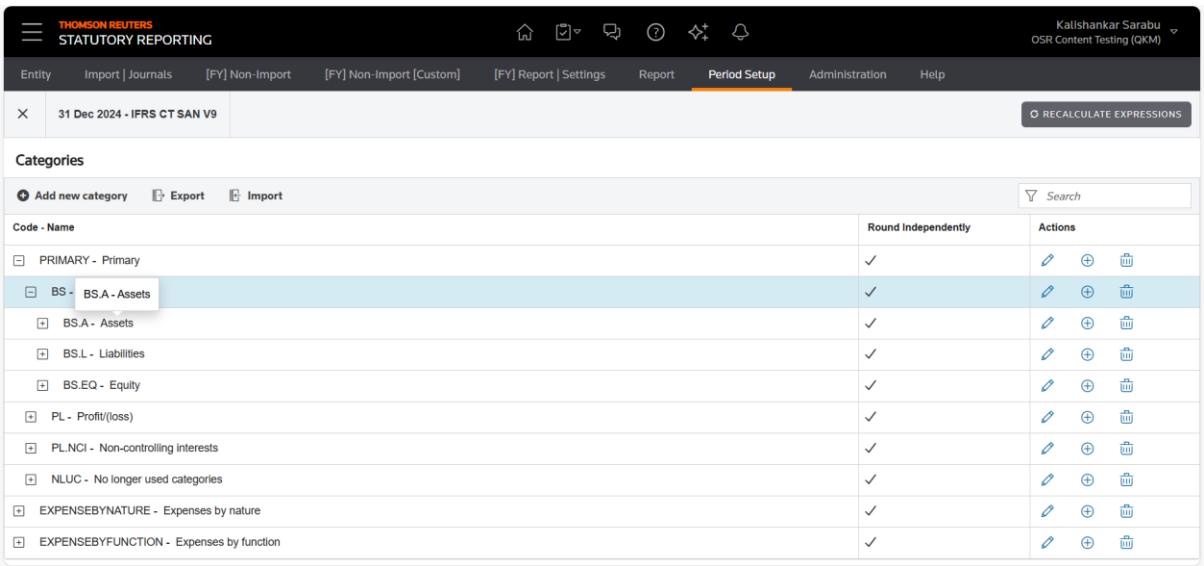
7. Period Setup: This section has options as mentioned below.



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



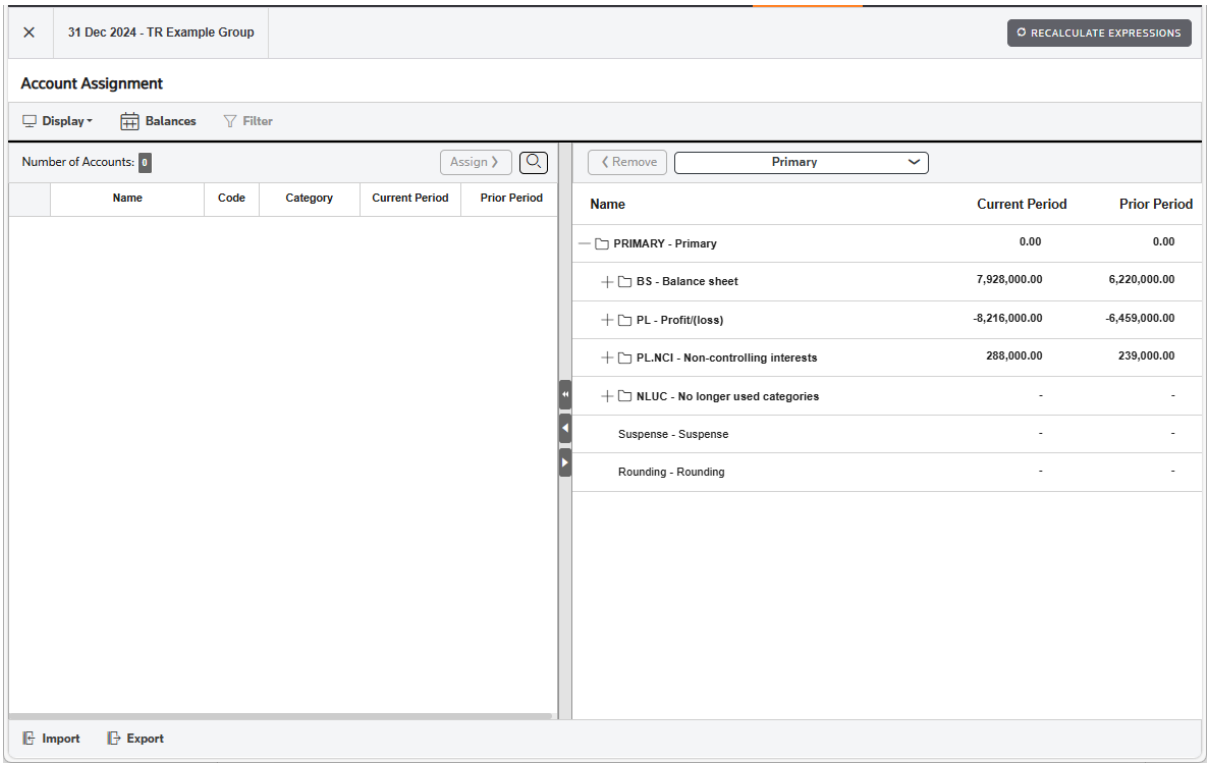
b. Categories: Categories represent all the ledger accounts that are included in the financial statements. To ensure accurate reporting, users must map the entity's trial balance to these categories. This mapping allows the trial balance amounts to flow correctly into the financial statements



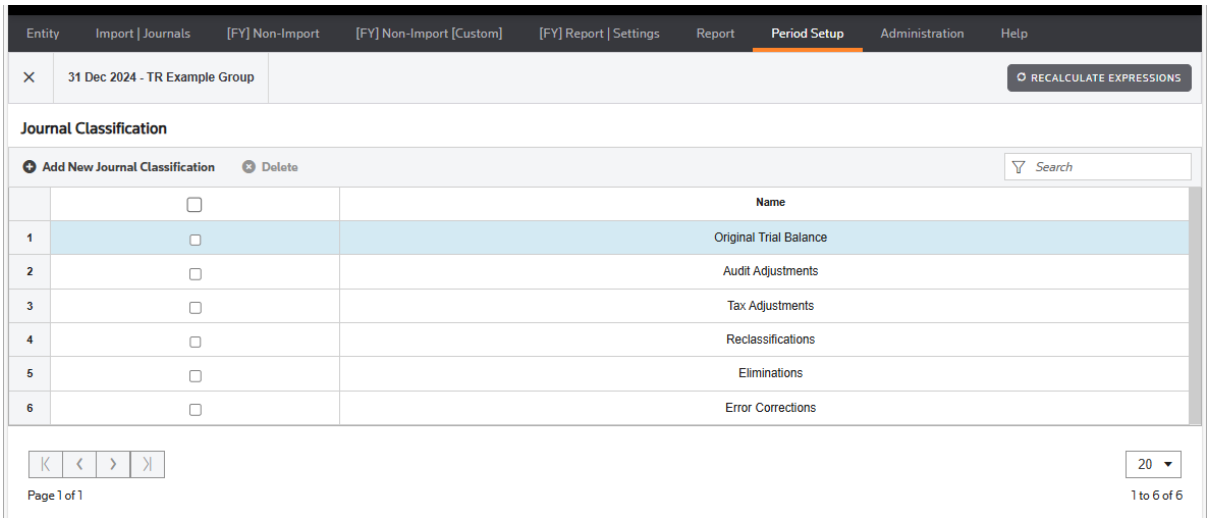
c. Account Assignment: This is the section where users are required to assign the accounts into different categories. This is the step which enables the trial

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

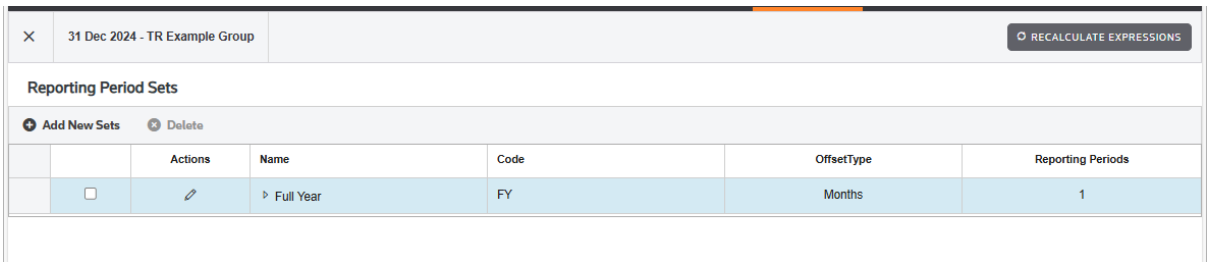
This process is called mapping. A file can be maintained which is called as a mapping file containing the relational information between accounts and categories. This mapping file can be imported and exported as mentioned below.



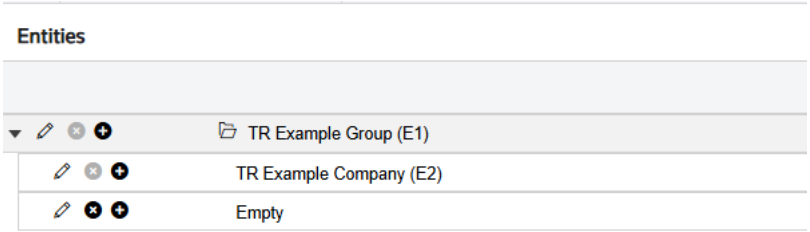
d. Journal Classifications: Different journals can be classified based on the presentation/calculation requirements. Classifications can be further added or deleted based on the client requirement.



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



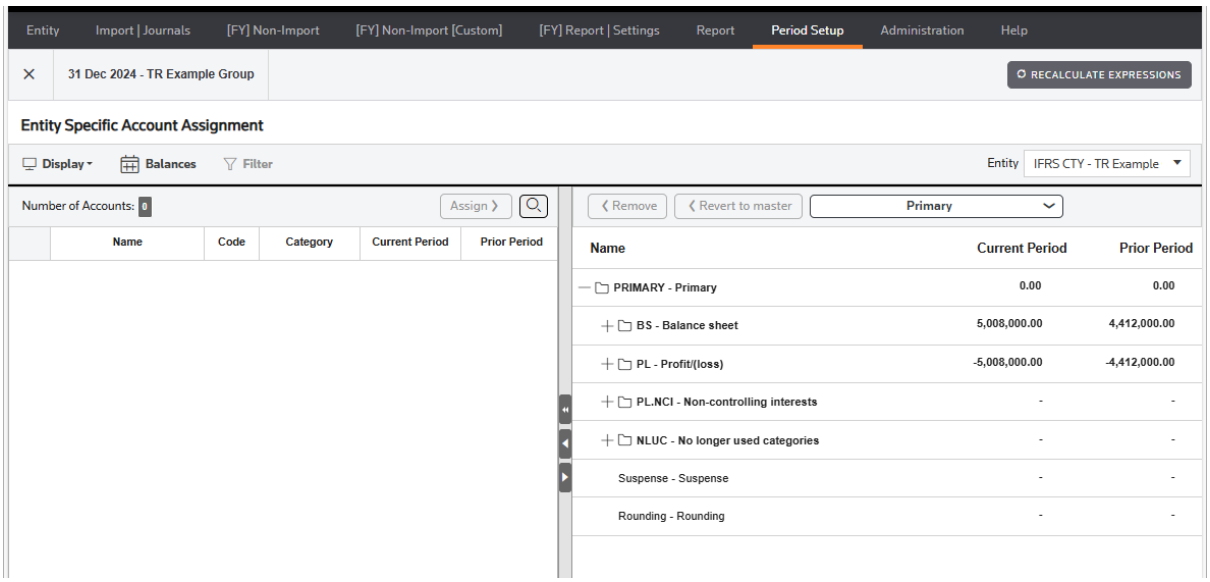
f. Entity Structure: This allows user to add different entities like Parent, Consolidated, Subsidiary or Associates.



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.

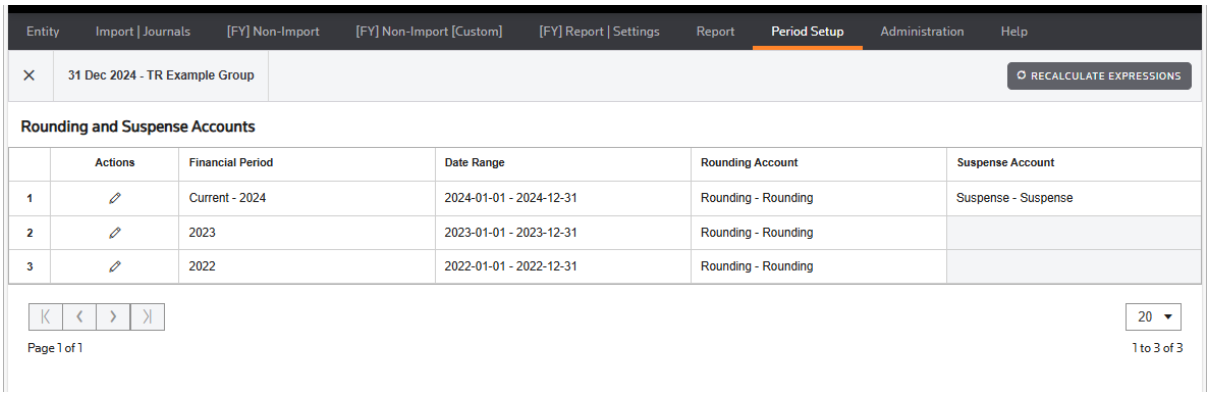
Using this feature users can assign accounts differently in different entities.



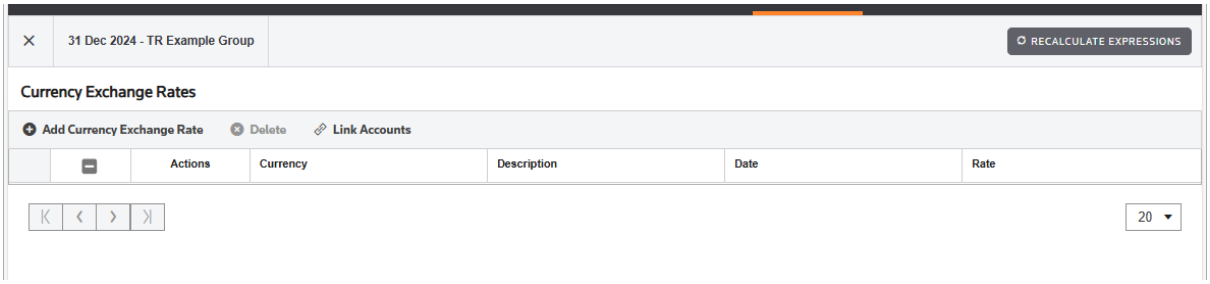
h. Rounding and Suspense Accounts: Rounding accounts are generally used to handle rounding differences in the financial statements. Suspense accounts are

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.

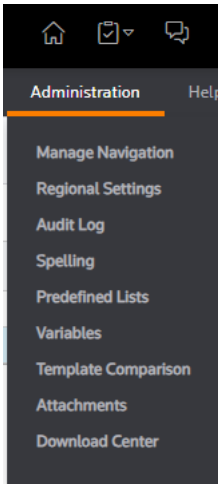


Currency Conversions: This section is used where international transactions or different currency rates are involved in reporting period financial transactions.

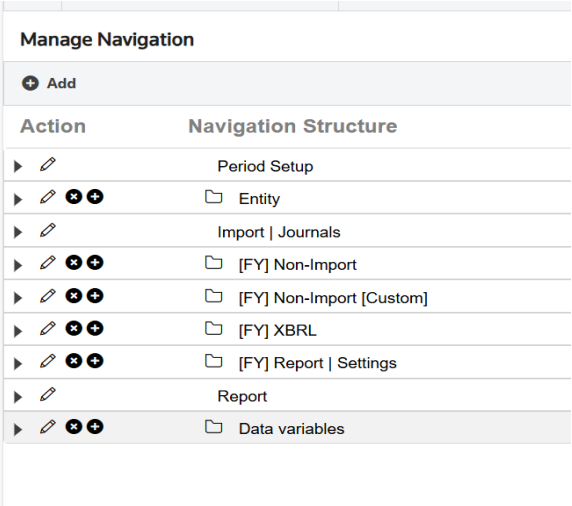


A particular currency rate can be allotted to an account based on the reporting requirement.

8. Administration: This section has options as mentioned below



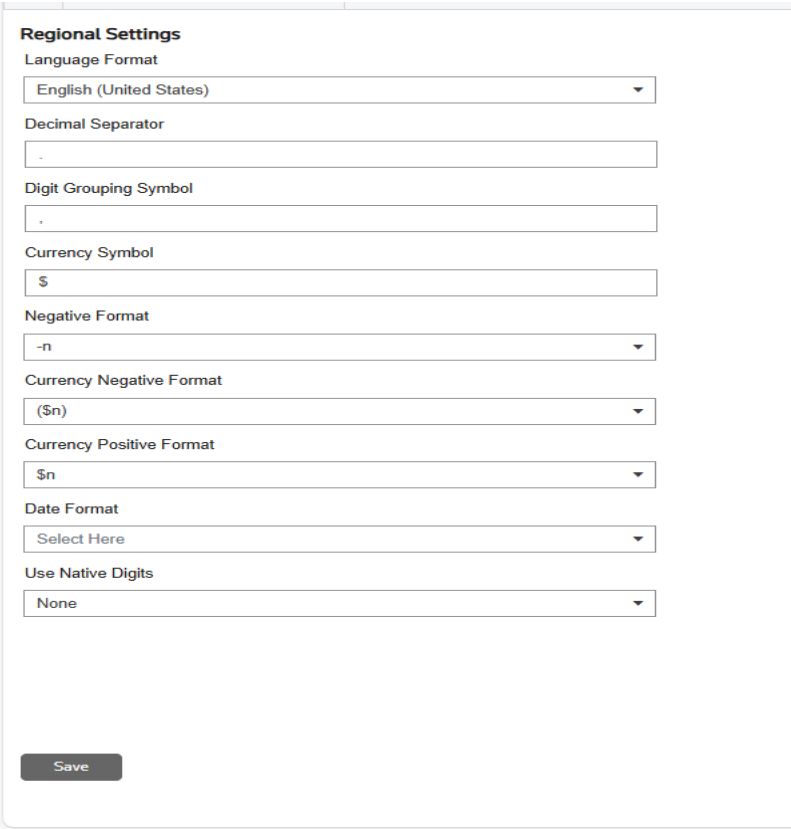
Manage Navigation**:** This section allows users to edit the navigation of the **"Main Menu"** as shown below. This section is also referred as CFPD which allows users to modify the non-import grid table rows and columns.



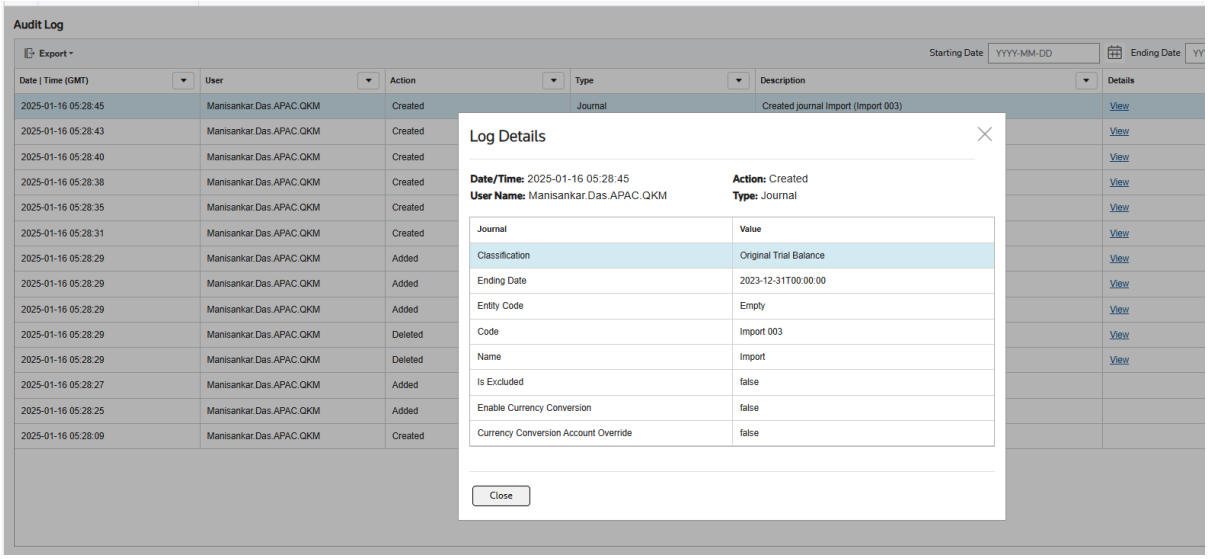
+Add: used to add new section to the main menu.

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

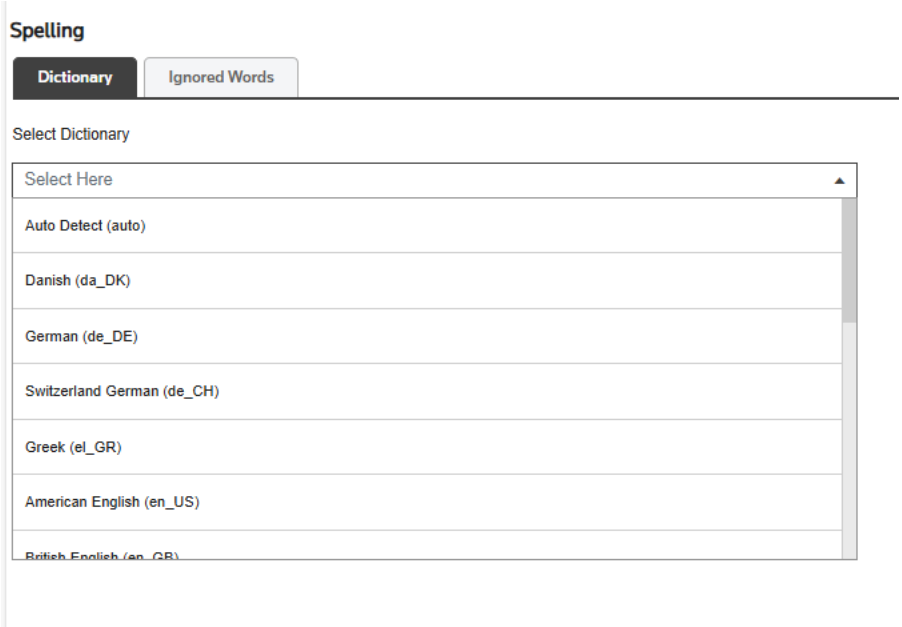
Regional Settings: As mentioned below users can change regional settings.



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

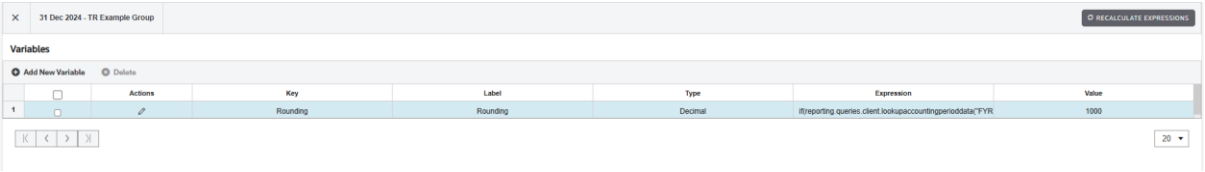


Spelling: Users can select required dictionary from the dropdown menu and also look into the ignored words from the spell check, add/delete words.

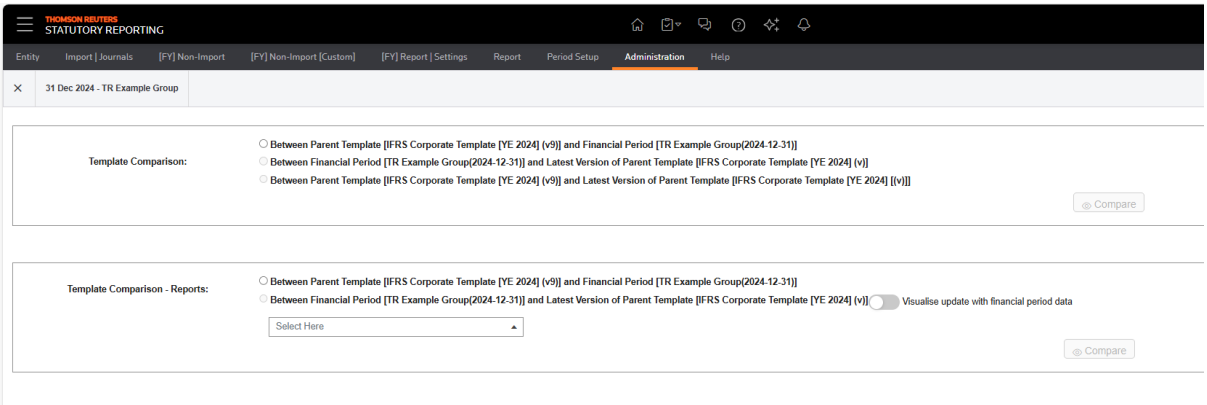


Predefined Lists: Please see the section predefined list below.

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

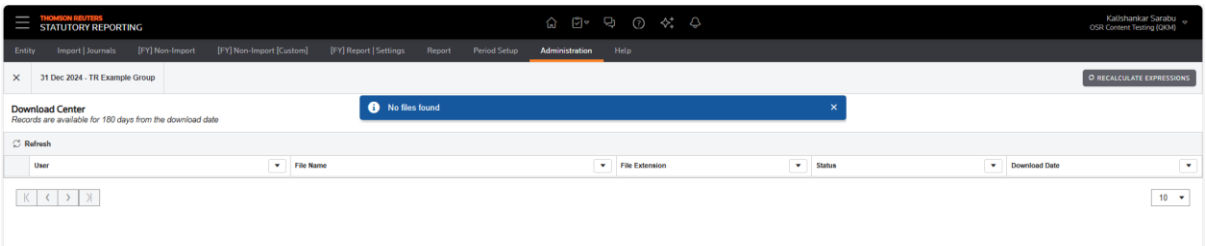


Template Comparison: This section allows users to do comparisons between different templates and template reports as mentioned below.
The comparison can be done between Parent entities, different financial periods, different versions of the template.



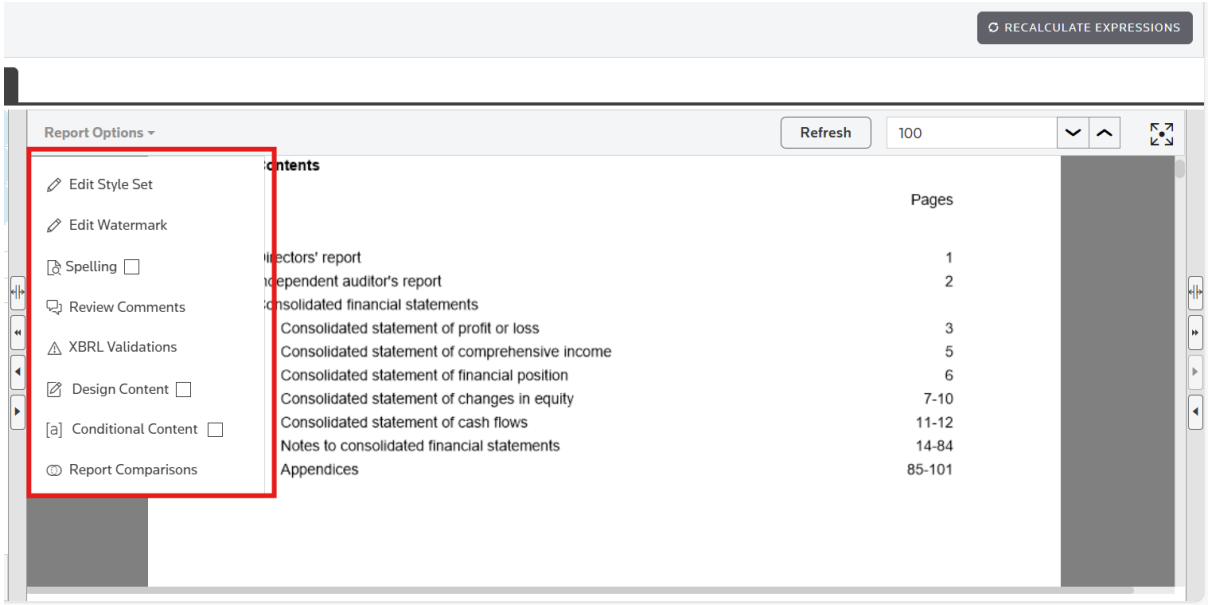
Attachments: Users can attach different documents as per the requirement.

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

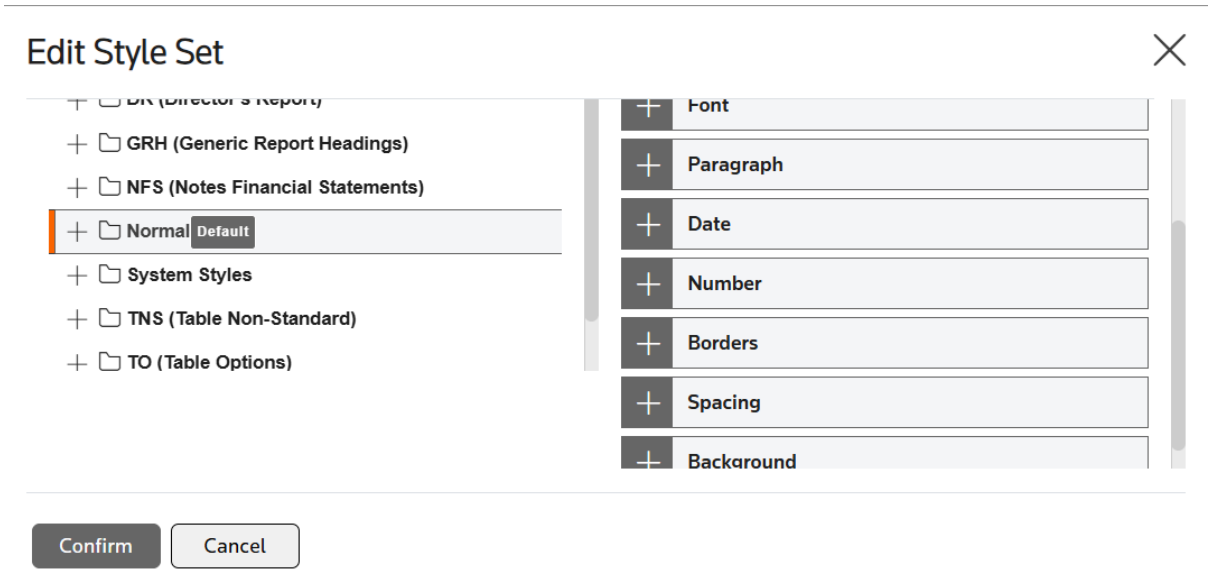


9. Help: This section provides option of “online Help” to user.

Report Options



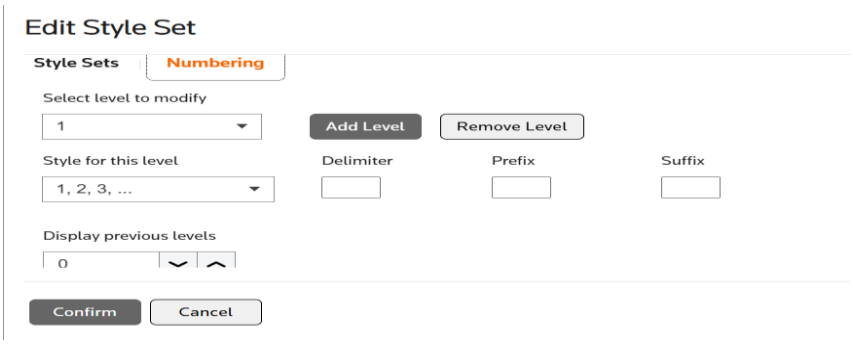
1. Edit Style Set



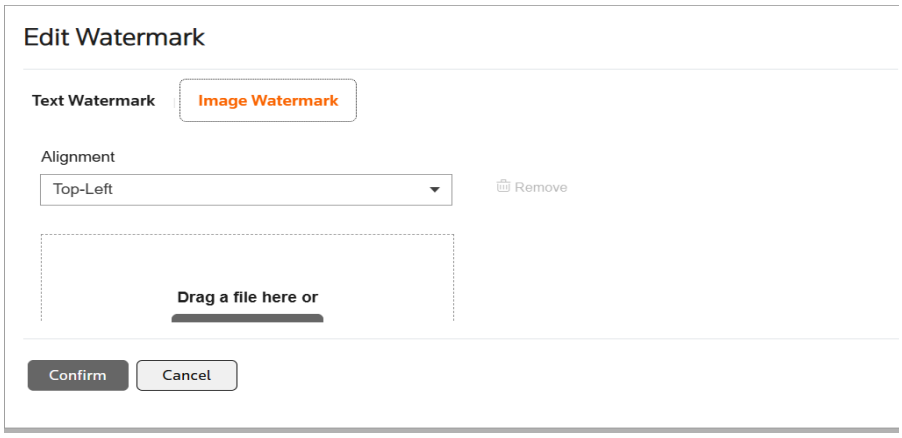
This section provides the following options where users can implement changes across the whole report.

a. Font: Family, Size, Colour, Effects, Capitalisation
b. Paragraph: Alignment, Indentation, Spacing
c. Date: Format
d. Number: Currency format, Negative value colour
e. Borders: Properties, Line Style, Line Colour, Line Width
f. Spacing: Unit of Measurement, Outer, Inner, Cell Alignment
g. Background: Background colour

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

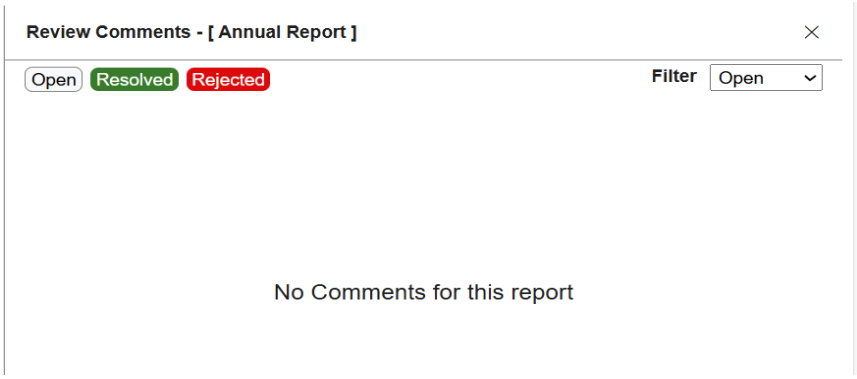


2. Edit Watermark: Users can apply a watermark that appears across the entire report. The watermark can be either text or an image, depending on the entity's requirements and company branding.



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.

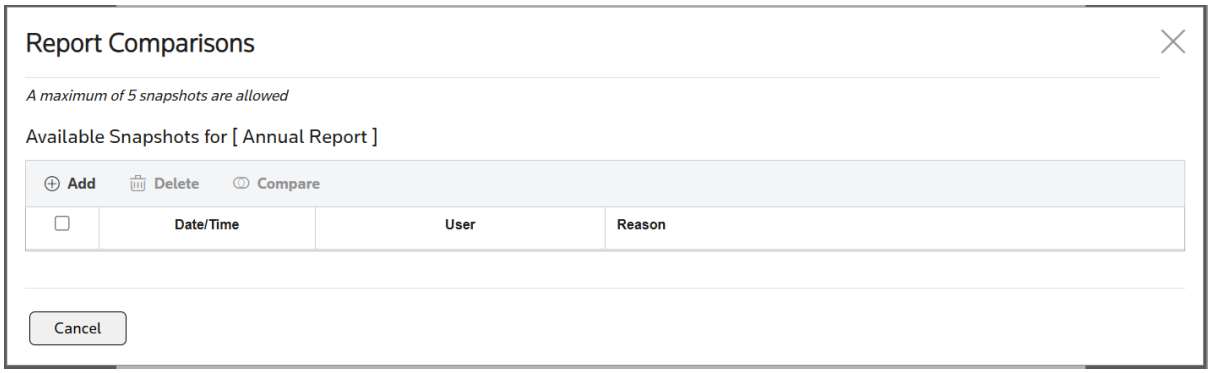


5. XBRL Validations: This option is used for XBRL-based reports, allowing users to view and resolve validation errors before submitting the report to authorities.

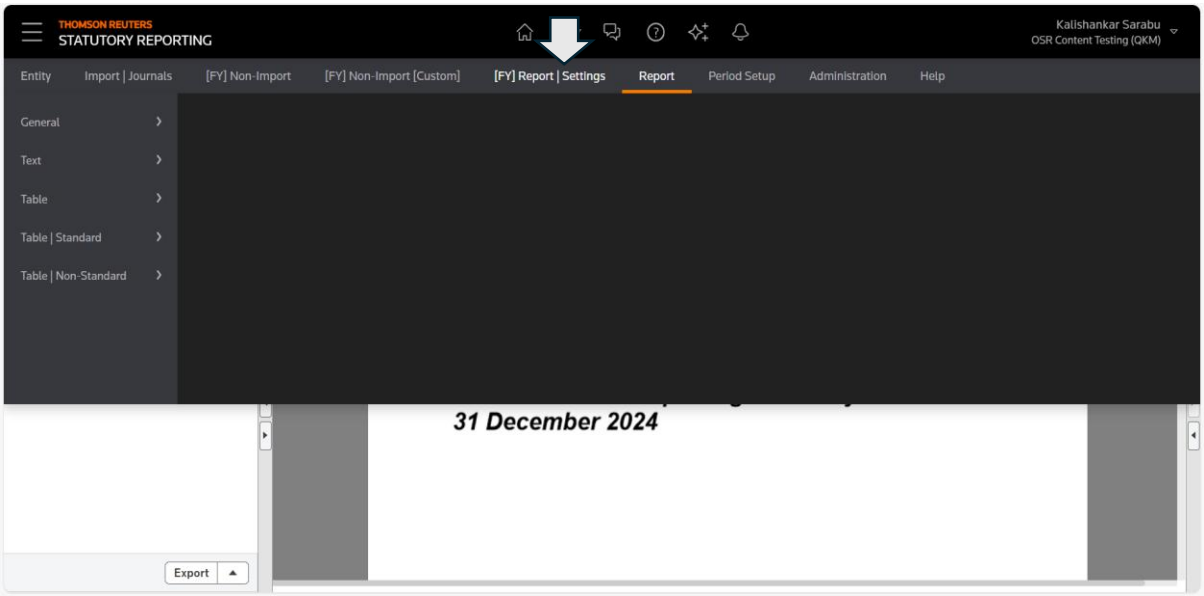
6. Design Content: This option switches from view mode to design mode, allowing the user to customize and design the content.

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.

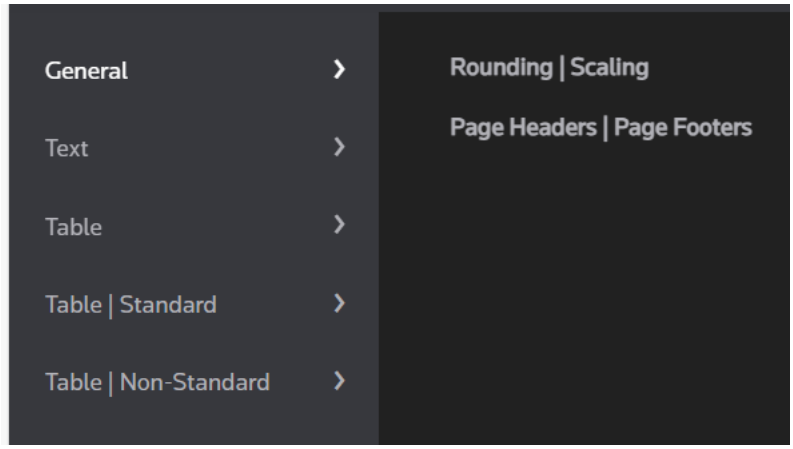


Report Settings (Global Templates)

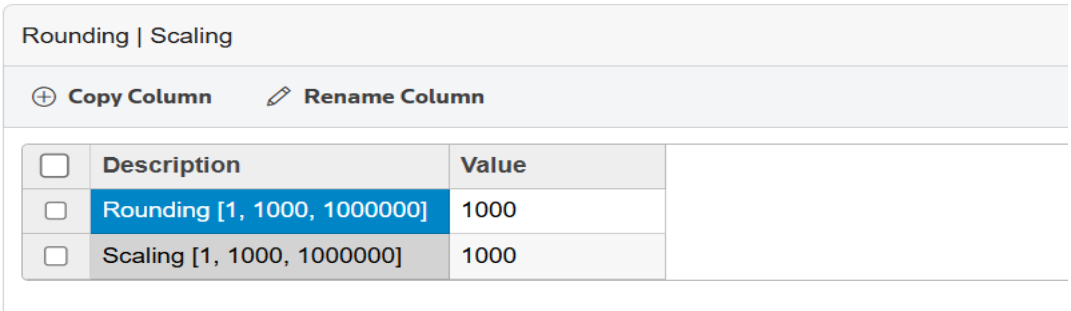


Report | Settings have 5 functions as shown in the screenshot above.

1. **General**



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



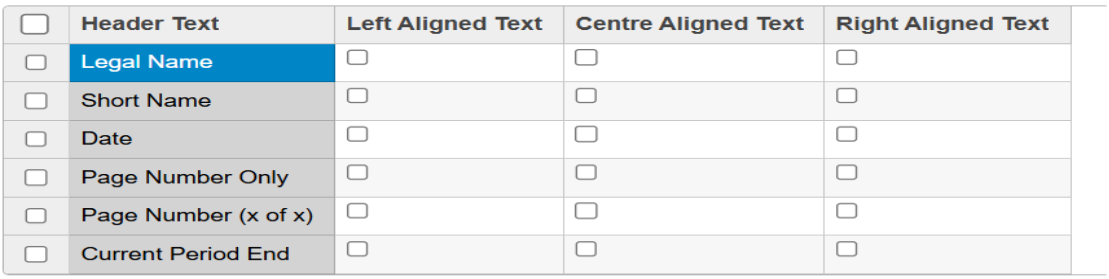
b. **Page Headers| Page Footers:**

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

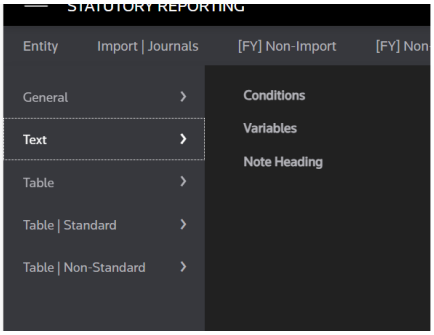
Users can define custom headers or footers by selecting the **"Other"** option and entering the desired text in the corresponding column.

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

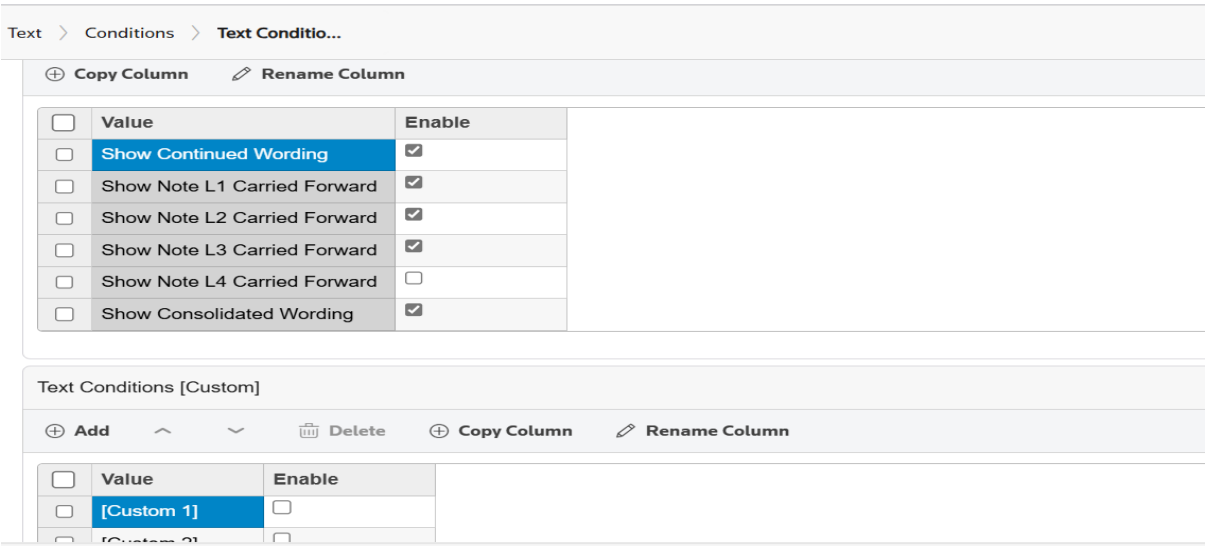
Additionally, users can adjust the placement and alignment of headers and footers, as illustrated in the image below.



2. Text:



Conditions: Below options are available under conditions.



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.

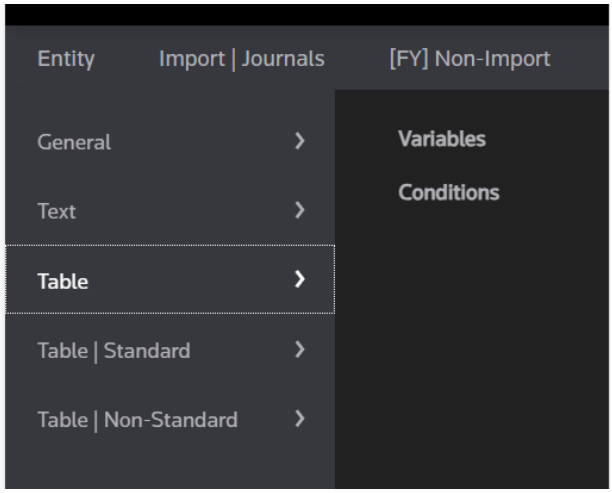
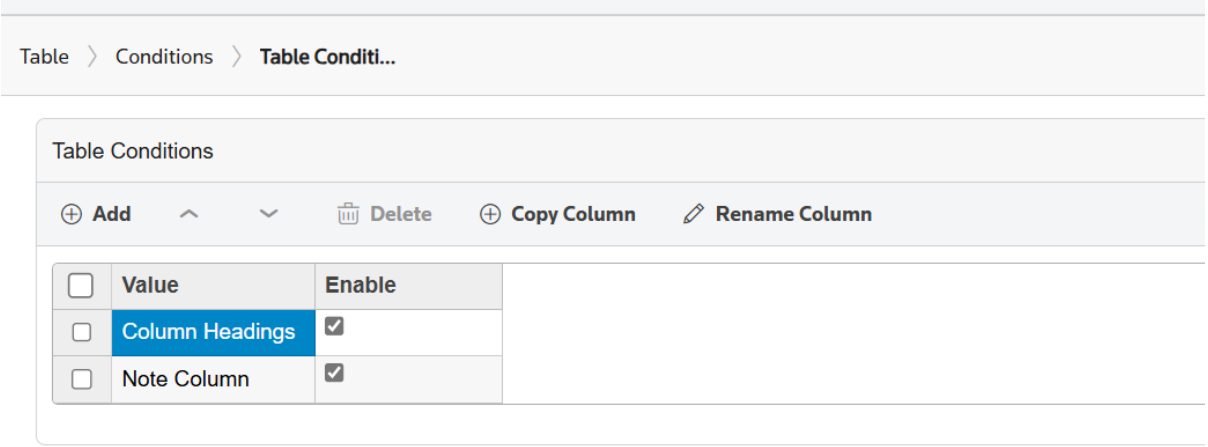
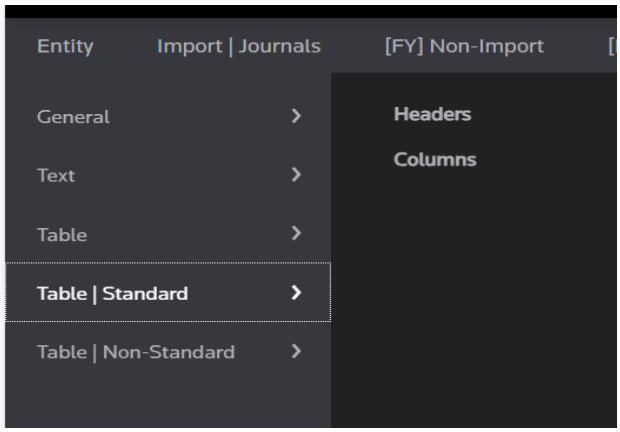


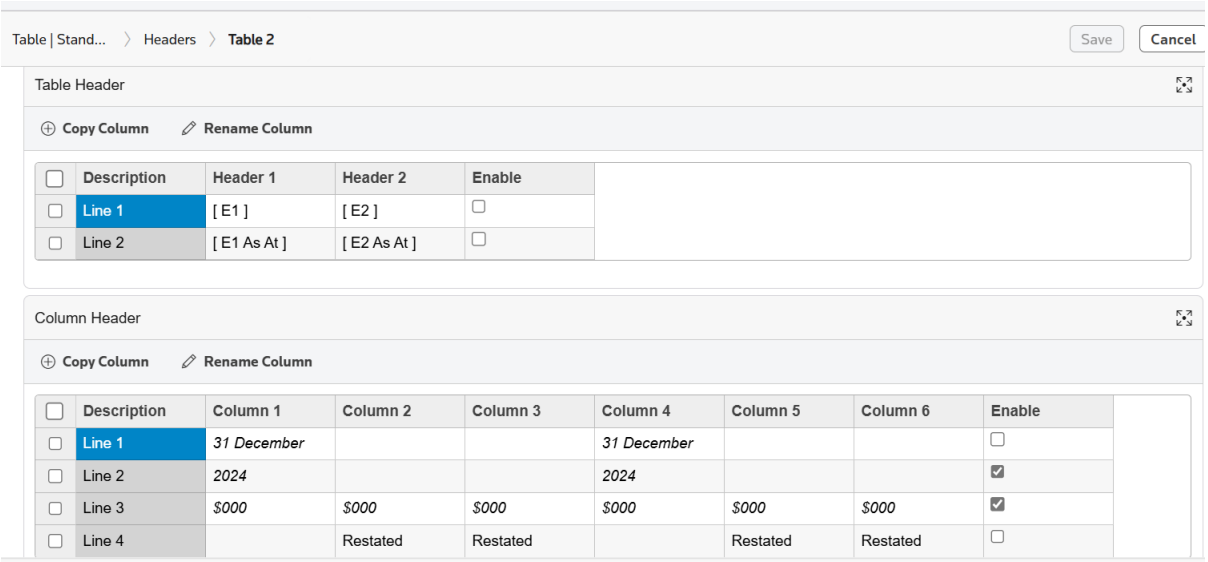
Table conditions: Table conditions can be modified using this option. User can also add more conditions as per their requirements.



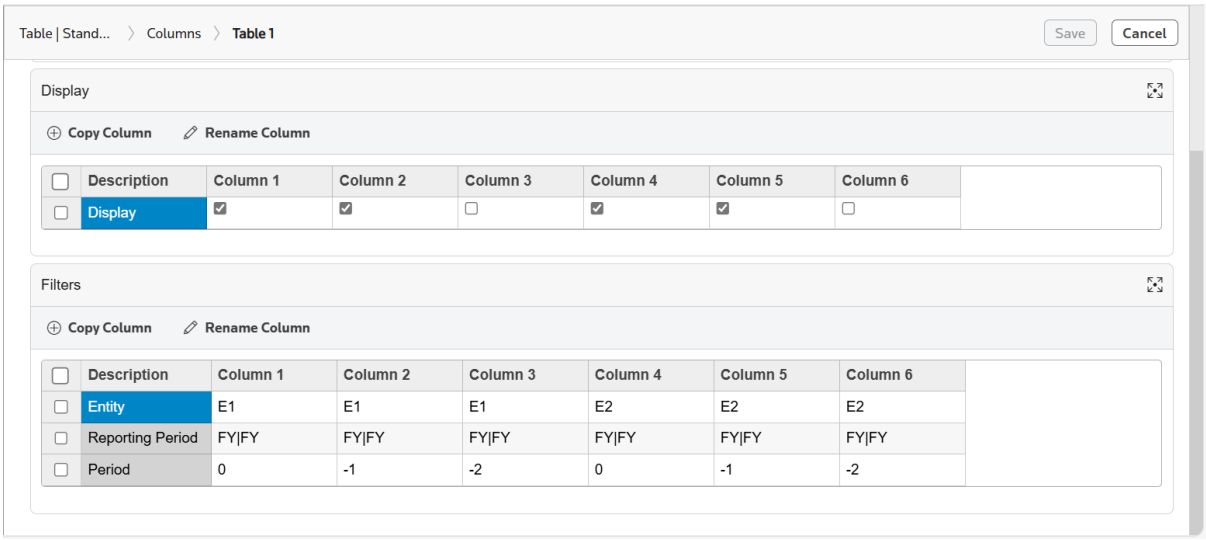
4. Table| Standard



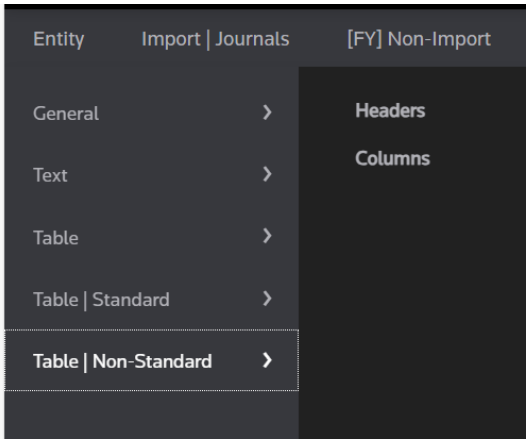
Headers: Users can design their headers using below mentioned options for standard tables.



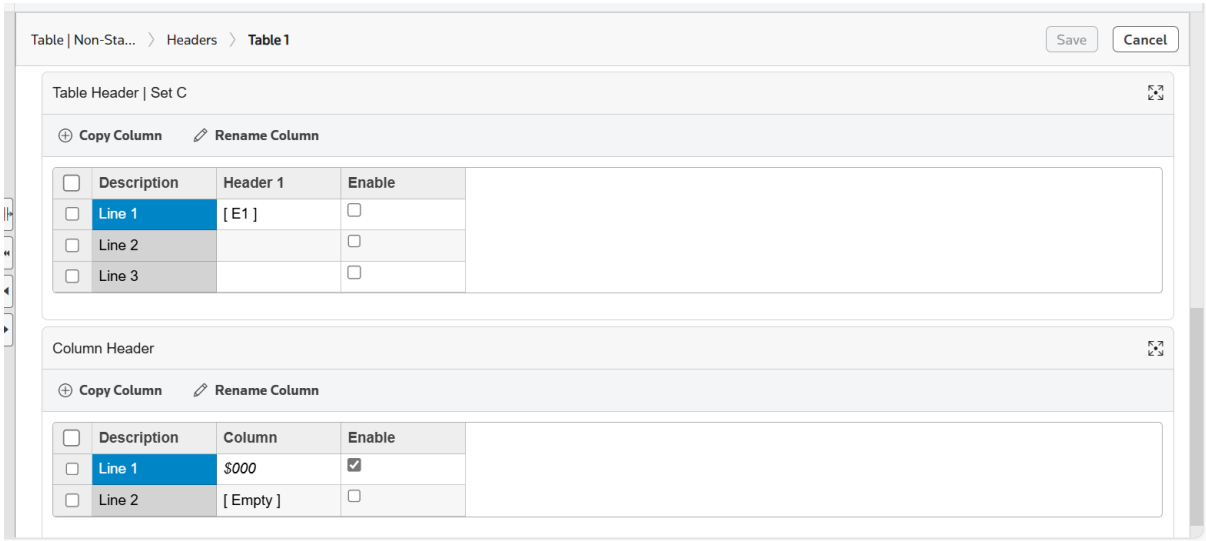
Columns: Users can design their headers using below mentioned options for standard tables. Display settings of Columns, Entity E1/E2, Period can be allotted using this option.



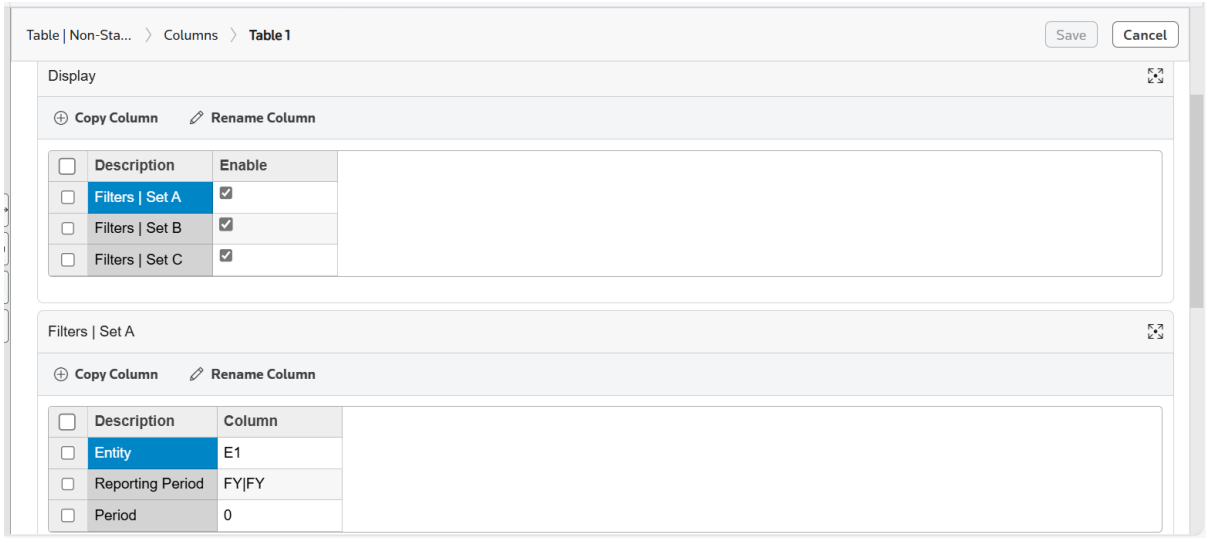
5. Table| Non-Standard



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

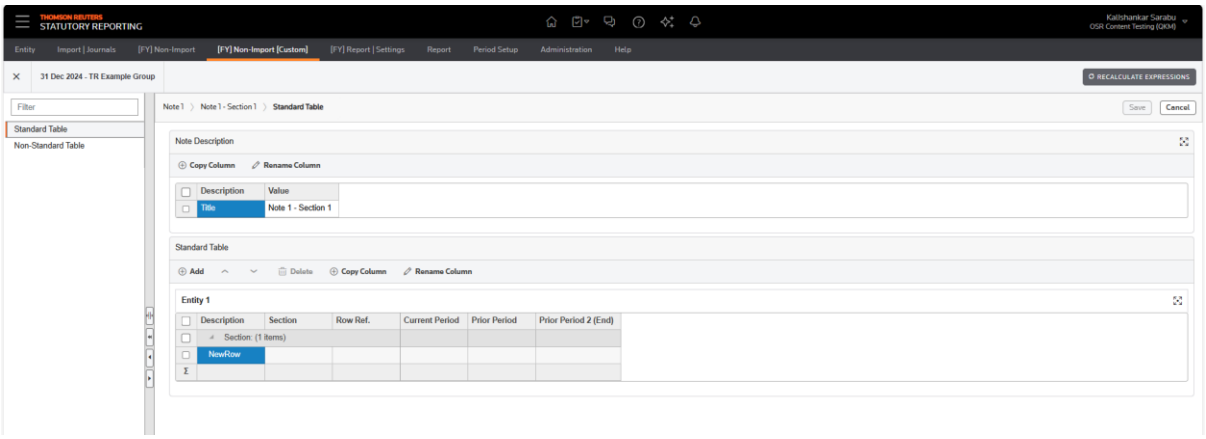


Columns: Users can add different column conditions along with enabling or disabling options as mentioned below:



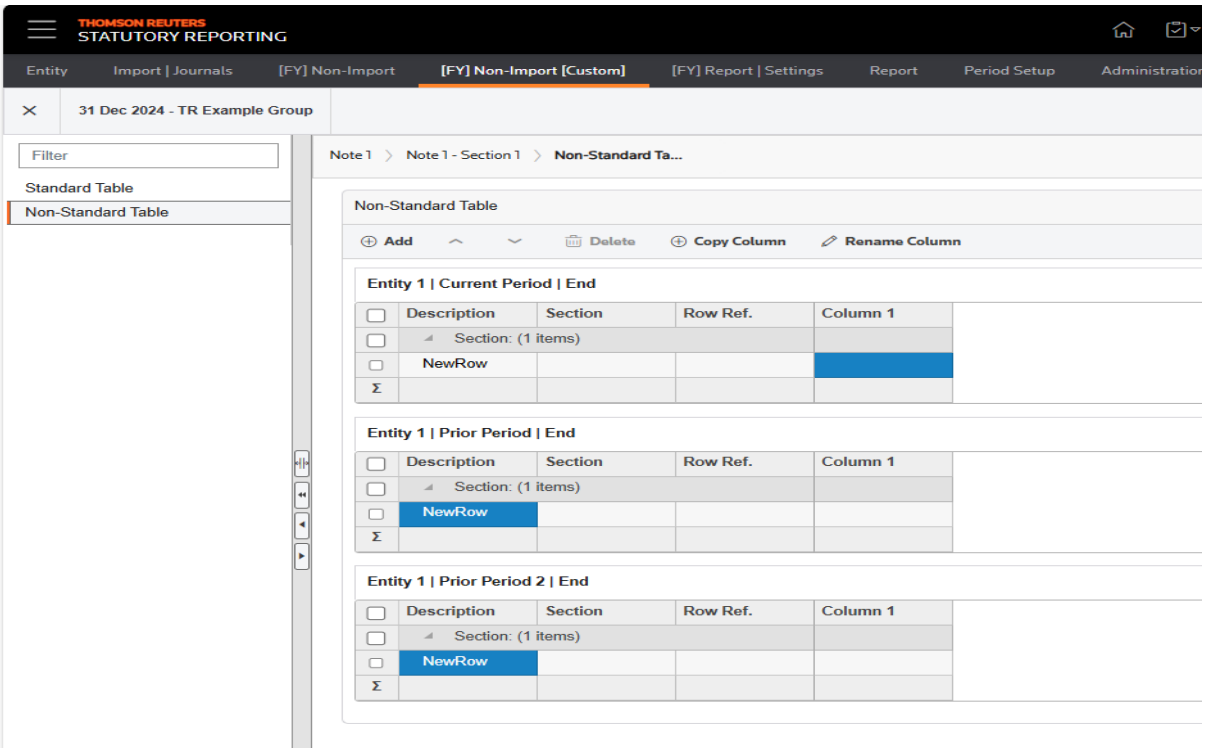
There are 3 types of tables available in the report.

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.



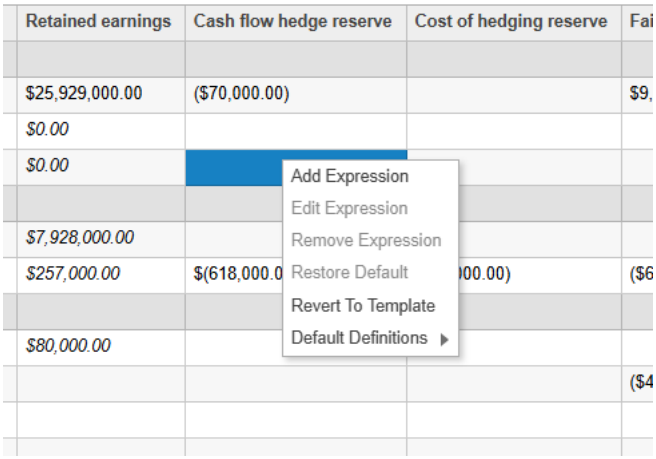
2. **Non - Standard table:** Non-standard tables are completely editable, both columns and rows can be designed based on the requirements.

   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.



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.

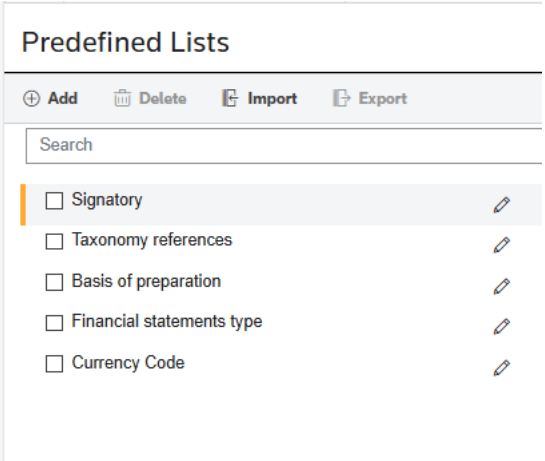
Grid Vs Category: Grid tables are completely editable, and users can insert amounts manually whereas in category tables users can pull the categories and the amount will be automatically displayed in the table.

3. **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

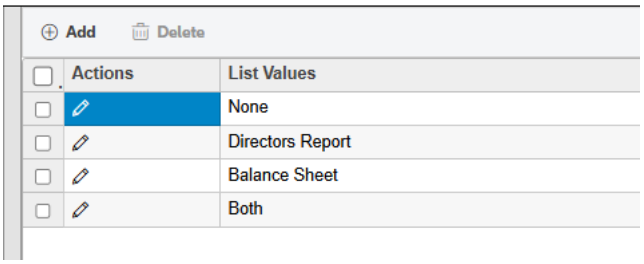
Predefined lists are list values built into the template that can be selected via dropdowns in the disclosure screens. For details of the predefined lists in the template, please see Appendix A (to follow).

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

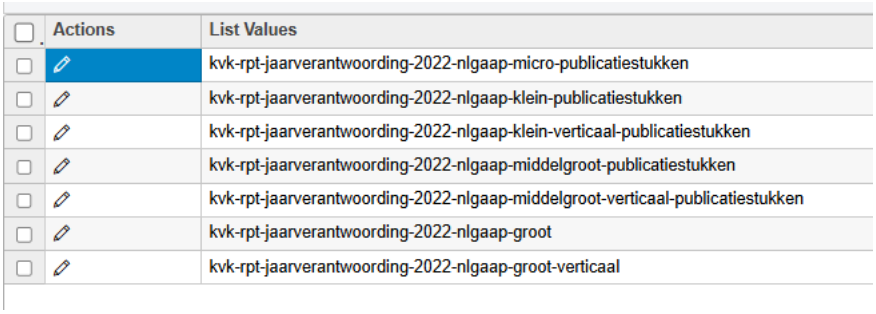


Users can add/delete/import/export predefined list as mentioned above.

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

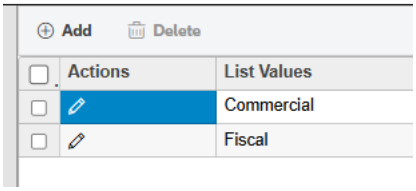


2. Taxonomy reference: This section is applicable for XBRL templates. User can select the applicable taxonomy here.

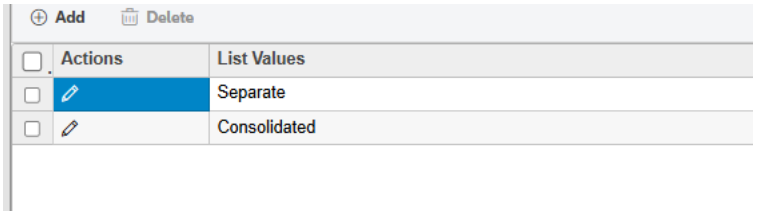


3. Basis of preparation: Users can select the basis of preparation for the financial statements according to their requirements, choosing from accounting principles, tax principles, or any other relevant legislative principles. This flexibility allows users to ensure that the financial statements are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

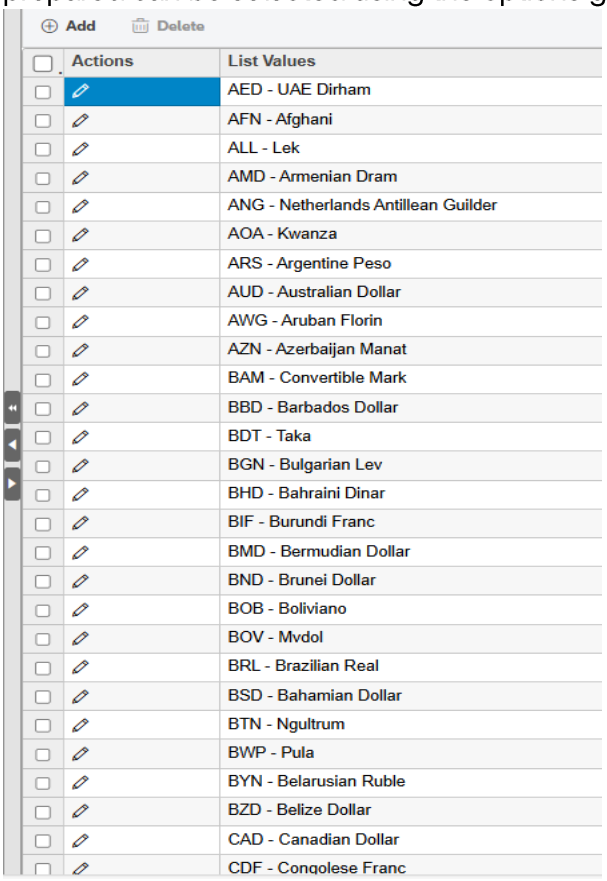
applicable standards or regulations, based on the specific needs of the entity or reporting requirements



4. 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.

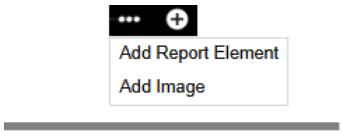


5. Currency code: Currency code in which the financial statements should be prepared can be selected using the options given below.

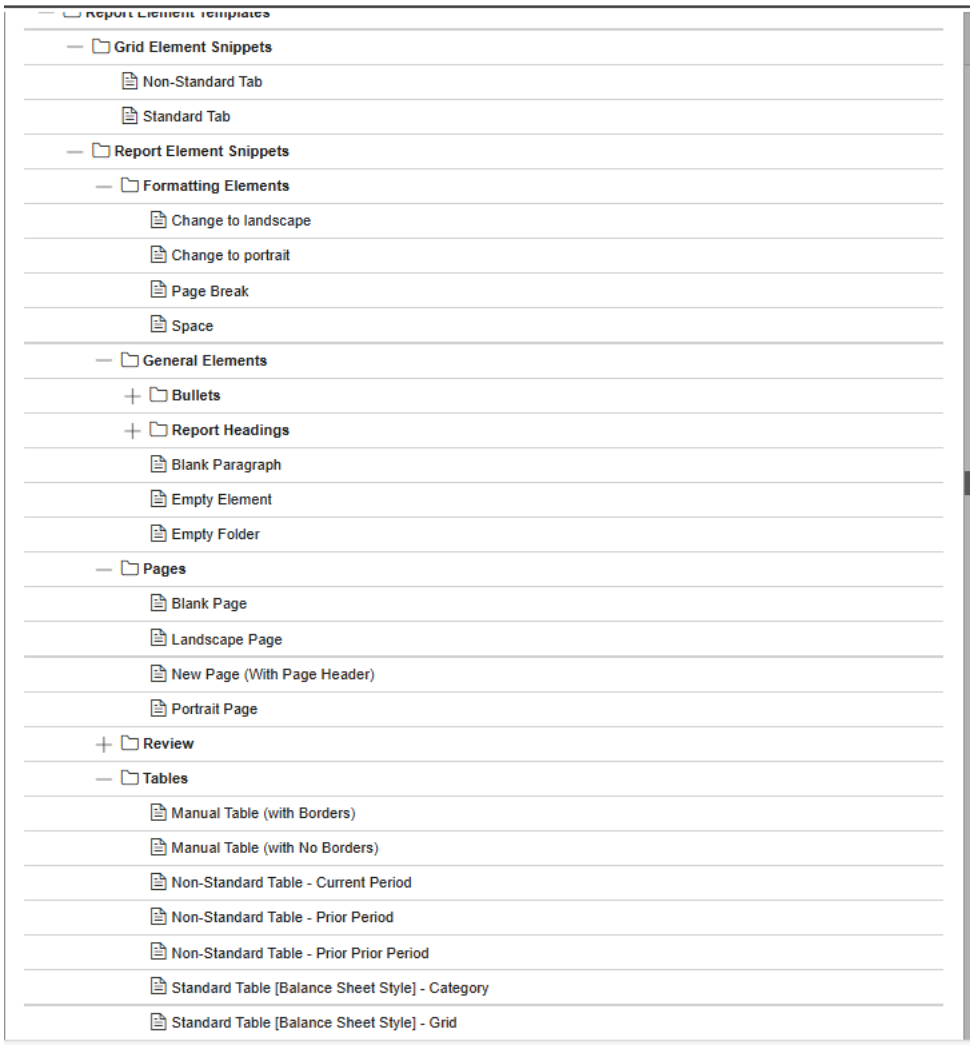


Complex Disclosures

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:

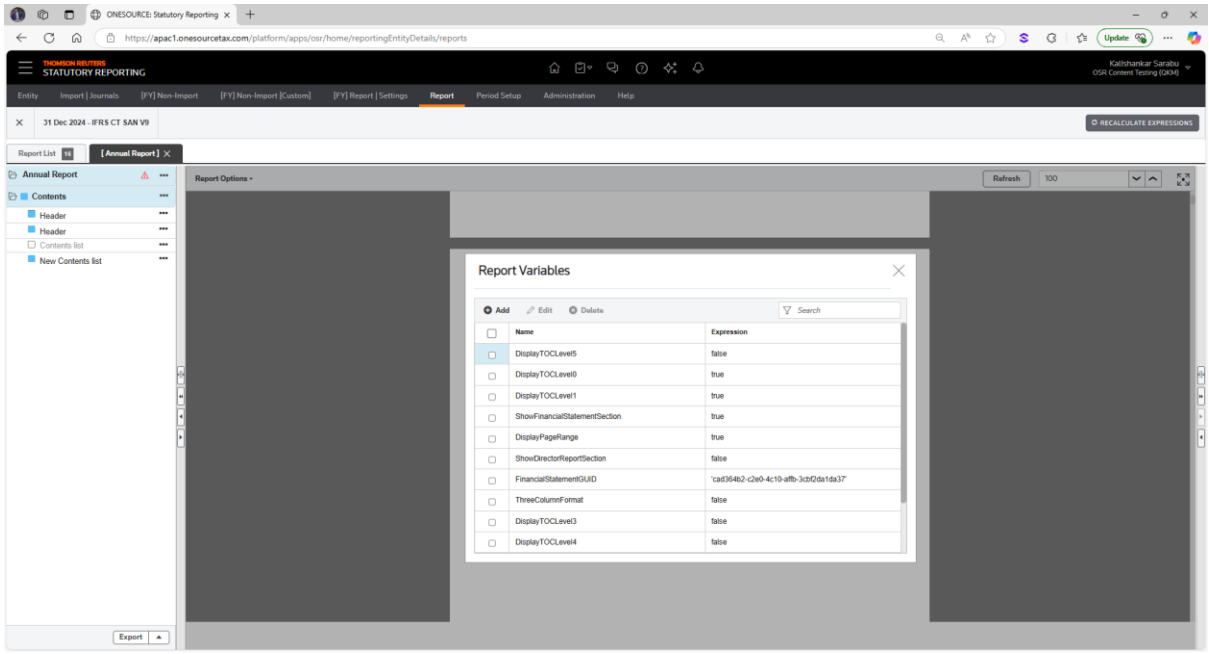


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

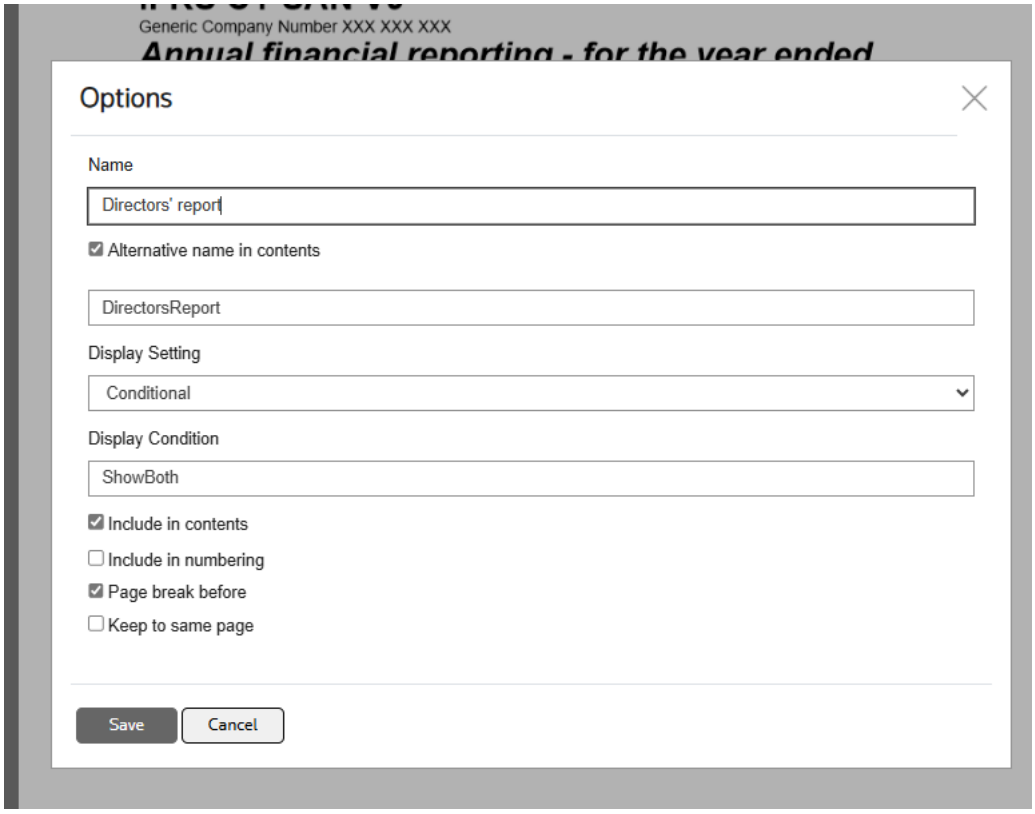
Configuring the Contents Page

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

Users can change common words throughout reports via this dialog.

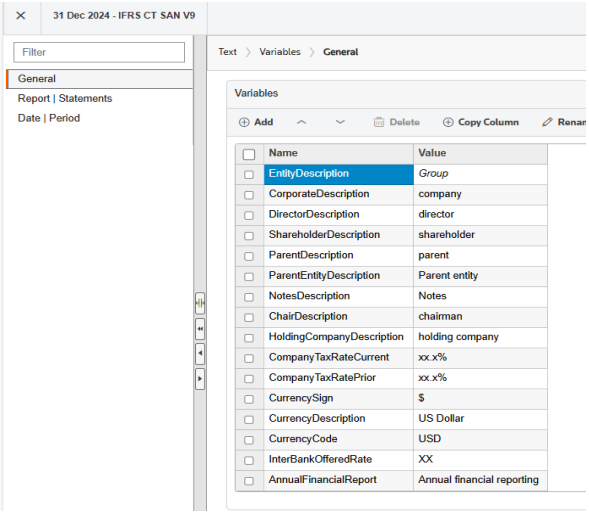
For example, if users wish to change all references to the *income statement* to be *profit and loss statement* instead – they can change it once in the report wording variables dialog and it will update throughout the report.

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.

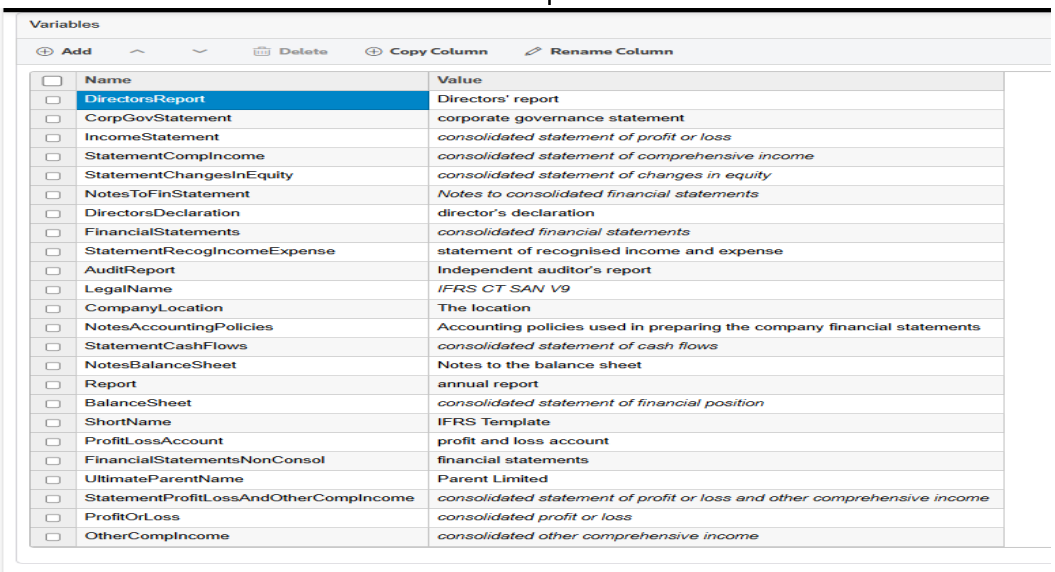
Variables generally come under report settings. There are variable options provided for 2 elements as mentioned below

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.



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:

31 Dec 2024 - IFRS CT SAN V9

Filter

General

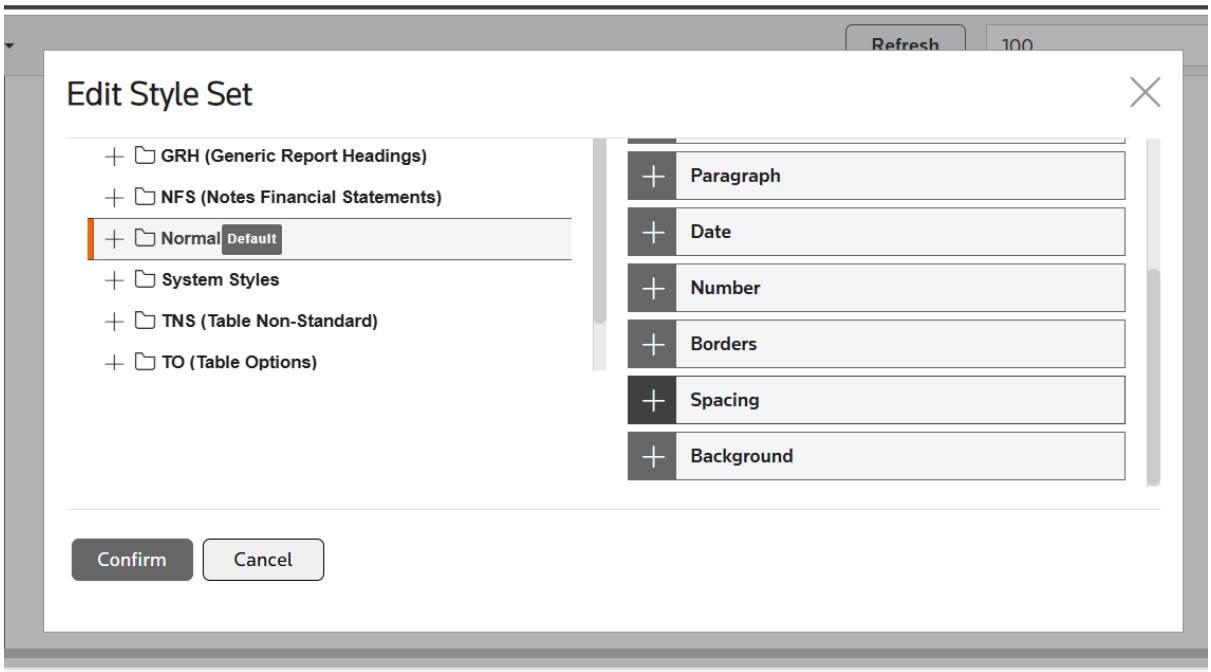
Table 〉 Variables 〉 **General**

Variables

Add | Delete | Copy Column | Rename Column

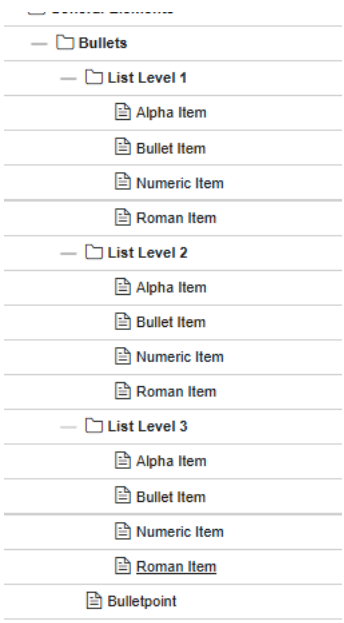
Name	Value
DescriptionColumnWidth	50
NoteColumnWidth	14
ValueColumnWidth	19

Style Sets



This section has already been explained above under report options.

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



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.

Contents Specific to the Template

The Peru template contains the reports listed below:

1. Annual Report > [Reporte Anual - Estados financieros]
2. Account Listing Report (Category Name, Description and Amount) > Lista por Cuentas contables (Categoría, Descripción e Importe)
3. Auto Report - E1 > Reporte - E1
4. Auto Report - E2 > Reporte - E2
5. Category Listing > Lista por categorías
6. Category Summary – Expenses by Function > Resumen Categorías - Función
7. Category Summary – Expenses by Nature > Resumen Categorías - Naturaleza
8. Category Summary – Primary > Resumen Categorías - Principal
9. Category Summary – Rounding Variance > Resumen Categorías - Redondeo
10. Entity Specific Account Assignment Report > Informe por Categorías [Entidad]
11. Entity Structure Report > Composición de la entidad
12. Journal Summary > Resumen de los Valores Ingresados
13. Rounding Account Summary > Resumen de Cuentas Redondeo
14. Trial Balance > Balance de Sumas y Saldos
15. Trial Balance Per Entity (Including Account Assignment) > Balance de Sumas y Saldos por Entidad (Incluye Asignaciones)

1. Annual Report

Purpose:
This report contains the year-end financial statements.

Content:

- Management report
- Auditor's report
- Primary Statements
- Notes to the Financial Statements
- Additional Disclosures

2. 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.

3. Auto Report - E1

Purpose:
Presents a summarized view of key financial categories for the parent entity (E1), showing values for both current and prior periods.

Content:

- Lists major categories (e.g., Cash and equivalents, Trade payables) with corresponding amounts for Jan-Dec 202X and Jan-Dec 202X-1.
- Shows both the account-level and standardized category-level breakdowns.
- Useful for high-level review and comparison of key financial statement lines over time.

4. Auto Report - E2

Guidance:

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

5. Category Listing

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

Content:

- Columns: Category Code, Category Description.
- Includes categories for the balance sheet, profit and loss, and various sub-categories (e.g., ESF.A.AC.EXIST.MATPRIM – Raw materials).
- Used as a lookup or reference for interpreting codes in other reports.

6. 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., categories created under FUNCION), 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.

7. Category Summary – Expenses by Nature

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

8. Category Summary – Primary

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

Content:

- Columns: Description, values for Jan-Dec 202X and Jan-Dec 202X-1, for both E1 and E2, and totals.
- Includes both account-level and standardized category-level lines.
- Used for overall financial statement review and reconciliation.

9. 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.

10. Entity Specific Account Assignment Report

Purpose:
This report maps each entity-specific account (by code and description) to a standardized

financial statement category and description. It is tailored to a specific entity, showing how its account codes are mapped to reporting categories.

Content:

- Columns: Account Code, Description, Standardized Assignment Code & Description (e.g., ESF.A.ANC.IME.COSTO.MAQEQUIP – Machinery and equipment (Cost)) for the entity.
- Shows how each account is classified for reporting (e.g., "100035" → "ESF.A.ANC.IME.COSTO.MAQEQUIP: Machinery and equipment (Cost)").
- Used for consistent mapping across entities and reporting periods.
- Ensures the specific mapping is clear for each entity, supporting entity-level reporting and consolidation.

11. 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.

12. 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.

13. 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.

14. Trial Balance

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

Content:

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

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