

ONESOURCE™

Statutory Reporting

General Template – Web User Guide
V 1.0

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User Workflow

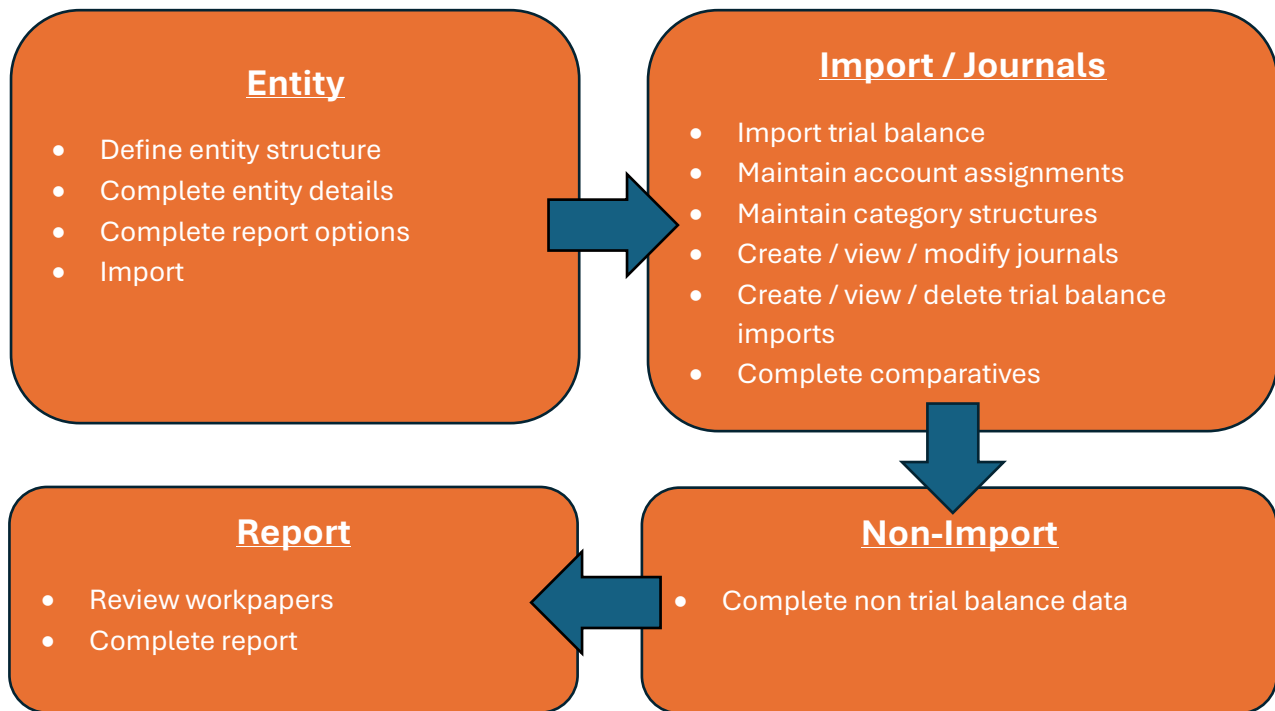
Workflow tabs

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.

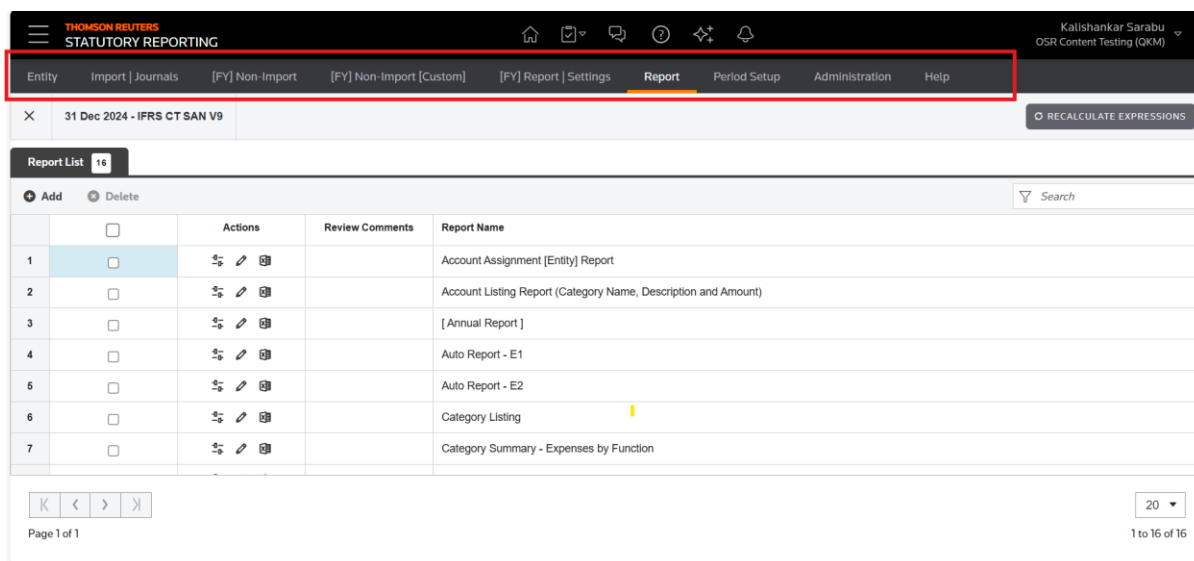
User Workflow Diagram



General Template Information

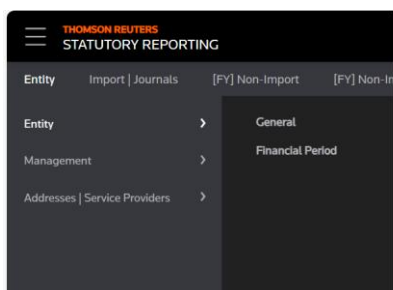
- The template contains full financial statements
- The template provides option to generate different reports
- The template can be used for consolidated/ group financial statements
- The template can be used for entity size small, medium and large

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, the 'Selected file info' section shows the file 'IFRS.CT (02.2025) (P 6.28.9259 C 9.0 - Trial Balance) Consol (E1).xlsx' with a 100% progress bar. The 'Select Import Settings' section has radio buttons for 'Default entity settings' (selected) and 'Stored entity settings', with a 'New Import Settings' dropdown.

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

The screenshot shows the 'Column Settings' dialog box. The top navigation bar is the same as the previous screenshot. The main header displays '31 Dec 2025 - NZ TB TEST' and a 'RECALCULATE EXPRESSIONS' button. The process flow shows steps 1, 4, and 4. The 'Column Settings' dialog box has the following fields: 'Code *' (IMP 001), 'Name *' (CP), 'Classification *' (Original Trial Balance), 'EntityCode *' (NZ TEST), 'Ending Date *' (2025-12-31), 'Year To Date' (toggle on), 'Currency Conversion' (toggle off), 'Journal Replacement' (toggle off), and 'Round Amounts' (toggle off). The background shows the 'Upload' step with a table of columns and account codes.

Header	Acc No
1	Acc No
2	1001

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.

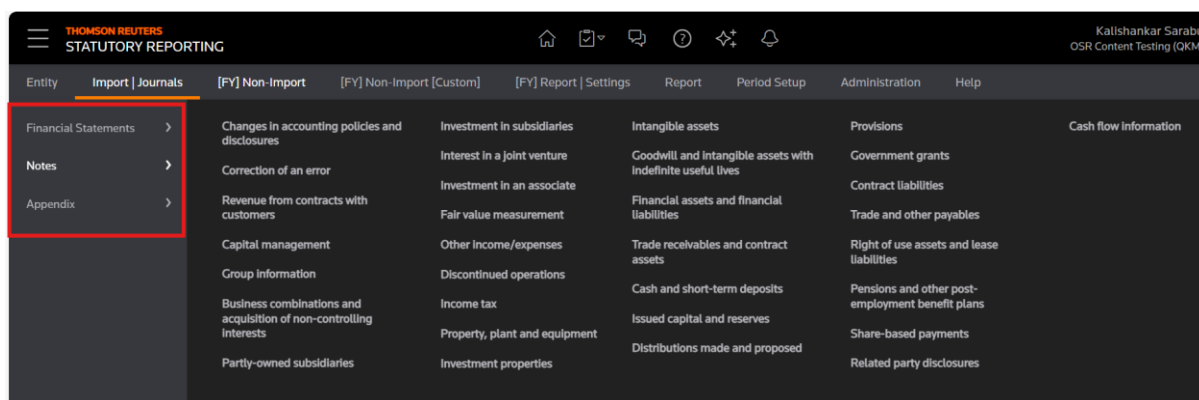
The screenshot shows the 'Import' step of the import process. The top navigation bar is the same as the previous screenshots. The main header displays '31 Dec 2025 - IFRS TEST KALI' and a 'RECALCULATE EXPRESSIONS' button. The process flow shows steps 1, 2, 3, and 4. The 'Import' step shows a table of accounts with checkboxes for selection. The table has columns for 'Account Code', 'Account Description', and 'Amount'. The accounts listed are: 1306 (Licences with indefinite useful life), 1307 (Goodwill), 1308 (Goodwill - Accumulated amortization), 1401 (Plant and machinery), 1402 (Accumulated amortization - Plant and machinery), 1403 (Motor vehicles), and 1404 (Accumulated amortization - Motor vehicles). The bottom of the screen shows pagination: 'Page 1 of 10' and '1 to 25 of 227'.

Account Code	Account Description	Amount
1306	Licences with indefinite useful life	
1307	Goodwill	
1308	Goodwill - Accumulated amortization	
1401	Plant and machinery	
1402	Accumulated amortization - Plant and machinery	
1403	Motor vehicles	
1404	Accumulated amortization - Motor vehicles	

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.

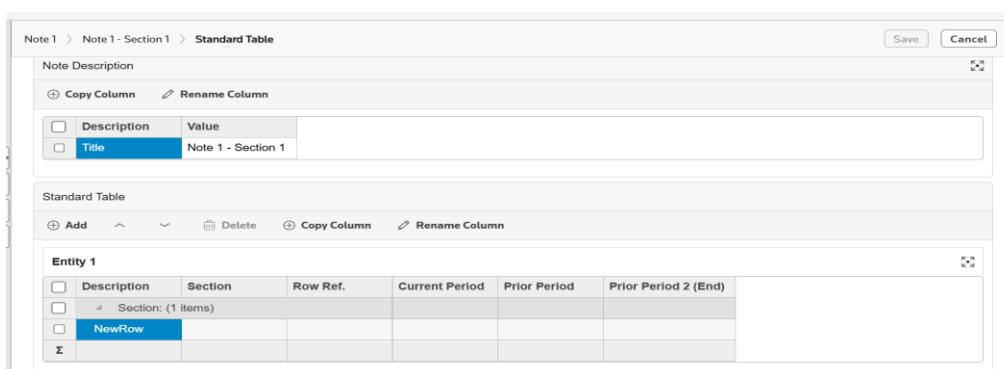
	Description	Section	Row Ref.	End (Current Period)	End (Prior Period)	End (Prior Period 2)
	Section: A (7 items)					
	Net (gain)/loss on cash flow hedges	A	A1	\$265,000.00	(\$10,000.00)	
	Net change in costs of hedging	A	A2	\$10,000.00		
	Net loss on debt instruments at fair value	A	A3	\$6,000.00		
	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)

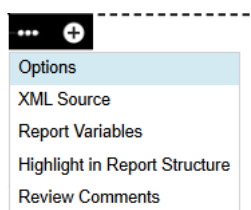
Every report has the option to export in different format (PDF/Excel/HTML/Word) as shown below.

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

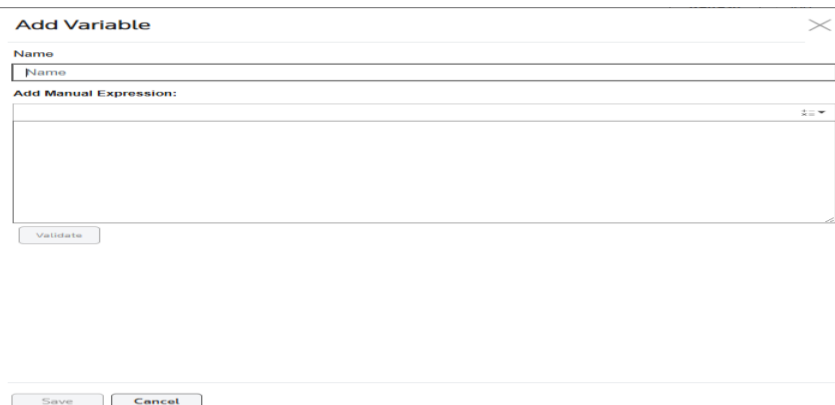
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element. However, it is recommended to use the provided options instead of editing the XML directly.



- 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

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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.

×

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Account Assignment

Display

Balances

Filter

Number of Accounts: 0

Assign

Remove

Primary

Name	Code	Category	Current Period	Prior Period
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.

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Journal Classification

+ Add New Journal Classification

+ Delete

▽ Search

		Name
1	☐	Original Trial Balance
2	☐	Audit Adjustments
3	☐	Tax Adjustments
4	☐	Reclassifications
5	☐	Eliminations
6	☐	Error Corrections

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Page 1 of 1

1 to 6 of 6

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

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	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

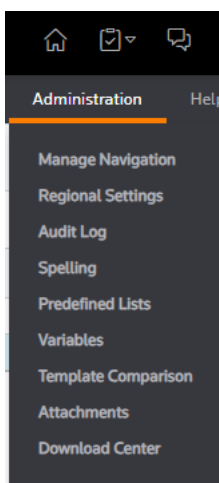
Link Accounts

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

20

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

- Administration: This section has options as mentioned below



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

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

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

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

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

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

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

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

Log Details

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

User Name: Manisankar Das APAC.QKM

Action: Created

Type: Journal

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

Close

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

Spelling

Dictionary

Ignored Words

Select Dictionary

Select Here

Auto Detect (auto)

Danish (da_DK)

German (de_DE)

Switzerland German (de_CH)

Greek (el_GR)

American English (en_US)

British English (en_GB)

Predefined Lists: Please see the section predefined list below.

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

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Variables

Add New Variable

Delete

Actions

Key

Label

Type

Expression

Value

1

Rounding

Rounding

Decimal

if(reporting_client.lookupaccountingperioddata,"FYR"

1000

R

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>

X

20

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.

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STATUTORY REPORTING

Home

Navigation

Help

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

×

31 Dec 2024 - TR Example Group

Template Comparison:

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

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

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

Compare

Template Comparison - Reports:

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

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

Visualise update with financial period data

Select Here

Compare

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

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

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STATUTORY REPORTING

Kalishankar Sarabu
CST Content Testing [2004]

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

X 31 Dec 2024 - TR Example Group RECALCULATE EXPRESSIONS

Download Center
Records are available for 180 days from the download date

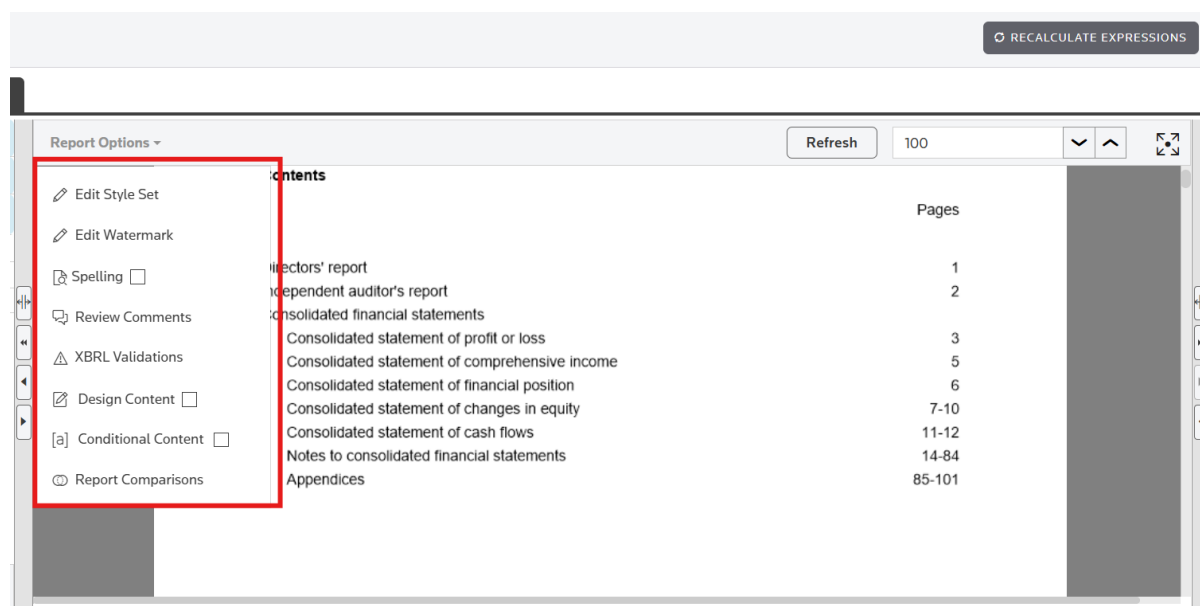
No files found

Refresh

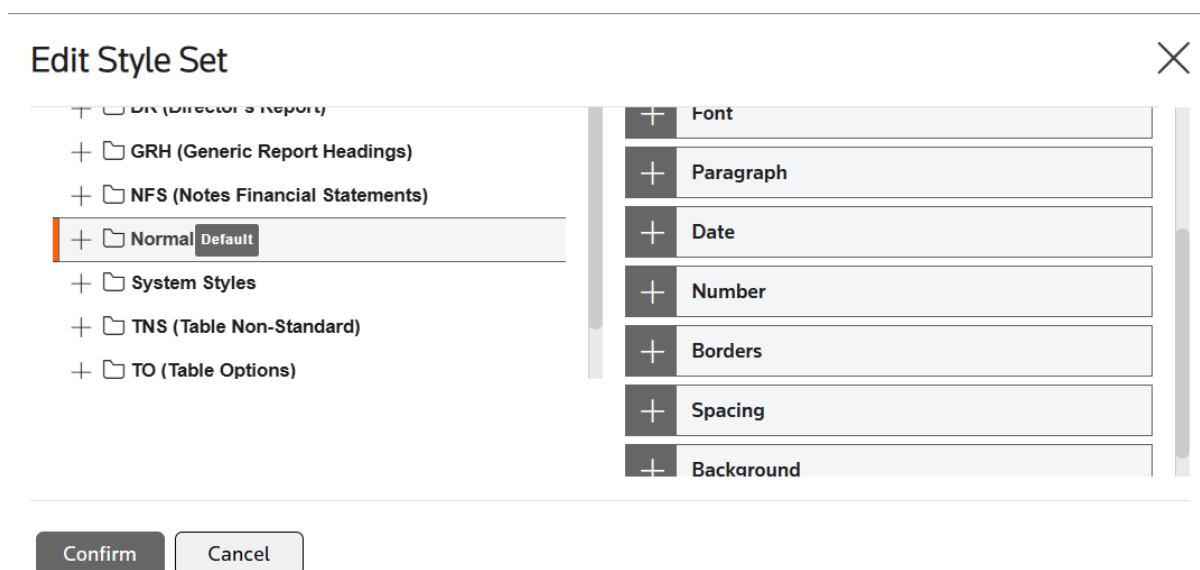
User	File Name	File Extension	Status	Download Date
[K] < > X				10

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

Report Options



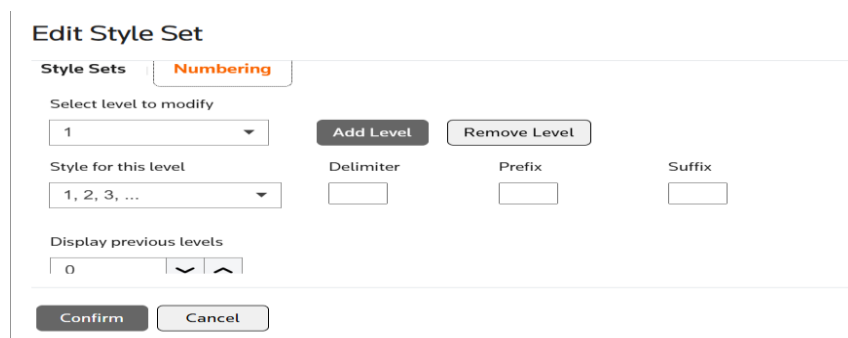
1. Edit Style Set



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**

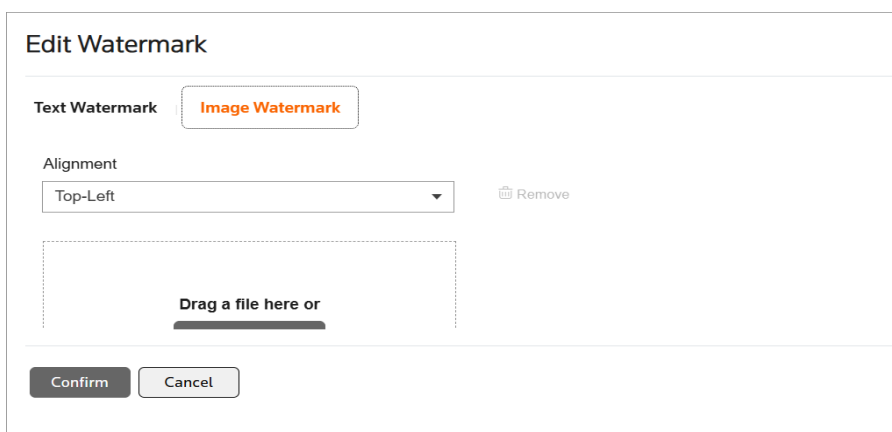
Select level to modify
 Add Level **Remove Level**

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.



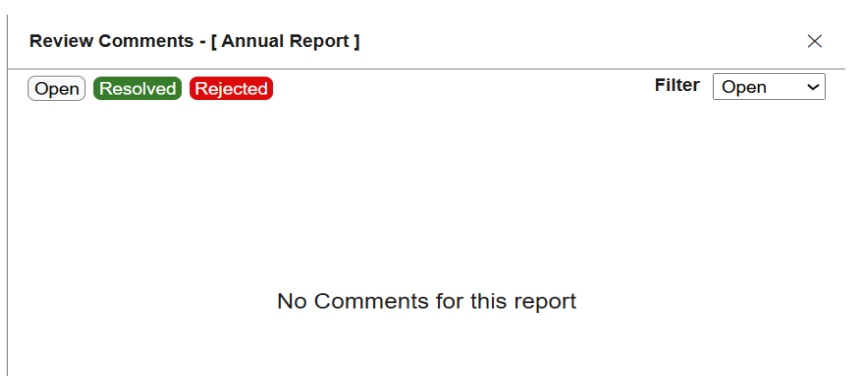
Edit Watermark

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

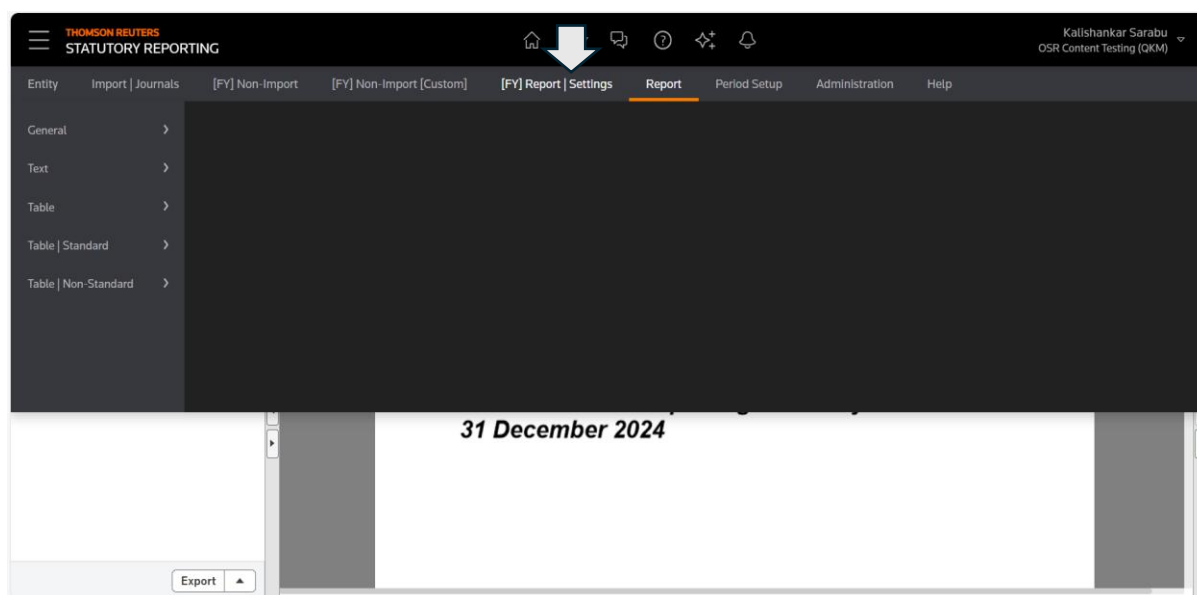
⚖

 Compare

☐	Date/Time	User	Reason
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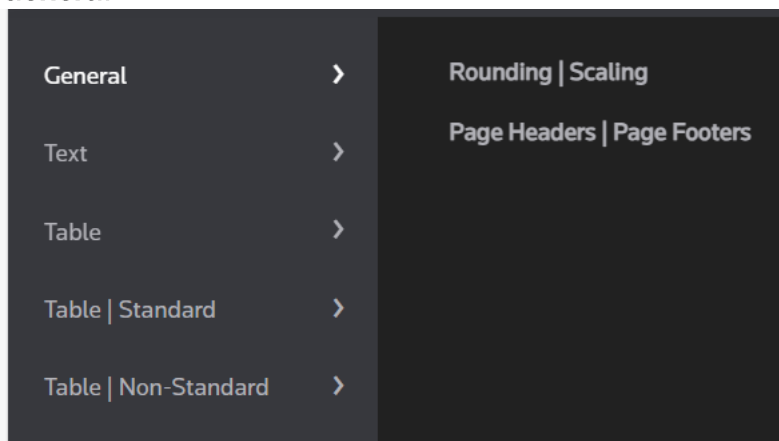
Cancel

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.

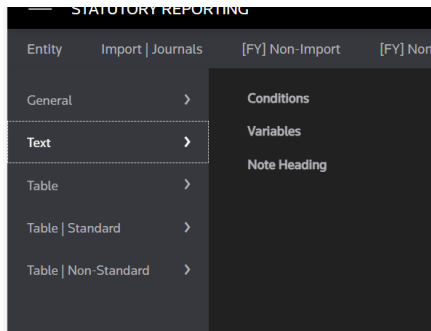
Users can define custom headers or footers by selecting the “**Other**” option and entering the desired text in the corresponding column.

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.

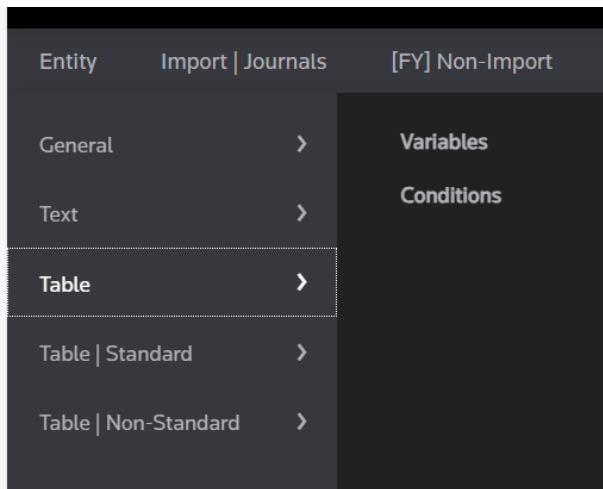
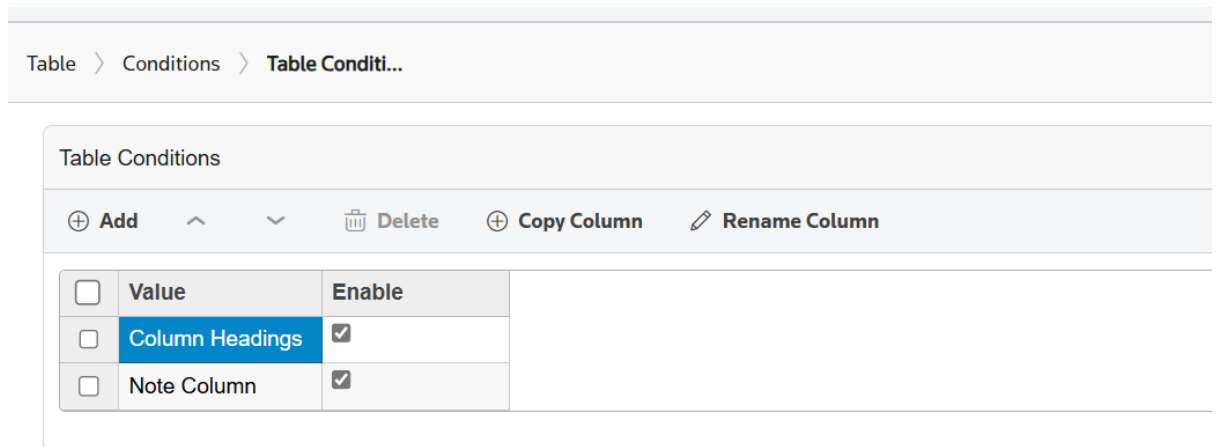
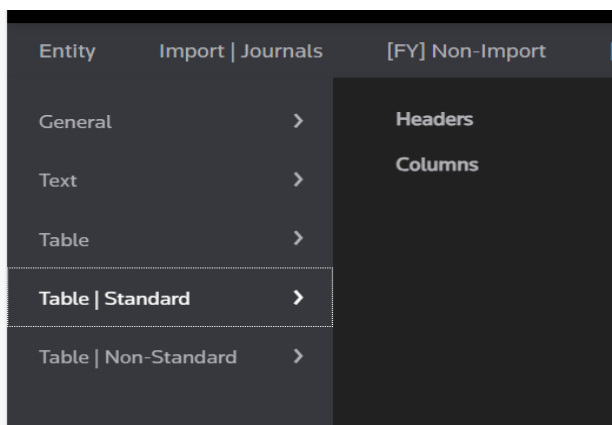


Table conditions: Table conditions can be modified using this option. User can also add more conditions as per their requirements.



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 E1/E2, 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	☒	☒	☐	☒	☒	☐

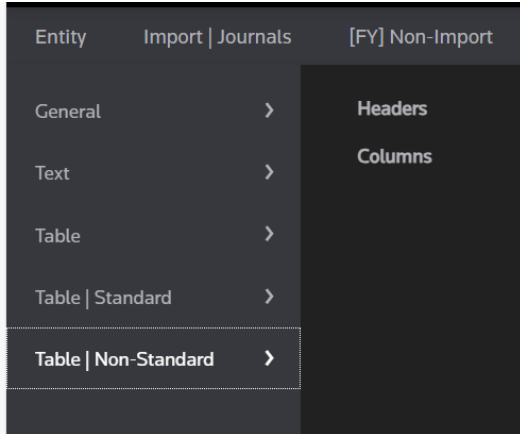
Filters

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:

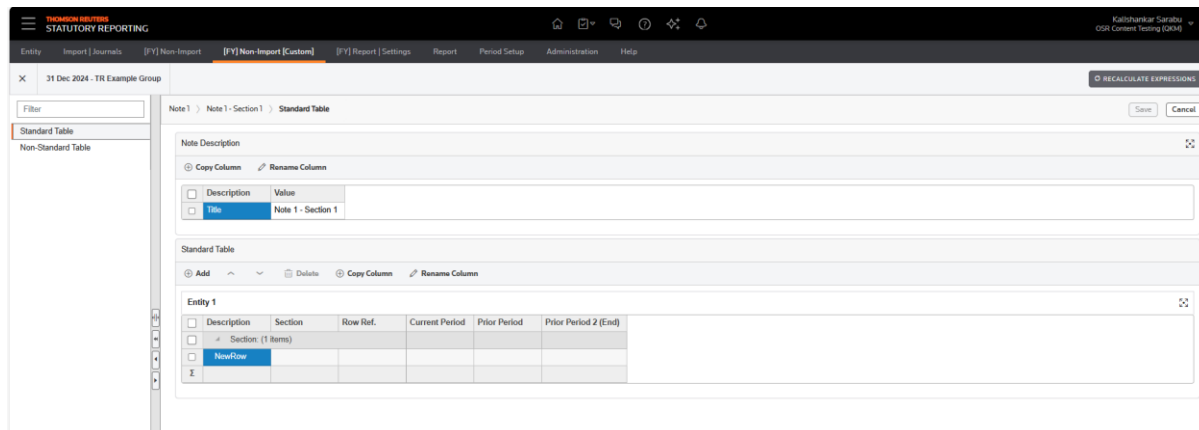
Description	Header 1	Enable
Line 1	[E1]	☐
Line 2		☐
Line 3		☐

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

Description	Column	Enable
Filters Set A	E1	☒
Filters Set B		☒
Filters Set C		☒

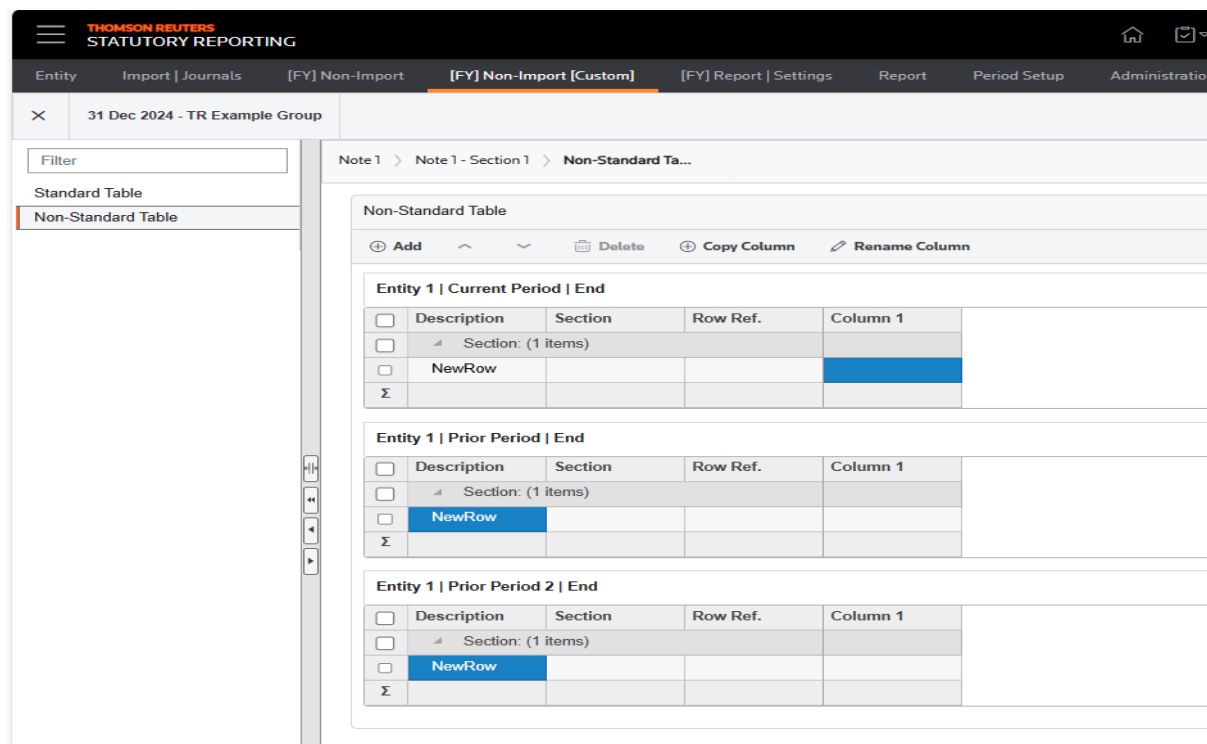
There are 3 types of tables available in the report.

1. **Standard table:** Standard tables have three columns for Current year, Prior year and Prior Prior year. The same set of periods are available for both E1 and E2.



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

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



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

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

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

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

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

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

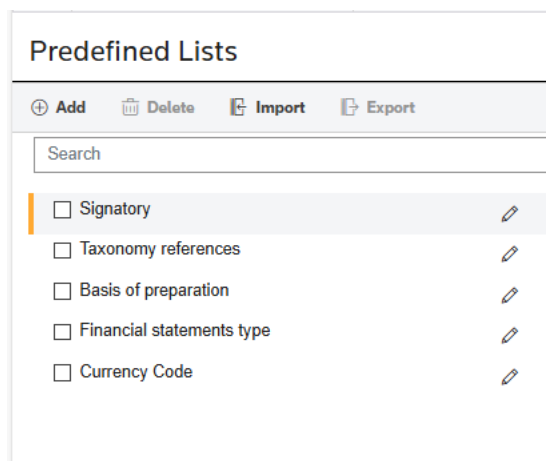
Grid Vs Category: Grid tables are completely editable, and users can insert amounts manually whereas in category tables users can pull the categories and the amount will be automatically displayed in the table.

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

Predefined Lists

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

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



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

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

Add Delete	
☐ 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.

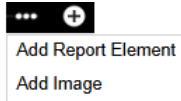
+ Add Delete	
☐ Actions	List Values
☐	Separate
☐	Consolidated

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

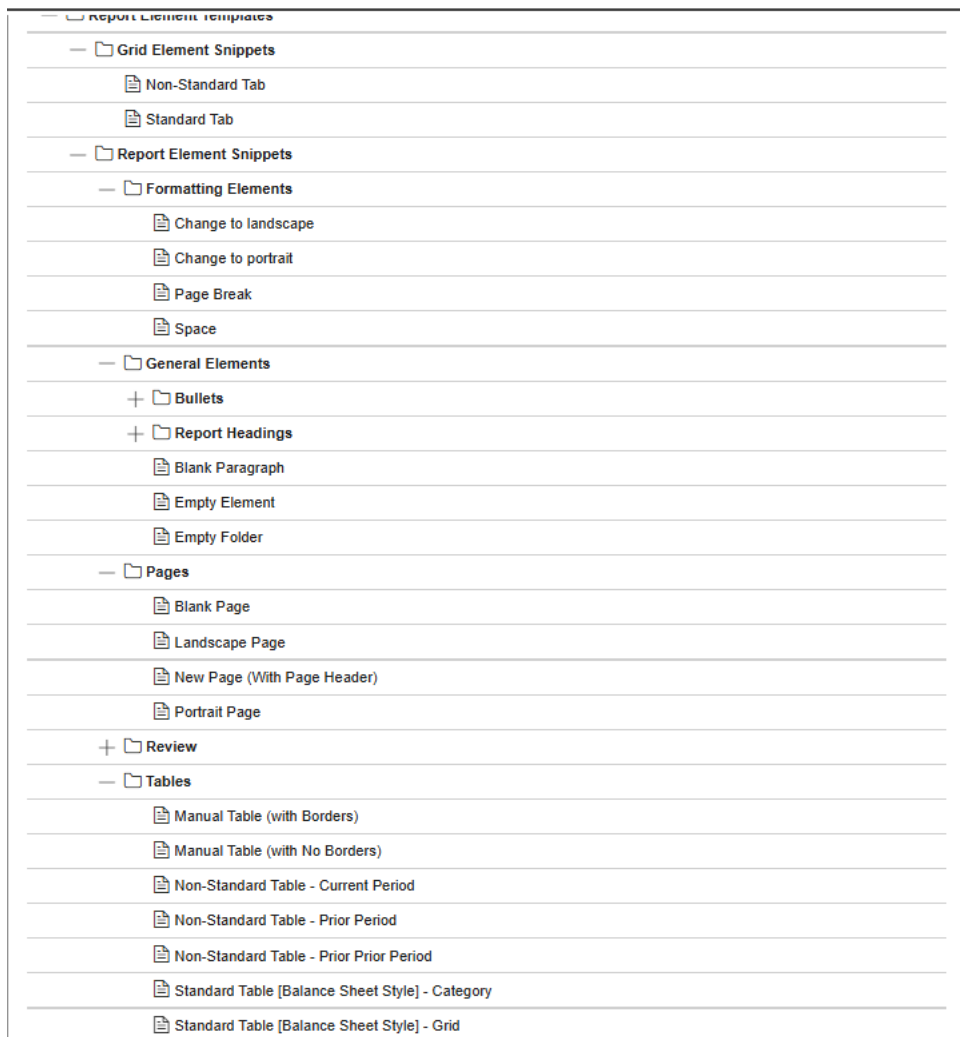
+ Add Delete	
☐ Actions	List Values
☐	AED - UAE Dirham
☐	AFN - Afghani
☐	ALL - Lek
☐	AMD - Armenian Dram
☐	ANG - Netherlands Antillean Guilder
☐	AOA - Kwanza
☐	ARS - Argentine Peso
☐	AUD - Australian Dollar
☐	AWG - Aruban Florin
☐	AZN - Azerbaijan Manat
☐	BAM - Convertible Mark
☐	BBD - Barbados Dollar
☐	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:

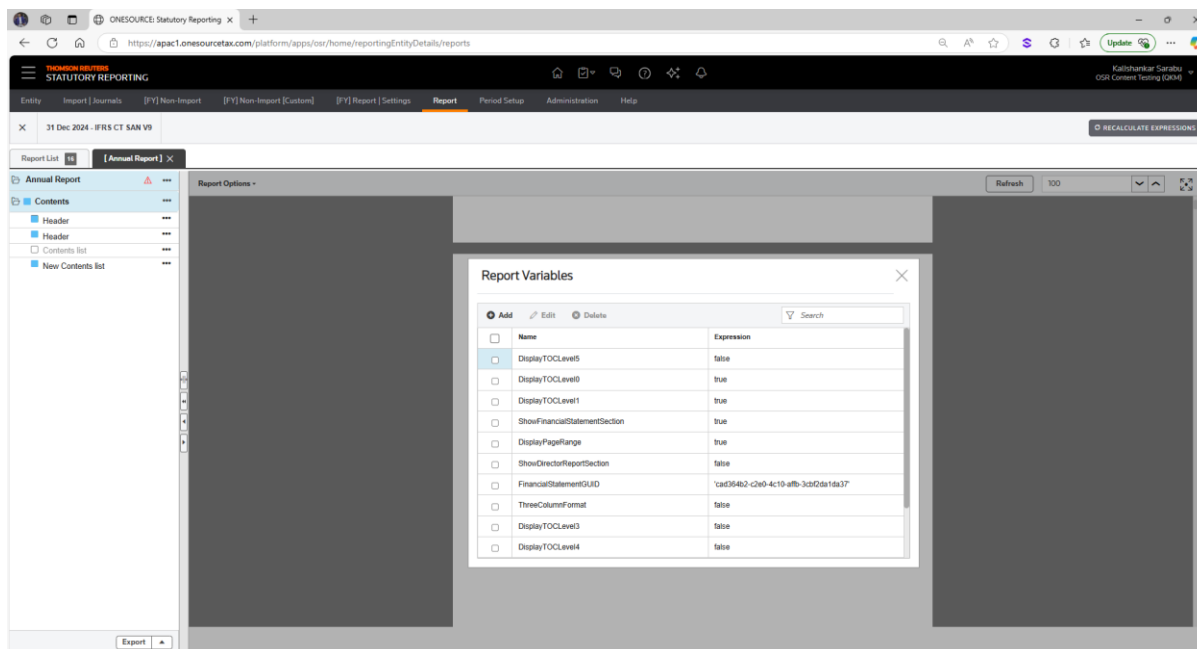


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

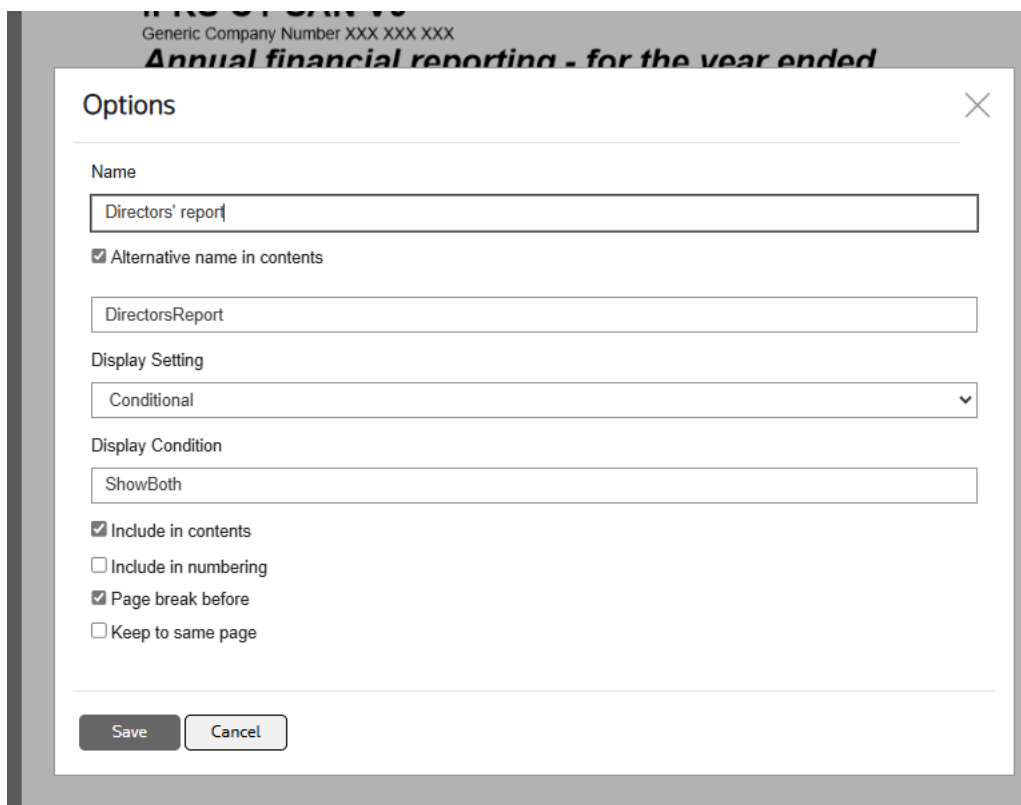
Configuring the Contents Page

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.

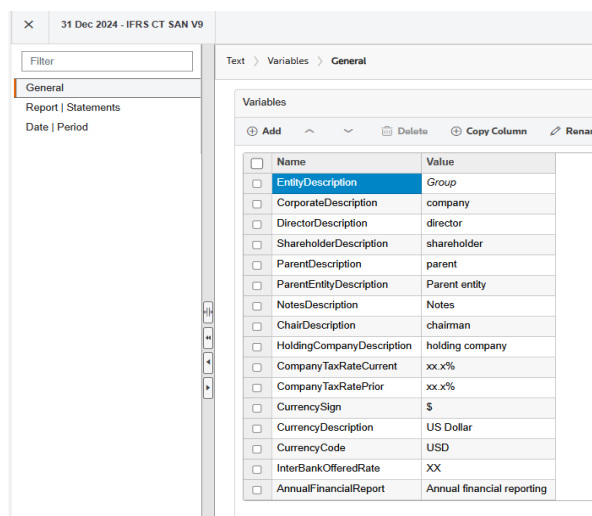
Users can change common words throughout reports via this dialog.

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.



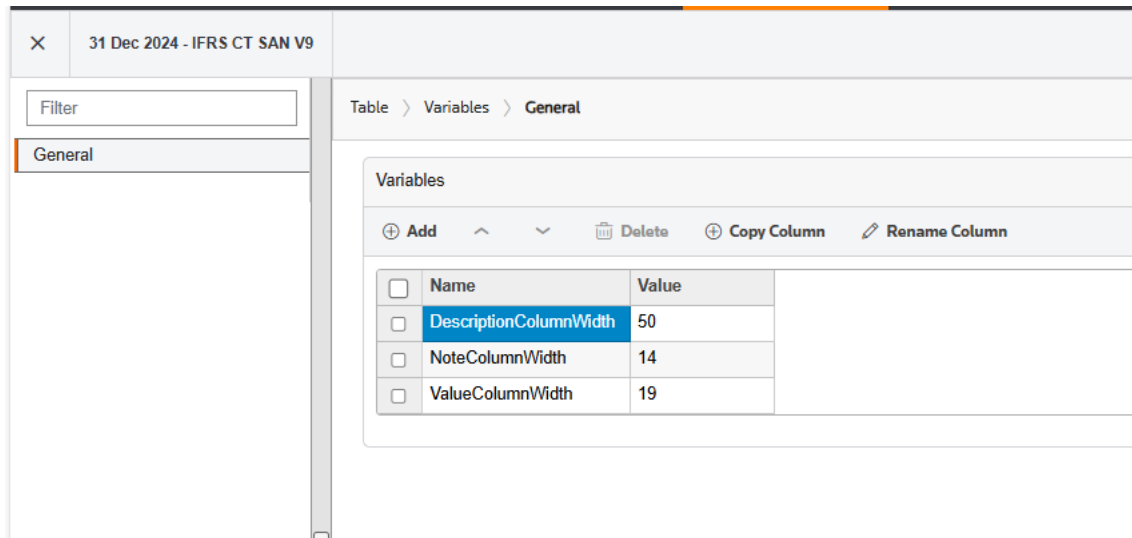
- b. Report | Statement: The report statement tab relates to the names of the various statements and sections of the report.

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

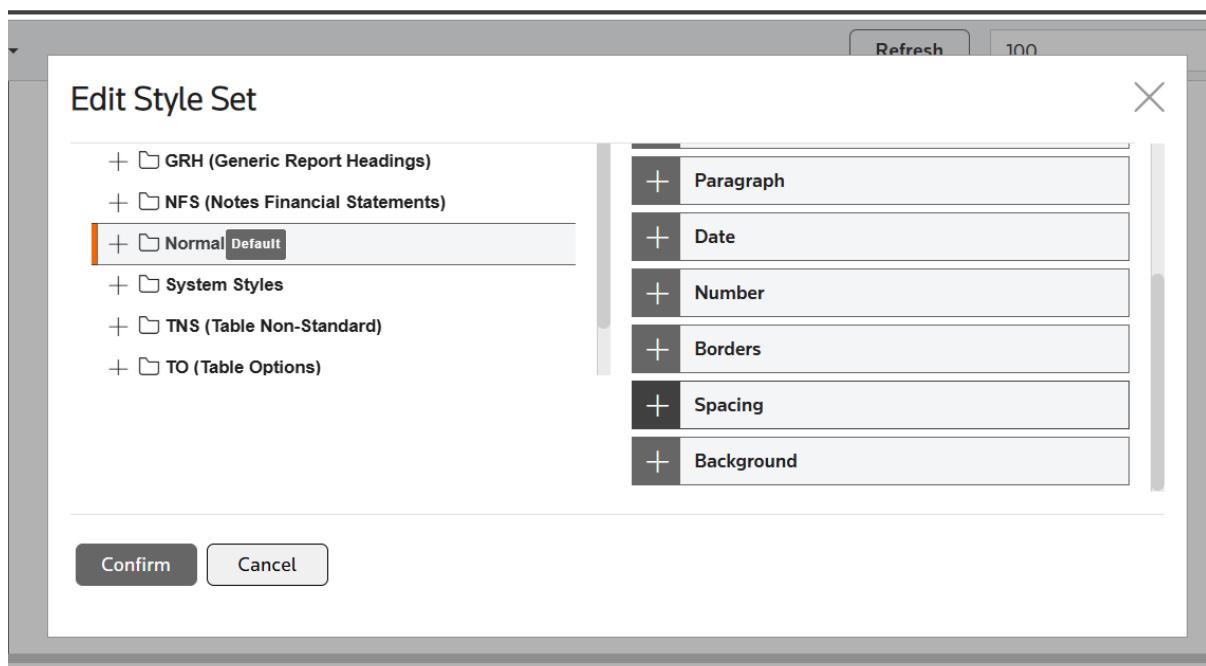
c. Date | Period: The date and period tab relate to dates and times

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 IFRS
- The template contains full financial statement
- 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

Contents Specific to the Philippines Template

Philippines template provides below mentioned Reports:

1. Annual Report
2. Account Assignment [Entity] Report
3. Account Listing Report (Category Name, Description and Amount)
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 Structure Report
12. Journal Summary
13. Rounding Account Summary
14. Trial Balance
15. Trial Balance Per Entity (Including Account Assignment)

Annual Report

Primary Financial Statements

1. Statement of Management's Responsibility for Financial Statements
 - **Purpose:** Statement by management acknowledging responsibility for the preparation and fair presentation of the financial statements.
 - **What's Included:** Signed declaration by the Chairman and Group Chief Executive.
2. Independent Auditor's Report
 - **Purpose:** Provides an independent opinion on whether the financial statements present a true and fair view in accordance with PFRS.
 - **What's Included:** Auditor's opinion, scope, key audit matters, and any reservations.
3. Consolidated Statement of Profit or Loss
 - **Purpose:** Shows the Group's financial performance for the year.
 - **What's Included:** Revenues, cost of sales, gross profit, operating expenses, finance costs, tax expense, and net profit or loss.
4. Consolidated Statement of Comprehensive Income
 - **Purpose:** Expands on profit or loss by including other comprehensive income (OCI) items.
 - **What's Included:** Items such as revaluation gains, foreign currency translation differences, and changes in fair value of financial instruments.
5. Consolidated Statement of Financial Position (Balance Sheet)
 - **Purpose:** Presents the Group's assets, liabilities, and equity at year-end.
 - **What's Included:** Current and non-current assets and liabilities, equity components.
6. Consolidated Statement of Changes in Equity
 - **Purpose:** Reconciles opening and closing balances of each equity component.
 - **What's Included:** Movements from profits, dividends, share issues, and OCI.

7. Consolidated Statement of Cash Flows

- **Purpose:** Summarizes cash inflows and outflows by operating, investing, and financing activities.
- **What's Included:** Cash generated from operations, investing and financing cash flows.

Notes to Accounts

1. Corporate Information

- **Purpose:** Describes the reporting entity and its structure.
- **What's Included:** Company background, incorporation details, registered office, principal activities, group structure.

2. Accounting Policies

- **Purpose:** Outlines the principles and rules used in preparing the financial statements.
- **What's Included:**
 - Basis of preparation (PFRS compliance, historical cost/fair value, going concern, currency)
 - Basis of consolidation (subsidiaries, associates, joint ventures)
 - Summary of accounting policies (business combinations, investments, fair value, revenue, government grants, taxes, foreign currencies, assets held for sale, PPE, leases, borrowing costs, investment properties, intangibles, financial instruments, inventories, impairment, cash, convertible preference shares, treasury shares, provisions, pensions, share-based payments, events after reporting period)
 - Changes in accounting policies and disclosures (new/amended standards)
 - Correction of an error (nature and impact of prior period errors)
 - Climate-related matters (impact on estimates and assumptions)

3. Significant Accounting Judgements, Estimates and Assumptions

- **Purpose:** Discloses areas of significant management judgement or estimation uncertainty.
- **What's Included:** Key judgements (lease terms, consolidation), estimation uncertainties (impairment, fair value, provisions, pension assumptions), sensitivity analyses.

4. Revenue from Contracts with Customers

- **Purpose:** Provides detailed revenue recognition policies and disclosures.
- **What's Included:**

4.1 Disaggregation: Revenue by segments/product/geography/customer type or timing (point in time/over time)

4.2 Contract balances: Movements and drivers in contract assets, receivables, contract liabilities; ECLs on contract assets

4.3 Rights of return & refund liabilities: Measurement and changes; right-of-return asset

4.4 Performance obligations: What triggers revenue (delivery, installation progress); financing components; warranties; loyalty points; procurement services as agent; remaining performance obligations (backlog) and timing..

5. Capital Management

- **Purpose:** Explains how the Group manages its capital structure and compliance with covenants.
- **What's Included:** Definition of capital, gearing ratio, supplier finance arrangements, compliance with covenants.

6. Group Information

- **Purpose:** Lists subsidiaries, associates, and joint ventures.
- **What's Included:** Legal entities, ownership percentages, consolidation basis.

7. Business Combinations and Acquisition of Non-controlling Interests

- **Purpose:** Details acquisitions, goodwill recognized, and treatment of non-controlling interests.
- **What's Included:** Fair value of assets/liabilities at acquisition, goodwill allocation, contingent consideration, impact on group results.

8. Partly-owned Subsidiaries

- **Purpose:** Summarizes financial information for subsidiaries not wholly owned.
- **What's Included:** Proportion held by non-controlling interests, summarized financial statements.

9. Investment in Subsidiaries

- **Purpose:** Details investments in subsidiaries and impairment assessments.
- **What's Included:** Cost, impairment, recoverable amounts, valuation methods.

10. Interest in a Joint Venture

- **Purpose:** Provides summarized financial information for joint ventures.
- **What's Included:** Statement of financial position, profit or loss, Group's share of results.

11. Investment in an Associate

- **Purpose:** Provides summarized financial information for associates.

- **What's Included:** Statement of financial position, profit or loss, Group's share of results.

12. Fair Value Measurement

- **Purpose:** Explains valuation techniques and fair value hierarchy.
- **What's Included:** Level 1, 2, 3 disclosures, methods, key assumptions, sensitivity analyses, climate-related risks.

13. Other Income/Expenses and Adjustments

- **Purpose:** Breaks down other operating income/expenses, finance costs, employee benefits, R&D, admin expenses.
- **What's Included:** Categories of income/expenses, employee benefits, R&D, admin costs.

14. Discontinued Operations

- **Purpose:** Provides details on discontinued operations.
- **What's Included:** Results, assets/liabilities held for sale, cash flows from discontinued operations.

15. Income Tax

- **Purpose:** Details current/deferred tax, tax reconciliation, unrecognized tax assets, impact of tax law changes.
- **What's Included:** Tax expense breakdown, effective tax rate reconciliation, deferred tax assets/liabilities, tax losses carried forward.

16. Property, Plant and Equipment

- **Purpose:** Provides breakdowns and movements in tangible assets.
- **What's Included:** Cost, depreciation, net book value, revaluation, impairment, assets under construction.

17. Investment Properties

- **Purpose:** Details measurement and valuation of investment properties.
- **What's Included:** Fair value hierarchy, valuation methods, rental income/expenses.

18. Intangible Assets and Goodwill

- **Purpose:** Explains recognition, measurement, amortization, impairment testing, and allocation.
- **What's Included:** Cost, amortization, impairment reviews, allocation to CGUs.

19. 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, sensitivity analyses.

20. Financial Assets and Financial Liabilities

- **Purpose:** Details classification and measurement of financial instruments, hedging, risk management, fair value disclosures.
- **What's Included:** Categories of assets/liabilities, loans/borrowings, hedging/derivatives, fair value hierarchy, risk management policies, changes in liabilities.

21. Inventories

- **Purpose:** Explains inventory valuation, write-downs, cost formulas.
- **What's Included:** Raw materials, WIP, finished goods, NRV adjustments.

22. Trade Receivables and Contract Assets

- **Purpose:** Breaks down receivables/contract assets and credit risk disclosures.
- **What's Included:** Aging analysis, allowance for expected credit losses.

23. Prepayments

- **Purpose:** Details prepayments for goods/services.
- **What's Included:** Types and amounts of prepayments.

24. Cash and Short-term Deposits

- **Purpose:** Shows cash balances, short-term deposits, restrictions, undrawn facilities.
- **What's Included:** Cash at bank/on hand, short-term deposits, cash flow reconciliation.

25. Issued Capital and Reserves

- **Purpose:** Explains share capital, reserves, equity movements, purpose of each reserve.
- **What's Included:** Share issues, share premium, treasury shares, nature/purpose of reserves.

26. Distributions Made and Proposed

- **Purpose:** Details dividends and other distributions to shareholders.
- **What's Included:** Dividends paid/proposed, dates, amounts.

27. Provisions

- **Purpose:** Explains provisions for warranties, restructuring, decommissioning, other obligations.
- **What's Included:** Types of provisions, movements, key assumptions.

28. Government Grants

- **Purpose:** Details government grants received and accounting treatment.
- **What's Included:** Grants for assets/income, unfulfilled conditions/contingencies.

29. Contract Liabilities

- **Purpose:** Explains advances from customers and contract liabilities.
- **What's Included:** Amounts received in advance, revenue recognition on satisfaction of performance obligations.

29.1 Loyalty Program Transactions

- **Purpose:** Explains accounting for customer loyalty programs.
- **What's Included:** Liability for unredeemed points, revenue recognition on redemption.

30. Trade and Other Payables

- **Purpose:** Details payables, supplier finance arrangements, related terms.
- **What's Included:** Trade/other payables, terms, supplier finance arrangements.

31. Leases

- **Purpose:** Provides details on right-of-use assets, lease liabilities, expenses, maturity analysis.
- **What's Included:** Lease terms/payments, right-of-use assets, lease liabilities, maturity analysis.

32. Pensions and Other Post-employment Benefit Plans

- **Purpose:** Explains defined benefit and other employee benefit plans, actuarial assumptions, sensitivity analyses.
- **What's Included:** Plan descriptions, net benefit liabilities, assumptions, sensitivity.

33. Share-based Payments

- **Purpose:** Details share option plans, share appreciation rights, expense recognition.
- **What's Included:** Terms/conditions, fair value measurement, expense recognized.

34. Commitments and Contingencies

- **Purpose:** Discloses future commitments, guarantees, contingent liabilities.
- **What's Included:** Legal claims, guarantees, capital commitments.

35. Related Party Disclosures

- **Purpose:** Details transactions and balances with related parties, key management compensation.
- **What's Included:** Sales, purchases, loans, guarantees with related parties, key management compensation.

36. Standards Issued but Not Yet Effective

- **Purpose:** Lists new PFRS standards/amendments not yet adopted and expected impact.
- **What's Included:** Summaries of new standards, effective dates, expected impact.

37. Events After the Reporting Period

- **Purpose:** Discloses significant events after year-end but before approval of the statements.
- **What's Included:** Description of events, financial impact if estimable.

Appendices

Appendix 1 – PFRS 1 First-time Adoption of PFRS

- Purpose
 - Explain how the Group transitioned from Local GAAP to PFRS and what changed.
- What's included
 - Elections/exemptions applied under PFRS 1.
 - Consistency and changes in estimates.
 - Reconciliations of equity at January 1, 2023 and December 31, 2023, and of 2023 total comprehensive income.
 - Notes explaining key reconciling items (leases, revenue, taxes, PPE, goodwill, provisions, etc.).
 - Cash flow presentation impacts.

Appendix 2A – Simple revenue disclosure by "Type of revenue"

- Purpose
 - Illustrate a straightforward disaggregation of revenue for note disclosure.
- What's included
 - Ready-to-fill tables breaking down revenue by type and segment.

Appendix 2B – Example of a "Correction of Error" Note

- Purpose
 - Show how to disclose a prior-period error and its restatement effects.
- What's included
 - Narrative of the error and correction.
 - Tables showing impacts on equity, profit or loss, and OCI for affected periods.

Appendix 3 – Consolidated statement of financial position with separate presentation of lease liability

- Purpose

- Provide an example balance sheet format that separately presents lease liabilities, plus aligned lease disclosures.
- What's included
 - Full statement of financial position template.
 - Cross-referenced breakdowns of interest-bearing loans/borrowings and lease note extracts.

Appendix 4 – Material accounting policy information – an illustrative example

- Purpose
 - Demonstrate how to tailor accounting policy disclosures to PAS 1 (material, entity-specific), using investments in associates/joint ventures as the case.
- What's included
 - "Wording vs alternative wording" with commentary on why/when each is material.
 - Examples of concise, entity-specific policy language and presentation choices.

Appendix 5 – Example of an "Auditors" remuneration" Note

- Purpose
 - Illustrate transparent disclosure of audit and non-audit fees.
- What's included
 - Fillable tables for audit fees, other assurance/non-audit services, and related guidance notes.

Appendix 6 – Illustrative disclosure about Pillar Two taxes

- Purpose
 - Provide model wording for PAS 12 amendments related to OECD Pillar Two.
- What's included
 - Overview of QDMTT, IIR, UTPR.
 - Temporary deferred-tax exception disclosure and exposure narrative.
 - Example of current tax effects and required disclosures when enacted/substantively enacted.

GAAP Overlay 1 – CREATE Act and CREATE MORE (Philippines)

- Purpose
 - Localize tax/incentive disclosures relevant to Philippine registrants.
- What's included

- Rate changes (RCIT, MCIT), repeal/changes (IAET, ROHQ), foreign dividend exemptions.
- Incentives (ITH, SCIT, Enhanced Deductions), transitory rules, E-invoicing additional deductions.

GAAP Overlay 2 – Supplementary Information required under BIR RR No. 15-2010

- Purpose
 - Satisfy Philippine supplementary tax disclosure requirements.
- What's included
 - Output and input VAT schedules; importations; documentary stamp tax.
 - Other local/national taxes; withholding taxes; tax assessments.

GAAP Overlay 3 – Selling and distribution expenses

- Purpose
 - Provide a Philippine-focused schedule template for expense breakdown.
- What's included
 - Fillable table detailing selling and distribution expense categories.

GAAP Overlay 4 – Cost of sales

- Purpose
 - Provide a structured template for COS disclosure.
- What's included
 - Fillable table for direct materials, labor, overhead, write-downs, etc.

GAAP Overlay 5 – Revenue Regulations No. 34-2020 (Related Party Transactions)

- Purpose
 - Address RPT Form and documentation requirements context.
- What's included
 - Criteria for mandatory filing; note disclosure when not covered.

GAAP Overlay 6 – Amendments to PFRS 9/PFRS 7; PFRS 10/PAS 28

- Purpose
 - Flag classification/measurement clarifications and loss-of-control vs associate/JV conflict.
- What's included
 - Briefs of ESG-linked features, non-recourse assets/CLI, derecognition timing, added disclosures; sale/contribution guidance and early adoption note.

GAAP Overlay 7 – Amendments to PAS 1; PAS 12 (Pillar Two); PFRS 16 (sale and leaseback)

- Purpose
 - Summarize upcoming presentation/tax/lease changes.
- What's included
 - Current vs non-current classification clarifications; Pillar Two disclosure/exception; measuring leaseback liabilities and related gains/losses guidance.

GAAP Overlay 8 – Supplementary schedule of external auditor fee-related information

- Purpose
 - Enhance transparency on auditor and network firm fees, including independence considerations.
- What's included
 - Schedules for audit and non-audit fees across the Group and related entities.
 - Fee dependency disclosure (15% threshold), with explanatory notes.

2. Account Assignment [Entity] Report

Purpose:

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

Content:

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

3. Account Listing Report (Category Name, Description and Amount)

Purpose:

Lists all account codes with their names, mapped category codes and names, and the corresponding financial amounts for the current and prior periods.

Content:

- Columns: Account code, Account name, Category code, Category name, Total (current period), Prior Period Total.
- Provides a direct link from transactional accounts to reporting categories and their monetary values.

- Useful for detailed account-level analysis and for validating mapped amounts in summary reports.

4. Auto Report - E1

Purpose:

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

Content:

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

5. Auto Report - E2

Guidance:

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

6. Category Listing

Purpose:

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

Content:

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

7. Category Summary – Expenses by Function

Purpose:

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

Content:

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

8. Category Summary – Expenses by Nature

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

9. Category Summary – Primary

Purpose:

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

Content:

- Columns: Description, values for Jan-Dec 2024 and Jan-Dec 2023, for both E1 and E2, and totals.
- Includes both account-level and standardized category-level lines.
- Used for overall financial statement review and reconciliation.

10. Category Summary – Rounding Variance [Full Year]

Purpose:

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

Content:

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

11. Entity 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 31-12-2024 and 31-12-2023.
- 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 = Consolidated Entity (group-level view)
- E2 = Parent Entity (standalone parent company view)