ONESOURCE™ Statutory Reporting

KOREA CORPORATE TEMPLATE [YELLOW] RELEASE NOTES

Content Version:	12.0
Release Notes:	December 2023
Period Ended:	December 2023
Update Type:	Major (Legislation and Corrections)

Document Version 1

THOMSON REUTERS®

CONTENTS LIST

RELEASE HISTORY

CONTENT	PLATFORM	PERIOD END	RELEASE DATE
V 12.0	P 6.28.9259	December 2023	December 2023
V 11.0	P 6.28.9259	December 2022	May 2023
V 10.0	P 6.28.9259	December 2022	November 2022
V 9.0	P 6.28.9259	December 2021	June 2022
V 8.0	P 6.28.9259	December 2021	November 2021
V 7.0	P 6.28.9259	December 2020	April 2021
V 6.0	P 6.28.9259	December 2020	November 2020
V 5.0	P 6.28.9259	December 2019	July 2020
V 5.0	P 6.28.9249	December 2019	June 2020
V 4.0	P 6.26.9041	December 2019	January 2020
V 3.0	P 6.19.8319	June 2019	March 2019
V 2.0	P 6.17.8165	December 2018	September 2018
V 1.0	P 6.17.8165	December 2017	January 2018

OVERVIEW

This Korea Template Content Version 12.0 is a major release with legislation updates, as well as massive IFRS-alignment works, including a few corrections. There is no feature update done in this release.

There has been content update, and the financial year of the template has been rolled over to the December Year-End 2023 as Year-End in this release.

The main legislative updates that are applicable include the amendments which are effective for annual periods beginning on or after 1 January 2023. It includes • 'KIFRS 1117 Insurance Contracts', • 'Definition of Accounting Estimates - Amendments to KIFRS 1008', • 'Disclosure of Accounting Policies - Amendments to KIFRS 1001', • 'Deferred Tax related to Assets and Liabilities arising from a Single Transaction - Amendments to KIFRS 1012', and • 'International Tax Reform – Pillar Two Model Rules – Amendments to KIFRS1012'.

Please be noted that the update for '*KIFRS 1117 Insurance Contracts*' has been updated under the Appendix 9 of the template since it has been confirmed from our publication provider that this information is not relevant to our client scope. For the detailed demonstration of the updates in general can be found in "*KR Corporate Template (Yellow - 12.2023) (P 6.28.9259 C 12.0 - Content Update Document)*" in the release pack of the version 12. Furthermore, there has been numerous updates made in this release in relation to IFRS-Alignment work, continued from the last year (version 10) release. For further details of it, please refer to the "Additional Information" section of this release note.

This version 12.0 release has been made available on platform 6.28.9259.

RELEASE SCHEDULE

DISTRIBUTION

The Template Version 12.0 will be provided on the Thomson Reuters Customer Centre for download.

This document outlines information relating to V 12.0. Please refer to previous release notes for information relating to other template versions.

XBRL

There is no XBRL for this template.

LEGISLATIVE UPDATE INFORMATION

For high level legislative changes please refer to the document named "*KR Corporate Template (Yellow - 12.2023) (P 6.28.9259 C 12.0 – Content Change List (Full))*".

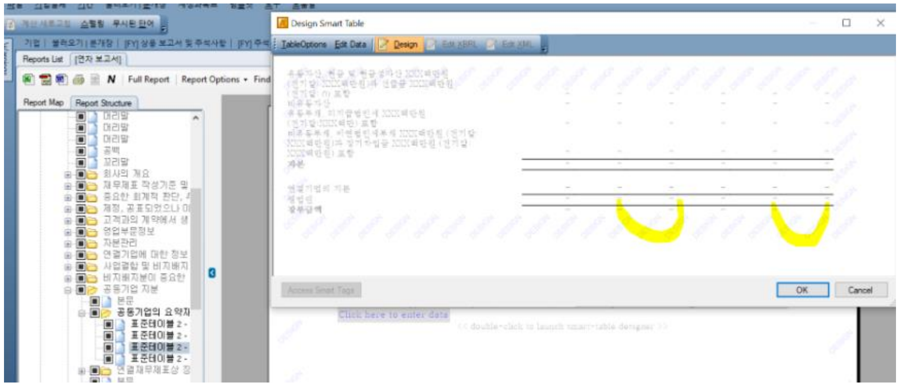
LEGISLATIVE (changes to template as a result of legislative update)

Accounting Reference Number	Details
KIFRS 1117	KIFRS 1117 Insurance Contracts: In 2021, KIFRS 1117 Insurance Contracts, a comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure was issued. Once effective, KIFRS 1117 will replace KIFRS 1104 Insurance Contracts that was issued in 2007. KIFRS 1117 applies to all types of insurance contracts (i.e., life, non-life, direct insurance and re-insurance), regardless of the type of entities that issue them, as well as to certain guarantees and financial instruments with discretionary participation features. A few scope exceptions will apply. The overall objective of KIFRS 1117 is to provide an accounting model for insurance contracts that is more useful and consistent for insurers. In contrast to the requirements in KIFRS 1104, which are largely based on grandfathering previous local accounting policies, KIFRS 1117 provides a comprehensive model for insurance contracts, covering all relevant accounting aspects. The core of KIFRS 1117 is the general model, supplemented by: ➢ A specific adaptation for contracts with direct participation features (the variable fee approach); and ➢ A simplified approach (the premium allocation approach) mainly for short-duration contracts. KIFRS 1117 is effective for reporting periods beginning on or after January 1, 2023, with comparative figures required. Early application is permitted, provided the entity also applies KIFRS 1109 and KIFRS 1115 on or before the date it first applies KIFRS 1117.
KIFRS 1008	Definition of Accounting Estimates - Amendments to KIFRS 1008: The amendments clarify the distinction between changes in accounting estimates and changes in accounting policies and the correction of errors. Also, they clarify how entities use measurement techniques and inputs to develop accounting estimates. The amended standard clarifies that the effects on an accounting estimate of a change in an input or a change in a measurement technique are changes in accounting estimates if they do not result from the correction of prior period errors. The amendments are effective for annual reporting periods beginning on or after January 1, 2023 and apply to changes in accounting policies and changes in accounting estimates that occur on or after the start of that period. Earlier application is permitted as long as this fact is disclosed.

KIFRS 1001	Disclosure of Accounting Policies - Amendments to KIFRS 1001: The amendments provide guidance and examples to help entities apply materiality judgements to accounting policy disclosures. The amendments aim to help entities provide accounting policy disclosures that are more useful by replacing the requirement for entities to disclose their 'significant' accounting policies with a requirement to disclose their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures. The amendments are applicable for annual periods beginning on or after January 1, 2023 with earlier application permitted as long as this fact is disclosed.
KIFRS 1012	Deferred Tax related to Assets and Liabilities arising from a Single Transaction - Amendments to KIFRS 1012: The amendments narrow the scope of the initial recognition exception under KIFRS 1012, so that it no longer applies to transactions that give rise to equal taxable and deductible temporary ifferences. The amendments should be applied to transactions that occur on or after the beginning of the earliest comparative period presented. In addition, at the beginning of the earliest comparative period presented, a deferred tax asset (provided that sufficient taxable profit is available) and a deferred tax liability should also be recognised for all deductible and taxable temporary differences associated with leases and decommissioning obligations. The amendments are effective for annual reporting periods beginning on or after January 1, 2023. Early adoption is permitted.
KIFRS 1012	International Tax Reform – Pillar Two Model Rules – Amendments to KIFRS 1012: In May 2023, the IASB issued amendments to IAS 12, which introduce a mandatory exception in IAS from recognizing and disclosing deferred tax assets and liabilities related to Pillar Two income taxes. The amendments clarify that IAS 12 applies to income taxes arising from tax law enacted or substantively enacted to implement the Pillar Two Model Rules published by the OECD. The amendments require an entity to disclose that it has applied the exception to recognizing and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes. An entity is required to separately disclose its current tax expense (benefit) related to Pillar Two income taxes, in the periods when the legislation is effective. The amendments require, for periods in which Pillar Two legislation is (substantively) enacted but not yet effective, disclosure of known or reasonably estimable information that helps users of financial statements understand the entity's exposure arising from Pillar Two income taxes. To comply with these requirements, an entity is required to disclose qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period. The disclosure of the current tax expenses related to Pillar Two income taxes and the disclosures in relation to periods before the legislation is effective are required for annual reporting periods beginning on or after 1 January 2023.

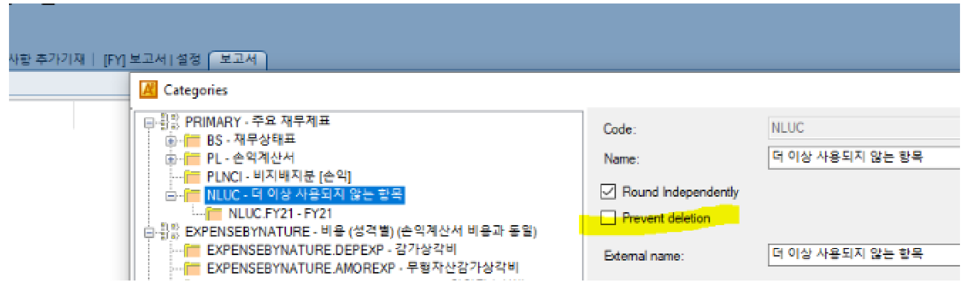
	With respect to KIFRS1012, the above information has not been reflected, but might be reflected in the second half of the year 2023 without any revision.

CORRECTIONS

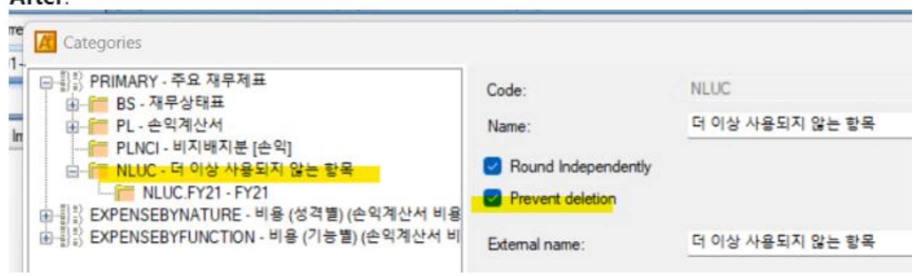
ITEM ID	TITLE	DETAILS AND LIMITATIONS
2344933	Review of Note 9 (Interest in Joint Venture) column display (Tickbox for Apply Rounding under FPD under Edit Column)	During the review of the Standard Report of the release version 11, it was found out in the regression entity (which has been used as the illustrative oap) that the “Apply rounding and scaling” tick-boxes for PY and PPY columns for both E1 and E2 of the tables have been ticked off, whereas the CY for E1 and E2 tables has been ticked on. To display the corresponding values in the table properly they should be ticked ON.  It has been brought an attention to our QA and updated the adjustment to the regression entity properly.
2346183	Need to tick on Prevent deletion for NLUC parent folder	While reviewing the category tree, it was detected that the tick box of “Prevent deletion” for NLUC parent folder was unticked. To align with the other category setting and prevent users from the deletion incidentally, the corresponding folder has been ticked ON too.

<table>
<tr>
<td></td>
<td></td>
<td>

Before:

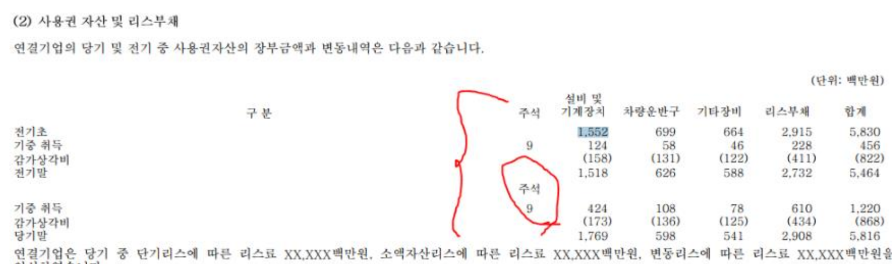


After:



</td>
</tr>
<tr>
<td>2363075</td>
<td>Note column check (wording of "Note) for Lease table (Note 30)</td>
<td>

It was found from Stand Report (which was extracted from the version 11 regression/ illustrative entity model), that each table has Note wording each. However, since the two tables are continuous, the second note wording has been removed. It has been brought an attention to our QA and updated the adjustment to the regression entity properly.



(2) 사용권 자산 및 리스부채

연결기업의 당기 및 전기 중 사용권자산의 장부금액과 변동내역은 다음과 같습니다.

(단위: 백만원)

구 분	주석	설비 및 기계장치	차량운반구	기타장비	리스부채	합계
전기초		1,552	699	664	2,915	5,830
기중 취득	9	124	58	46	228	456
감가상각비		(158)	(131)	(122)	(411)	(822)
전기말		1,518	626	588	2,732	5,464
	주석					
기중 취득	9	424	108	78	610	1,220
감가상각비		(173)	(136)	(125)	(434)	(868)
당기말		1,769	598	541	2,908	5,816

연결기업은 당기 중 단기리스에 따른 리스료 XX,XXX백만원, 소액자산리스에 따른 리스료 XX,XXX백만원, 변동리스에 따른 리스료 XX,XXX백만원을

</td>
</tr>
</table>

FEATURES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
There are no new features included for this template release.		

KNOWN ISSUES

ITEM ID	DETAILS AND LIMITATIONS
1	Upgraded OAP file to 6.29.9459 is available in this release pack. However, for users wishing to update to the 6.29 platform, please note that there is a known issue where even when elements are displayed as “Never”, the report will still display the element.

ADDITIONAL INFORMATION

ITEM ID	DETAILS AND LIMITATIONS
* Please note that the changes outlined below are provided as **examples only**, and for a more in-depth understanding of the alterations in this release, please refer to the "***Track Changes Illustrative Model document***", "***KR Corporate Template (Yellow - 12.2023) (P 6.28.9259 C 12.0 - Content Change List (Full Version))***", and "***KR Corporate Template (Yellow - 11.2022) (P 6.28.9259 C 10.0 - Illustrative Model FS)***". Additionally, within our application, users will be prompted by the AP to "**View Differences**" when upgrading to a new template version, allowing a comprehensive review of all changes implemented. Furthermore, it is anticipated that another review for IFRS-alignment in the KR template may occur in the coming year. In the event of such a review, detailed information will be provided as outlined below.	
2411598 (parent: 2411594)	The **Trial Balances (TB)** of the Korea template has undergone adjustments as part of the IFRS-alignment work. These adjustments encompass the segregation of accounts, additions, deactivations (no longer in use), and other modifications. In Version 12's release pack, we are introducing two types of TB – one labeled as OLD and the other as NEW, representing the adjusted version. This approach allows existing users sufficient time to incorporate the adjusted TB into their current templates. **Both** versions will be provided **for the next three years**, until **2026**. After the December YE2026, the OLD TB will be removed from the release pack.
2392246	Two legacy folders have been added as part of the IFRS-alignment work: 1. "**Legacy content prior to YE2023 and will be deleted YE2026**": This folder contains content that has not been in use for an extended period or is only valid until YE2022. Consequently, this folder is scheduled for deletion in December YE2026, three years from now. This gradual fading-out process of content during FY rollover will be a recurring practice (e.g., in the next year YE release, a folder named "Legacy content prior to YE2024 and will be deleted YE2027" will follow the same logic). Due to the substantial size of content updates in this release, it is highly recommended for existing users to **retain their current data before upgrading to prevent any potential data loss**. 2. "**No-longer-used content due to IFRS-alignment and will be deleted YE2026**": As highlighted in earlier releases, this version includes significant updates resulting from IFRS-alignment work. These updates encompass changes in table format, paragraph content, the deactivation of existing sections, creation of new sections, and more. Given the substantial size of content updates, existing users are strongly advised to **retain their current data before upgrading to this version to mitigate any risk of data loss**.

<table>
<tr><td colspan="2">1) Significant updates resulting from IFRS-Alignment work – Please be aware that detailed information about the changes, including the items listed below, has been annotated in our Track Changes Illustrative Model PDF and the Full Content Change List.</td></tr>
<tr><td>2411598 (parent: 2411594)</td><td>- SECTION ORDER UPDATED: To align with the IFRS template’s section order, certain sections have undergone updates and reordering. These modifications predominantly affect various Notes, including the exclusion of some sections (note: relocated under the folder labelled “No-longer-used content due to IFRS-alignment and will be deleted YE2026,” referred to as the “IFRS-Alignment legacy folder” in this release note beyond this point), changes in naming, and more.

- PARAGRAPHS: Alongside content changes, specific paragraphs have been either divided into more or combined into fewer paragraphs to adhere to the IFRS format.

- PROFIT OR LOSS STATEMENT: A substantial update has been made to the PL statement, encompassing numerical figures, lines order, composition of each section, etc. Notably, the order of this statement has been shifted before the Balance Sheet following the IFRS template.

- DIRECTORS’ REPORT ADDED: In alignment with the IFRS template, the Directors’ report has been incorporated into the Korea template.

- REVERTING BACK “XX” DUMMY VALUE PRESENTATION TO HARD-CODED: During the update to align with the IFRS template, certain illustrative XXX presentations associated with their own variables at the Properties tab of their elements (a feature implemented in the past but deemed irrelevant) have been removed and replaced with hard-coded texts (i.e., no variables provided anymore). Since this feature is no longer relevant, existing users who wish to deactivate this dummy value presentation from the variable input can follow the same method.</td></tr>
<tr><td colspan="2">2) Major updates from IFRS-Alignment work – UPDATES IN TABLES (to list but a few) – Please be noted that comprehensive details regarding the changes and updates, including the items listed below, have been clearly outlined in our Track Changes Illustrative Model PDF and the Content Change List Full.</td></tr>
<tr><td>2411600 (parent: 2411594)</td><td>2.3.3 (유동성/ 비유동성분류): This section has been removed from the Notes to the Financial Statements this year and the remaining note numbers have been updated accordingly. This update has not been recorded in the CUD but just by our publication provider to corporate the current year content update.</td></tr>
<tr><td>2411600 (parent: 2411594)</td><td>2.5.3 (기본주당이익 및 희석주당이익에 미치는 영향): It has been confirmed from our publication providers that the information for Earnings Per Share (EPS) is not relevant to our client scope, hence the display or content update of the corresponding section is not required.</td></tr>
</table>

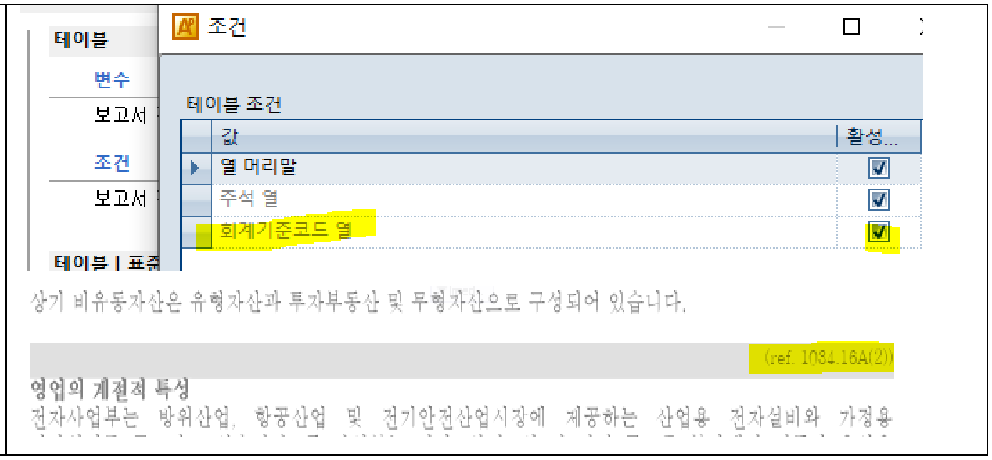
2411604 (parent: 2411594)	**5 (영업부문정보)**: This section was only existing in KR template, but not in our IFRS template. Our publication provider has confirmed that this information is not necessary for our client scope. Consequently, the section has been relocated under the IFRS-Alignment legacy folder.
2411608 (parent: 2411594)	**12.4 (금융수익)**: Numerous line items in the current table within Note 12.4 were removed to conform with IFRS standards. Consequently, a new table was generated, and the previous one has been relocated to the IFRS-Alignment legacy folder. It is important to highlight that tables under Note 12 underwent substantial changes in content during the update and restructuring to align with IFRS features.
2411608 (parent: 2411594)	**12.5 (기타수익)**: A new table has been built as some lines in this new 12.5 table has been a part of the previous 12.4 table. The former table is now stored under the IFRS-Alignment legacy folder. Kindly consult the folder for reference to legacy information.
2411608 (parent: 2411594)	**12.6 (연결손익계산서에 포함된 감가상각비)**: Certain accounts (e.g. 순외환차익) can now be linked with the categories, as the Trial Balance has been adjusted to align with IFRS standards.
2411608 (parent: 2411594)	**12.9 (관리비)**: Most accounts in the table have been re-arranged and newly linked with their respective categories.
2411610 (parent: 2411594)	**주당이익**: Our publication providers have confirmed that the information for Earnings Per Share (EPS) is not relevant to our client scope. Consequently, the display or content update of the corresponding section is not required, and the section has been moved under the IFRS-Alignment legacy folder.
2411610 (parent: 2411594)	**14 (법인세 → 이연법인세내역)**: The corresponding section table has been modified to align with IFRS features, necessitating the creation of a new table. The previous table has been relocated under the IFRS-Alignment legacy folder.
2411612 (parent: 2411594)	**15 (유형자산 → 변동내역 table)**: A new column has been introduced during the alignment with the IFRS template, leading to adjustments in the TB. Additionally, corresponding categories have been newly added to ensure alignment. In other Non-Standard Tables where the Extra 1 and Extra 2 columns were previously incorporated, their categories for Extra 1 and Extra 2 have now been appended under the corresponding account. This adjustment aims to facilitate better reconciliation and alignment.

2411612 (parent: 2411594)	**16 (투자부동산)**: For enhanced alignment with IFRS standards, the TB values of the tables under this section have been updated, particularly for the reconciliation of the "사무용부동산" and "상가용부동산" columns. Importantly, the total value of Investment Properties in the TB remains unchanged, ensuring no anticipated issues. Additionally, a reconciliation section has been incorporated into the corresponding table for clarity.
2411614 (parent: 2411594)	**17 (무형자산)**: To facilitate IFRS alignment, new categories have been introduced to harmonise with the tables in this section, accompanied by corresponding TB adjustments. With these updates, reconciliation for both cost and accumulated values will be more seamless. It is crucial to emphasise that total values remain unaltered, ensuring no anticipated issues. Reconciliation sections have been added to the tables for enhanced clarity. The tables in the respective note have undergone a general restructuring to align with the IFRS template. Specifically, for the table of "순장부자산," it continues to serve as a category linking table, and an additional category column has been introduced.
2411616 (parent: 2411594)	**19 (금융자산 및 금융부채)**: In conformity with IFRS features, certain TB values have been refined (e.g., 이자부차입금's 유동 & 비유동) to enhance reconciliation. Notably, "Long-term borrow" (TB no. 22020100) has been omitted from the TB; however, the adjusted values compensate and maintain the total unchanged. This adjustment has a cascading effect, positively influencing reconciliation in tables under Note 30 (Leases) and Note 19.1 and Note 19.2.
2411618 (parent: 2411594)	**22 (선급금)**: This is a new section added as the IFRS alignment process. A category table has been built. Some TB adjustments have been done to reconcile the values in the table. The total value did not change, thus, no issue expected.
2411620 (parent: 2411594)	**24 (자본금 및 잉여금)**: Significant updates have been implemented in the tables of this section, encompassing both format and features to align seamlessly with IFRS standards. Consequently, the previous versions have been relocated to the IFRS-Alignment legacy folder.
2411620 (parent: 2411594)	**25 (배당금)**: In response to the IFRS template review, a new table format has been introduced. Subsequently, the previous version has been archived under the IFRS-Alignment legacy folder.
2411628 (parent: 2411597)	**30 (리스)**: Additional categories have been incorporated to facilitate value reconciliation, resulting in corresponding TB adjustments. While the total values remain unchanged, there is a column labeled "리스부채" that is no

	longer in use. This column has been marked with "(no longer in use)," and it is slated for removal in FY2026, three years from now.
2411630 (parent: 2411597)	**31 (퇴직급여)**: Significant updates have been made to the tables in this section, incorporating new formats and features to align with IFRS standards. Consequently, the previous versions have been relocated to the IFRS-Alignment legacy folder.
2411632 (parent: 2411597)	**34 (특수관계자 공시)**: Some tables in this section have undergone reconstruction to adhere to the IFRS template, resulting in the creation of an entirely new section. The previous version has been archived under the IFRS-Alignment legacy folder.
2411636 (parent: 2411597)	**Appendices**: In this release, the Appendices have been introduced to our template as part of the IFRS alignment work. The Appendices are categorised into two parts – one is "***Appendix - K-IFRS Overlay (local based)***", spanning *Appendix 1 to Appendix 5*, and "***Appendix - IFRS based***" covering *Appendix 5 to Appendix 9*. The "Appendix - K-IFRS Overlay (local based)" contains information specific to the local context, serving additional informational purposes. On the other hand, "Appendix - IFRS based" presents the translated version of the current IFRS illustrative model's appendix, encompassing all IFRS-aligned appendix content relevant to our client scope.
1	Reference to the feature no., "2330237", please be noted that the sub-NLUC folders will be deleted in 2024's December Year-End release. Another sub-NLUC folder with FY22 will be added next year's feature release (during half-year).
* The following information has also been described in the previous versions' release notes.	
2	Regarding Export to Excel of Annual Report that has been known issue to this template, it has been fixed in the past release. The cause of the issue was related to manual tables that were made with merged cell, the way of forming the tables has been adjusted by not using merged cell format, and now the function is working fine, which means no need to untick manual tables under the Annual Report to export it to excel. Also, the tables are still following the publication feature, and since the adjusted manual tables have been replaced with the existing ones, the specific IDs given to these table elements did not change, which means that users will not lose their existing data by this update. Please be noted that this feature has been made available since the version 8 release.

2248507	To align the Korea template better with the IFRS template, some dummy value presentation has been updated with XX, as where as applicable. The affected areas have been estimated for around 17 Note sections. Please be noted that if those areas have been customised already from the user-end, this change will not flow to their template (i.e. there will not be any data overwritten by this feature update). Furthermore, when users wish to give updates on some illustrative values in their report, they can manually adjust the text by hard-coded text, instead of using the 'text variable feature' made in version 6 release (ID# 1875947). For more details of it will be mentioned separately again below (*Additional Information Item ID no. 4*). The user story has been created to record this update with some relevant screen captures, and its ID# is 2248507 for its further reference. Please also be kindly noted they have been provided as example purpose, and <u>there possibly could be more areas</u> not listed there and below. Users can use it as reference points to keep their existing data before upgrading to this release version, so that any data loss can be prevented just in case. In our system, there is also the option to preview the updates by "View Difference" pop-up button before implementing the actual "Upgrade". Most of the affected areas can also be viewed in our track change report or content change list (full) report which is included in this release pack as well. The followings list out the note sections and the approximate number of elements affected from this adjustment (e.g., in one paragraph, there could be more than more word/ element has been changed). • Note 1: 회사의 개요 (Accounting (1 para – 1 word affected) • Note 2.3.5: 설비의 판매 (1 para – 2 words affected) • Note 2.3.16 (1): 금융자산의 손상 (4 para – 5 words affected) • Note 2.3.19: 비금융자산의 손상 → 영업권 (1 para – 1 word affected) & 무형자산 (1 para – 1 word affected) • Note 2.5: 오류수정 (1 para – 5 words affected) • Note 3.1: 매각예정자산 (2 paras – 6 words affected) & 의결권의 과반수 미만을 보유하고 있는 기업의 연결 (1 para – 4 words affected) • Note 9: (1) 2022 년도 취득 (1 para – 2 words affected) • Note 11: 공동기업 지분 (2 tables – 7 lines affected & 1 para 2 words affected) • Note 14: 투자부동산 (2 columns – 6 lines affected)

	• Note 16.2: 금융부채 – 이자부차입금 (8 headers – 6 words affected) • Note 16.3 (5) 내재파생금융상품: (1 para – 1 element) • Note 16.4: 공정가치 (whole manual table under 유의적이고 관측할 수 없는 투입변수에 대한 설명) • Note 23: 이익잉여금 (1 para – 5 words) • Note 25: 충당부채 (3 paras – 9 words) • Note 28: 퇴직급여 (6 tables – headers in grids) (Updated with XX in the table grid for the consistency with this update. However, its table column headers are not linked with the grid headers due to the formatting limitation of the system. Therefore, users can change its value presentation of the column headers inside of the table manually. Hence, please go into the corresponding tables and its table column headers if you wish to change any subjective numbers to it). • Note 33: 중단영업 (1 para – 1 word) • Note 38: 보고기간후 사건 (1 para – 3 words)
4	For users' further references, please be noted that when you wish to change the naming of columns in grids, it can be done via Column → Rename feature. However, <u>please do not change their existing IDs</u>, otherwise, you will lose your current data and linking to it.
5	As briefly mentioned above, if you wish to enter your illustrative values to your templates, you can now do it via manual typing, instead of using the "text variable feature" which is adjusting the illustrative figures by variables at its folder level. This feature was made in the earlier version 6 release. The ID# 1875947 for your reference to it, and the details of this update has been described under Feature section of the version 6 release note. This feature will be faded out in a few years for the consistency with the other templates and for better feasibility as well. Once it has been decided to be removed from the draft template, it will be informed in a release note in advance before the change, so that users can have some time to be aware of it and retain their existing data just in case.
6	For the "legislative reference rows" that appear in some of the content in the template, users can turn this function off from [FY] Report | Setting → Table → Condition → tick of the last row (회계기준코드 열, i.e., accounting legislation code row) if they do not wish this to be appearing. This function was added in the past release but just informing here once again for users' further references.

조건
테이블
변수
보고서
조건
보고서
테이블 조건
값
활성...
열 머리말
주석 열
회계기준코드 열
상기 비유동자산은 유형자산과 투자부동산 및 무형자산으로 구성되어 있습니다.
(ref. 1034.16A(2))
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APPENDIX

ITEM ID	DETAILS AND LIMITATIONS
There are no appendix items for this template release.	