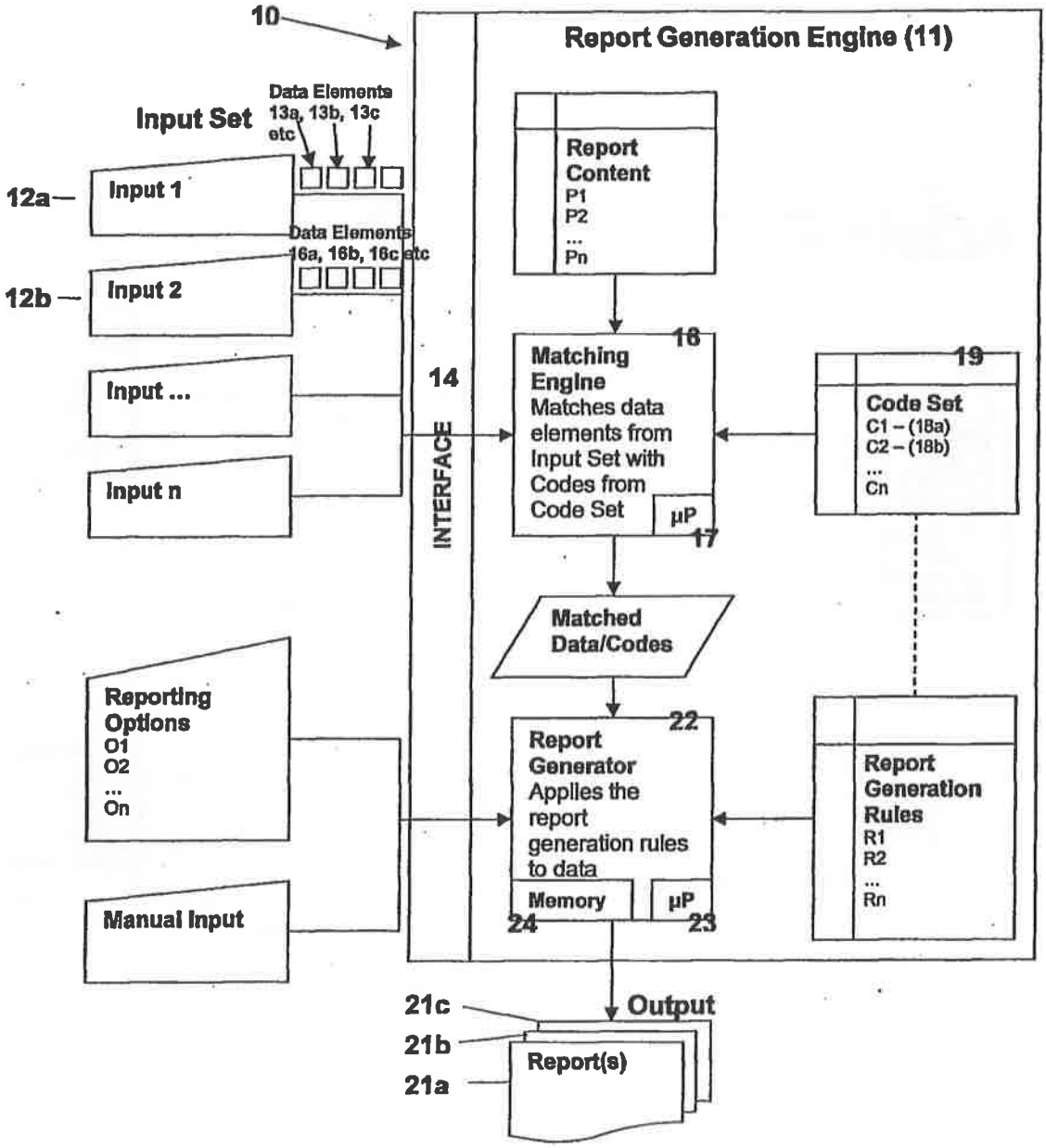


Figure 1: Overview of Report Generation Engine

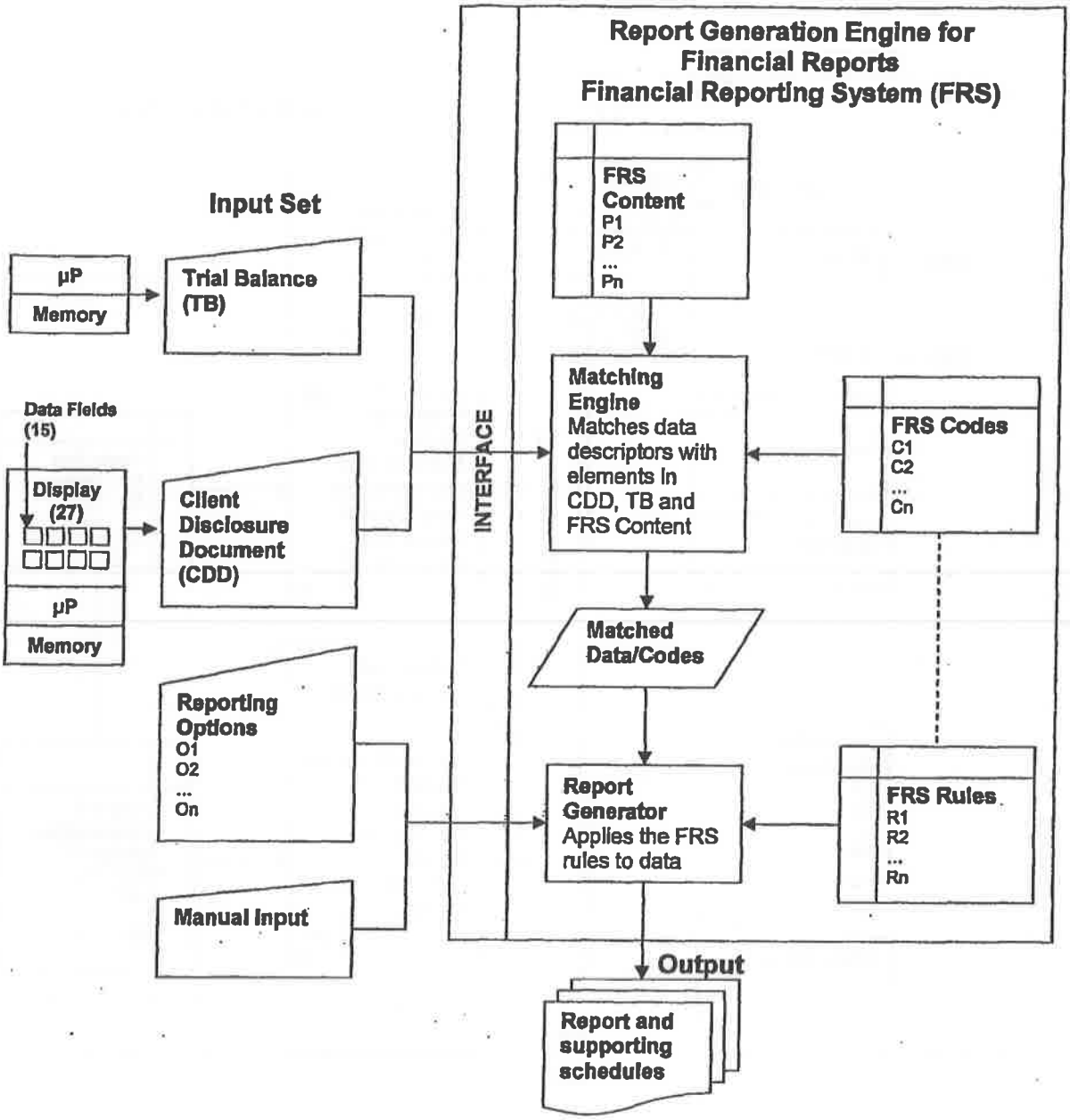


Figure 2: Overview of Report Generation Engine for Financial Reports

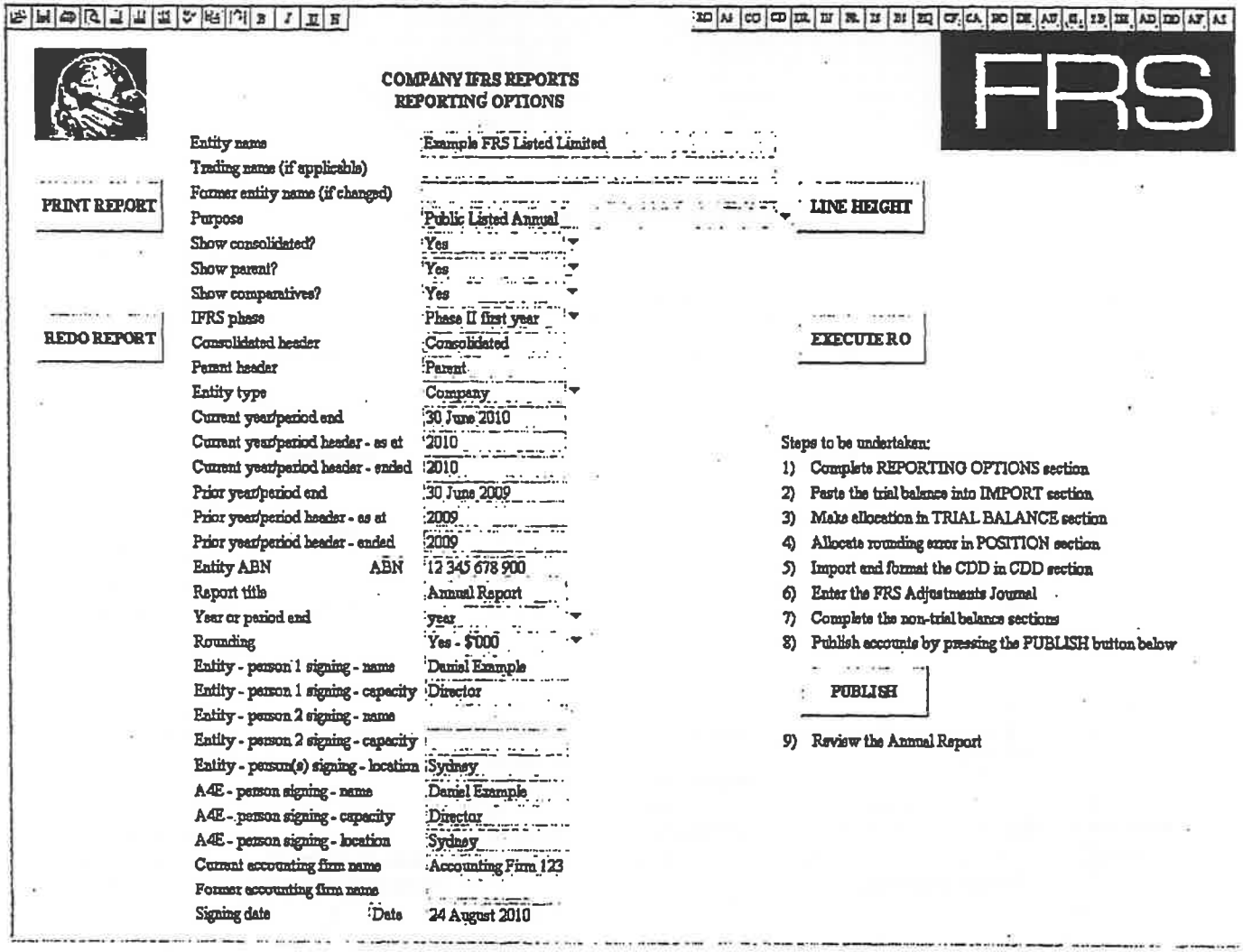


Figure 3: Screen shot of Interface including 'Reporting Options'

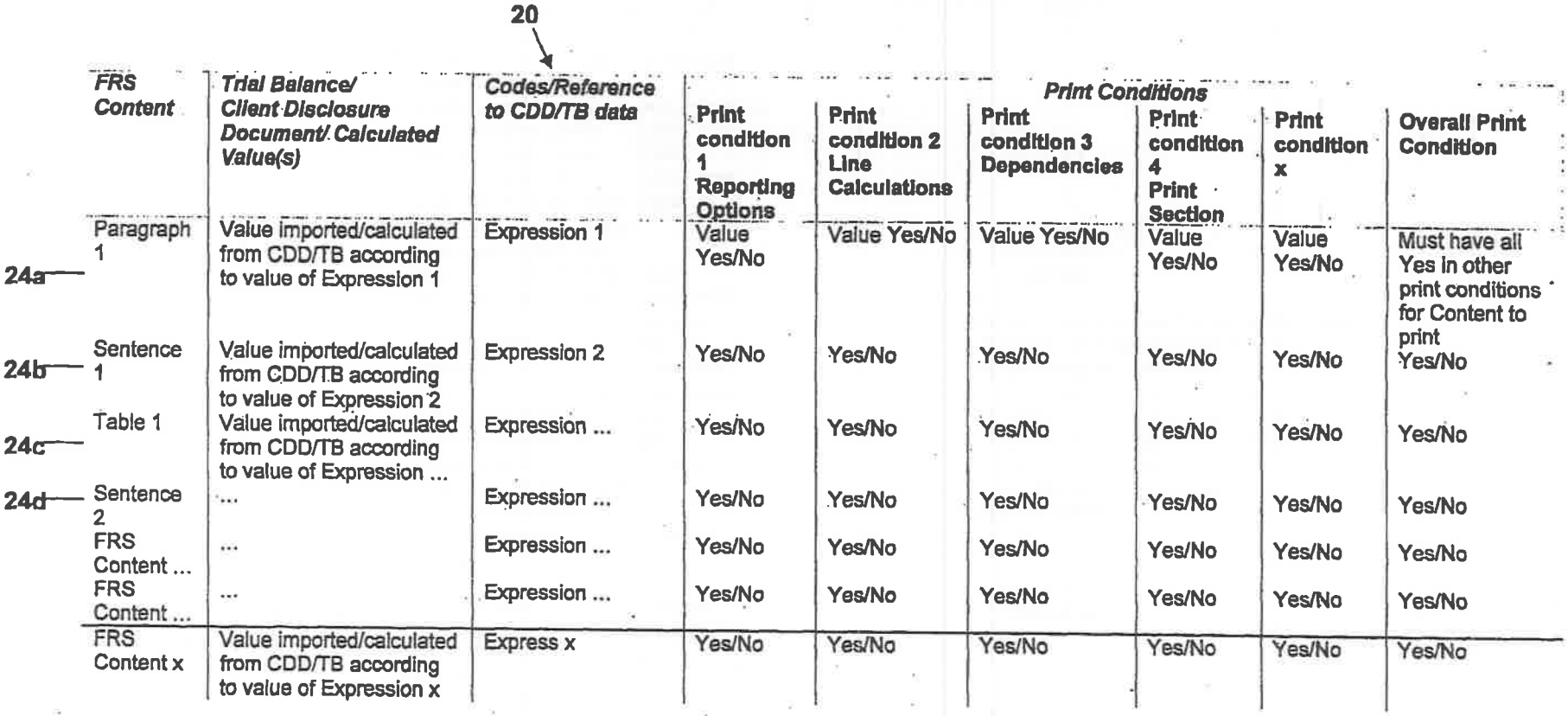
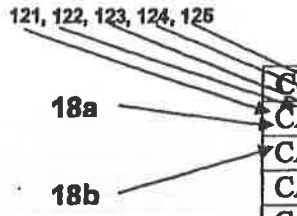
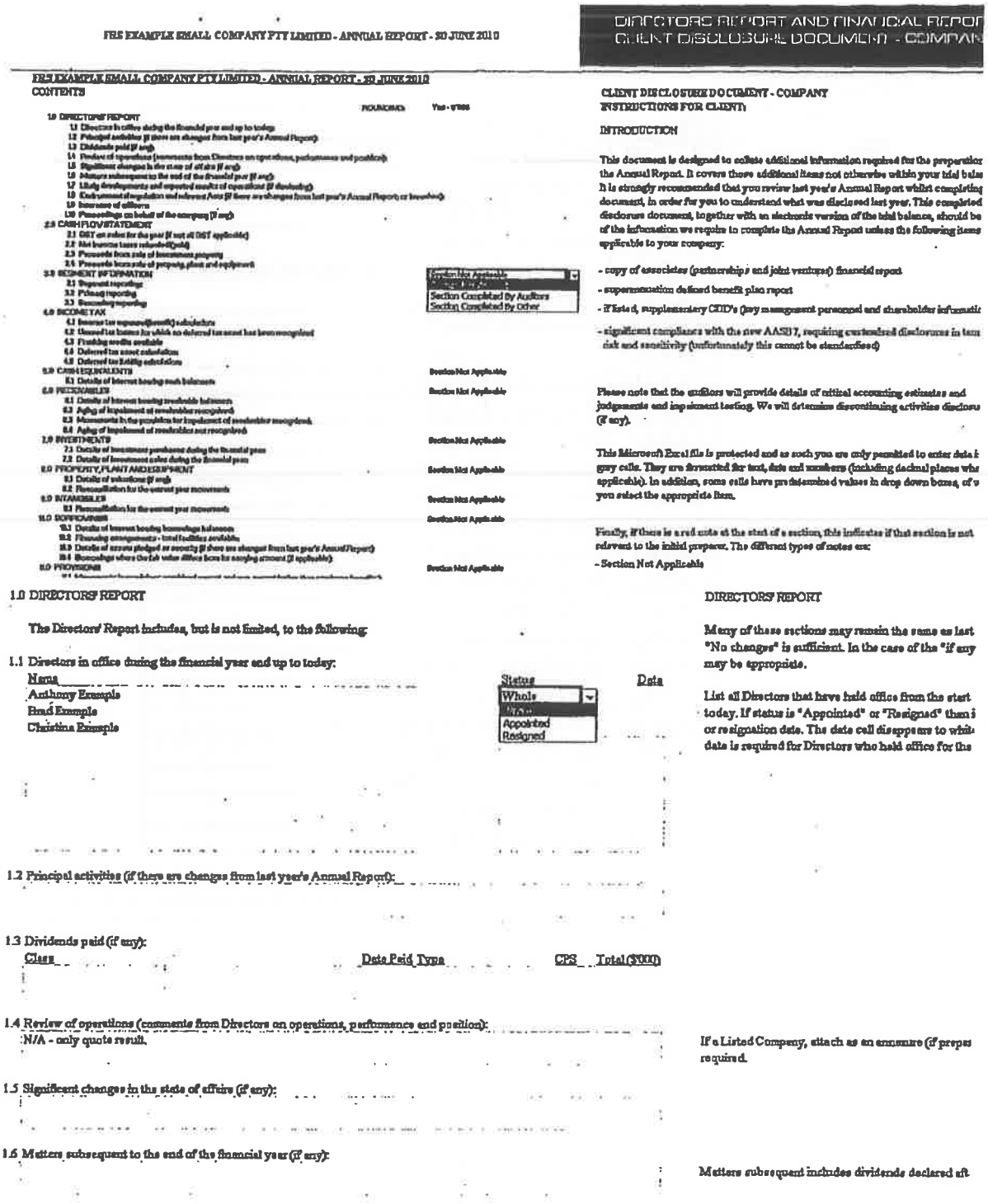


Figure 4: Overview of Operation of FRS Rules



Code	Description
CACOH	Cash on hand
CACAB	Cash at bank
CACOD	Cash on deposit
CARTR	Trade receivables
CARTP	Less: Provision for impairment of receivables
CARRA	Receivable from A
CARRB	Receivable from B
CARRC	Receivable from C
CARRD	Receivable from D
CARRE	Receivable from E
CARRF	Receivable from F
CARRG	Receivable from G
CARRH	Receivable from H
CARRI	Receivable from I
CARRJ	Receivable from J
CARRK	Receivable from K
CARRL	Receivable from L
CARRM	Receivable from M
CARRN	Receivable from N
CARRO	Receivable from O
CARDR	Dividends receivable
CARIR	Interest receivable
CARIT	Income tax refund due
CARBA	BAS receivable
CAROR	Other receivables

Figure 5: Sample Code Set for Report Generation Engine that Generates Financial Reports



FRS EXAMPLE SMALL COMPANY PTY LIMITED - ANNUAL REPORT - 30 JUNE 2010

DIRECTORS REPORT AND FINANCIAL REPOR
CLIENT DISCLOSURE DOCUMENT - COMPAN

FRS EXAMPLE SMALL COMPANY PTY LIMITED - ANNUAL REPORT - 30 JUNE 2010

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1.1 Directors in office during the financial year and up to today
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1.3 Dividends paid (if any)
1.4 Review of operations (comments from Directors on operations, performance and position)
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1.8 Environmental regulation and relevant Acts (if there are changes from last year's Annual Report, or breaches)
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9.1 Reconciliation for the current year movements
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10.2 Financing arrangements - total facilities available
10.3 Details of assets pledged as security (if there are changes from last year's Annual Report)
10.4 Borrowings where the fair value differs from the carrying amount (if applicable)
11.0 PROVISIONS

Section Completed By Auditors
Section Completed By Other
Section Not Applicable

CLIENT DISCLOSURE DOCUMENT - COMPANY
INSTRUCTIONS FOR CLIENTS

INTRODUCTION

This document is designed to collate additional information required for the preparation the Annual Report. It covers those additional items not otherwise within your trial balan It is strongly recommended that you review last year's Annual Report whilst completing document, in order for you to understand what was disclosed last year. This completed disclosure document, together with an electronic version of the trial balance, should be of the information we require to complete the Annual Report unless the following items applicable to your company:

- copy of associates (partnership's and joint ventures') financial report
- superannuation defined benefit plan report
- if listed, supplementary CEO's (key management personnel and shareholder informatio
- significant compliance with the new AASB 7, requiring extended disclosures in tern risk and sensitivity (unfortunately this cannot be standardised)

Please note that the auditors will provide details of critical accounting estimates and judgements and impairment testing. We will determine discontinuing activities disclosu (if any).

This Microsoft Excel file is protected and as such you are only permitted to enter data i grey cells. They are formatted for text, date and numbers (including decimal places whe applicable). In addition, some cells have pre-determined values in drop down boxes, of w you select the appropriate item.

Finally, if there is a red note at the start of a section, this indicates if that section is not relevant to the initial preparer. The different types of notes are:

- Section Not Applicable

1.0 DIRECTORS' REPORT

The Directors' Report includes, but is not limited, to the following:

1.1 Directors in office during the financial year and up to today:

Name	Status	Date
Anthony Example	Whole	
Brad Example	Appointed	
Christina Example	Resigned	

1.2 Principal activities (if there are changes from last year's Annual Report):

1.3 Dividends paid (if any):

Class	Date Paid	Type	CPS	Total ($'000)

1.4 Review of operations (comments from Directors on operations, performance and position):

N/A - only quote result.

1.5 Significant changes in the state of affairs (if any):

1.6 Matters subsequent to the end of the financial year (if any):

DIRECTORS' REPORT

Many of these sections may remain the same as last "No changes" is sufficient. In the case of the "if any may be appropriate.

List all Directors that have held office from the start today. If status is "Appointed" or "Resigned" then i or resignation date. The date cell disappears to whic date is required for Directors who held office for the

If a Listed Company, attach as an annexure (if prepa required.

Matters subsequent includes dividends declared aft

Figure 6: Example of Client Disclosure Document for Financial Report Generation Engine

Example FRS Listed Limited
Account Allocation Audit Trail (FRS Method) - Exported to Microsoft Excel
For the year ended 30 June 2010

EntAcc	Account name	Bal - current	Bal - prior	Allocation	Description
PAR1111	Cash on hand - head office	458.60	309.45	CACOH	Cash on hand
	Example AIFRS Listed Limited	458.60	309.45		
COM1111	Cash on hand - Blacktown NSW factory	1,822.75	2,609.10	CACOH	Cash on hand
	Example Comco Pty Limited	1,822.75	2,609.10		
RET1111	Cash on hand - Sydney NSW	24,214.15	21,605.90	CACOH	Cash on hand
RET1112	Cash on hand - Parramatta NSW	16,874.40	14,423.75	CACOH	Cash on hand
RET1113	Cash on hand - Penrith NSW	12,574.90	9,215.40	CACOH	Cash on hand
RET1114	Cash on hand - Melbourne VIC	21,087.25	18,882.10	CACOH	Cash on hand
RET1115	Cash on hand - Wollongong NSW	8,144.50	9,045.05	CACOH	Cash on hand
RET1116	Cash on hand - Geelong VIC	14,014.80	12,214.85	CACOH	Cash on hand
RET1117	Cash on hand - Newcastle NSW	13,774.75	10,545.35	CACOH	Cash on hand
RET1118	Cash on hand - Adelaide SA	8,978.10	6,488.30	CACOH	Cash on hand
	Example Retcold Pty Limited	119,662.85	102,420.90		
DEL1111	Cash on hand - Blacktown NSW distribution	1,244.60	1,244.60	CACOH	Cash on hand
	Example Delserve Pty Limited	1,244.60	1,244.60		
	Cash on hand	123,168.80	106,584.05		
PAR1121	CBA cheque account - balance	6,817,544.01	729,954.87	CACAB	Cash at bank
PAR1122	CBA cheque account - outstanding receipts	2,055.80	609.20	CACAB	Cash at bank
PAR1123	CBA cheque account - outstanding payments	(540,457.31)	(621,044.47)	CACAB	Cash at bank
	Example AIFRS Listed Limited	6,279,142.50	109,519.60		
COM1121	CBA cheque account - balance	515,144.11	2,369,479.38	CACAB	Cash at bank
COM1122	CBA cheque account - outstanding receipts	87,441.04	120,414.47	CACAB	Cash at bank
COM1123	CBA cheque account - outstanding payments	(384,244.98)	(297,401.54)	CACAB	Cash at bank
	Example Comco Pty Limited	218,340.17	2,192,492.31		
RET1121	CBA cheque account - balance	6,975,414.61	2,557,241.84	CACAB	Cash at bank
RET1122	CBA cheque account - outstanding receipts	208,471.10	191,547.15	CACAB	Cash at bank
RET1123	CBA cheque account - outstanding payments	(474,901.57)	(442,548.12)	CACAB	Cash at bank
	Example Retcold Pty Limited	6,708,984.14	2,306,240.87		
DEL1121	CBA cheque account - balance	834,010.47	404,207.48	CACAB	Cash at bank
DEL1122	CBA cheque account - outstanding receipts	31,723.08	16,742.84	CACAB	Cash at bank
DEL1123	CBA cheque account - outstanding payments	(18,744.12)	(12,088.56)	CACAB	Cash at bank
	Example Delserve Pty Limited	846,989.43	408,861.76		
	Cash at bank	14,053,456.24	5,017,114.54		
PAR1131	CBA term deposit	11,900,000.00	400,000.00	CACOD	Cash on deposit
	Example AIFRS Listed Limited	11,900,000.00	400,000.00		
	Cash on deposit	11,900,000.00	400,000.00		

Figure 7: Example of Audit Trail (FRS Method) for Financial Report Generation Engine

Example FRS Listed Limited
Account Allocation Audit Trail (Traditional Method) - Exported to Microsoft Excel
For the year ended 30 June 2010

	Entity/division:	PAR	COM	RET	DEL	NNZ	CON	CONSOL
	Segment - primary:							
	Segment - secondary:							
	Deed of cross guarantee:	No	No	No	No	No	No	
		$	$	$	$	$	$	$
CACOH	Cash on hand	459	1,823	119,663	1,244	-	-	123,189
CACAB	Cash at bank	6,279,143	218,340	6,708,984	846,989	-	-	14,053,456
CACOD	Cash on deposit	11,900,000	-	-	-	-	-	11,900,000
CARTR	Trade receivables	-	22,993,108	6,580,971	1,660,457	345,384	(17,236,185)	14,343,735
CARTP	Less: Provision for impairment of receiv	-	-	-	(75,400)	-	-	(75,400)
CARIR	Interest receivable	7,454	-	-	-	-	-	7,454
CAROR	Other receivables	9,181	22,479	16,504	12,386	-	-	60,550
CASRC	Raw materials - at cost	-	6,817,479	-	-	-	-	6,817,479
CASWC	Work in progress - at cost	-	1,603,988	-	-	-	-	1,603,988
CASFN	Finished goods - at net realisable value	-	-	15,630,891	-	832,734	-	16,463,625
CASTC	Stock in transit - at cost	-	-	204,312	-	-	-	204,312
CAFOS	Ordinary shares	360,000	-	-	-	-	-	360,000
CAOAI	Accrued revenue	-	1,860,750	-	144,500	-	-	2,005,250
CAOPR	Prepayments	49,211	321,903	440,384	172,760	23,215	-	1,007,473
CAODE	Deferred expenses	-	103,214	-	-	-	-	103,214
CAOSD	Security deposits	-	-	56,400	3,850	5,000	-	65,250
CAHLA	Land	6,000,000	-	-	-	-	-	6,000,000
	Total current assets	24,605,448	33,943,084	29,758,109	2,766,786	1,206,333	(17,236,185)	75,043,575

Figure 8: Example of Audit Trail (Traditional Method) for Financial Report Generation Engine