

ONESOURCE™

Statutory Reporting

General Template – Web User Guide
V 2.0

Contents

User Workflow.....	2
User Workflow Diagram.....	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	35
Variables	37
Style Sets.....	39
Settings Specific to the Template	40

User Workflow

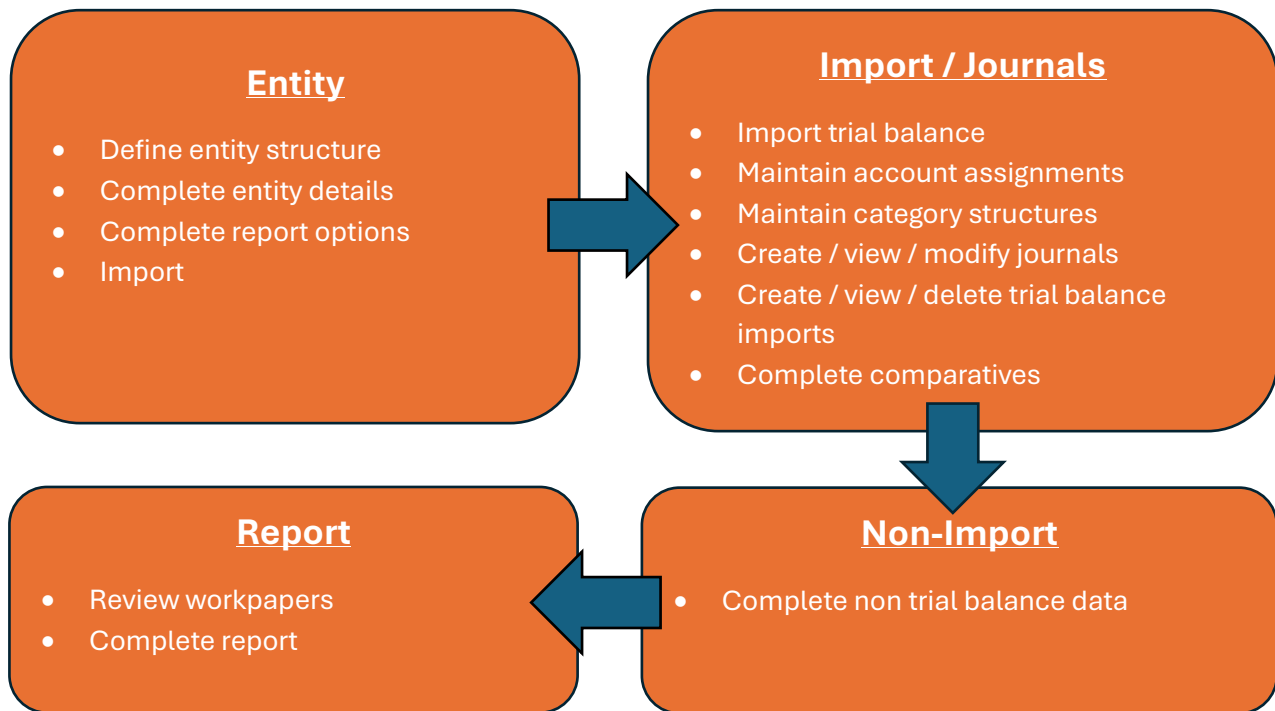
Workflow tabs

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 the statement of cash flows.
Report	Within this tab, users can preview/edit / complete reports.

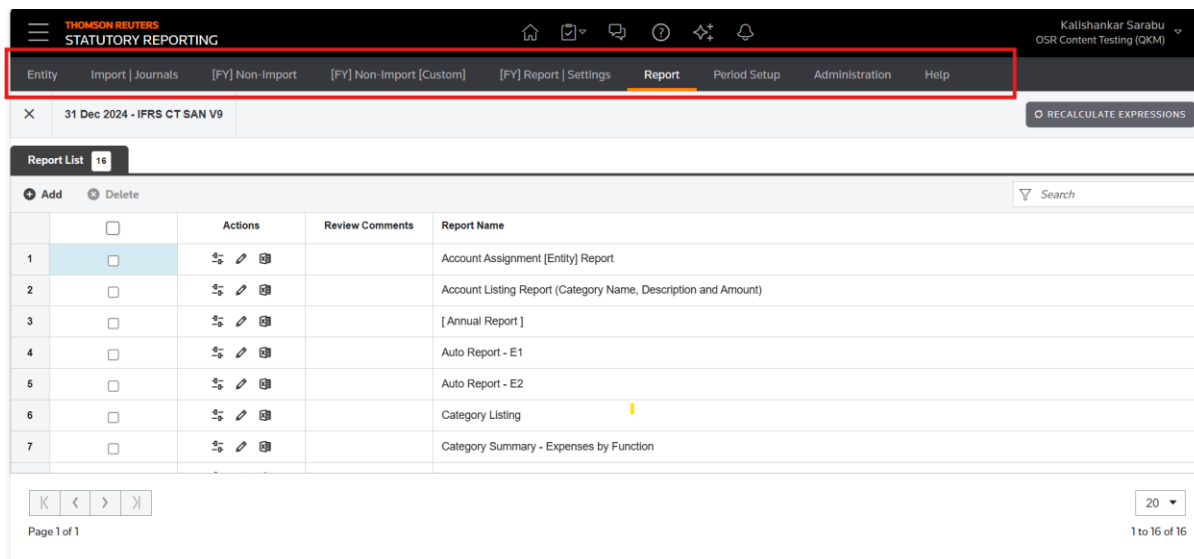
User Workflow Diagram



General Template Information

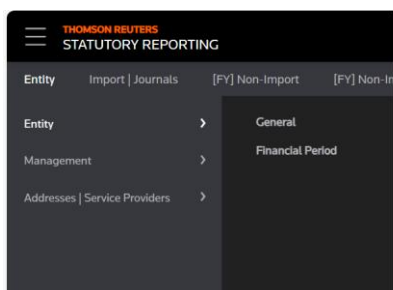
- The template contains full financial statements
- The template provides an option to generate different reports
- The template can be used for consolidated/ group financial statements
- The template can be used for entity sizes small, medium, and large

Main Menu Options (Global Templates)



As per the above screenshot, the main menu has the 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.

Type	Value
☐ Generic Company Number	XXX XXX XXX
☐ Legal form of the legal entity	
☐ Country of Incorporation	<insert country>
☐ Registration number	
☐ Classification of the legal entity based on the	
☐ Postal code	
☐ Place of residence	
☐ Place of residence abroad	

ii. Financial Period: The 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.

Name	Title	Age	Qualification	Signatory	Location of Signing	Date of Signing	Commencement Date
☐ Director 1				Both			
☐ Director 2							
☐ Director 3							
☐ Director 4							
☐ Director 5							
☐ Director 6							
☐ Director 7							
☐ Director 8							
☐ Director 9							
☐ Director 10							

- ii. Managers: Details of key management personnel can be entered by users as shown in the image below.
Users can add additional information beyond the default fields by inserting extra rows 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 are 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” to add “**prior period**” and “before prior period” to the financial statements and create comparatives.

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

The screenshot shows the 'Upload' step of the import process. The top navigation bar includes 'Entity', 'Import | Journals', '[FY] Non-Import', '[FY] Non-import [Custom]', '[FY] Report | Settings', 'Report', 'Period Setup', 'Administration', and 'Help'. The main header displays '31 Dec 2025 - IFRS TEST KALI' and a 'RECALCULATE EXPRESSIONS' button. The process flow consists of four steps: 1. Upload (Select file), 2. Map (Identify and map source data), 3. Clean (Ignore accounts), and 4. Complete (Verify data and settings). The 'File' tab is selected, showing a 'Drag a file here or Browse for file' button. Below, the 'Selected file info' section shows the file 'IFRS.CT (02.2025) (P 6.28.9259 C 9.0 - Trial Balance) Consol (E1).xlsx' with a 100% progress bar. The 'Select Import Settings' section has radio buttons for 'Default entity settings' (selected) and 'Stored entity settings', with a 'New Import Settings' dropdown.

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

The screenshot shows the 'Column Settings' dialog box. The top navigation bar includes 'Entity Summary', 'Import / Account Assignment', 'Journals', 'Disclosures', 'Additional Disclosures', 'Reports', 'Period Setup', 'Administration', and 'Help'. The main header displays '31 Dec 2025 - NZ TB TEST' and a 'RECALCULATE EXPRESSIONS' button. The 'Column Settings' dialog box has the following fields: 'Code *' (IMP 001), 'Name *' (CP), 'Classification *' (Original Trial Balance), 'EntityCode *' (NZ TEST), 'Ending Date *' (2025-12-31), 'Year To Date' (toggle on), 'Currency Conversion' (toggle off), 'Journal Replacement' (toggle off), and 'Round Amounts' (toggle off). The background shows the 'Upload' step with a table of columns: 'Header' and 'Acc No'. The table has two rows: row 1 with 'Acc No' and row 2 with '1001'. The 'Previous' and 'Cancel' buttons are visible at the bottom left.

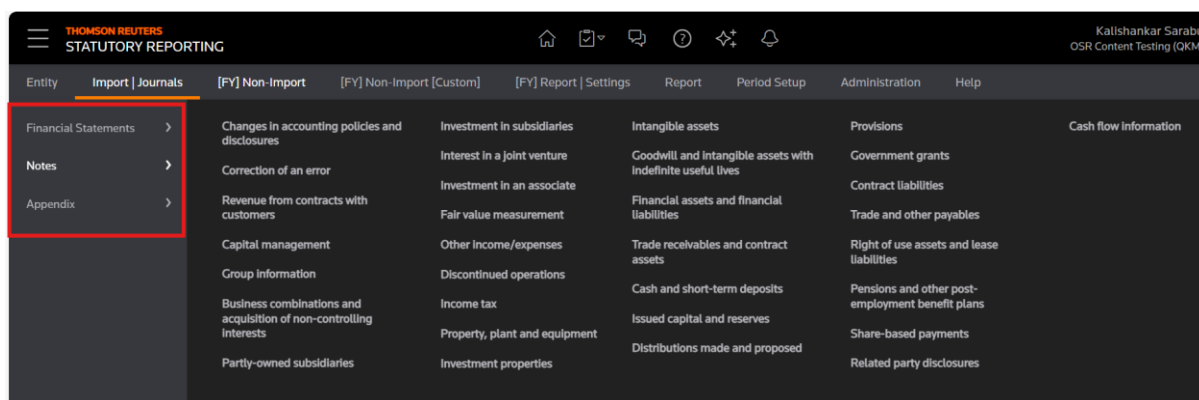
As shown below, select the accounts from the trial balance that need to be ignored so that the unselected accounts and their amounts can flow correctly into the financial statements.

The screenshot shows the 'Import' step of the trial balance. The top navigation bar includes 'Entity', 'Import | Journals', '[FY] Non-Import', '[FY] Non-import [Custom]', '[FY] Report | Settings', 'Report', 'Period Setup', 'Administration', and 'Help'. The main header displays '31 Dec 2025 - IFRS TEST KALI' and a 'RECALCULATE EXPRESSIONS' button. The 'Import' step shows a table of accounts with checkboxes for selection. The table has two columns: 'Account Code' and 'Account Description'. 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 'Previous' and 'Cancel' buttons are visible at the bottom left, and the 'Import' button is at the bottom right.

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

Note: The trial balance accounts and amounts will only flow into the financial statements after they have been assigned to the appropriate categories. This assignment can be done manually or by importing a mapping file.

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



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

Notes > Income tax > Consolidated other co...

Save Cancel

Consolidated other comprehensive income

+ Add ^ Delete + Copy Column Rename Column

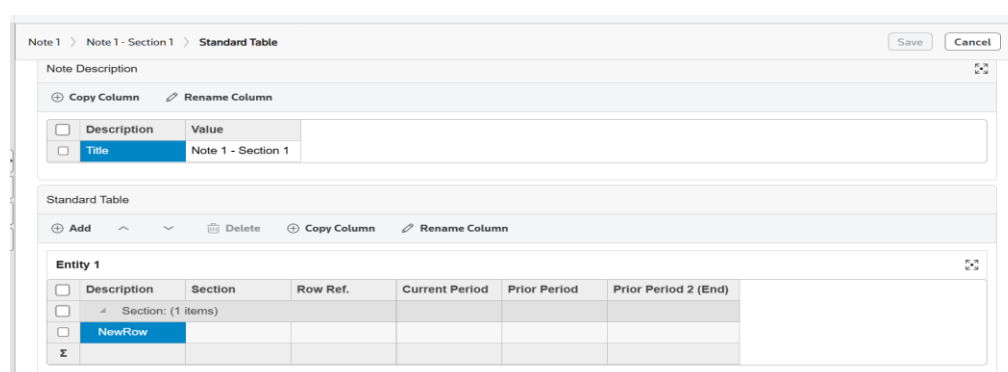
Entity 1	Description	Section	Row Ref.	End (Current Period)	End (Prior Period)	End (Prior Period 2)
	Section: A (7 items)					
	Net (gain)/loss on cash flow hedges	A	A1	\$265,000.00	(\$10,000.00)	
	Net change in costs of hedging	A	A2	\$10,000.00		
	Net loss on debt instruments at fair value	A	A3	\$6,000.00		
	Net (gain)/loss on equity instruments desig	A	A4	\$8,000.00	(\$3,000.00)	
	Revaluation of office properties in <insert	A	A5	(\$254,000.00)		
	Net gain on hedge of net investment	A	A6	(\$83,000.00)		
	Remeasurement (gain)/loss on actuarial g	A	A7	(\$110,000.00)	\$117,000.00	
	Σ					

4. **Non-Import Custom:** This section provides empty non-category tables, where users can customize the table based on their requirements. Please refer to the image below.



Features provided to edit the table:

- >> +Add: Used to add more rows
- >> Delete: Used to delete any row
- >> +Copy Column: Used to add a 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)

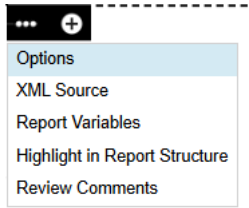
Every report has the option to export in a different format (PDF/Excel/HTML/Word) as shown below.

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 the following options.



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

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

Alternative name in contents: The name of the element can be shown differently in the content list using this section. The checkbox 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.

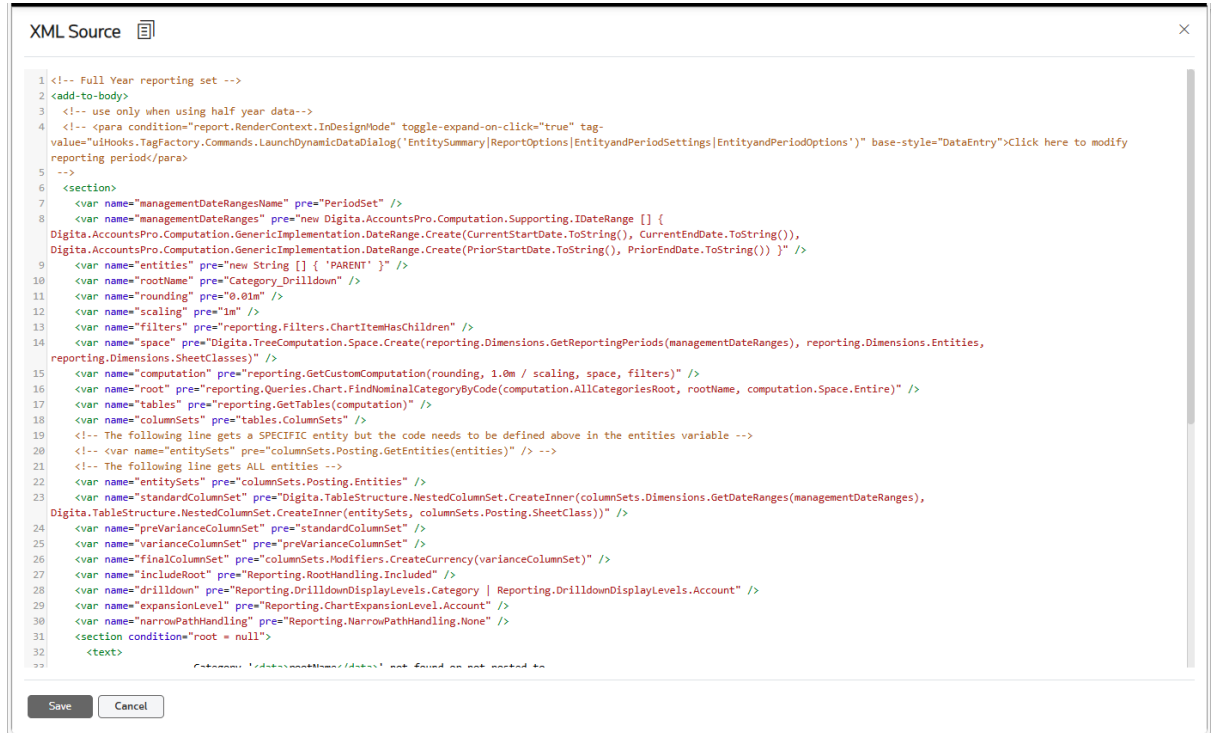
Refer to the section below for more details about the content list.

Include in numbering: This tick box needs to be ticked if the 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.

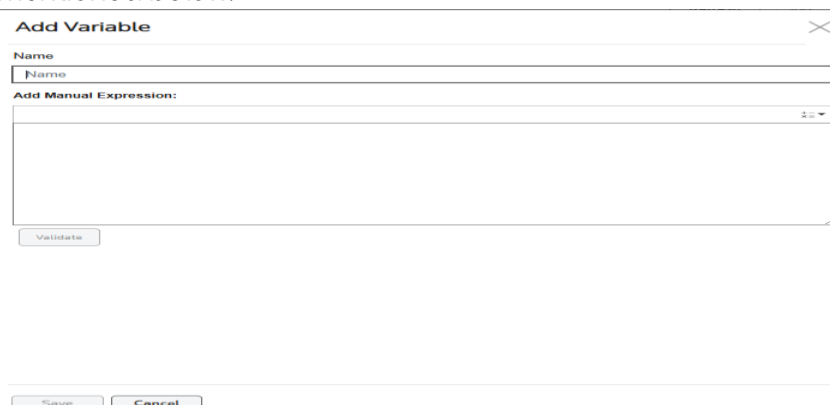
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element. However, it is recommended to use the provided options instead of editing the XML directly.



- 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 the 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 the template as shown below.

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

Accounts Delete all accounts

Add New Account Delete Revert to Template Search

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

1 Go 100

Page 1 of 3 1 to 100 of 204

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

THOMSON REUTERS
STATUTORY REPORTING

Kalishankar Sarabu
OSR Content Testing (QKM)

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 that 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 a mapping file containing the relational information between accounts and categories. This mapping file can be imported and exported as mentioned below.

Account Assignment

Display Balances Filter

Number of Accounts: 0 Assign

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

Import Export

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

Journal Classification

Add New Journal Classification Delete

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

Page 1 of 1

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

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Reporting Period Sets

Add New Sets

Delete

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

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

Entities	
TR Example Group (E1)	
TR Example Company (E2)	
Empty	

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

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

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

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Entity Specific Account Assignment

Display

Balances

Filter

EntityIFRS CTY - TR Example

Number of Accounts: 0

Assign

< Remove

< Revert to master

Primary

	Name	Code	Category	Current Period	Prior Period

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

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

used where a few balances in the financial statements are unidentifiable and create differences 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	

K

<

>

|

Page 1 of 1

20

▼

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

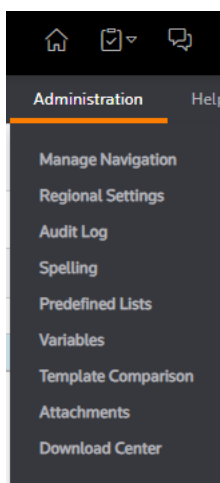
Link Accounts

	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 to 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 a new section to the main menu.

As shown above, different icons allow users 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
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 the 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 predefined list section 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 VariableDelete

	Actions	Key	Label	Type	Expression	Value
1		Rounding	Rounding	Decimal	{Reporting_queries.client.lookupaccountingperioddate:FYR}	1000

K<>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, and different versions of the template.

THOMSON REUTERS

STATUTORY REPORTING

Home

Navigation

Help

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

×

31 Dec 2024 - TR Example Group

Template Comparison:

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

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

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

Compare

Template Comparison - Reports:

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

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

Visualise update with financial period data

Select Here

Compare

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

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

THOMSON REUTERS
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

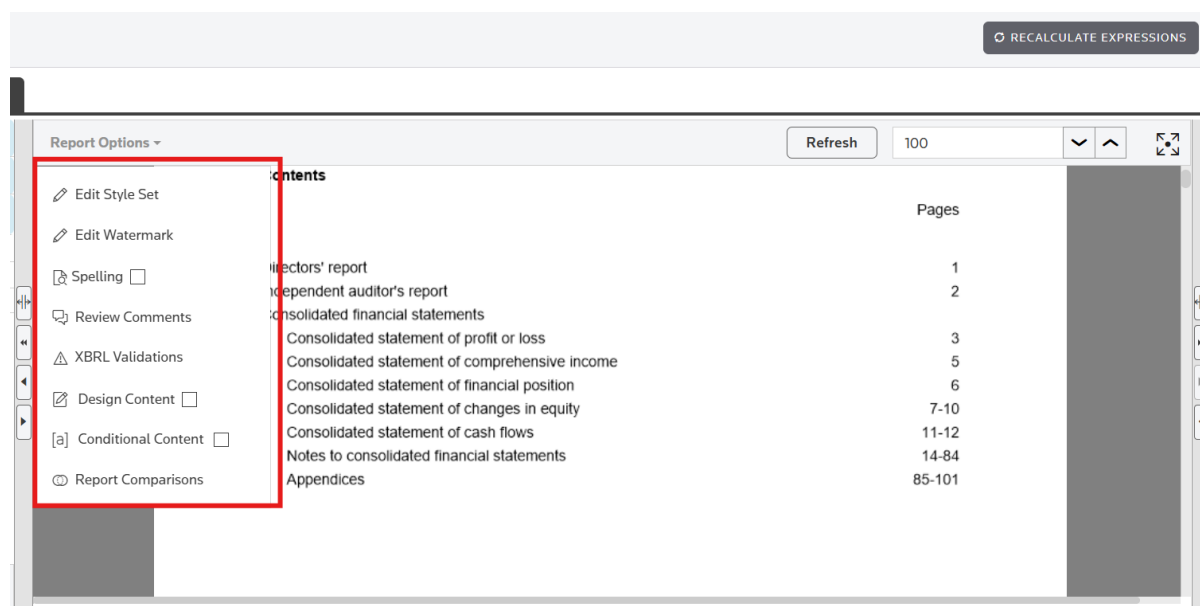
No files found

Refresh

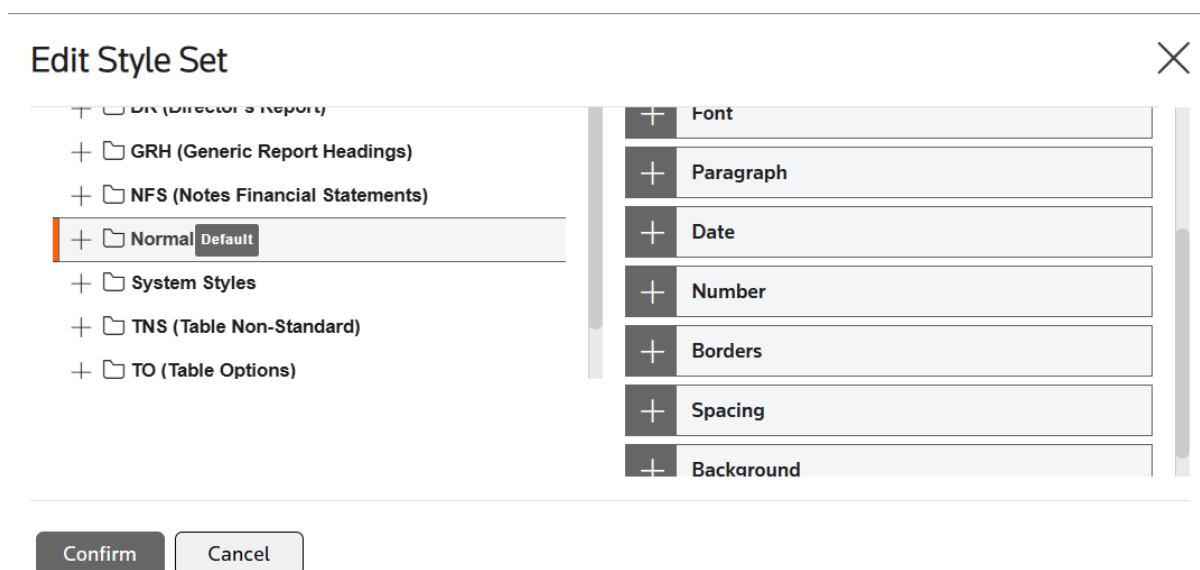
User	File Name	File Extension	Status	Download Date
[K] < > X				10

9. Help: This section provides the option of “online Help” to the 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 the image below:

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 the 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 Comparisons

A maximum of 5 snapshots are allowed

Available Snapshots for [Annual Report]

+

 Add

🗑

 Delete

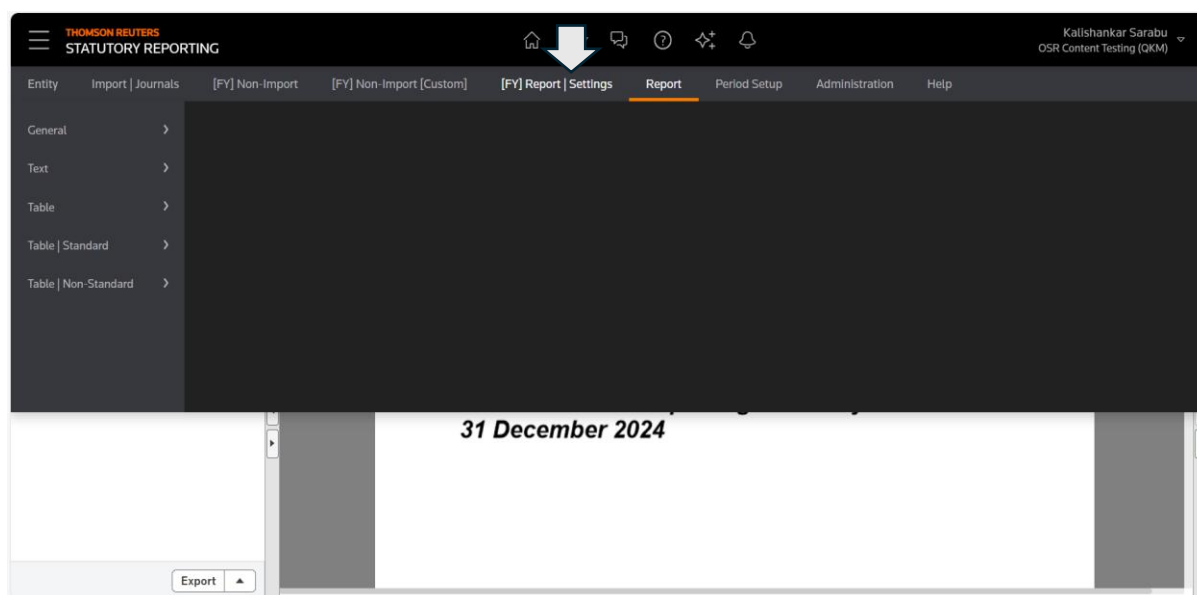
⚖

 Compare

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

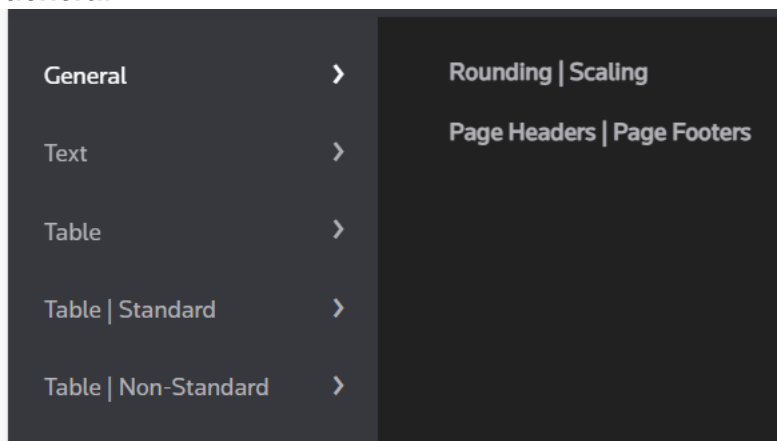
Cancel

Report Settings (Global Templates)



Report | Settings has 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.

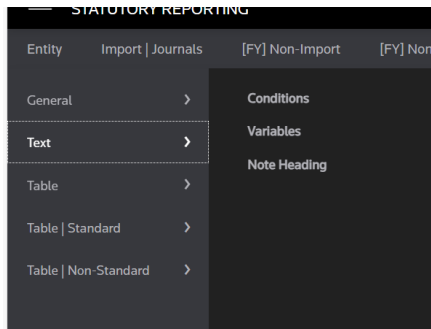
Users can define custom headers or footers by selecting the “**Other**” option and entering the desired text in the corresponding column.

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: The 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.

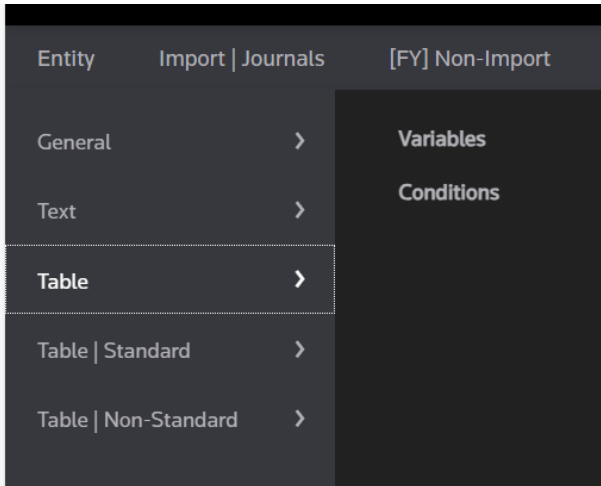
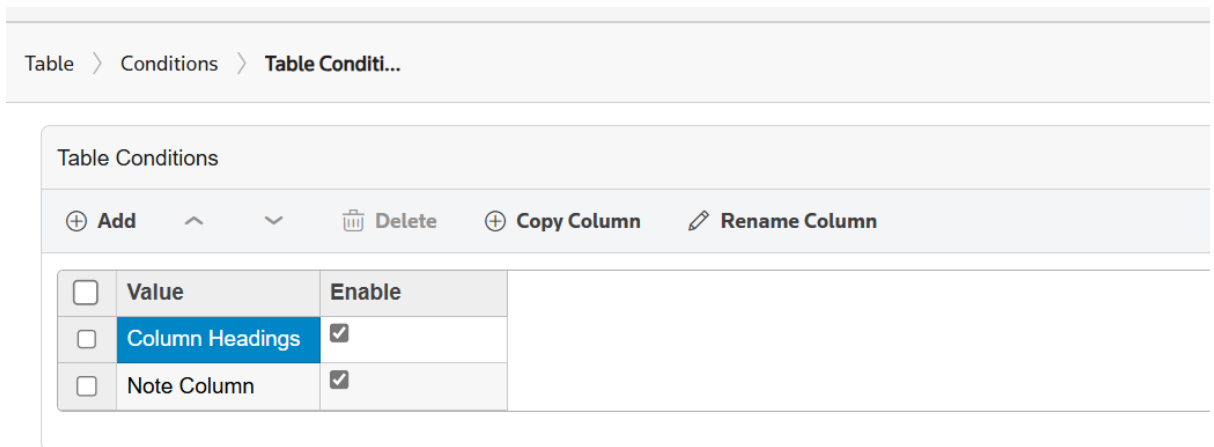
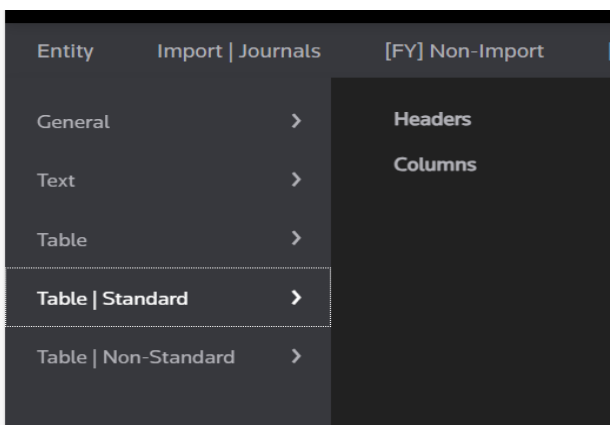


Table conditions: Table conditions can be modified using this option. The user can also add more conditions as per their requirements.



4. Table| Standard



Headers: Users can design their headers using the 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 the options mentioned below for standard tables. Display settings of Columns, Entity E1/E2, and 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	☒	☒	☐	☒	☒	☐

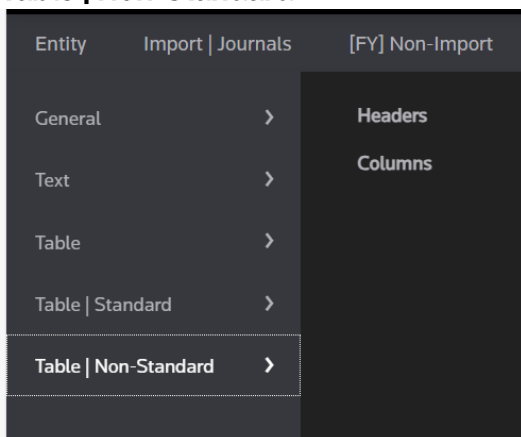
Filters

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		☐

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

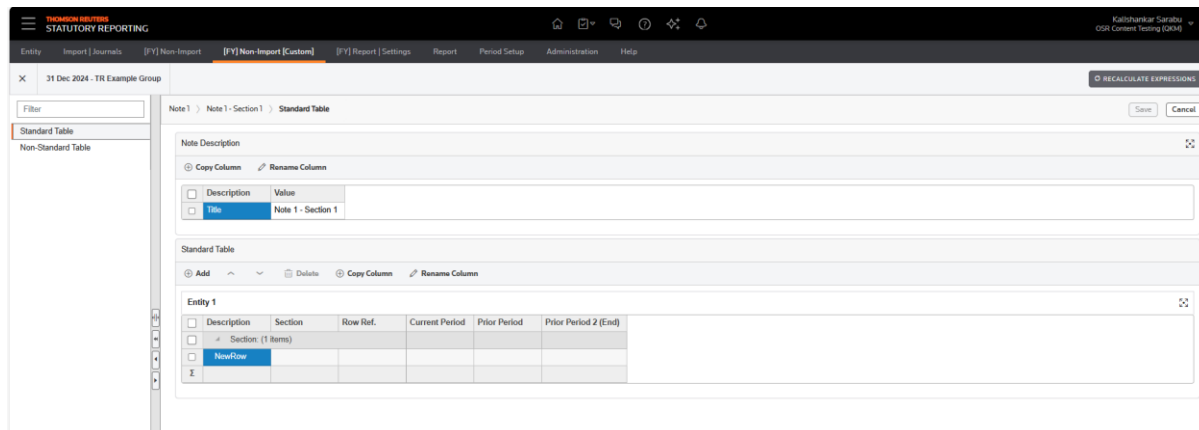
Columns: Users can add different column conditions along with enabling or disabling options as mentioned below:

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

Description	Column
Entity	E1
Reporting Period	FY FY
Period	0

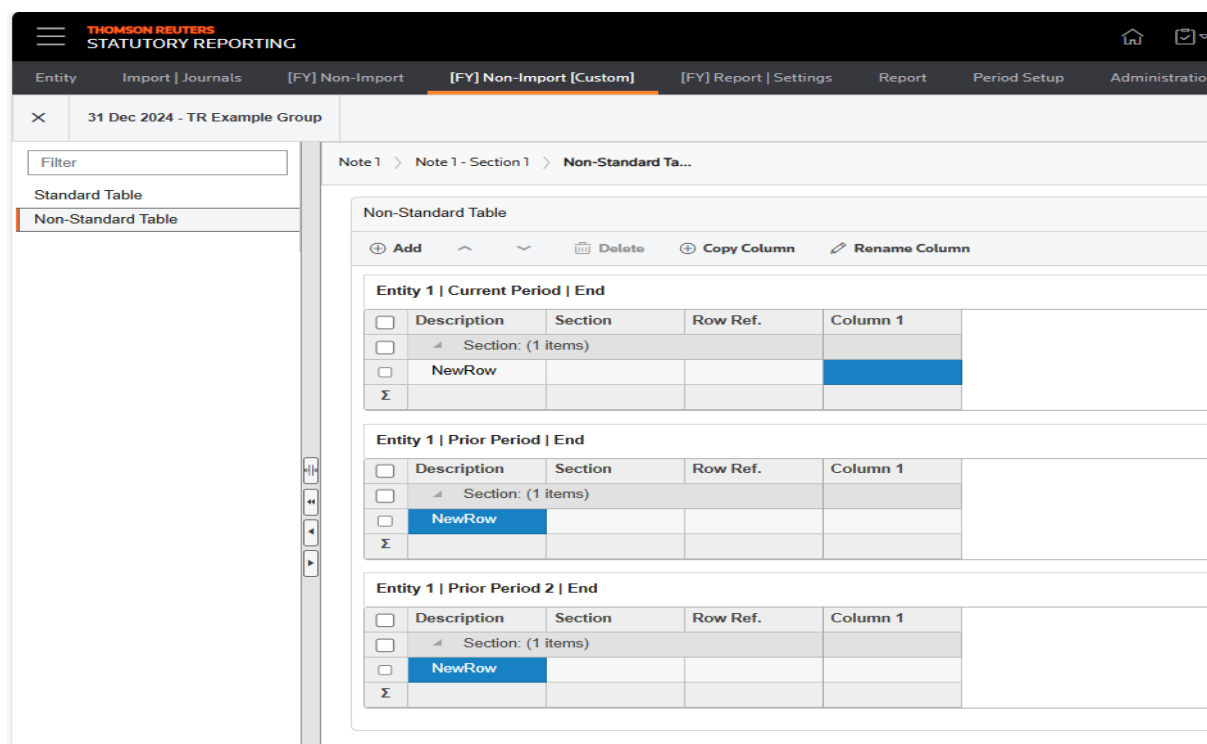
There are 3 types of tables available in the report.

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



Additions/deletion/edit of rows and columns can be done using the 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 tables)

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

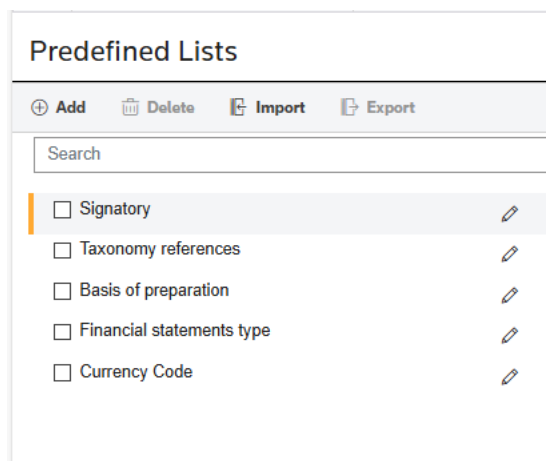
Grid Vs Category: Grid tables are completely editable, and users can insert amounts manually, whereas in category tables, users can pull the categories, and the amount will be automatically displayed in the table.

- 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.

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 lists 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. The user can select the applicable taxonomy here.

Add Delete	
☐ 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

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 the holding and subsidiary company.

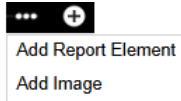
⊕ Add ⊖ Delete	
☐ Actions	List Values
☐ 	Separate
☐ 	Consolidated

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

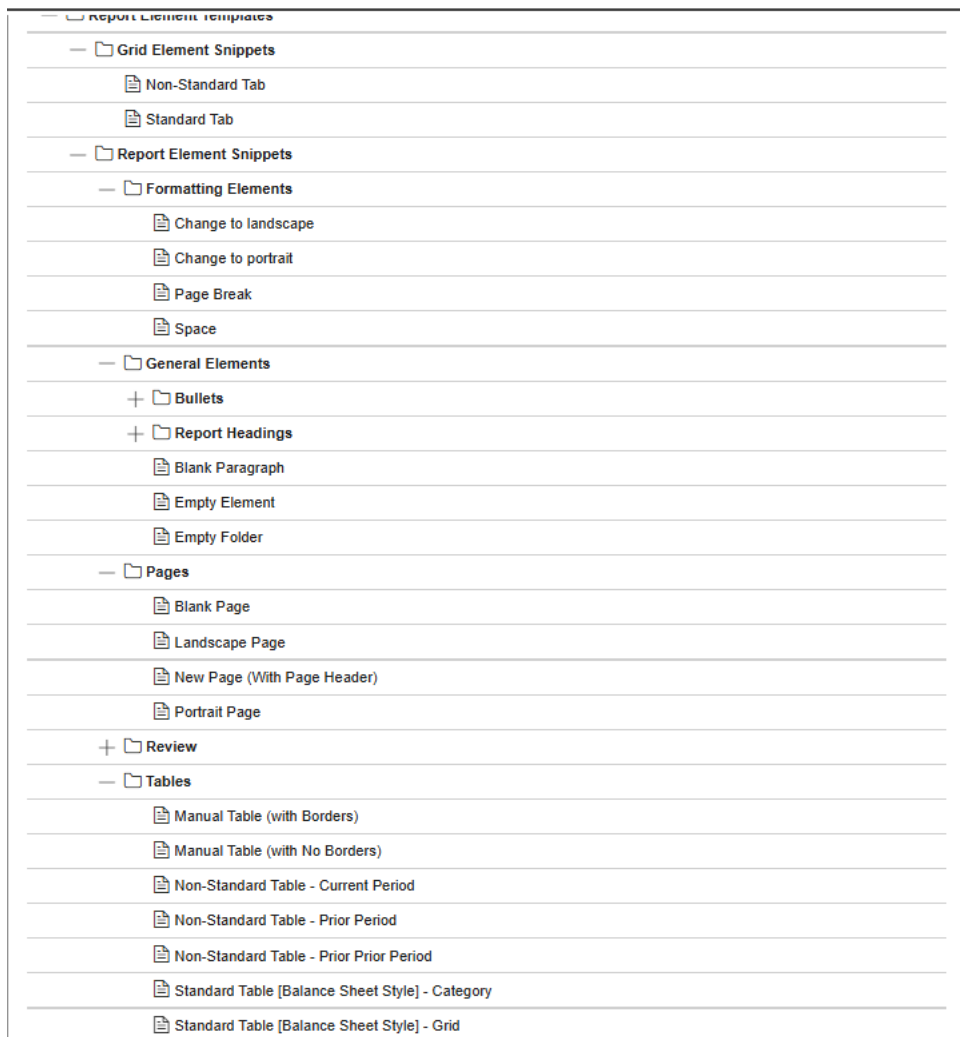
⊕ Add ⊖ Delete	
☐ Actions	List Values
☐ 	AED - UAE Dirham
☐ 	AFN - Afghani
☐ 	ALL - Lek
☐ 	AMD - Armenian Dram
☐ 	ANG - Netherlands Antillean Guilder
☐ 	AOA - Kwanza
☐ 	ARS - Argentine Peso
☐ 	AUD - Australian Dollar
☐ 	AWG - Aruban Florin
☐ 	AZN - Azerbaijan Manat
☐ 	BAM - Convertible Mark
☐ 	BBD -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

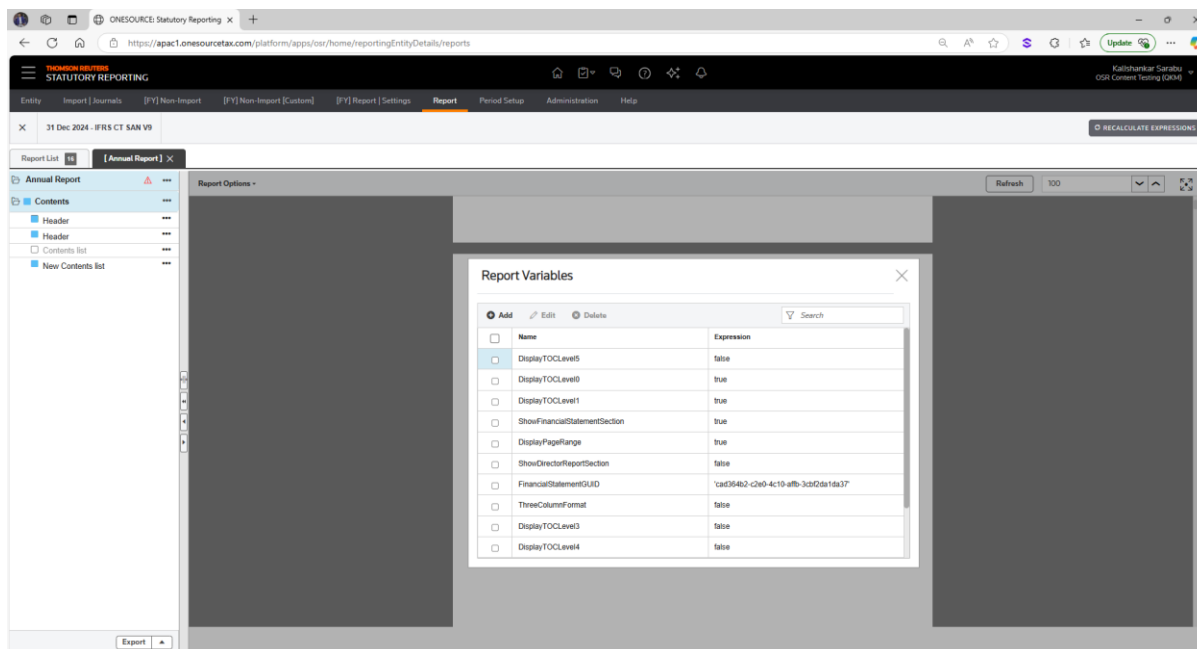


Users can insert the above-mentioned elements into the report just by clicking on the above. They can further modify the report elements based on their requirements.

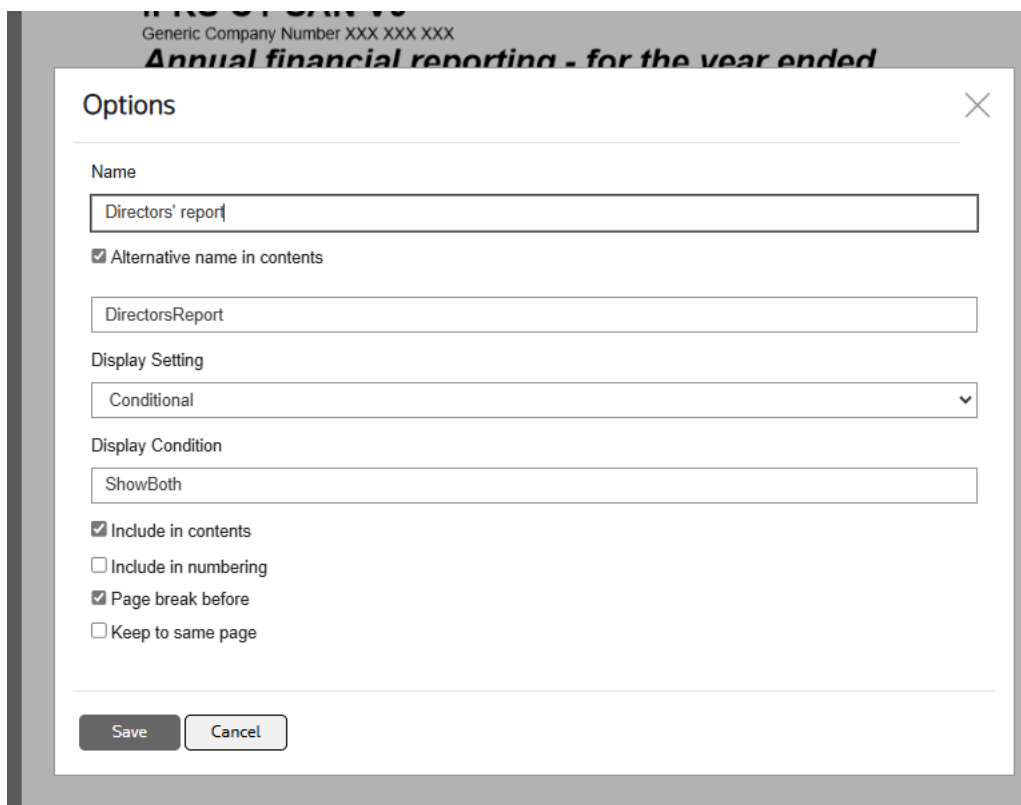
Configuring the Contents Page

The Contents Page can be modified as mentioned below in the 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 be 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.

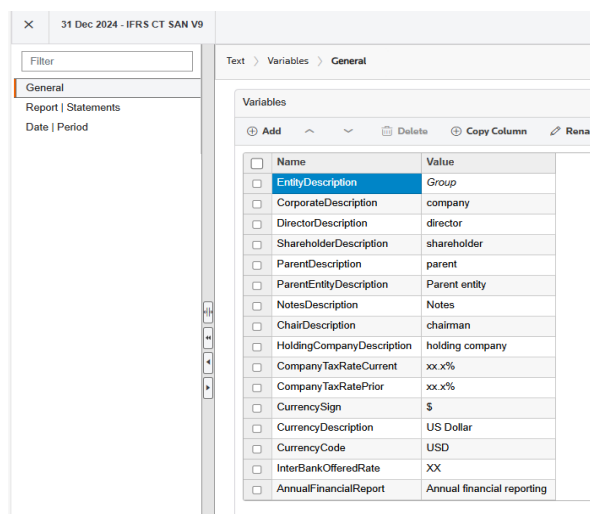
Users can change common words throughout reports via this dialog.

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 entity's description, directors' and shareholders' descriptions, and tax rates.



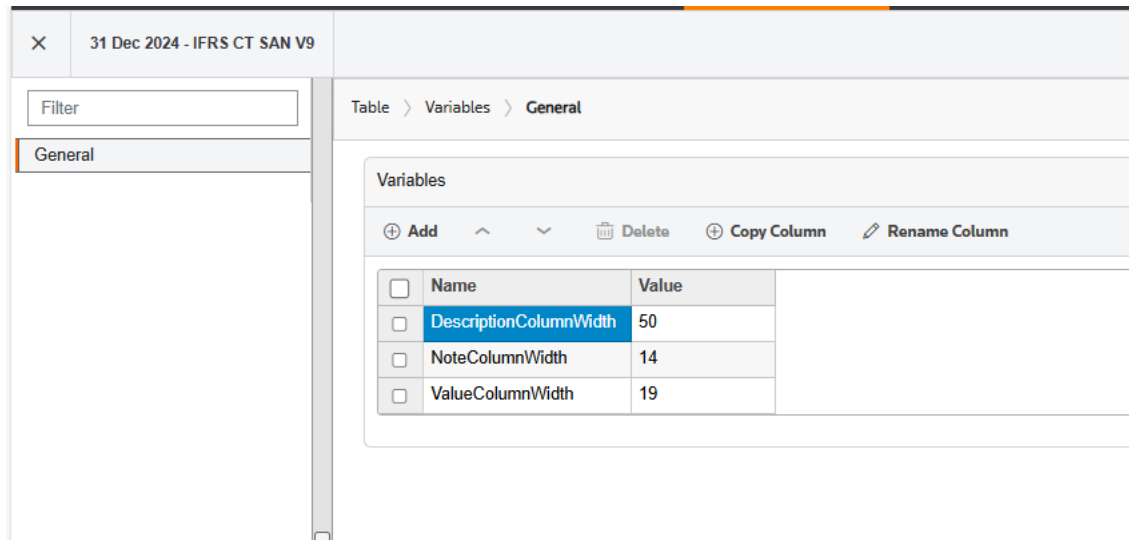
- b. Report | Statement: The report statement tab relates to the names of the various statements and sections of the report.

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

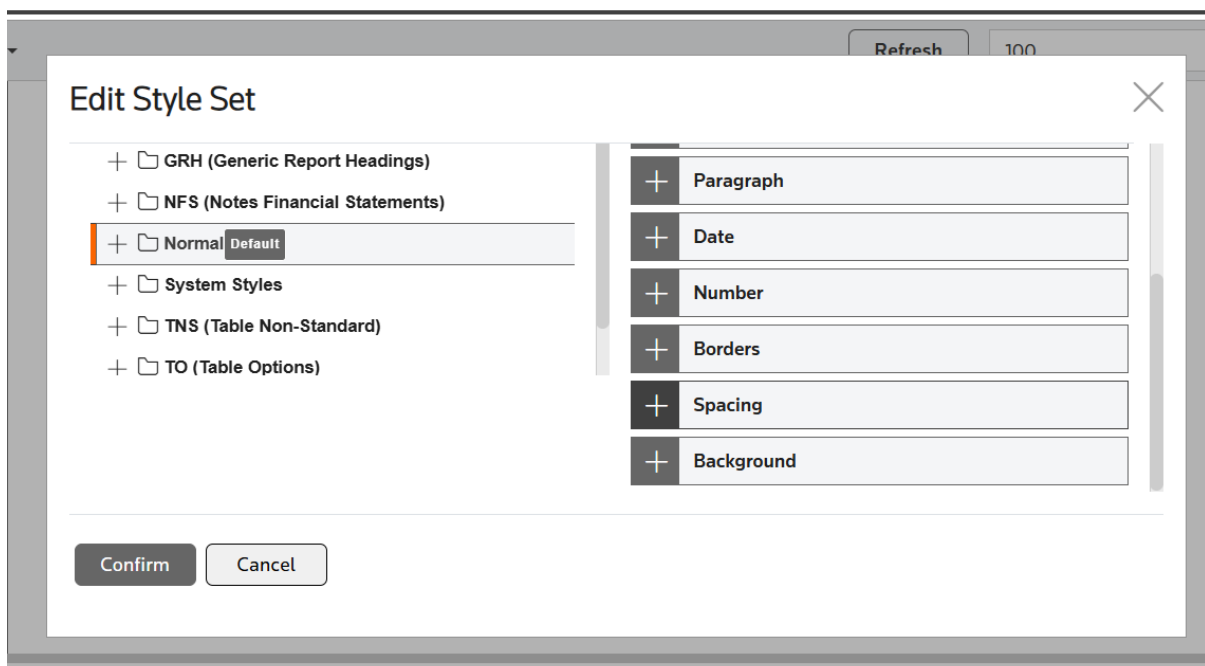
c. Date | Period: The date and period tab relates to dates and times

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 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 SG IFRS (Fully aligned with IFRS)
- The template is tagged with XBRL.
- The export format for e-filing is XBRL.
- The template contains only full financial statements.
- The template can be used for consolidated financial statements.
- Entity 1 is Consolidated and entity 2 is Company.
- The template can be used for entity sizes small, medium, and large.
- The language of the template is English.

Non-Import:

- Additional tab 'Directors Statement' is appearing under [FY] Non-Import in SG template but not in IFRS.

[FY] XBRL:

- XBRL tab is present under Main menu options in Import in SG template but not in IFRS. Because the SG template has aligned with the latest SG taxonomy.

Contents Specific to the Template

IFRS template provides the below-mentioned reports:

1. Annual Report
2. Account Assignment [Entity] Report
3. Analytical Report (Primary Statements with VAR Columns)
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
11. Entity Structure Report
12. Journal Summary
13. Rounding Account Summary
14. Trial Balance
15. Trial Balance Per Entity (Including Account Assignment)

Primary Financial Statements

1. Directors' Report

Purpose: Narrative summary by the Board outlining principal activities, significant events, strategic direction, financial highlights, and directors' responsibilities.

What's Included:

- Company's business activities and structure
- Key events and outlook
- Governance and risk discussion
- Statement on preparation and approval of financial statements

2. Independent Auditor's Report

Purpose: External auditor's opinion on whether the financial statements present a true and fair view in accordance with SFRS(I).

What's Included:

- Audit scope
- Opinion and any reservations
- Key audit matters
- Emphasis of matter, if any

3. Analytical Report (Primary Statements with VAR Columns)

Purpose: The purpose of this analytical report is to present a high-level overview of the group's financial performance, financial position, and cash flows for the year ended 31 December 2025. It enables users to assess profitability, financial health, and liquidity through consolidated financial statements.

Content:

This analytical report includes:

- Consolidated Statement of Profit or Loss
- Consolidated Statement of Financial Position
- Consolidated Statement of Cash Flows

4. Consolidated Statement of Profit or Loss

Purpose: Presents Group's financial performance, showing revenues, costs, gross profit, expenses, finance costs, tax, and net profit/loss.

What's Included:

- Revenue from contracts with customers
- Rental income
- Cost of sales, gross profit
- Other income/expenses
- Profit before tax, tax expense, profit for the year
- Profit attributable to equity holders and non-controlling interests

5. Consolidated Statement of Comprehensive Income

Purpose: Shows profit or loss and other comprehensive income (OCI) items, such as revaluation gains, translation differences, etc.

What's Included:

- Profit for the year
- OCI items (hedge gains/losses, revaluation, actuarial gains/losses, etc.)
- Total comprehensive income

6. Consolidated Statement of Financial Position (Balance Sheet)

Purpose: Snapshot of assets, liabilities, and equity at year-end, distinguishing current and non-current items.

What's Included:

- Non-current assets (PPE, investment properties, intangibles, investments, etc.)
- Current assets (inventories, receivables, cash)
- Equity (share capital, reserves, retained earnings, NCI)
- Non-current and current liabilities (borrowings, provisions, payables, etc.)

7. Consolidated Statement of Changes in Equity

Purpose: Reconciles opening and closing balances for each equity component.

What's Included:

- Movements in share capital, reserves, retained earnings, OCI
- Transactions with owners (dividends, share issues)
- NCI movements

8. Consolidated Statement of Cash Flows

Purpose: Summarizes cash inflows/outflows from operating, investing, and financing activities.

What's Included:

- Cash flows from operations (direct/indirect method)
- Investing and financing cash flows
- Reconciliation of cash and cash equivalents

Notes to the financial statements

Purpose: Notes to the financial statements give extra details that explain the numbers in the financial statements. In Singapore, they help show that the company has followed the required statutory reporting standards and laws.

What's Included:

- **Accounting rules used:** Shows the reporting standards and main accounting policies followed.
- **Details behind the numbers:** Explains items such as revenue, expenses, assets, loans, tax, and liabilities.
- **Legal compliance:** Helps show compliance with Singapore requirements and applicable reporting standards.
- **Risks and commitments:** Covers items such as guarantees, future obligations, leases, and possible liabilities.
- **Related party information:** Shows transactions with directors, shareholders, group companies, or other connected parties.

Appendices

Appendix 1: First-time Adoption of SFRS(I)

Purpose: Reconciles transition from local GAAP to SFRS(I), including material accounting policies, exemptions, reconciliations, and estimates.

Appendix 2: Illustrative Revenue Disclosures

Purpose: Example tables for disaggregation of revenue.

Appendix 3: Correction of Error Note

Purpose: Template for disclosing and accounting for material prior period errors.

Appendix 4: Alternative Statement of Financial Position Presentation

Purpose: Illustrates alternative formats for presenting the statement of financial position.

Appendix 5: Material Accounting Policy Information – Illustrative Example

Purpose: Demonstrates how to apply disclosure of only material accounting policy information.

Appendix 6: Auditors' Remuneration Note

Purpose: Example of disclosing auditor fees.

Appendix 7: Illustrative Disclosure about Pillar Two Taxes

Purpose: Example disclosure for OECD/G20 BEPS Pillar Two global minimum tax rules.

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. 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.

4. 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.

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., BS.A.CA.INVENT.RM – Raw materials (at cost)).
- 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., 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.

7. 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.

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 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.

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 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.

11. 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.

12. 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.

13. 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.

14. 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)