

ONESOURCE™

Statutory Reporting

General Template – Web User Guide
V 1.0

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User Workflow

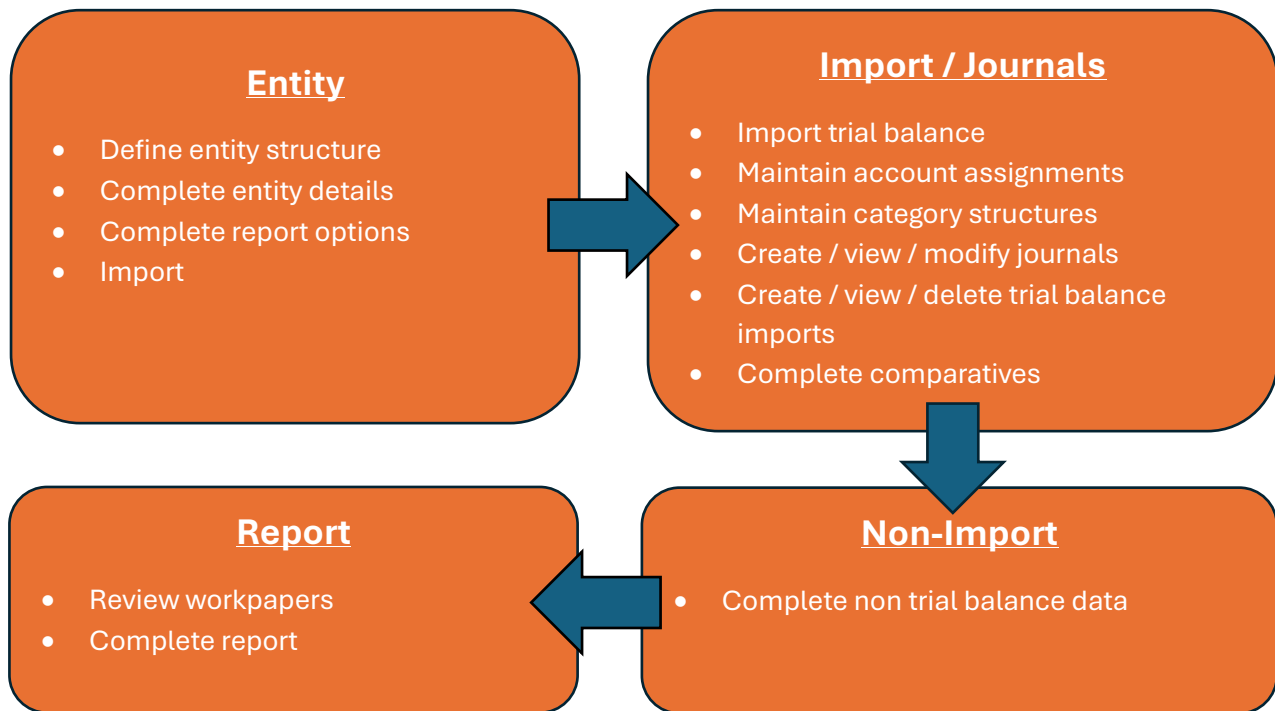
Workflow tabs

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.

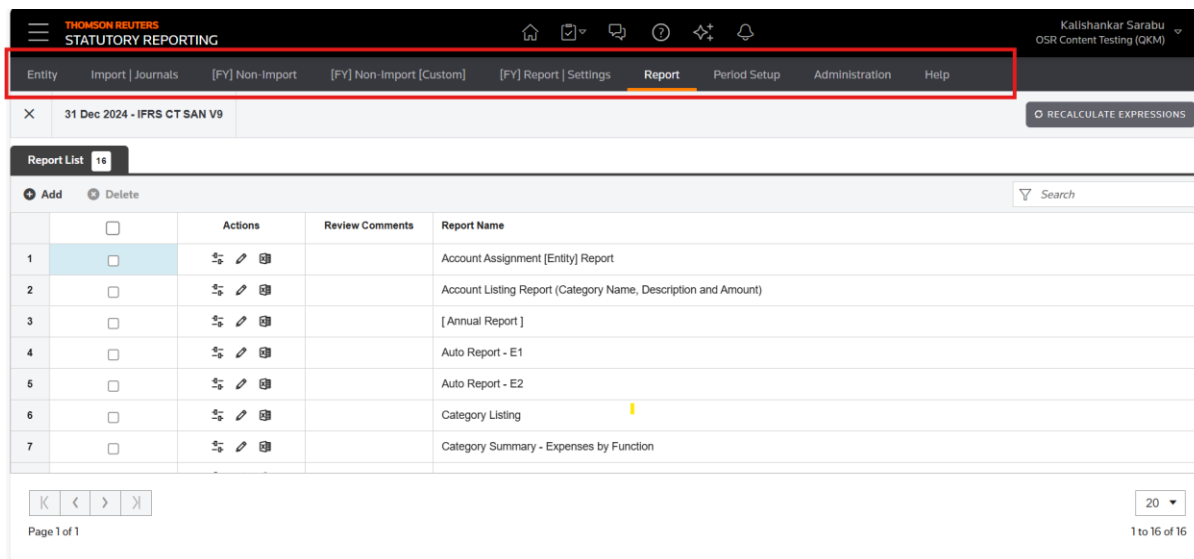
User Workflow Diagram



General Template Information

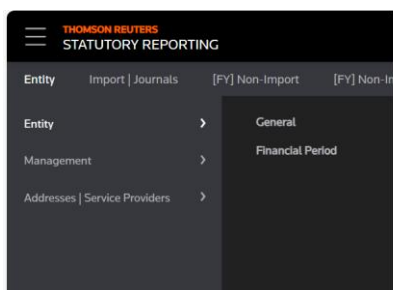
- The template contains full financial statements
- The template provides option to generate different reports
- The template can be used for consolidated/ group financial statements
- The template can be used for entity size small, medium and large

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

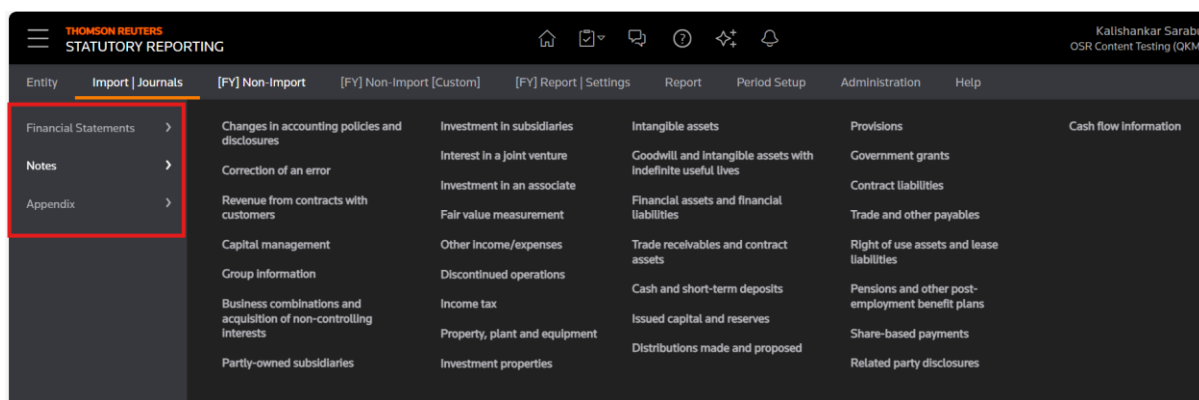
As shown below, select the accounts from the trial balance, which needs to be ignored so that the unselected accounts and their amounts can flow correctly into the financial statements.

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

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

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

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



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

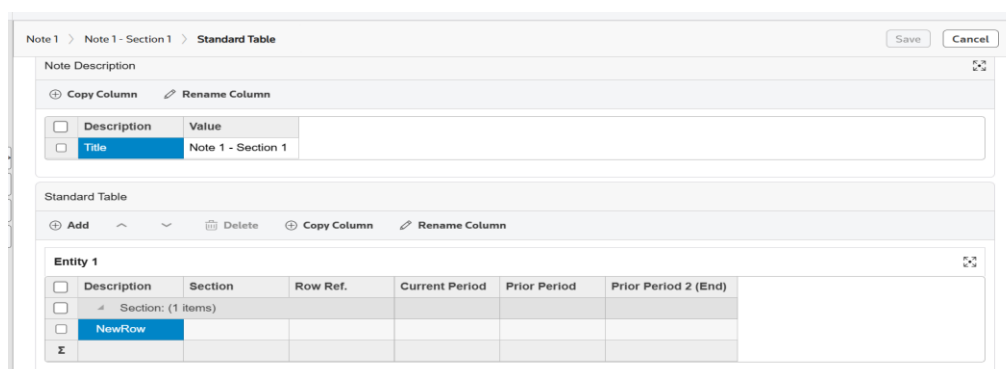
Entity 1	Description	Section	Row Ref.	End (Current Period)	End (Prior Period)	End (Prior Period 2)
	Section: A (7 items)					
	Net (gain)/loss on cash flow hedges	A	A1	\$265,000.00	(\$10,000.00)	
	Net change in costs of hedging	A	A2	\$10,000.00		
	Net loss on debt instruments at fair value	A	A3	\$6,000.00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

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



Features provided to edit the table:

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



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

Under the **Actions** menu, users can view, edit, or export the template.

The **Annual Report** serves as the financial reporting framework, prepared in accordance with all applicable legal, legislative, and reporting requirements. As shown below, users can add or delete content based on their specific needs.

		Actions	Review Comments	Report Name
1	☐			Account Assignment (Entity) Report
2	☐			Account Listing Report (Category Name, Description and Amount)
3	☐			[Annual Report]
4	☐			Auto Report - E1
5	☐			Auto Report - E2
6	☐			Category Listing
7	☐			Category Summary - Expenses by Function
8	☐			Category Summary - Expenses by Nature
9	☐			Category Summary - Primary
10	☐			Category Summary - Rounding Variance [Full Year]
11	☐			Entity Specific Account Assignment Report
12	☐			Entity Structure Report
13	☐			Journal Summary
14	☐			Rounding Account Summary
15	☐			Trial Balance
16	☐			Trial Balance per Entity (including Account Assignment)

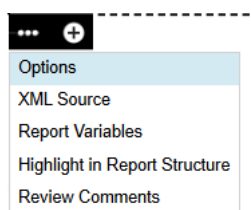
Every report has the option to export in different format (PDF/Excel/HTML/Word) as shown below.

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.

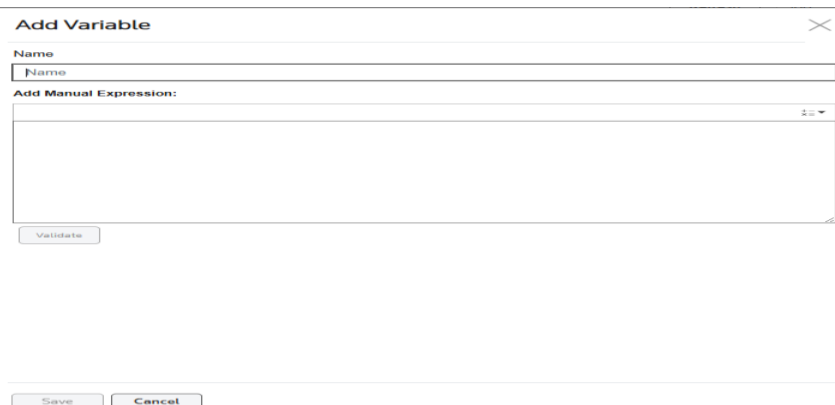
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element. However, it is recommended to use the provided options instead of editing the XML directly.



- 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.

	☐	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

- 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

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
			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

⏪

⏴

⏵

⏩

20

▼

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.

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 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

X

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

<

>

X

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

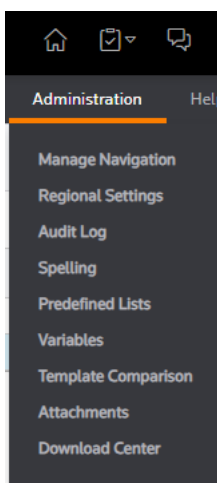
Link Accounts

		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 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.

31 Dec 2024 - TR Example Group							RECALCULATE EXPRESSIONS
Variables							
Add New Variable Delete							
		Actions	Key	Label	Type	Expression	Value
1			Rounding	Rounding	Decimal	{/reporting:queries:client.lookup:accounting:perioddata:TYR}	1000
K < > >> 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.

THOMSON REUTERS
STATUTORY REPORTING

Home

Messages

Comments

Help

Settings

Alerts

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

X

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.

THORNHILL REUTERS

STATUTORY REPORTING

Home

Import

Exports

Reports

Settings

Help

Kalishankar Sarabu

OSA Content Testing (Q0M4)

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

No files found

Records are available for 180 days from the download date

Refresh

User

File Name

File Extension

Status

Download Date

K

<

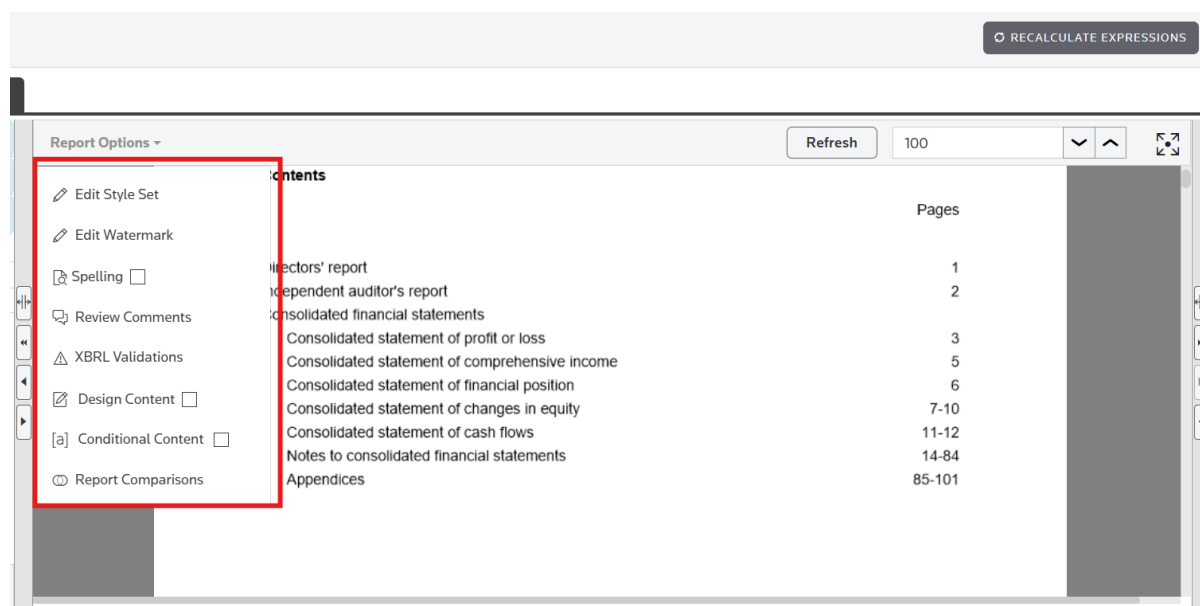
>

X

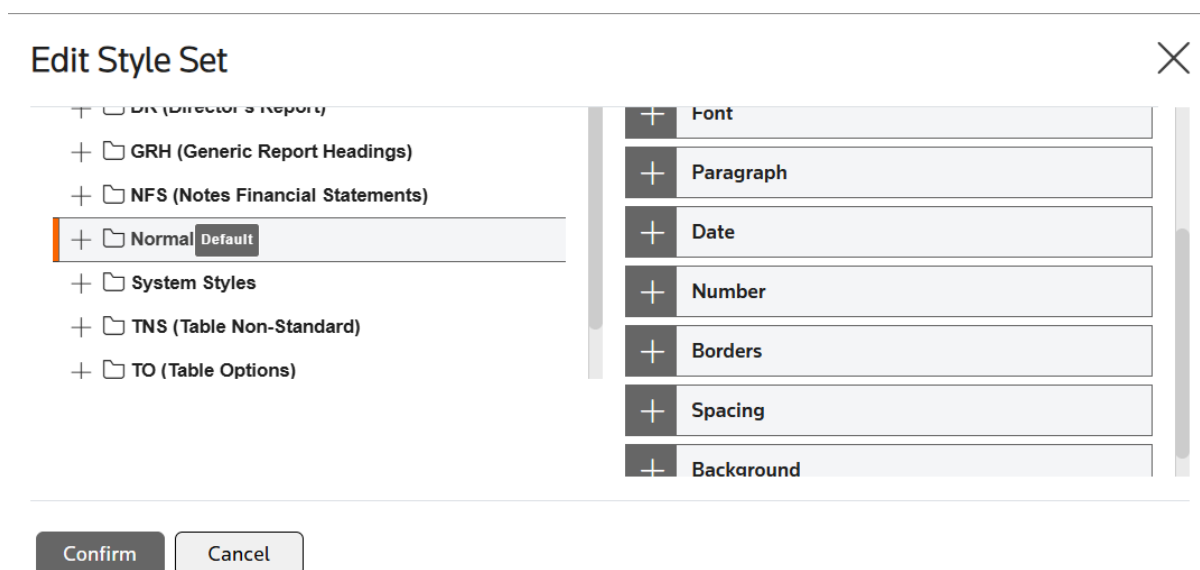
10

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

Report Options



1. Edit Style Set



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

- Font: Family, Size, Colour, Effects, Capitalisation
- Paragraph: Alignment, Indentation, Spacing
- Date: Format
- Number: Currency format, Negative value colour
- Borders: Properties, Line Style, Line Colour, Line Width
- Spacing: Unit of Measurement, Outer, Inner, Cell Alignment
- Background: Background colour

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

Edit Style Set

Style Sets | **Numbering**

Select level to modify
 1 ▼

Add Level Remove Level

Style for this level
 1, 2, 3, ... ▼

Delimiter Prefix Suffix

Display previous levels
 0 ▼ ▲

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
 Top-Left ▼

Remove

Drag a file here or

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] X

Open Resolved Rejected

Filter Open ▼

No Comments for this report

5. XBRL Validations: This option is used for XBRL-based reports, allowing users to view and resolve validation errors before submitting the report to authorities.
6. Design Content: This option switches from view mode to design mode, allowing the user to customize and design the content.
7. Conditional Content: By clicking on this content, users can view all available elements set to Display: Always or Display: Conditional, excluding those marked as Display: Never.
8. Report Comparisons: This feature enables users to compare a report from the previous version to this version. A comparison report can be viewed using this feature.

Report Comparisons

A maximum of 5 snapshots are allowed

Available Snapshots for [Annual Report]

+

 Add

🗑

 Delete

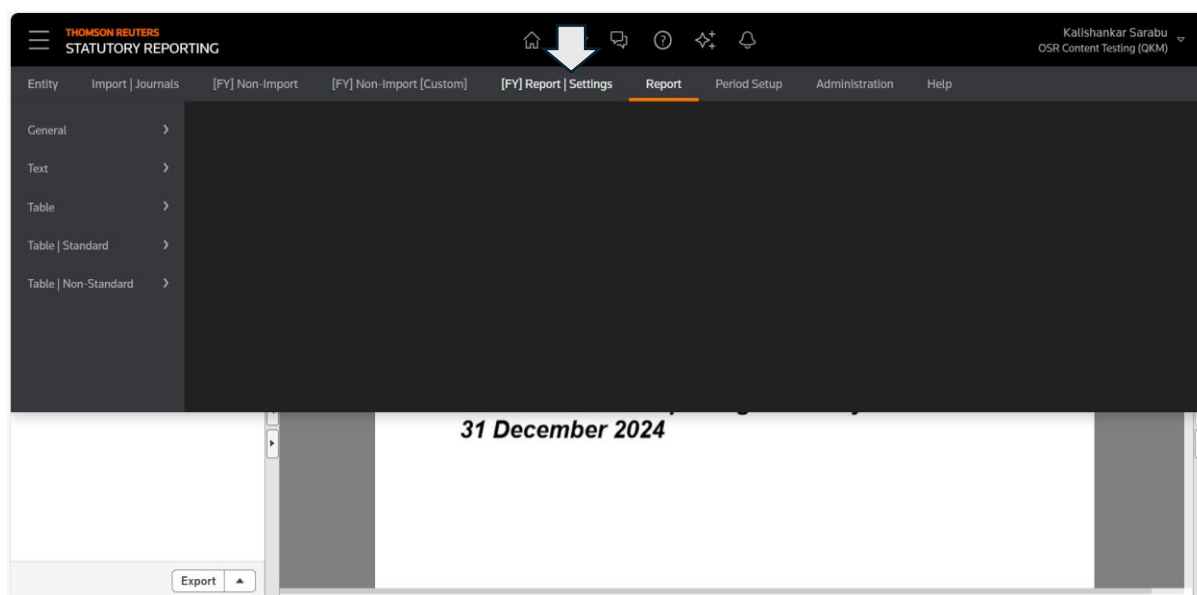
⚖

 Compare

☐	Date/Time	User	Reason

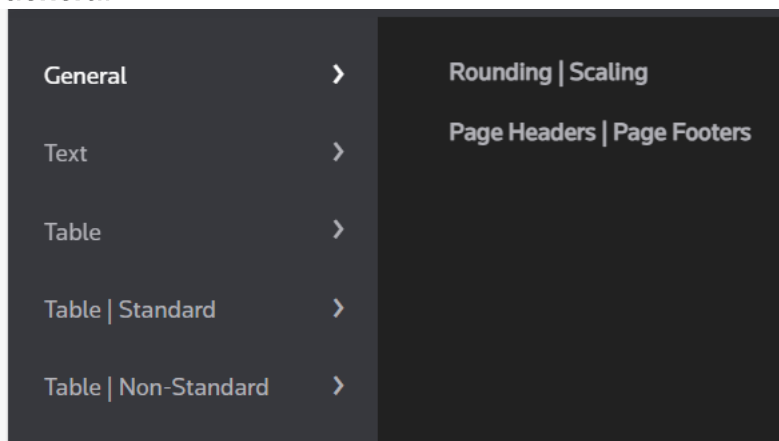
Cancel

Report Settings (Global Templates)



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

1. General



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

Rounding Scaling		
	Copy Column	Rename Column
☐	Description	Value
☐	Rounding [1, 1000, 1000000]	1000
☐	Scaling [1, 1000, 1000000]	1000

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

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

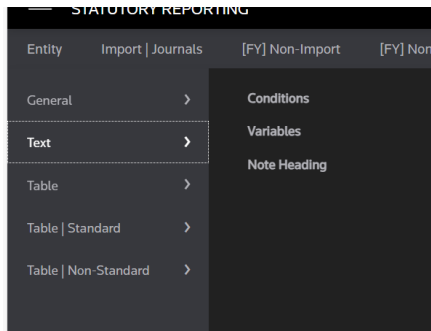
Users can define custom headers or footers by selecting the “**Other**” option and entering the desired text in the corresponding column.

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

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

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

2. Text:



Conditions: Below options are available under conditions.

Text > Conditions > Text Conditi...

+ Copy Column Rename Column

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

Text Conditions [Custom]

+ Add ^ v Delete + Copy Column Rename Column

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

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

3. Table

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

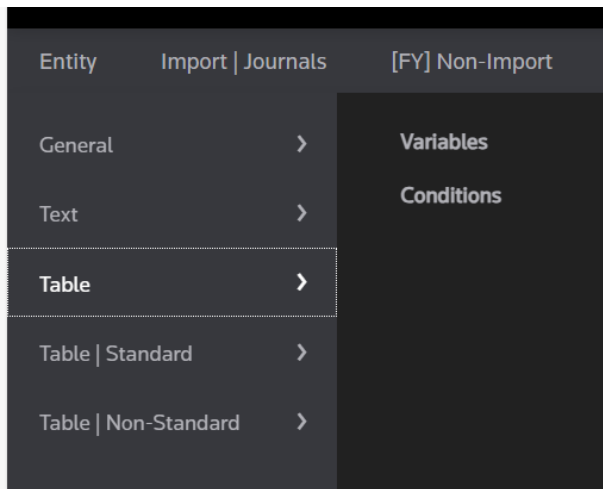
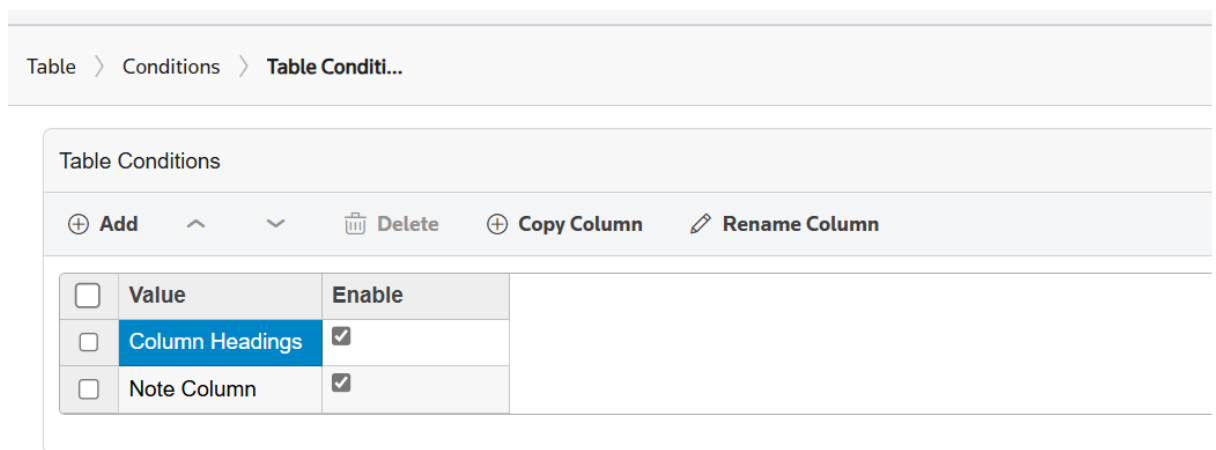
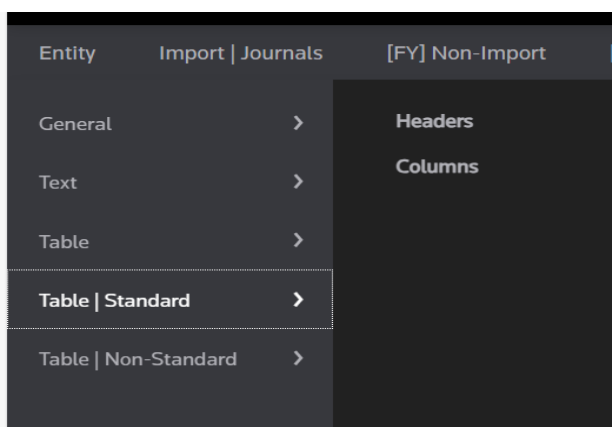


Table conditions: Table conditions can be modified using this option. User can also add more conditions as per their requirements.



4. Table| Standard



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

Table | Stand... > Headers > Table 2

Save Cancel

Table Header

Copy Column

Rename Column

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

Column Header

Copy Column

Rename Column

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

Columns: Users can design their headers using below mentioned options for standard tables. Display settings of Columns, Entity 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	☒	☒	☐	☒	☒	☐

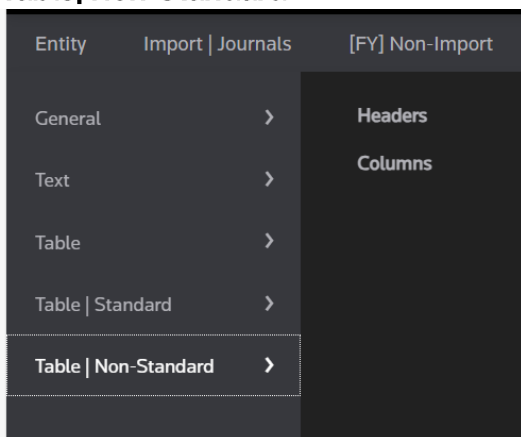
Filters

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	[Empty]	☐

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

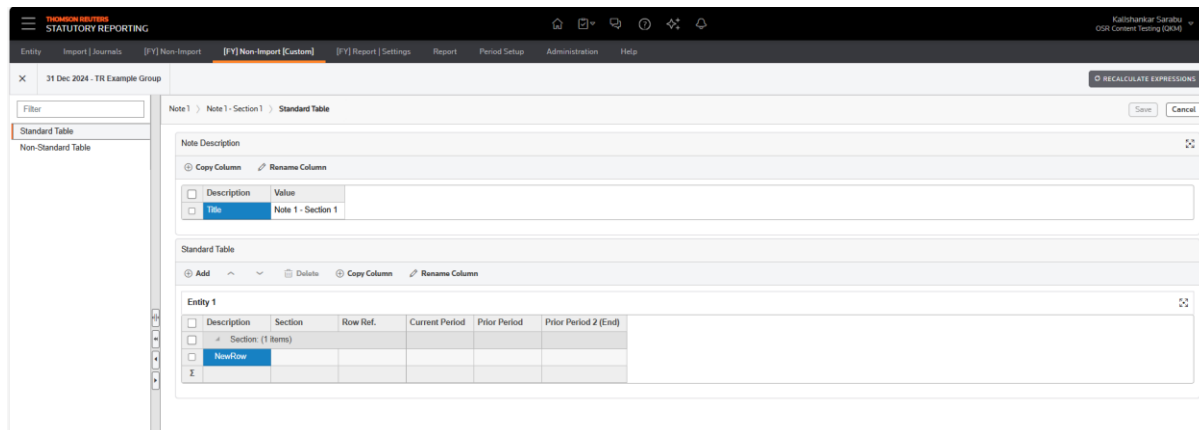
Columns: Users can add different column conditions along with enabling or disabling options as mentioned below:

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

Description	Column
Entity	E1
Reporting Period	FY FY
Period	0

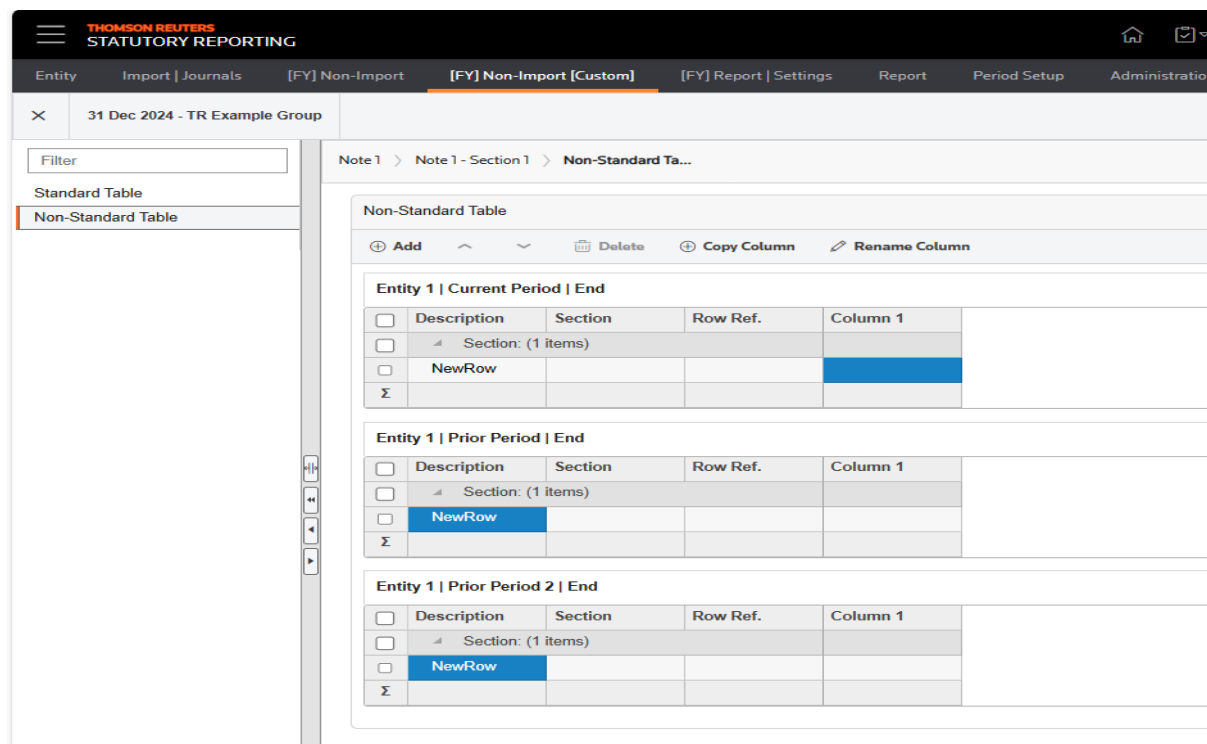
There are 3 types of tables available in the report.

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

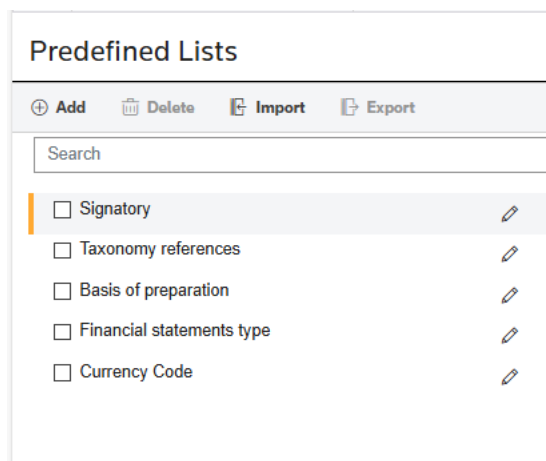
Grid Vs Category: Grid tables are completely editable, and users can insert amounts manually whereas in category tables users can pull the categories and the amount will be automatically displayed in the table.

- 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.

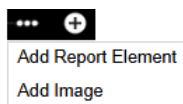
Add Delete	
☐ Actions	List Values
☐	Separate
☐	Consolidated

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

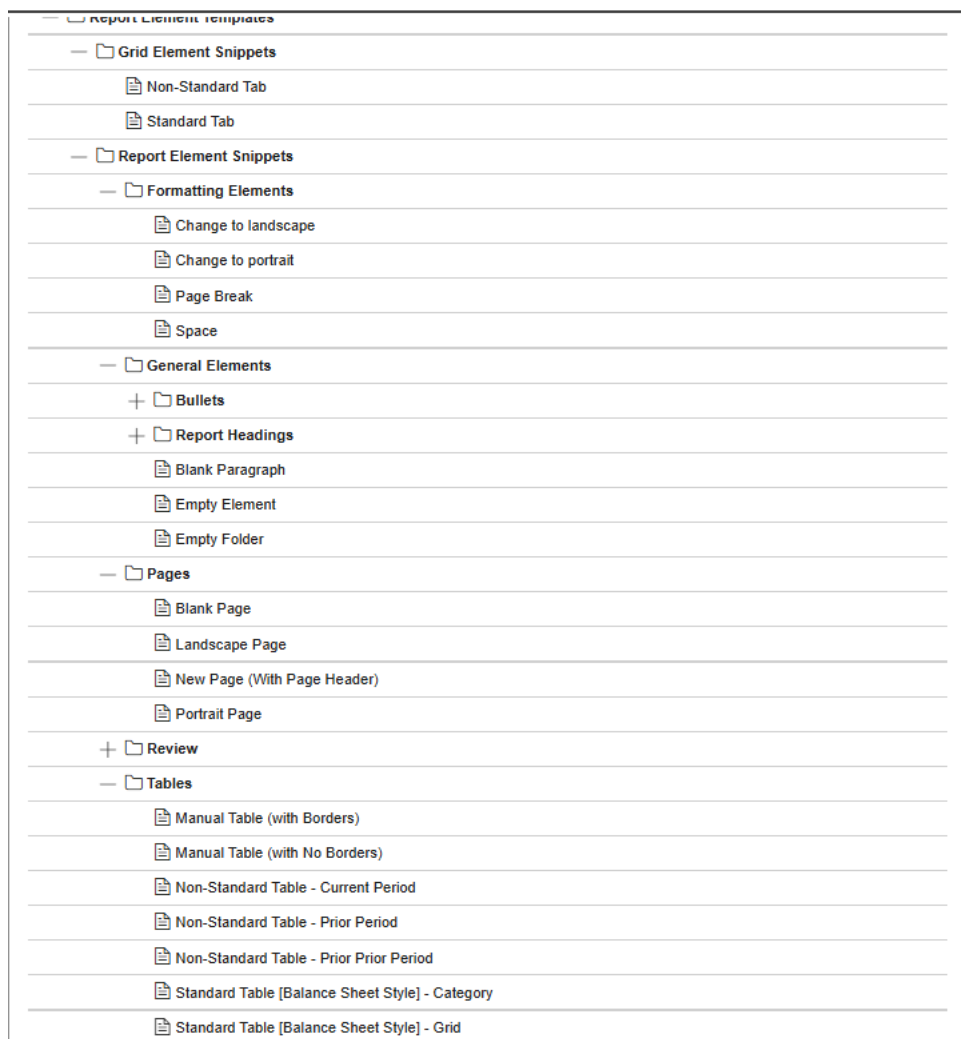
Add Delete	
☐ Actions	List Values
☐	AED - UAE Dirham
☐	AFN - Afghani
☐	ALL - Lek
☐	AMD - Armenian Dram
☐	ANG - Netherlands Antillean Guilder
☐	AOA - Kwanza
☐	ARS - Argentine Peso
☐	AUD - Australian Dollar
☐	AWG - Aruban Florin
☐	AZN - Azerbaijan Manat
☐	BAM - Convertible Mark
☐	BBD - Barbados Dollar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

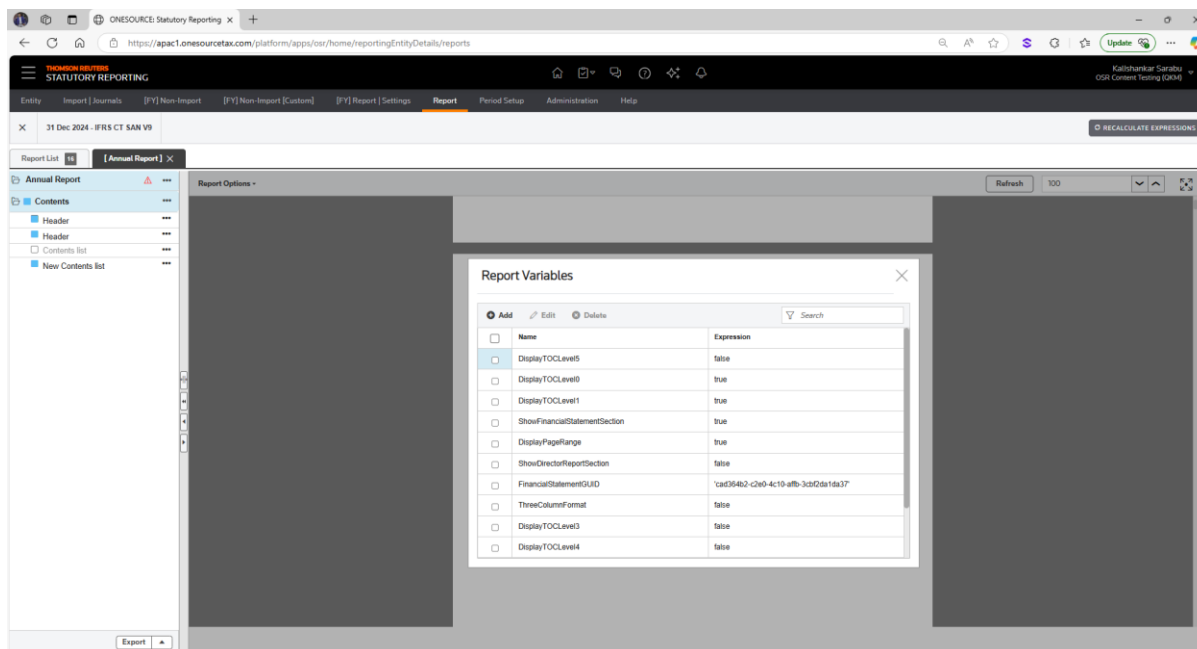


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

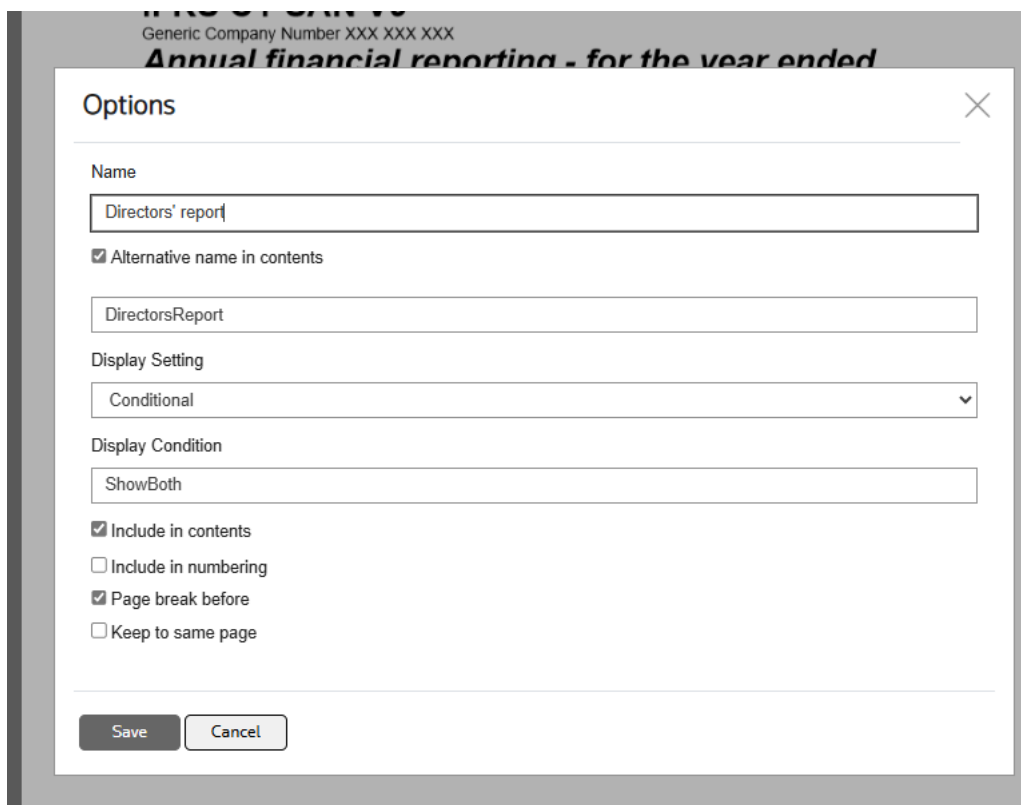
Configuring the Contents Page

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.

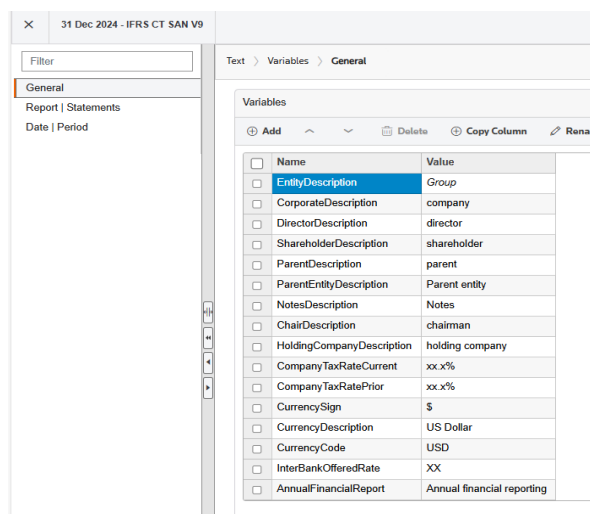
Users can change common words throughout reports via this dialog.

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.



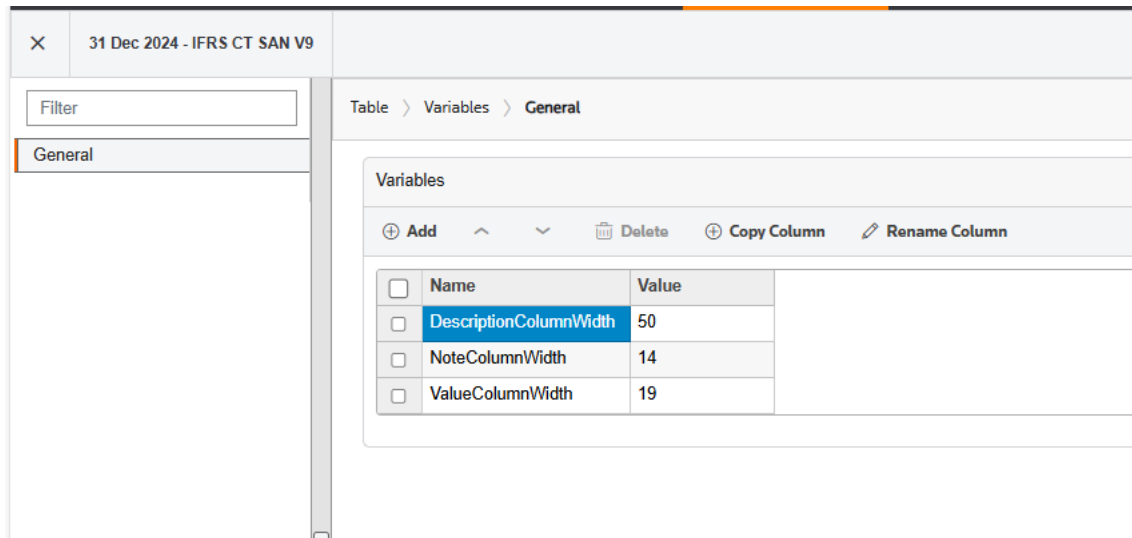
- b. Report | Statement: The report statement tab relates to the names of the various statements and sections of the report.

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

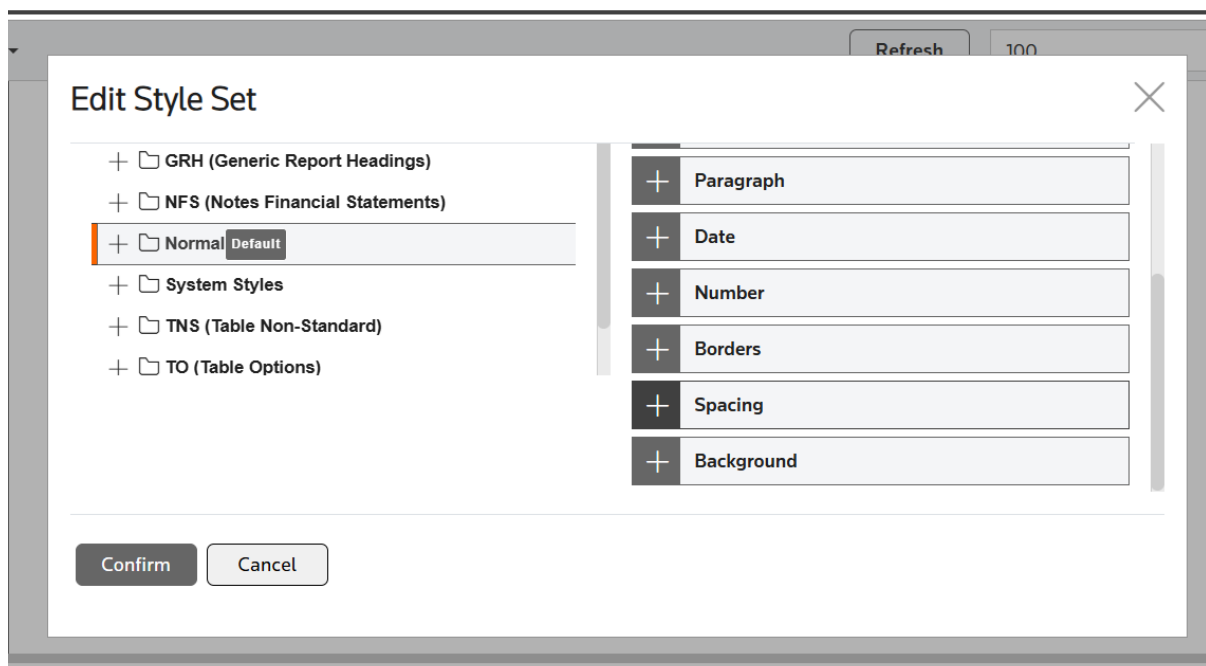
c. Date | Period: The date and period tab relate to dates and times

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	

- 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.

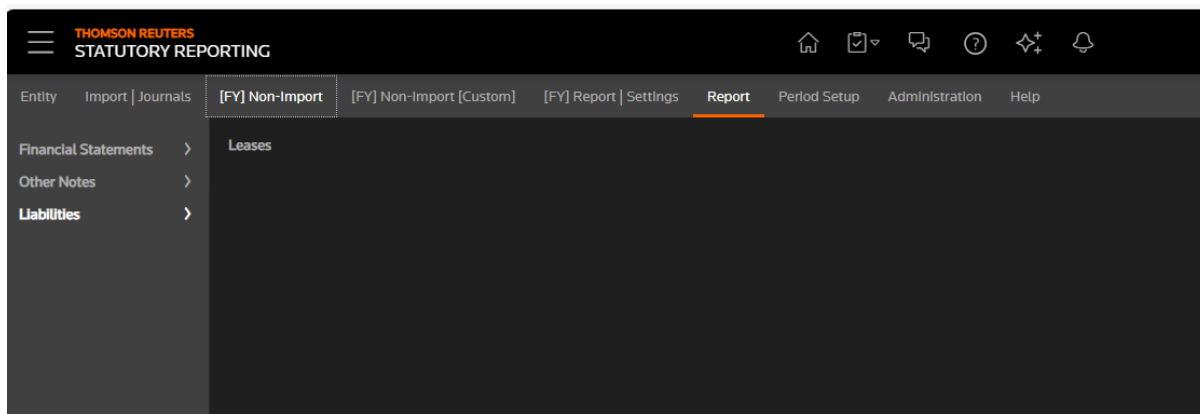
Settings Specific to the Template

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

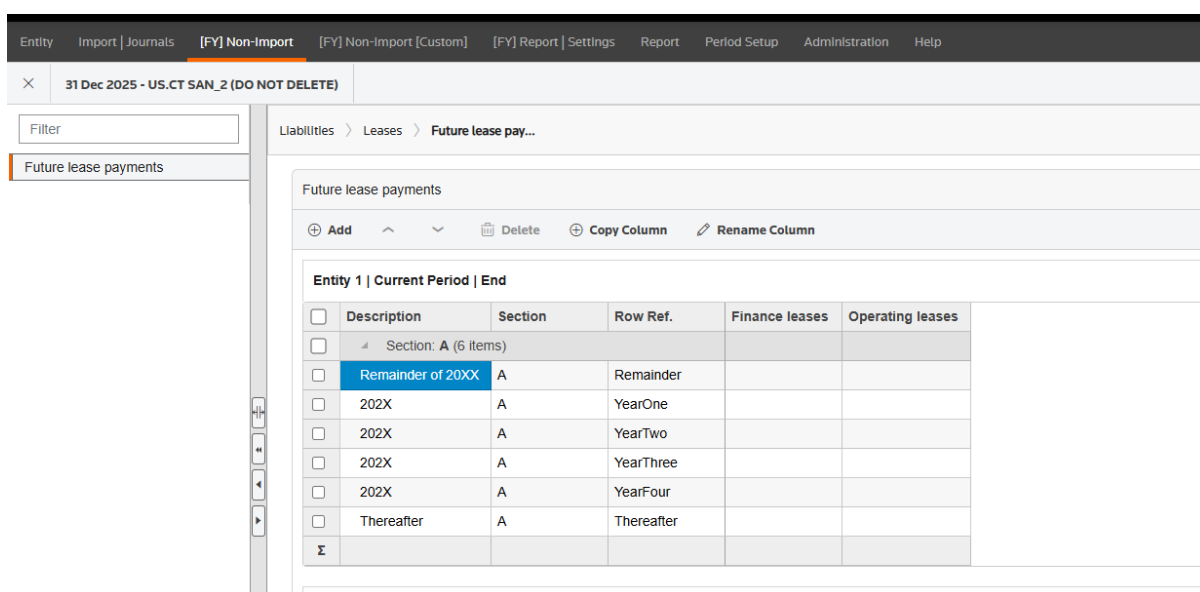
- The template is based on US GAAP
- The template contains full financial statements
- The template can be used for consolidated financial statements
- Entity 2 is company and entity 1 is group
- The template can be used for entity size small, medium and large
- The language of the template is English

Non-Import

There is no Appendix instead ‘Liabilities’ option there the Liabilities note currently includes Leases.

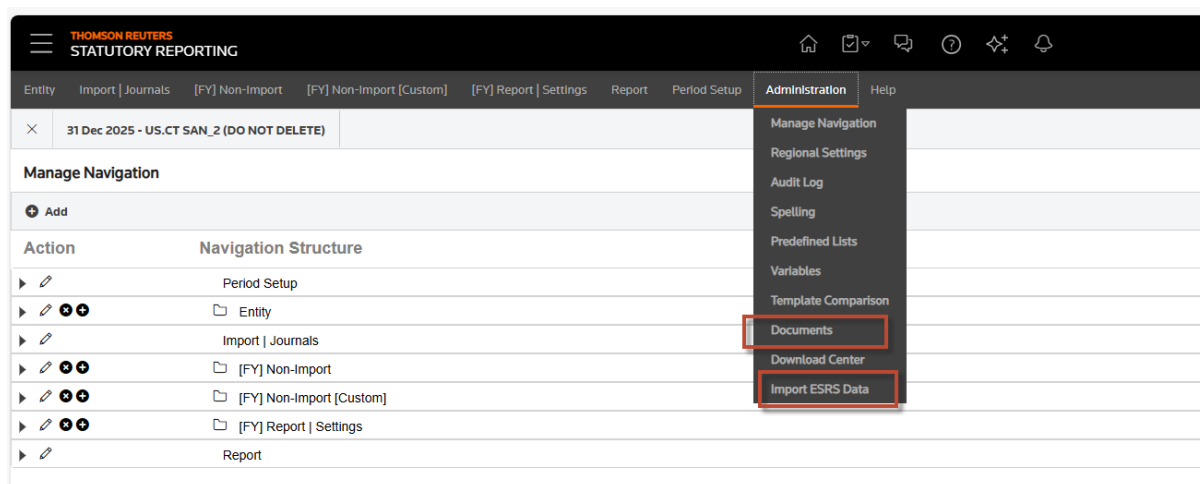


Future lease payments (Liabilities > Leases) is a non-category table under the [FY] Non-Import period.

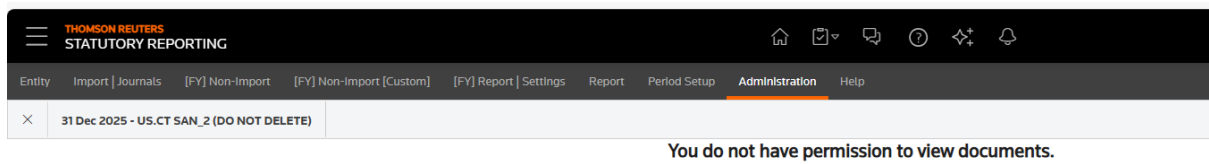


8. Administration

There is no 'Attachments' option instead Documents and Import ESRS Data options there.



Once click the 'Documents' below error appears.



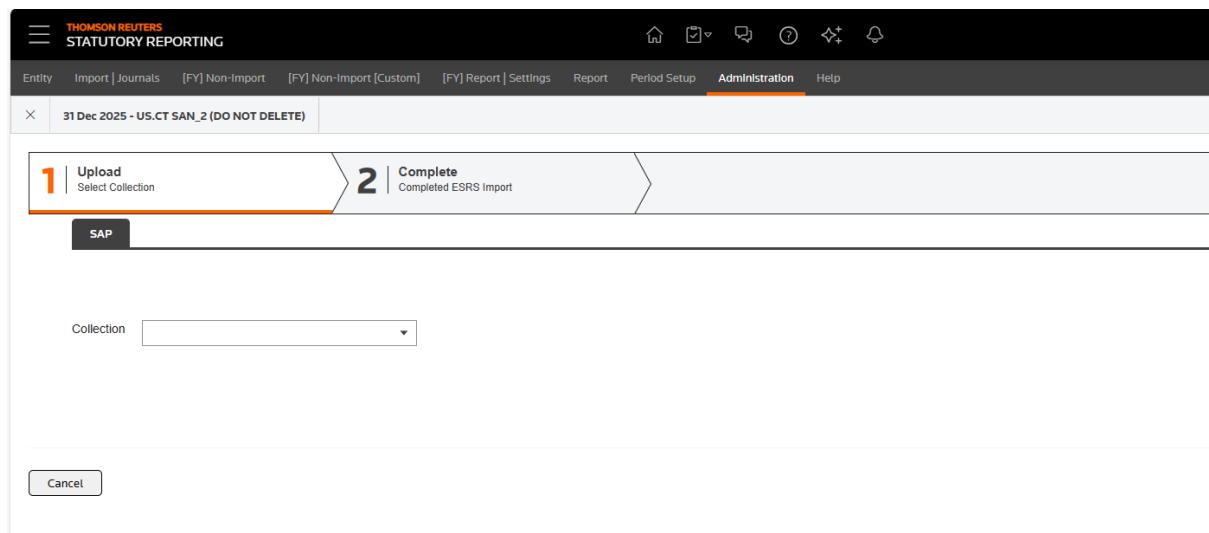
Import ESRS Data: The Administration tab provides access to the ESRS Import workflow, which consists of two main steps:

1. Upload (Select Collection):

In this step, users are required to select the appropriate collection for import. The interface allows users to choose the collection from the dropdown menu provided.

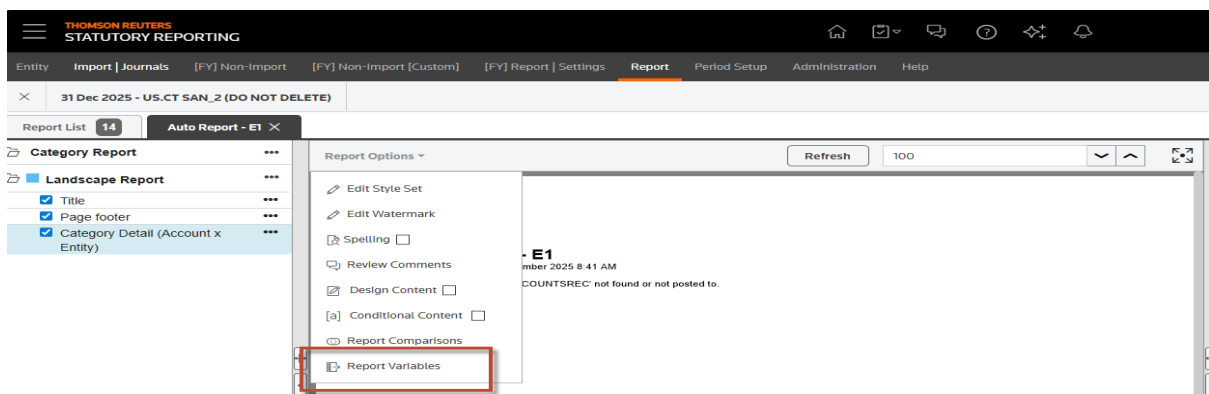
2. Complete (Completed ESRS Import):

Once the upload is finished, the process moves to the completion stage, indicating that the ESRS import has been successfully completed.



Report Options

'Report Variables' option available there too.



When click the 'Report Variables' below appears

THOMSON REUTERS
STATUTORY REPORTING

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

31 Dec 2025 - US.CT SAN_2 (DO NOT DELETE)

Report List 14 Auto Report - E1

Document has been queued for exporting. Please do visit Administration | Download Center

Category Report

Landscape Report

Title

Page footer

Category Detail (Account x Entity)

Report Options Refresh 100

Auto report - E1

Report run on 8 September 2025 8:51 AM

Category BS A.CA.ACCOUNTSREC: not found or not posted to.

Review Comments

Filter

Enter a new comment

Predefined Lists

There is only 'Signatory' option there.

THOMSON REUTERS
STATUTORY REPORTING

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

31 Dec 2025 - US.CT SAN_2 (DO NOT DELETE)

Predefined Lists

Add Delete Import Export

Search

Signatory

Actions List Values

None

Directors Report

Balance Sheet

Both

Manage Navigation

Regional Settings

Audit Log

Spelling

Predefined Lists

Variables

Template Comparison

Documents

Download Center

Import ESRs Data

Signatory: allows users to manage and categorize authorized signatories for statutory documents.

THOMSON REUTERS
STATUTORY REPORTING

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

31 Dec 2025 - US.CT SAN_2 (DO NOT DELETE)

Predefined Lists

Add Delete Import Export

Search

Signatory

Actions List Values

None

Directors Report

Balance Sheet

Both

Contents Specific to the Template

IFRS template provides below mentioned Reports:

1. Annual Report
2. Account Assignment [Entity] Report
3. Auto Report - E1
4. Auto Report - E2
5. Category Listing
6. Category Summary – Expenses by Function
7. Category Summary – Expenses by Nature
8. Category Summary – Primary
9. Category Summary – Rounding Variance
10. Entity Specific Account Assignment Report
11. Entity Structure Report
12. Journal Summary
13. Rounding Account Summary
14. Trial Balance

Primary Financial Statements

Directors' Report

Purpose:

A narrative summary prepared by the board of directors, outlining the company's principal activities, significant events, strategic direction, financial highlights, and the directors' responsibilities for the financial statements. It sets the context for the financial results and may discuss risks, governance, and future outlook.

Independent Auditor's Report

Purpose:

A report from an external auditor expressing an opinion on whether the financial statements present fairly, in all material respects, the financial position and results of operations in accordance with US GAAP. It describes the scope of the audit, the auditor's opinion, key audit matters, and any reservations or emphasis of matter.

Consolidated Balance Sheet

Purpose:

Presents the company's assets, liabilities, and equity at the reporting date, distinguishing

between current and non-current items. Provides a snapshot of the company's financial health, liquidity, and capital structure.

Consolidated Statement of Income

Purpose:

Shows the group's financial performance for the year, including revenues, cost of sales, gross profit, operating expenses, other income/expenses, interest, income tax, and net income. Allows users to assess how the company generates earnings and manages costs.

Consolidated Statement of Comprehensive Income

Purpose:

Expands on net income by including other comprehensive income (OCI) items, such as unrealized gains/losses on securities, foreign currency translation adjustments, and pension adjustments. Shows the total change in equity from both net income and OCI.

Consolidated Statement of Changes in Equity

Purpose:

Reconciles the opening and closing balances for each component of equity, including share capital, additional paid-in capital, retained earnings, accumulated OCI, and treasury shares. Details movements resulting from profits, dividends, share-based payments, and other equity transactions.

Consolidated Statement of Cash Flows

Purpose:

Summarizes the cash inflows and outflows during the year, classified into operating, investing, and financing activities. Helps users understand the company's ability to generate cash and meet its obligations.

- **Indirect Method:** Starts with net income and adjusts for non-cash items and changes in working capital (most common in US GAAP).
- **Direct Method:** Shows actual cash receipts and payments (less common, but permitted).

Accumulated Other Comprehensive Income

Purpose:

A section within equity on the balance sheet that captures items of income and expense not recognized in net income, as required by US GAAP. It includes unrealized gains and losses on available-for-sale securities, foreign currency translation adjustments, defined benefit plan adjustments, and cash flow hedges. This section provides users with information about comprehensive income components that may affect future results but are excluded from current period net income.

Notes to Accounts

1. Nature of Operations

Purpose:

Describes the reporting entity, its legal structure, principal activities, and group structure, including subsidiaries and affiliates.

What's Included:

- Company background
- State of incorporation
- Registered office
- Nature of business
- Reference to group structure

2. Basis of Presentation

Purpose:

Sets out the principles and rules used in preparing the financial statements, as required by US GAAP.

What's Included:

- Statement of compliance (US GAAP)
- Principles of consolidation (subsidiaries, elimination of intercompany balances)
- Functional and presentation currency
- Reclassifications and revisions of prior periods

3. Significant Accounting Judgments, Estimates, and Assumptions

Purpose:

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

What's Included:

- Key judgments (e.g., consolidation, lease classification)
- Major sources of estimation uncertainty (e.g., impairment, fair value, provisions, pension assumptions, revenue estimates, useful lives of assets)
- Sensitivity analyses for key estimates

4. Accounting Changes

Purpose:

Explains changes in accounting principles, estimates, reporting entity, and corrections of errors, as required by US GAAP (ASC 250).

What's Included:

- Change in accounting principle: Nature, reason, and impact (retrospective or prospective)
- Change in accounting estimate: Nature, reason, and impact
- Change in reporting entity: Nature and reason
- Correction of an error: Nature, impact, and restated figures
- Impact on Consolidated Statement of profit or Loss(increase/decrease)

5. Significant Accounting Policies

Purpose:

Details the accounting policies applied in preparing the financial statements.

What's Included:

- Pronouncements adopted – Segment Reporting
- Pronouncements adopted – Leases: Common Control Arrangements
- Pronouncements adopted – Derivatives and Hedging
- Pronouncements adopted – Business Combinations: Accounting for Contract Assets
- Pronouncements adopted – Debt—Debt with Conversion and Other Options
- Pronouncements adopted – Revenue
- Pronouncements adopted – Leases
- Intangible Assets – Impairment of Goodwill
- Pronouncements adopted – Equity Method and Joint Ventures
- Pronouncements adopted – Nonrefundable fees and other costs
- Pronouncements adopted – Compensation – Stock Compensation
- Pronouncements adopted – Codification improvements
- Pronouncements adopted – Reference Rate Reform
- Pronouncements adopted – Credit Losses
- Pronouncements adopted – Intangibles – Goodwill and other
- Pronouncements adopted – Liabilities—Supplier Finance Programs
- Pronouncements adopted – Income Taxes

6. Cash and Cash Equivalents

Purpose:

Shows cash balances and short-term investments, including restrictions.

What's Included:

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

7. Investments

Purpose:

Details the classification, measurement, and impairment of investments.

What's Included:

- Financial Instruments – Investments – Available for Sale
- Financial Instruments – Investments – Held to Maturity
- Financial Instruments – Investments – Equity

8. Fair Value Measurements

Purpose:

Explains the valuation techniques and inputs used for assets and liabilities measured at fair value, and provides the fair value hierarchy.

What's Included:

- Assets and Liabilities Measured at Fair Value on a Recurring Basis
- Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis
- Real estate owned loans
- Credit Losses on Real estate owned loans
- Fair Value of Financial Instruments
- Off-Balance-Sheet Credit Exposures
- Accrued interest

9. Accounts Receivable

Purpose:

Breaks down receivables, credit risk, and allowance for credit losses.

What's Included:

- Basis of measurement

10. Loans, Notes, Trade and Other Receivables

Purpose:

Details other receivables, including supplier finance programs and convertible notes.

What's Included:

- Basis of measurement
- Accounting for the Convertible Notes
- Supplier Finance Program

11. Inventory

Purpose:

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

What's Included:

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

12. Property, Plant and Equipment and Depreciation

Purpose:

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

What's Included:

- Basis of measurement
- Depreciation
- Impairment
- Disposal

13. Goodwill and Intangible Assets and Amortization

Purpose:

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

What's Included:

- Development costs

- Licences and patents
- Non-contractual customer relationships
- Business combinations and goodwill

14. Impairment

Purpose:

Details impairment testing and recognition for long-lived assets and goodwill.

What's Included:

- Impairment indicators and tests (ASC 360, ASC 350)
- Calculation of recoverable amount
- Key assumptions and sensitivity analyses

15. Other Assets and Liabilities

Purpose:

Provides details on other assets and liabilities not classified elsewhere.

16. Income Taxes

Purpose:

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

What's Included:

- Current income taxes
- Deferred tax

17. Accounts and Notes Payable

Purpose:

Details payables, accrued expenses, and related terms.

18. Leases

Purpose:

Provides details on right-of-use assets, lease liabilities, lease expenses, and maturity analysis (ASC 842).

What's Included:

- Lease terms and payments

- Right-of-use assets
- Lease liabilities
- Maturity analysis
- Practical expedients and discount rates

19. Investment in Joint Venture

Purpose:

Provides summarized financial information for joint ventures accounted for using the equity method.

What's Included:

- Statement of financial position and profit or loss of the joint venture
- Group's share of results
- Impairment assessment

20. Revenue

Purpose:

Provides detailed breakdowns and explanations of revenue recognition policies and disclosures (ASC 606).

What's Included:

- Performance obligations
- Rights of return, incentives, and other forms of variable consideration
- Transaction price allocated to performance obligations

21. Segment and Geographic Information

Purpose:

Explains how the group identifies and reports operating segments and geographic information (ASC 280).

What's Included:

- Segment profit or loss
- Reconciliation to consolidated results
- Revenue and assets by geography
- Major customers

22. Other Income/Expenses

Purpose:

Breaks down other operating income and expenses, finance costs, employee benefits, and administrative expenses.

What's Included:

- Other operating income
- Other operating expenses

23. Related Party Transactions

Purpose:

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

What's Included:

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

24. Commitments and Contingencies

Purpose:

Discloses future commitments, guarantees, and contingent liabilities.

What's Included:

- Operating lease commitments – Company as a lessee
- Other commitments
- Legal contingency
- Guarantees

25. Subsequent Events

Purpose:

Discloses significant events occurring after year-end but before approval of the statements (ASC 855).

What's Included:

- Description of events
- Financial impact, if estimable

26. Pension and Other Post Retirement Plans

Purpose:

Explains defined benefit and other employee benefit plans, actuarial assumptions, and sensitivity analyses (ASC 715).

What's Included:

- Assumptions
- Investment Strategy and Allocation
- Fair Value of Plan Assets
- Equity Securities and Mutual Funds
- Debt Securities
- Private Equity and Hedge Funds
- Collective Trusts
- Health Care Plan
- Pension and Other Benefit Plans (as applicable)
- Estimated Future Payments

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 Specific Account Assignment Report

Purpose:

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

Content:

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

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.