

ONESOURCE™

Statutory Reporting

General Template – Web User Guide
V 1.0

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User Workflow

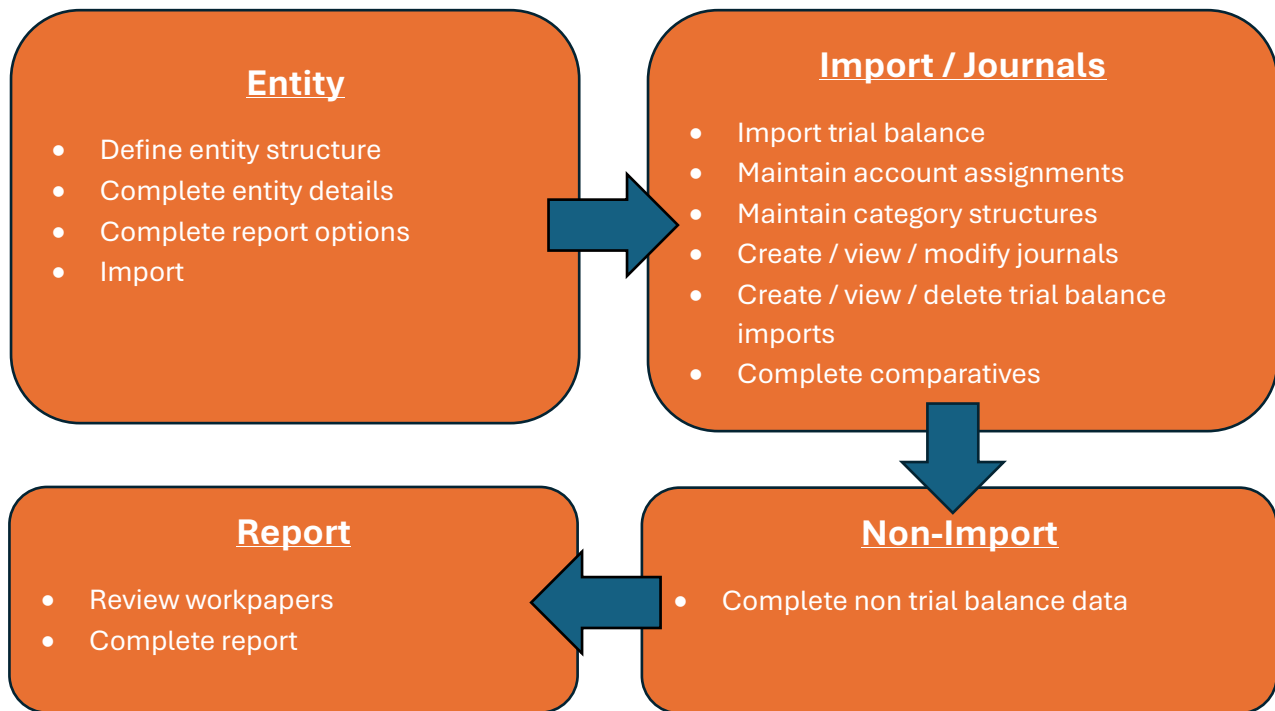
Workflow tabs

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

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

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

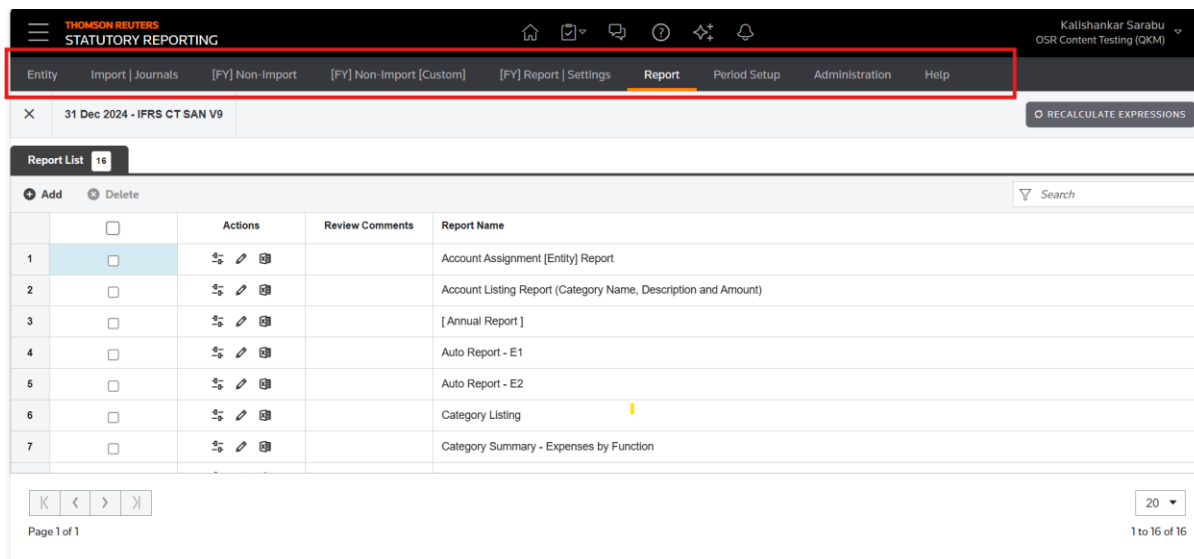
User Workflow Diagram



General Template Information

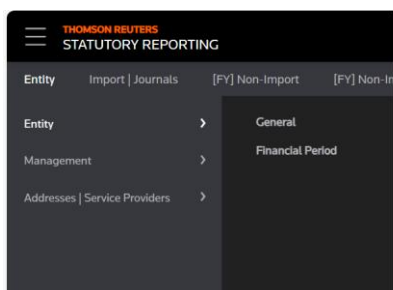
- The template contains full financial statements
- The template provides option to generate different reports
- The template can be used for consolidated/ group financial statements
- The template can be used for entity size small, medium and large

Main Menu Options (Global Templates)



As per the above screenshot main menu has following options

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



This has 3 options

a. Entity:

- i. General: This section is used to enter entity details such as the entity name, and other relevant information, as shown in the screenshot below.

Additional details such as the legal entity name, country of incorporation, registration numbers, and other basic information can be entered as shown below.

Users can add more information by inserting extra rows and columns using the **+Add** option.

ii. Financial Period: Financial Period page is used to adjust the financial period for the entity.

b. Management

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

- ii. Managers: Details of key management personnel can be entered by users as shown in the image below. Users can add additional information beyond the default fields by inserting extra rows and columns using the **+Add** option.

c. Address| Service providers:

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

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

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

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

2. Import Journals: This section is used to import the trial balance and set the reporting period. It follows a step-by-step process to load the trial balance into the system.

After importing the trial balance, mapping files must be loaded, or it could be done manually. These mapping files are used to link the ledger accounts from the trial balance to their respective categories.

Once the accounts are mapped to the appropriate categories, the corresponding amounts will automatically flow into the category tables of the financial statements.

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

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

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

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

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

Header	Acc No
1	Acc No
2	1001

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

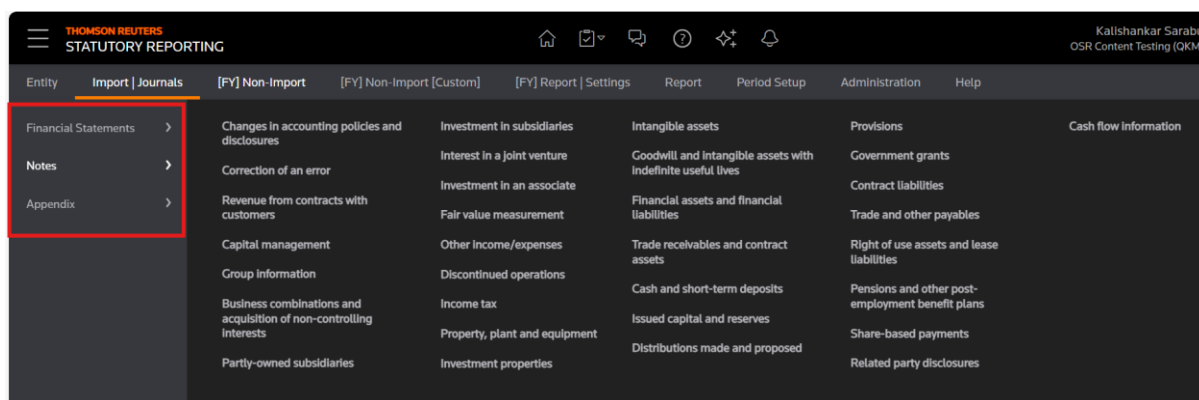
The screenshot shows the 'Import' step of the import process. The top navigation bar is the same as the previous screenshots. The main header displays '31 Dec 2025 - IFRS TEST KALI' and a 'RECALCULATE EXPRESSIONS' button. The process flow shows steps 1, 2, 3, and 4. The 'Import' step shows a table of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

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

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

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

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



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

Notes > Income tax > Consolidated other co...

Save Cancel

Consolidated other comprehensive income

+ Add ^ Delete + Copy Column Rename Column

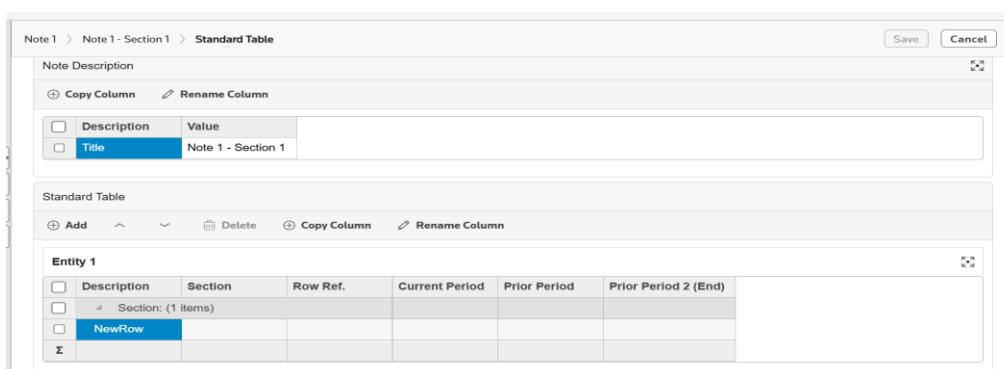
Entity 1						
	Description	Section	Row Ref.	End (Current Period)	End (Prior Period)	End (Prior Period 2)
	Section: A (7 items)					
	Net (gain)/loss on cash flow hedges	A	A1	\$265,000.00	(\$10,000.00)	
	Net change in costs of hedging	A	A2	\$10,000.00		
	Net loss on debt instruments at fair value	A	A3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

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



Features provided to edit the table:

- >> +Add: Used to add more rows
- >> Delete: Used to delete any row
- >> +Copy 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.

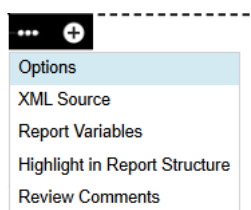
Auto report - E1
Report run on 29 April 2025 7:00 AM

Description	TR Example Company (IFRS CTY)		Jan-Dec 2024 Empty (Empty)		Total		Jan-Dec 2023 Total
	Original Trial Balance	Total	Original Trial Balance	Total	Original Trial Balance	Total	Total
6101 - Trade payables	(\$8,475,000.00)	(\$8,475,000.00)	(\$6,946,000.00)	(\$6,946,000.00)	(\$15,421,000.00)	(\$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)	(\$6,946,000.00)	(\$15,421,000.00)	(\$15,421,000.00)	(\$18,551,000.00)
6103 - Interest payables	(\$1,006,000.00)	(\$1,006,000.00)	(\$502,000.00)	(\$502,000.00)	(\$1,508,000.00)	(\$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)	(\$502,000.00)	(\$1,508,000.00)	(\$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)	(\$502,000.00)	(\$1,508,000.00)	(\$1,508,000.00)	(\$1,450,000.00)
6104 - Related parties	(\$27,000.00)	(\$27,000.00)	(\$13,000.00)	(\$13,000.00)	(\$40,000.00)	(\$40,000.00)	(\$22,000.00)
BS.LCL.PAYABLES.RELATEDPARTIES - Related parties	(\$27,000.00)	(\$27,000.00)	(\$13,000.00)	(\$13,000.00)	(\$40,000.00)	(\$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)	(\$7,461,000.00)	(\$16,969,000.00)	(\$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.

Report Variables

+ Add

Edit

Delete

Search

	Name	Expression
--	------	------------

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

Add Variable

Name

Name

Add Manual Expression:

Validate

- 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) ×

Filter: Open ▼

Enter a new comment

All
Open
Resolved
Rejected

Add comment here

Comment

Clear

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

Period Setup Administration

Accounts

Categories

Account Assignment

Journal Classification

Reporting Period Sets

Entity Structure

Entity Specific Account Assignment

Rounding and Suspense Accounts

Currency Conversions

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

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

Accounts Delete all accounts

Add New Account Delete Revert to Template Search

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

1 Go 100

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

THOMSON REUTERS
STATUTORY REPORTING

Kalishankar Sarabu
OSR Content Testing (OKM)

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

31 Dec 2024 - IFRS CT SAN V9 RECALCULATE EXPRESSIONS

Categories

Add new category Export Import Search

Code - Name	Round Independently	Actions
☐ PRIMARY - Primary	✓	Edit Add Delete
☒ BS - BS.A - Assets	✓	Edit Add Delete
☐ BS.A - Assets	✓	Edit Add Delete
☐ BS.L - Liabilities	✓	Edit Add Delete
☐ BS.EQ - Equity	✓	Edit Add Delete
☐ PL - Profit/(loss)	✓	Edit Add Delete
☐ PL.NCI - Non-controlling interests	✓	Edit Add Delete
☐ NLUC - No longer used categories	✓	Edit Add Delete
☐ EXPENSEBYNATURE - Expenses by nature	✓	Edit Add Delete
☐ EXPENSEBYFUNCTION - Expenses by function	✓	Edit Add Delete

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

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

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

Account Assignment

Display Balances Filter

Number of Accounts: 0 Assign

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

Import Export

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

Journal Classification

Add New Journal Classification Delete

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

Page 1 of 1

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

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Reporting Period Sets

+

Add New Sets

✖

Delete

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

- f. Entity Structure: This allows 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	

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Page 1 of 1

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1 to 3 of 3

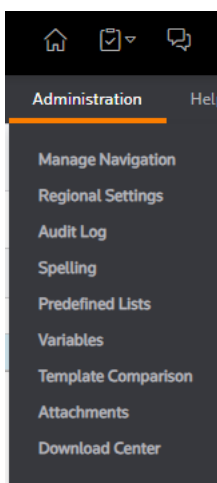
Currency Conversions: This section is used where international transactions or different currency rates are involved in reporting period financial transactions.

X 31 Dec 2024 - TR Example Group					
RECALCULATE EXPRESSIONS					
Currency Exchange Rates					
Add Currency Exchange Rate Delete Link Accounts					
	Actions	Currency	Description	Date	Rate

Page 1 of 1 1 to 3 of 3

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
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.

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31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Variables

+

Add New Variable

✕

Delete

	Actions	Key	Label	Type	Expression	Value
1		Rounding	Rounding	Decimal	if(reporting.queries.client.lookupaccountingperioddata="FYR"	1000

K

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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

Import

Journal

Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Template Comparison:

Between Parent Template [IFRS Corporate Template [YE 2024] (v9)] and Financial Period [TR Example Group(2024.12.31)]

Between Financial Period [TR Example Group(2024.12.31)] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] (v)]

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

Compare

Template Comparison - Reports:

Between Parent Template [IFRS Corporate Template [YE 2024] (v9)] and Financial Period [TR Example Group(2024.12.31)]

Between Financial Period [TR Example Group(2024.12.31)] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] (v)]

Visualise update with financial period data

Select Here

Compare

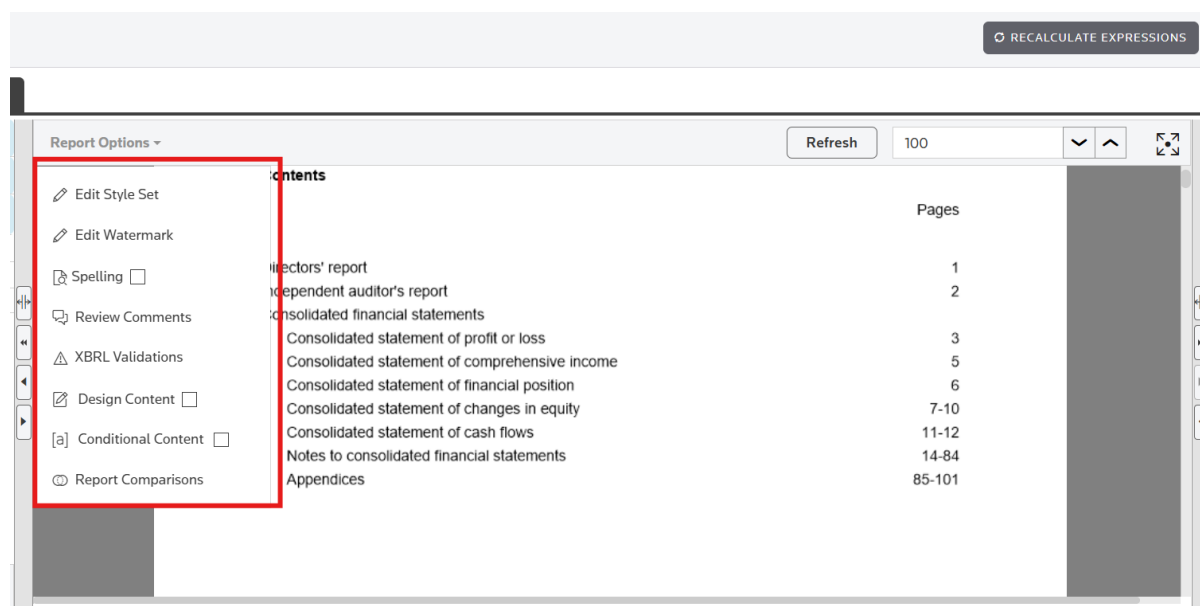
Attachments: Users can attach different documents as per the requirement.

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

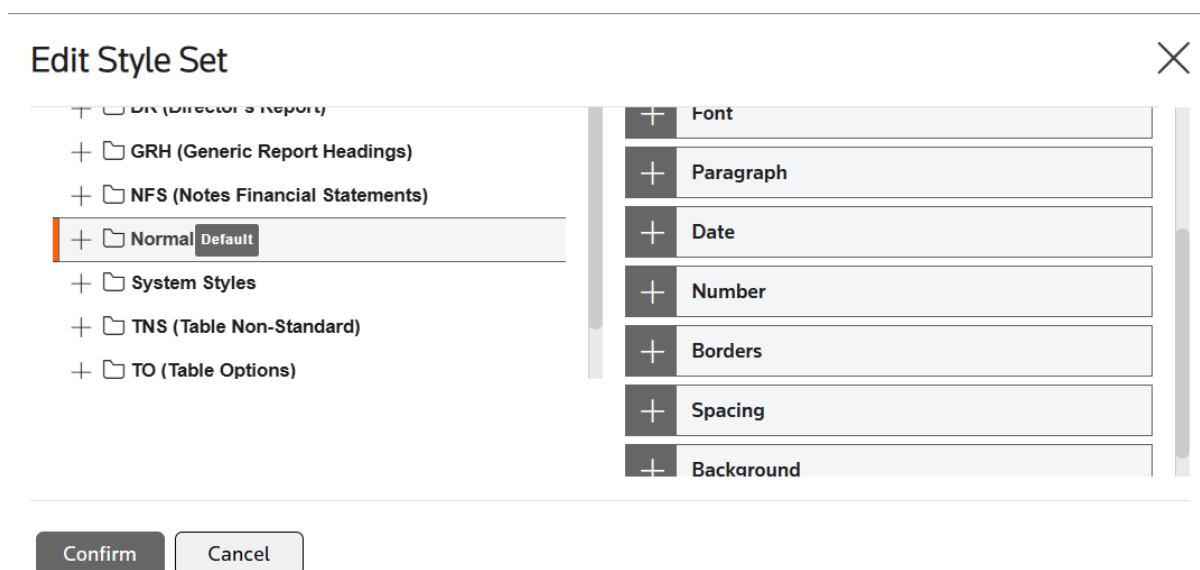
THOMSON REUTERS STATUTORY REPORTING Home Import Journal Settings Report Period Setup Administration Help X 31 Dec 2024 - TR Example Group RECALCULATE EXPRESSIONS					
Download Center No files found Records are available for 100 days from the download date					
Refresh User File Name File Extension Status Download Date					
10					

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

Report Options



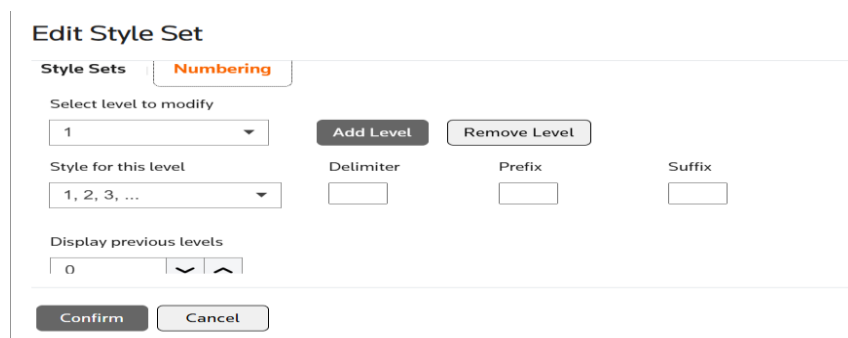
1. Edit Style Set



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

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

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



Edit Style Set

Style Sets | **Numbering**

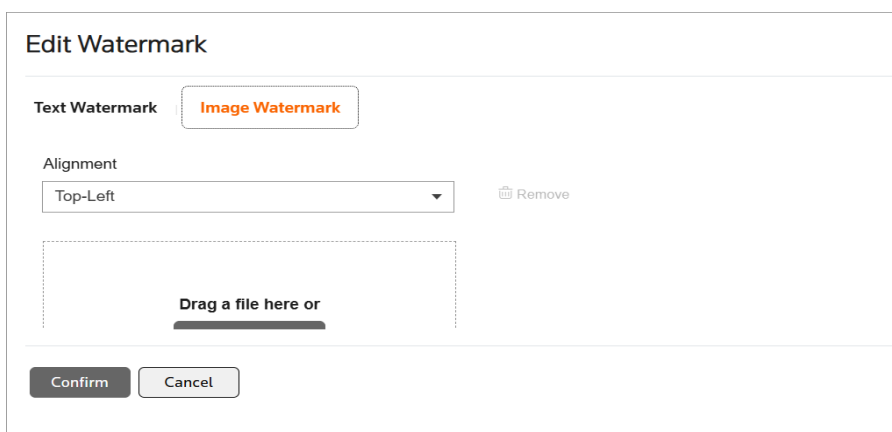
Select level to modify
 Add Level **Remove Level**

Style for this level
 Delimiter Prefix Suffix

Display previous levels

Confirm **Cancel**

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



Edit Watermark

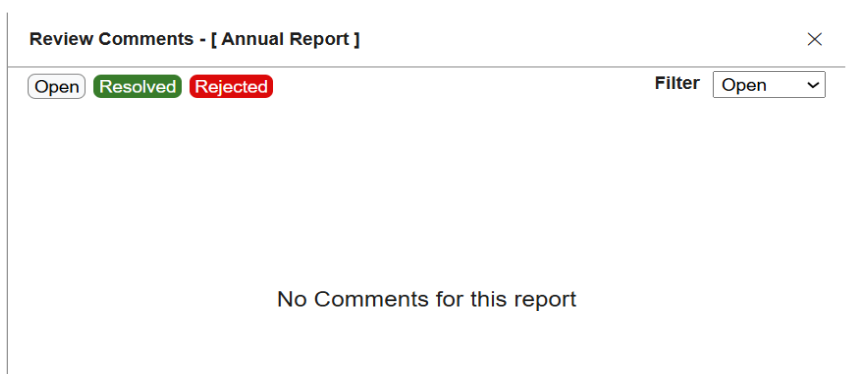
Text Watermark | **Image Watermark**

Alignment

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]

Filter

No Comments for this report

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

Report Comparisons

A maximum of 5 snapshots are allowed

Available Snapshots for [Annual Report]

+

 Add

🗑

 Delete

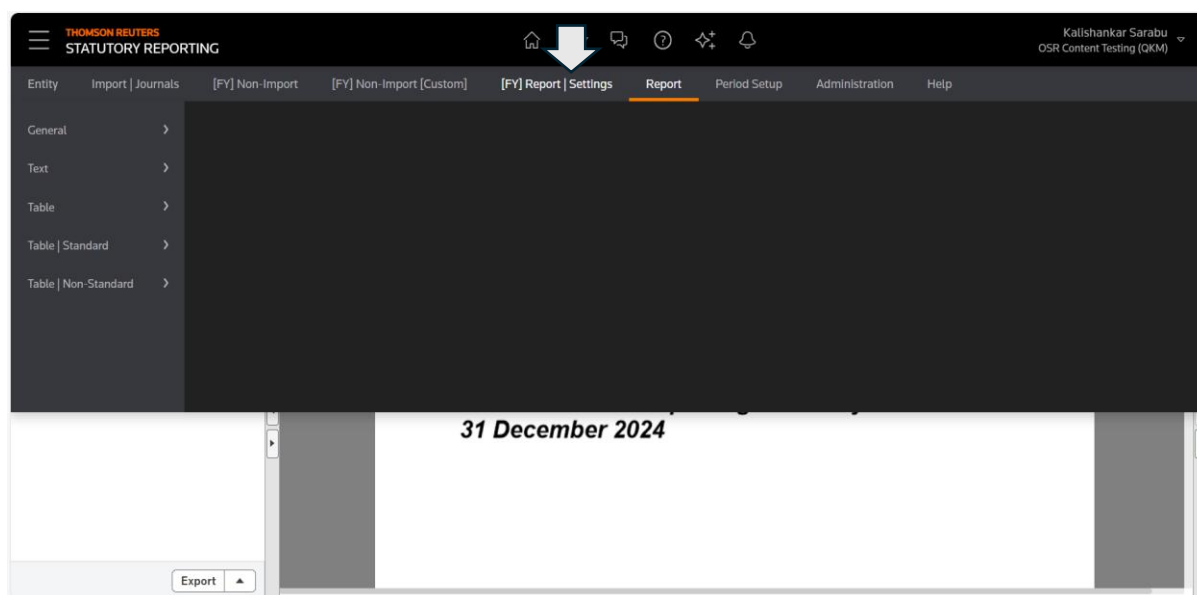
⚖

 Compare

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

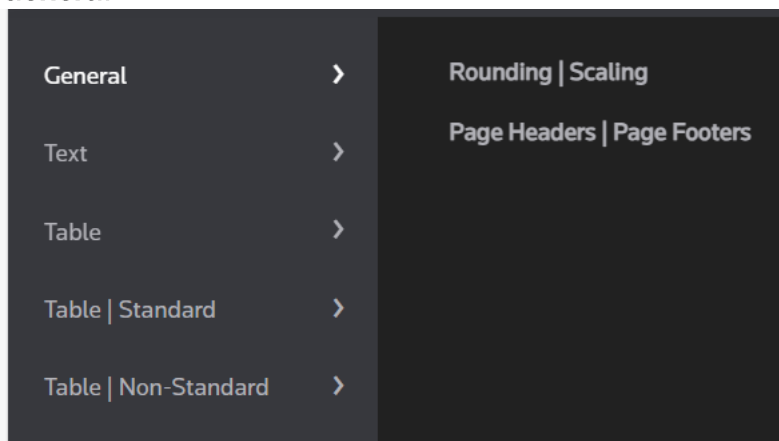
Cancel

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.

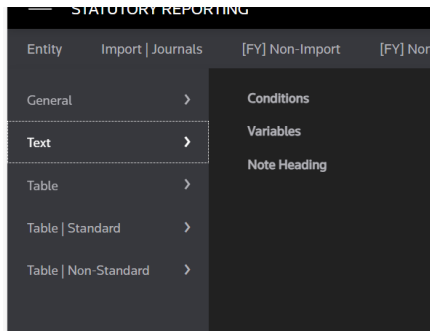
Users can define custom headers or footers by selecting the “**Other**” option and entering the desired text in the corresponding column.

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.

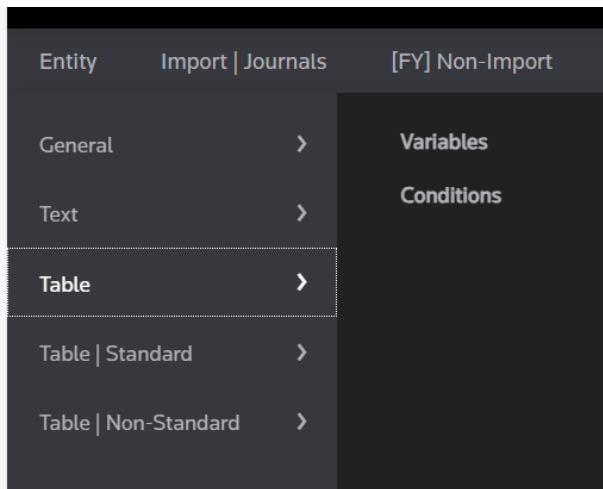
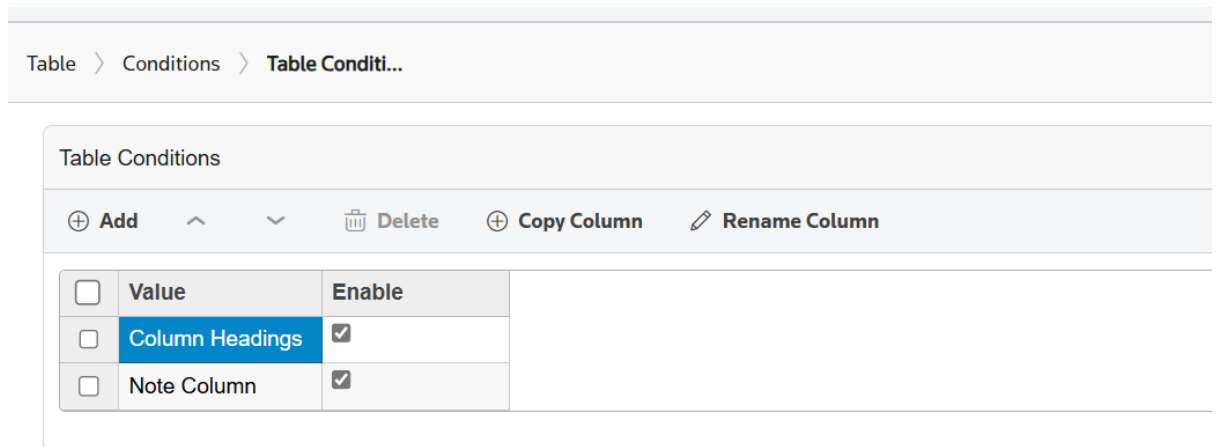
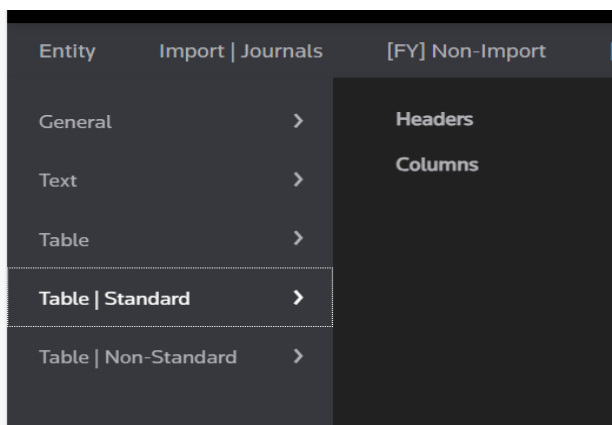


Table conditions: Table conditions can be modified using this option. User can also add more conditions as per their requirements.



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	☒	☒	☐	☒	☒	☐

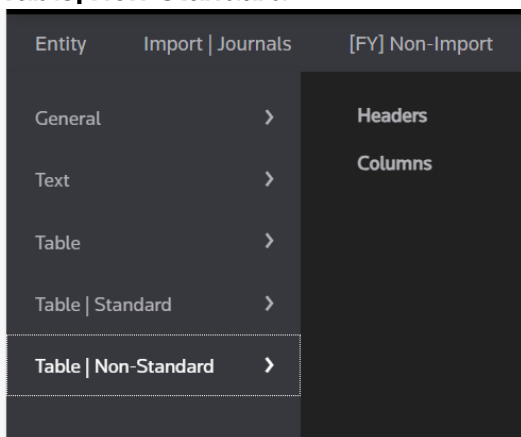
Filters

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]	☐

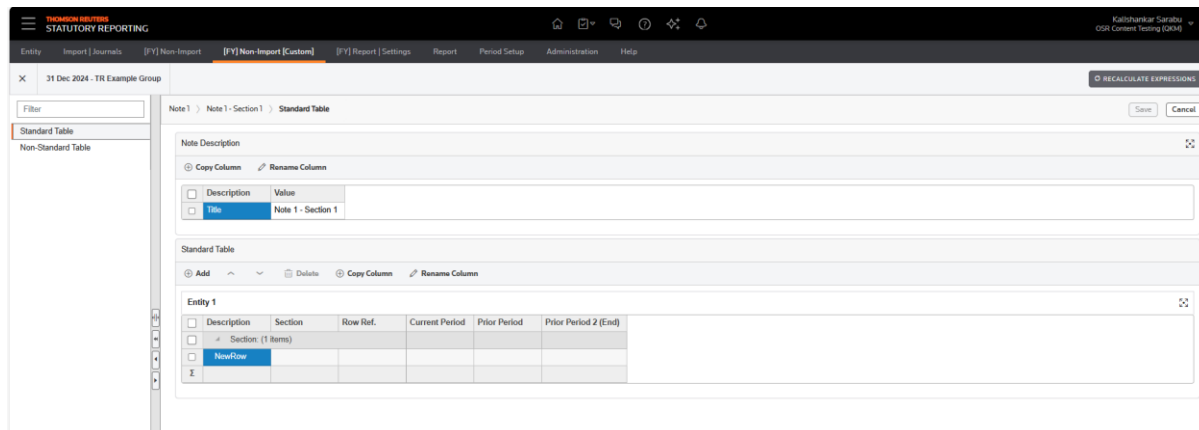
Columns: Users can add different column conditions along with enabling or disabling options as mentioned below:

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

Description	Column
Entity	E1
Reporting Period	FY FY
Period	0

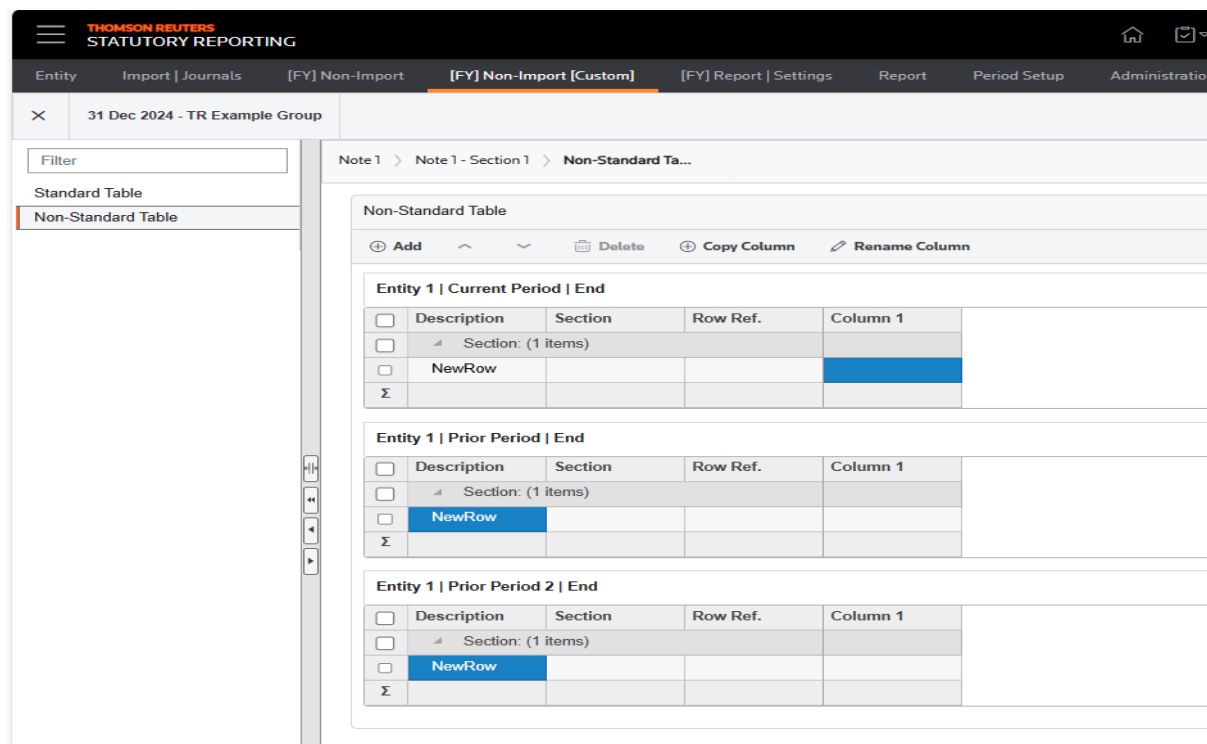
There are 3 types of tables available in the report.

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.

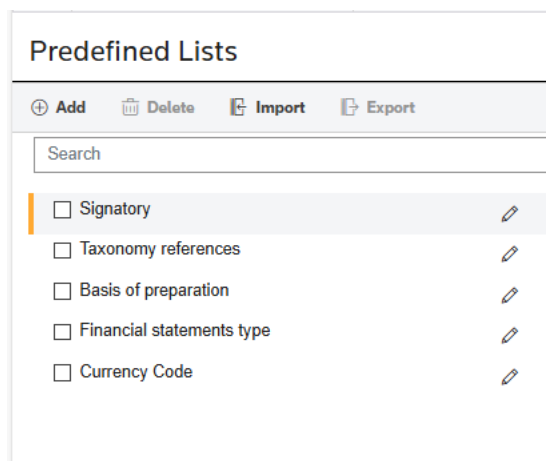
Grid Vs Category: Grid tables are completely editable, and users can insert amounts manually whereas in category tables users can pull the categories and the amount will be automatically displayed in the table.

- 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.

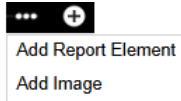
Add Delete	
☐ Actions	List Values
☐	Separate
☐	Consolidated

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

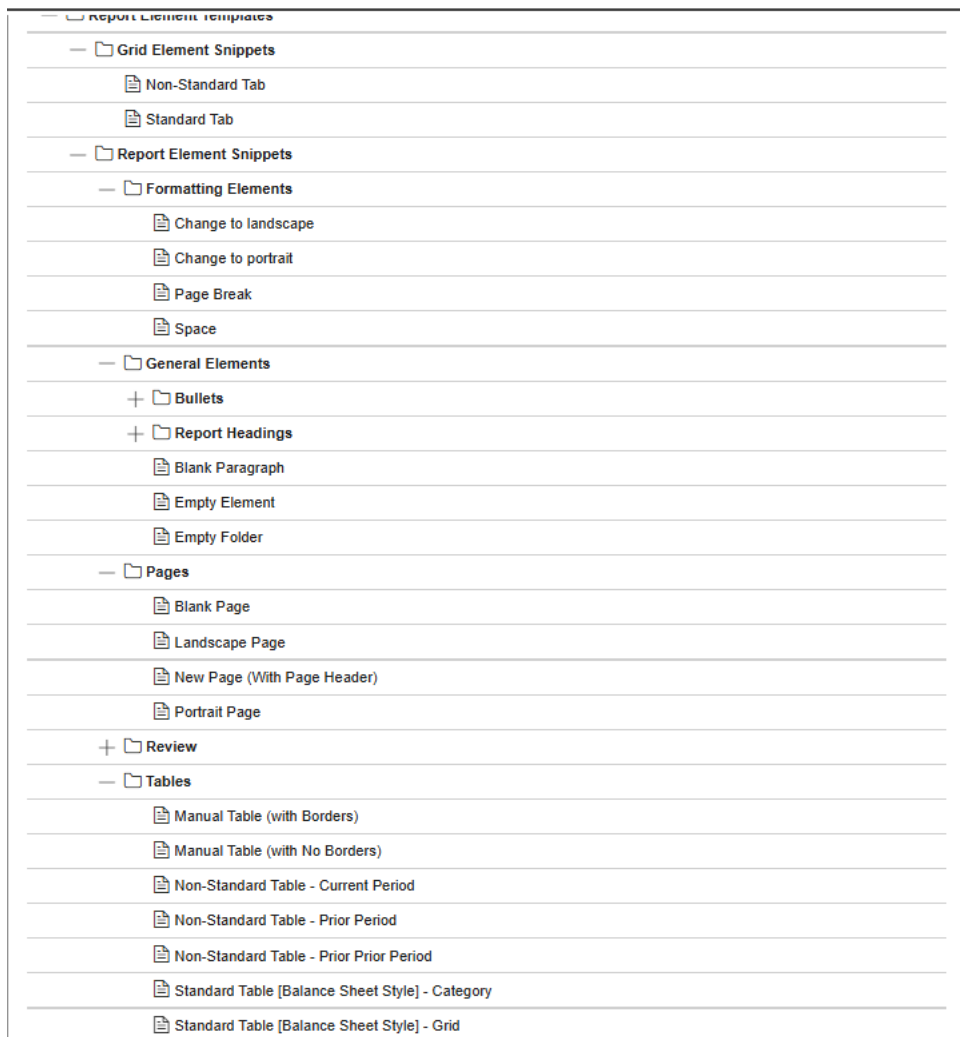
Add Delete	
☐ Actions	List Values
☐	AED - UAE Dirham
☐	AFN - Afghani
☐	ALL - Lek
☐	AMD - Armenian Dram
☐	ANG - Netherlands Antillean Guilder
☐	AOA - Kwanza
☐	ARS - Argentine Peso
☐	AUD - Australian Dollar
☐	AWG - Aruban Florin
☐	AZN - Azerbaijan Manat
☐	BAM - Convertible Mark
☐	BBD - Barbados Dollar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

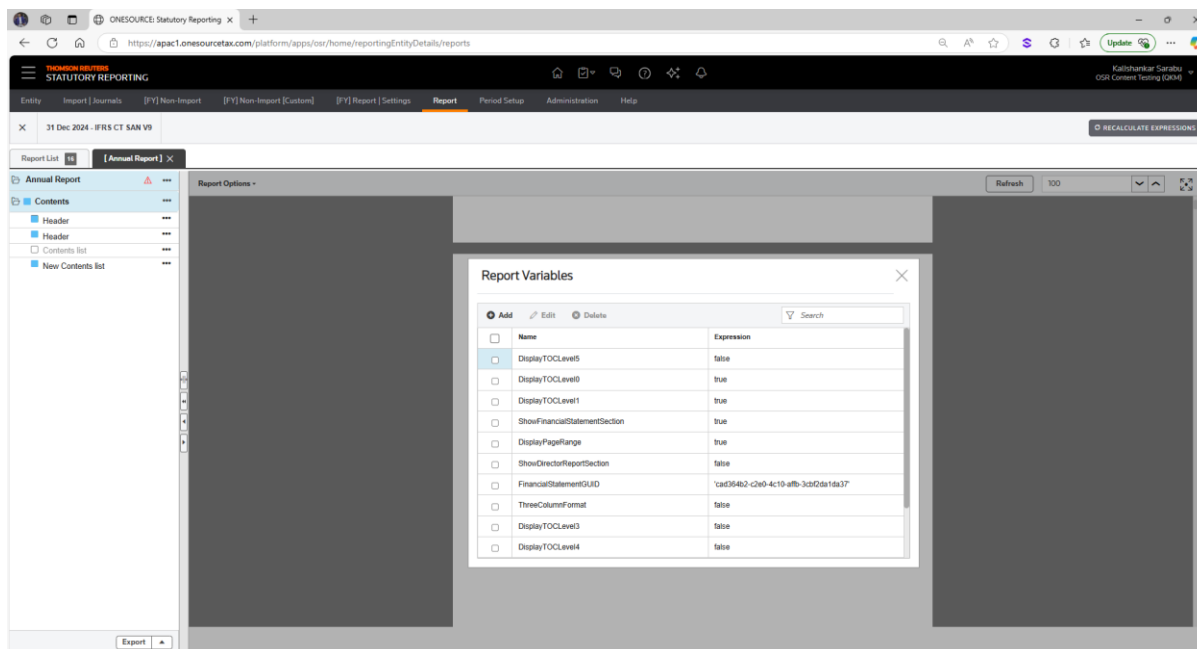


Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

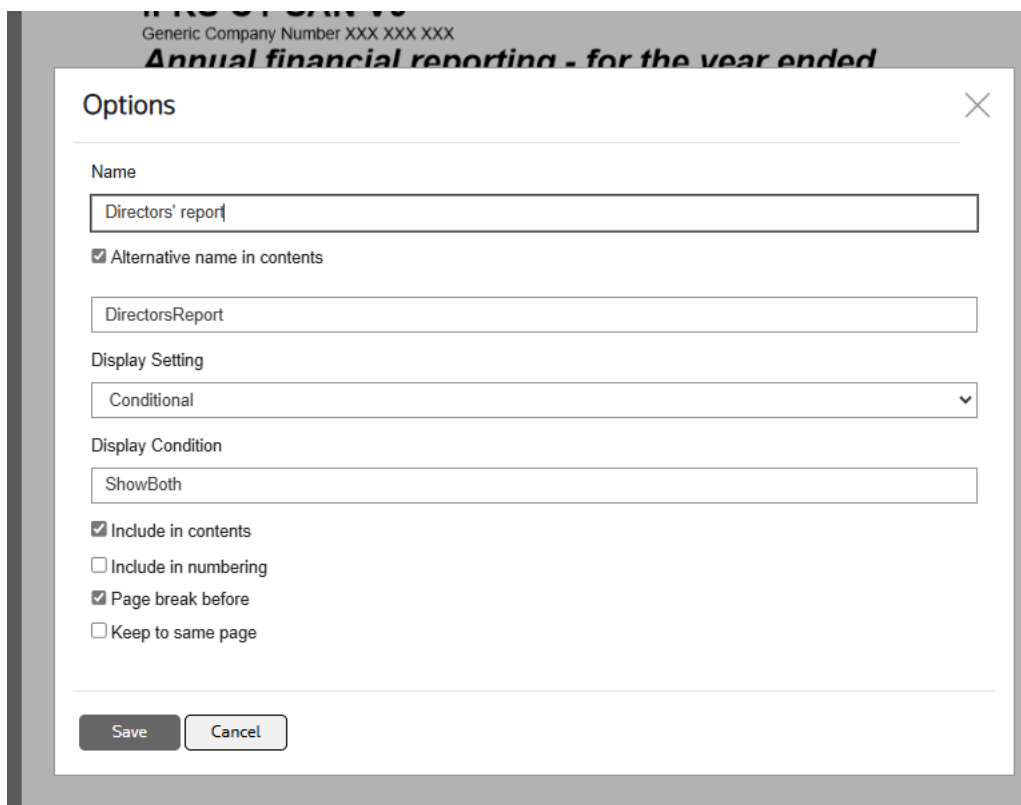
Configuring the Contents Page

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.

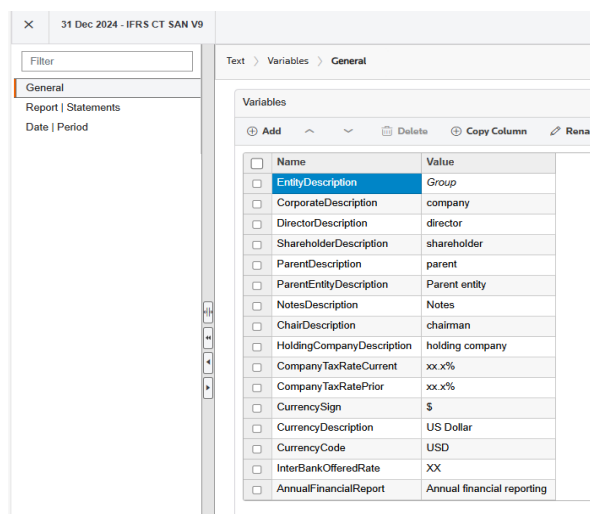
Users can change common words throughout reports via this dialog.

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.



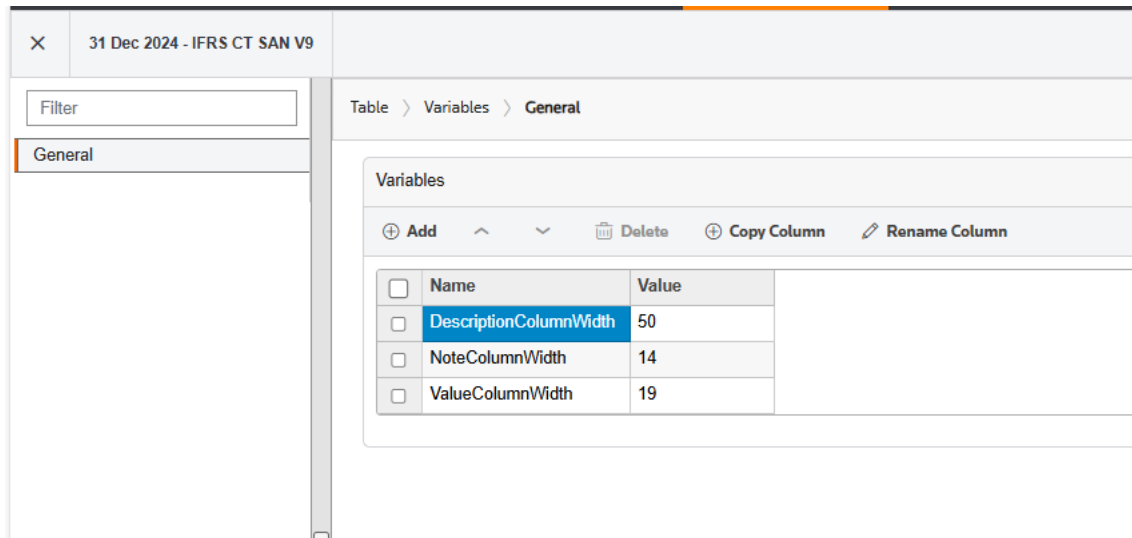
- b. Report | Statement: The report statement tab relates to the names of the various statements and sections of the report.

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

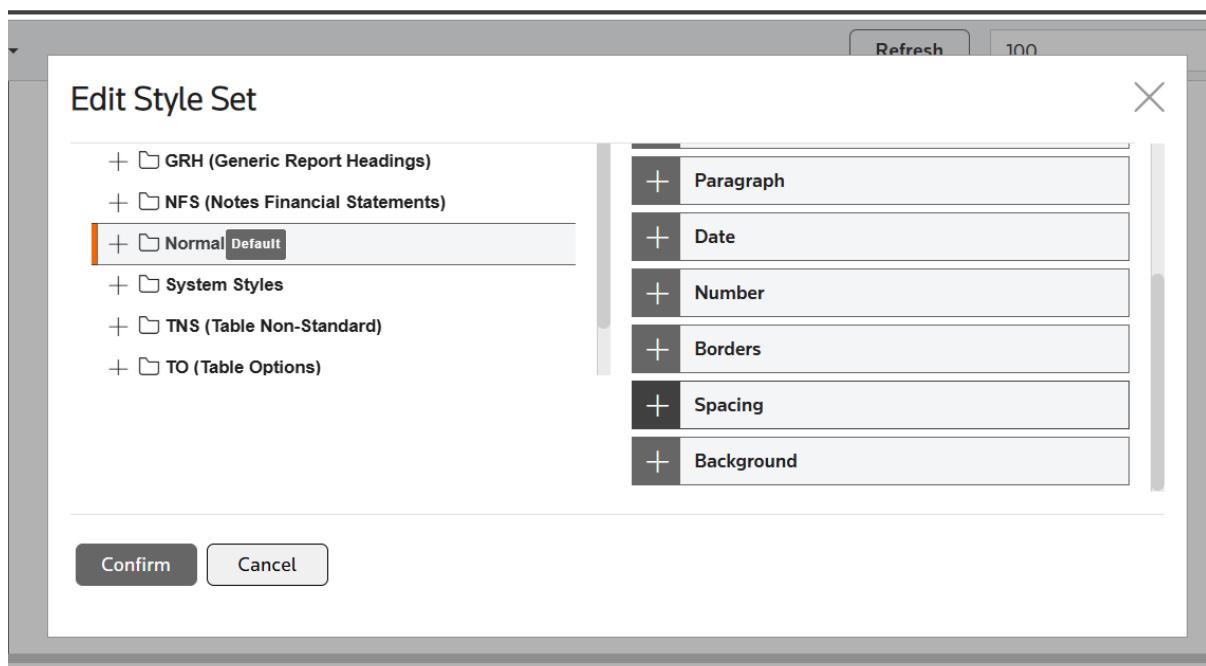
c. Date | Period: The date and period tab relate to dates and times

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	

2. Table: These variables are generally used for auto updating the tables. They come under General:



Style Sets



This section has already been explained above under report options.

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

—	☐	Bullets
—	☐	List Level 1
	☐	Alpha Item
	☐	Bullet Item
	☐	Numeric Item
	☐	Roman Item
—	☐	List Level 2
	☐	Alpha Item
	☐	Bullet Item
	☐	Numeric Item
	☐	Roman Item
—	☐	List Level 3
	☐	Alpha Item
	☐	Bullet Item
	☐	Numeric Item
	☐	<u>Roman Item</u>
	☐	Bulletpoint

The list of levels helps users to handle the indentation. Users can get these options by clicking on “Add Report Element” as mentioned under Complex disclosures.

Settings Specific to the Template

All the settings shown above represent the full set of features available in the generic template. Template-specific features and settings will be introduced in the next version.

- The template is based on **VN-GAAP** (Vietnam Generally Accepted Accounting Principles).
- The template scope is **Large Private Unlisted Companies** that are **Subsidiary of Multi-National Conglomerate Companies**.
- The template covers entities in **Manufacturing, Services, Generic (excluding Financial Services)**.
- The template is tagged with XBRL/iXBRL/XML – **Not Applicable**.
- The export format for e-filing is XBRL/XML/XHTML with embedded iXBRL – **Not Applicable**.
- The template contains full financial statements, including:
 - Primary Statements (Balance Sheet, Profit or Loss Statement, Cash Flow Statement)
 - Notes to the Financial Statements
 - Other reports (e.g., Independent Auditor’s Report).
- The template can be used for consolidated financial statements.
- **Entity 1 is Group** and **Entity 2 is Company**.
- The template can be used for **large** entities (as specific above)
- The language of the template is **Vietnamese**.

No Difference between IFRS and Vietnam Platform features.

Contents Specific to the Template

Vietnam template provides below mentioned Reports:

1. Annual Report
2. Account Assignment [Entity] Report
3. Account Listing Report (Category Name, Description and Amount)
4. Auto Report - E1
5. Auto Report - E2
6. Category Listing
7. Category Summary – Expenses by Function
8. Category Summary – Expenses by Nature
9. Category Summary – Primary
10. Category Summary – Rounding Variance
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)

Annual Report

Primary Financial Statements

Directors' Report

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

A report from an external auditor expressing an opinion on whether the financial statements present a true and fair view in accordance with Vietnamese Accounting Standards (VAS). It describes the scope of the audit, the auditor's opinion, key audit matters, and any reservations or emphasis of matter.

Consolidated Statement of Profit or Loss

Presents the group's financial performance for the year, showing revenues, cost of sales, gross

profit, operating expenses, finance costs, tax expense, and net profit or loss. It allows users to assess how the company generates earnings and manages costs.

Consolidated Statement of Financial Position (Balance Sheet)

Shows the company's assets, liabilities, and equity at the reporting date, distinguishing between current and non-current items. This statement provides a snapshot of the company's financial health and liquidity.

Consolidated Statement of Cash Flows

Summarizes the cash inflows and outflows during the year, classified into operating, investing, and financing activities. It helps users understand the company's ability to generate cash and meet its obligations. **Direct Method:** Shows actual cash transactions like receipts and payments. **Indirect Method:** Starts with net income and adjusts for non-cash items. Easier and more common. The template provides both the methods.

Notes to Accounts:

1. Corporate Information

Purpose:

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

What's Included:

- Legal Information
- Principal Activities
- Business Cycle
- Head Office and Branches
- Number of Employees
- Group Structure

2. Basis of Presentation

Purpose:

Explain the fundamental principles, standards, and methods used in preparing and presenting the consolidated financial statements

What's Included:

- **2.1 Accounting Standards and Regime Applied:** States that the financial statements are prepared in accordance with Vietnamese Accounting Standards (VAS) and the Vietnamese Enterprise Accounting System, including relevant decisions issued by the Ministry of Finance.
- **2.2 Form of Accounting Records:** Specifies the accounting record system used (e.g., voucher/journal or general journal).

- 2.3 Financial Year: Defines the financial year as starting on January 1 and ending on December 31.
- 2.4 Reporting Currency: States that the financial statements are presented in Vietnamese Dong (VND), which is the accounting currency of the company.
- 2.5 Accrual Basis: Explains that, except for the cash flow statement (prepared using the indirect method), the financial statements are prepared on an accrual basis and at historical cost.
- 2.6 Basis of Consolidation:
 - Describes which entities are included in the consolidated financial statements (the parent company and its subsidiaries).
 - Explains the timing of consolidation (from the date control is obtained until the date control ceases).
 - Notes that intra-group balances, income, expenses, and unrealized gains/losses are eliminated on consolidation.
 - Details the treatment of non-controlling interests.

3. Significant Accounting Judgements, Estimates and Assumptions

Purpose:

Discloses the main accounting policies applied in preparing the consolidated financial statements.

What's Included:

- Cash and cash equivalents
- Inventories
- Receivables
- Tangible fixed assets
- Asset leases
- Intangible fixed assets
- Depreciation/amortization
- Investment properties
- Construction in progress
- Borrowing costs
- Prepayments
- Investments
- Payables and accruals

- Employee termination benefits
- Provisions
- Foreign currency transactions
- Profit distribution
- Revenue recognition
- Construction contracts
- Capital contributions
- Operating lease payments
- Tax accounting
- Business combination and goodwill
- Related parties

4. Significant Business Combination Transactions

Purpose:

Discloses important acquisitions or mergers during the year.

What's Included:

- Details of business acquisitions (e.g., purchase of XYZ Co., Ltd.), including fair value of assets/liabilities, goodwill, and cash flow impact.

5 Cash and Cash Equivalents

Purpose:

Provides detailed information about the company's cash and cash equivalents as at the balance sheet date.

What's Included:

- Disclose the composition and amounts of cash and cash equivalents, including cash on hand, cash at banks, and short-term highly liquid investments (such as deposits with original maturities of three months or less).
- Provide transparency about the liquidity position of the company, which is important for assessing its ability to meet short-term obligations.
- Show comparative figures for the previous year, enabling users to analyse changes in cash balances.
- Clarify any restrictions or specific terms related to the cash balances (such as interest rates on short-term deposits).

6. Trading Securities

Purpose:

Provide detailed information about the company's investments in trading securities as of the balance sheet date.

What's Included:

- The types and quantities of trading securities held (such as shares in other companies).
- The carrying value of these securities at year-end and prior year-end.
- Any provisions for impairment or write-downs of these investments.

7. Held-to-Maturity Investments

Purpose:

Provide detailed information about the company's short-term financial investments that are intended to be held until their maturity date.

What's Included:

- The nature and amount of held-to-maturity investments, such as term deposits at commercial banks.
- The maturity period of these investments (for example, a 9-month term).
- The applicable interest rate for these deposits.
- Comparative figures for the previous year.

8. Receivables from Customers and Advances to Suppliers

Purpose:

Provide a detailed breakdown and explanation of the company's short-term receivables and advances, supporting the figures presented in the balance sheet.

What's Included:

- Discloses the composition and amounts of receivables from customers, including amounts due from related parties.
- Details advances made to suppliers, including those to related parties.
- Presents the provision for doubtful debts, explaining changes in the provision during the year.
- Shows the aging and movement of receivables and advances, helping users assess credit risk and the recoverability of these assets.
- Indicates if any receivables or inventories have been pledged as collateral for bank loans.

9. Other Receivables

Purpose:

Provide a detailed breakdown and explanation of receivables that do not fall under the main categories of trade receivables or advances to suppliers.

What's Included:

- The composition and amounts of other short-term receivables, such as:
 - Deposits and collateral
 - Advances to employees
 - Amounts collected or paid on behalf of others
 - Miscellaneous other receivables
- Details of long-term other receivables, such as long-term deposits and collateral.
- Comparative figures for the previous year.

10. Inventories

Purpose:

Provide detailed information about the company's inventory balances as at the reporting date, supporting the figures presented in the balance sheet.

What's Included:

- The breakdown of inventories into categories such as:
 - Work in progress
 - Raw materials and supplies
 - Finished goods
 - Goods in transit
 - Merchandise
 - Tools and instruments
- The total value of each category at year-end and prior year-end.
- The provision for inventory write-downs, if any, and the net carrying value after provision.
- Disclosure of any inventories pledged as collateral for bank loans.
- Comparative figures for the previous year.

11. Prepaid Expenses

Purpose:

Provide detailed information about the company's prepaid expenses, supporting the figures presented in the balance sheet.

What's Included:

- A breakdown of short-term and long-term prepaid expenses, such as:
 - Tools and supplies issued for use
 - Prepaid rent
 - Maintenance and repair expenses
 - Marketing expenses
 - Insurance expenses
 - Other miscellaneous prepaid expenses
 - The total value of each category at year-end and prior year-end.
 - Details on how these expenses are allocated over the periods in which the related benefits are received.
-

12. Tangible Fixed Assets

Purpose:

Provide detailed information about the company's tangible fixed assets, supporting the figures presented in the balance sheet.

What's Included:

- A breakdown of tangible fixed assets by category (e.g., buildings, machinery, vehicles, office equipment).
 - Movements during the year: opening balances, additions (purchases and construction completions), disposals (sales or liquidations), transfers, and foreign exchange differences.
 - Details of accumulated depreciation and depreciation charges for the year, by asset category.
 - The net book value of each asset category at year-end and prior year-end.
 - Disclosure of fully depreciated assets still in use.
 - Information on tangible fixed assets pledged as collateral for bank loans.
-

13. Finance Leased Assets

Purpose:

Explains the information about the company's assets acquired under finance lease agreements.

What's Included:

- A breakdown of finance leased assets by category (e.g., machinery and equipment, vehicles), showing original cost, additions, transfers, and disposals during the year.
- Accumulated depreciation and depreciation expense for the year related to these assets.

- The net book value of finance leased assets at year-end and prior year-end.
- Details of future minimum lease payments, including the split between principal and interest, and the payment schedule.
- Disclosure that all finance leased assets have been pledged as collateral for finance lease liabilities.

14. Intangible Fixed Assets

Purpose:

Provides details about the company's intangible fixed assets, supporting the figures presented in the balance sheet.

What's Included:

- A breakdown of intangible fixed assets by category, such as land use rights and computer software.
- Movements during the year: opening balances, additions, disposals (e.g., asset liquidation), and transfers.
- Details of accumulated amortization and amortization charges for the year, by asset category.
- The net book value of each intangible asset category at year-end and prior year-end.
- Disclosure of fully amortized intangible assets still in use.
- Information on intangible assets pledged as collateral for bank loans.

15. Investment Properties

Purpose:

Details about the company's investment properties as at the reporting date, supporting the figures presented in the balance sheet.

What's Included:

- A breakdown of investment properties by category (e.g., rental apartments).
- Movements during the year: opening balances, additions, disposals, and other changes.
- Details of accumulated depreciation and depreciation charges for the year.
- The net book value of investment properties at year-end and prior year-end.
- Disclosure of any advance rental income received for long-term leases and the accounting treatment of such income.
- Commentary on the fair value of investment properties, if available, or management's assessment regarding market value compared to book value.

16. Construction in Progress

Purpose:

Provides the information about construction in progress or capital expenditures for assets that are not yet completed and put into use.

What's Included:

- A breakdown of the types of projects or assets under construction (e.g., office building, apartments, design centre, office renovation, factory project, etc.).
 - The value of each project or asset under construction at year-end and prior year-end.
 - The total amount of construction in progress.
-

17. Long-term Financial Investments

Purpose:

Provide detailed information about the company's long-term investments, supporting the figures presented in the balance sheet.

What's Included:

- 17.1 Investments in Associates and Joint Ventures:
 - Details of investments in companies where the Group has significant influence, or joint control.
 - Ownership percentages and carrying amounts for each associate or joint venture.
 - Movements in these investments during the year, including share of profits/losses and dividends received.
 - 17.2 Investments in Other Entities:
 - Details of other equity investments not classified as associates or joint ventures.
 - Ownership percentages and carrying amounts for each entity.
 - The total value of long-term financial investments at year-end and prior year-end.
 - The accounting policies used (e.g., equity method for associates/joint ventures, cost method for others).
 - Any provisions for impairment of these investments.
-

18. Goodwill

Purpose:

Details goodwill arising from business combinations.

What's Included:

- The original value of goodwill recognized at the beginning and end of the year.
- Any goodwill arising during the year from mergers or acquisitions.

- Accumulated amortization (if any) and the net carrying value of goodwill at year-end.
- Disclosure of the amortization policy.
- Information about impairment testing and whether there is any indication that goodwill has been impaired.

19. Payables to Suppliers and Advances from Customers

Purpose:

Provide detailed information about the company's short-term payables to suppliers and amounts received in advance from customers, supporting the figures presented in the balance sheet.

What's Included:

- 19.1 Payables to Suppliers:
 - Breakdown of amounts owed to suppliers for goods and services received but not yet paid.
 - Details of payables to related parties.
 - Comparative figures for the previous year.
- 19.2 Advances from Customers:
 - Breakdown of amounts received from customers in advance of goods or services being delivered.
 - Details of advances from related parties.
 - Comparative figures for the previous year.
- 19.3 Overdue Payables:
 - Disclosure of overdue amounts that have not yet been settled.

20. Taxes and Amounts Payable to the State

Purpose:

Explain the company's tax assets and liabilities, supporting the figures presented in the balance sheet.

What's Included:

- Breakdown of tax receivables, such as deductible value-added tax (VAT) and import tax receivables.
- Breakdown of tax payables, including corporate income tax (CIT), personal income tax (PIT), VAT payable, and other taxes.
- Movements during the year: opening balances, increases, decreases, and closing balances for each tax type.

- Explanation of the nature of each tax item and any significant changes from the prior year.

21. Accrued Expenses/Short-term Payables

Purpose:

Give a detailed breakdown of accrued expenses, allowing users to assess the timing and nature of future payments and the company's financial position regarding expenses incurred but unpaid.

What's Included:

- A breakdown of short-term accrued expenses, such as:
 - Accrued project expenses
 - Other accrued expenses
- The value of each category at year-end and prior year-end.

22. Other Short-term Payables

Purpose:

Supports the balance sheet by giving a detailed breakdown of other short-term payables, allowing users to assess the company's financial position regarding a variety of short-term liabilities beyond suppliers and accrued expenses.

What's Included:

- A breakdown of other short-term payables such as:
 - Dividends payable
 - Social insurance, health insurance, unemployment insurance payable
 - Trade union fees payable
 - Accrued interest payable
 - Other payables
- The value of each category at year-end and prior year-end.
- Disclosure of amounts payable to related parties.

23. Provisions

Purpose:

Detailed breakdown of provisions, allowing users to assess the company's estimated future liabilities and the basis for these estimates.

What's Included:

- A breakdown of provisions into short-term and long-term categories:
 - Short-term provisions: e.g., short-term payables.
 - Long-term provisions: e.g., severance allowance provision, software warranty provision.
- The value of each provision at year-end and prior year-end.
- Movements in each provision during the year (increases, decreases).
- Explanation of the nature of each provision (such as severance allowances for employees who have worked for more than 12 months, warranty obligations for software, etc.).

24. Borrowings and Finance Leases

Purpose:

Provides detailed information about the company's borrowings and finance lease liabilities, supporting the figures presented in the balance sheet under both short-term and long-term liabilities.

What's Included:

- 24.1 Short-term borrowings and finance leases:
 - Breakdown of short-term bank loans and borrowings from individuals.
 - Details of finance lease liabilities due within one year.
 - Information about interest rates, repayment terms, and collateral for each loan.
 - Movements during the year: opening balance, increases, repayments, and closing balance.
- 24.2 Long-term borrowings and finance leases:
 - Breakdown of long-term bank loans and finance lease liabilities due after one year.
 - Details of repayment schedules, interest rates, and collateral.
 - Movements during the year: opening balance, increases, repayments, and closing balance.
- Finance lease payment schedule:
 - Future minimum lease payments, split by time periods.
 - Allocation between principal and interest.
- Collateral information:
 - Disclosure of assets pledged as collateral for loans and finance leases.

25. Equity

Purpose:

Gives a comprehensive breakdown of all components of equity, movements during the year, details of ownership, and transactions with owners, enabling users to accurately assess the company's capital structure and changes in shareholder interests.

What's Included:

- 25.1 Changes in Equity:
 - Movement schedule showing increases and decreases in equity components during the year (owner's capital, other owner's capital, foreign exchange differences, retained earnings).
 - Reconciliation of opening and closing balances for each component.
- 25.2 Details of Owner's Investment:
 - Breakdown of contributed capital by each owner, including names, amounts, and ownership percentages.
- 25.3 Transactions with Owners:
 - Details of capital contributions and distributions/dividends paid to owners during the year.
- 25.4 Non-controlling Interests:
 - Movements in non-controlling interests (minority shareholders) in subsidiaries, including profit/loss allocation and foreign exchange differences.

26. Dividends

Purpose:

Discloses the company's dividend policy, the amount of dividends declared and paid, and provides comparative figures, enabling users to evaluate how profits are shared with shareholders and the company's approach to profit distribution.

What's Included:

- The decision by the Board of Directors regarding the distribution of dividends for the year.
- The total amount of dividends approved for distribution.
- Comparative information about dividends paid in the previous year.

27. Revenue

Purpose:

Provides detailed information about the company's revenue for the year, supporting the figures

presented in the consolidated income statement.

What's Included:

- 27.1 Sales of goods and provision of services:
 - Breakdown of total revenue by type: construction contracts, goods sold, services provided, and rental income (if any).
 - Details of revenue deductions such as sales discounts and returns.
 - Net revenue after deductions.
 - Additional explanation if rental income is recognized in a lump sum for long-term leases (as per accounting policy in Note 3.21).
- 27.2 Financial income:
 - Breakdown of financial income, such as foreign exchange gains, interest income, and other financial income.

28. Cost of Goods Sold and Services Provided

Purpose:

Detailed breakdown of the company's cost of goods sold (COGS) and cost of services provided for the year. This note supports the figures presented in the consolidated income statement.

What's Included:

- The total cost of construction contracts.
- The cost of goods sold.
- The cost of services provided.
- Comparative figures for the previous year.

29. Finance Costs

Purpose:

Gives a comprehensive breakdown of finance costs, enabling users to analyse the company's financial expenses and their effect on the overall financial performance.

What's Included:

- Breakdown of finance costs, such as:
 - Interest expenses on borrowings and finance leases.
 - Foreign exchange losses.
 - Losses from disposal of financial investments.
 - Other finance costs.
- Comparative figures for the previous year.

30. Selling Expenses and General & Administrative Expenses

Purpose:

Provides a detailed breakdown of the company's selling expenses and general & administrative expenses for the year. This note supports the figures presented in the consolidated income statement.

What's Included:

- The total amount of selling expenses, with details such as:
 - Outsourced service expenses
 - Labor costs
 - Depreciation and amortization expenses
 - Other selling expenses
 - The total amount of general and administrative expenses, with details such as:
 - Labor costs
 - Outsourced service expenses
 - Depreciation and amortization expenses
 - Other administrative expenses
 - Comparative figures for the previous year.
-

31. Other Income and Other Expenses

Purpose:

Provides a comprehensive breakdown of other income and other expenses, enabling users to analyse non-operating items and their effect on the company's net profit for the year.

What's Included:

- Breakdown of other income, such as:
 - Gains from disposal of fixed assets
 - Reversal of provisions for construction warranty
 - Other miscellaneous income
- Breakdown of other expenses, such as:
 - Penalties
 - Other miscellaneous expenses
- Comparative figures for the previous year.

32. Cost of Production and Business by Element

Purpose:

Provides a breakdown of the company's total production and business costs classified by key cost elements for the year. This note supplements the information presented in the consolidated income statement

What's Included:

- The total amount for each major cost element:
 - Raw materials and supplies
 - Labor costs
 - Outsourced services
 - Depreciation and amortization
 - Other expenses
- Comparative figures for the previous year.

33. Corporate Income Tax

Purpose:

Provides detailed disclosures about the company's corporate income tax (CIT), both current and deferred, for the reporting year. This note supports the tax expense figures presented in the consolidated income statement and explains the related balances in the balance sheet.

What's Included:

- Applicable tax rates: The CIT rates applied to the group and its subsidiaries, including any differences due to geographic or regulatory factors.
- Tax expense breakdown:
 - Current CIT expense
 - Deferred CIT expense
 - Reconciliation of accounting profit before tax to CIT expense, showing adjustments for non-deductible expenses, provision differences, prior year tax losses carried forward, and other adjustments.
- Deferred tax assets and liabilities:
 - Movements and balances of deferred tax assets and liabilities, with details of temporary differences and tax loss carry forwards.
 - Disclosure of any deferred tax assets not recognized due to uncertainty about future taxable profits.
- Tax loss carry forwards:

- Details of tax losses from previous years that can be carried forward and used to offset future taxable profits, including expiry dates and amounts.
- Other relevant tax information:
 - Notes on tax audits, potential changes to tax amounts due to final decisions from tax authorities.

34. Related Party Transactions

Purpose:

Provides detailed disclosures about transactions and balances with related parties. This note is required by accounting standards to ensure transparency about relationships and transactions that could affect the financial position and performance of the Group.

What's Included:

- Identification of related parties: Lists the entities and individuals considered related parties (e.g., parent company, subsidiaries, associates, key management personnel, and their close family members).
- Nature of relationships: Describes the type of relationship (e.g., parent, associate, key manager).
- Details of significant transactions: Discloses major transactions during the year with related parties, such as sales, purchases, loans, advances, and other financial dealings. Amounts for the current and previous year are shown.
- Outstanding balances: Reports year-end balances of receivables and payables with related parties, such as amounts due from/to related parties for goods, services, loans, advances, and dividends.
- Key management compensation: Discloses the total remuneration (salary, bonuses, etc.) paid to key management personnel during the year.

35. Commitments

Purpose:

Discloses the Group's significant commitments that may impact its future financial position and cash flows. This note is important for users to understand obligations that are not yet reflected as liabilities on the balance sheet.

What's Included:

- 35.1 Operating Lease Commitments:
 - Details of future minimum payments under non-cancellable operating lease agreements for land and office rentals.
 - The amounts are shown by maturity: due within 1 year, from 1 to 5 years, and over 5 years.

- This helps users assess future cash outflows and obligations related to leased assets.
- 35.2 Capital Contribution Commitments:
 - Details of the Group's commitments to contribute capital to other entities, including:
 - Name of investee companies
 - Total charter capital
 - Amount and percentage committed by the Group
 - Amount already contributed and the remaining commitment
 - This provides transparency about future investment obligations and potential impacts on liquidity.

36. Cash Transactions from Investing Activities

Purpose:

Discloses significant non-cash transactions related to investing activities during the reporting period.

What's Included:

- Details of investing activities that did not involve direct cash flows, such as the acquisition of fixed assets and other long-term assets that have not yet been paid for in cash at the end of the period.

37. Off-Balance Sheet Items

Purpose:

Discloses information about items that are not recognized on the balance sheet but may affect the Group's financial position or risk exposure.

What's Included:

- Disclosure of foreign currency holdings at year-end (e.g., USD, EUR balances).
- These are amounts held outside of the main balance sheet accounts, typically relating to commitments, guarantees, or other exposures that do not meet the criteria for recognition as assets or liabilities.

38. Subsequent Events

Purpose:

Discloses any significant events that occurred after the balance sheet date but before the financial statements were authorised for issue.

- A statement whether any material events occurred after the reporting date that would require adjustment to, or disclosure in, the financial statements.

2. Account Assignment [Entity] Report

Purpose:

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

Content:

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

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

Purpose:

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

Content:

- Columns: Account code, Account name, Category code, Category name, Total (current period), Prior Period Total.
- Provides a direct link from transactional accounts to reporting categories and their monetary values.
- Useful for detailed account-level analysis and for validating mapped amounts in summary reports.

4. Auto Report - E1

Purpose:

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

Content:

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

5. Auto Report - E2

Guidance:

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

6. Category Listing

Purpose:

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

Content:

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

7. Category Summary – Expenses by Function

Purpose:

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

Content:

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

8. Category Summary – Expenses by Nature

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

9. Category Summary – Primary

Purpose:

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

Content:

- Columns: Description, values for Jan-Dec 2024 and Jan-Dec 2023, for both E1 and E2, and totals.

- Includes both account-level and standardized category-level lines.
- Used for overall financial statement review and reconciliation.

10. Category Summary – Rounding Variance

Purpose:

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

Content:

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

11. Entity 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.

12. Entity Structure Report

Purpose:

Shows the structure of entities being reported, including relationships and reporting codes.

Content:

- Lists entities (e.g., TR Example Company – VN CT) and their reporting codes.
- Provides the entity tree structure, showing parent and subsidiary relationships.
- Essential for understanding the scope of consolidation and reporting.

13. 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.

14. 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.

15. 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.

16. Trial Balance Per Entity (Including Account Assignment)

Purpose:

Shows the trial balance for each entity (E1, E2), including the mapping of each account to its reporting assignment.

Content:

- Columns: Account, Description, Assignment (category code and description), E1/E2 balances for current and prior periods, and totals.
- Allows for entity-level analysis and supports consolidation by showing both the original account and its mapped reporting line.

Note on E1 and E2:

- E1 = Consolidated Entity (group-level view)

- E2 = Parent Entity (standalone parent company view)