

FlexFinance provides debit/credit entries, general ledger account balances and all valuation elements that have been used during the accounting process in specific data marts in the result layer.

In particular, the following analysis are supported for financial accounting:

- Online Balance Sheet and Online Income Statement (e.g. for IAS 1 reporting requirements). For an example refer to General Ledger/Shadow Ledger.
- Financial Statements for the balance sheet and income statement, including analyses such as "Breakdown of financial liabilities by product and by counterparty"

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down of financia	liabilities by product and by coun	terparty						
			Held for trading (Carrying amount)	Designated at fair value through profit or loss (Carrying amount)	Amortised cost (Carrying amount)	Hedge accounting (Carrying amount)	Accumulated changes in fair value due to credit risk	Amount contractually required to pay
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		Current accounts / overnight deposits	070 0.00 000 0.00	0.0	0.00			
		Deposits with agreed maturity Deposits redeemable at notice	000 0.00	0.00	0.00			
		Repurchase agreements	100 0.00	0.00				
	General governments	preparations agreements	110 0.00	0.00				
	oereal governments	Current accounts / overnight deposits	120 0.00	0.00	0.00			
		Deposits with agreed maturity	120 0.00	0.0	0.00			
		Deposits redeemable at notice	140 0.00	0.00	0.00			
		Recurchase acreenents	150 0.00	0.03	0.00			
	Credit institutions	papara and agreeners.	160 0.00	0.0	0.00			
	CITER FIRST AND A	Current accounts / overnight deposits	170 0.00	0.00	0.00			
		Deposits with agreed maturity	180 0.00	0.00	0.00			
		Deposits redeemable at notice	190 0.00	0.00	0.00			
		Repurchase agreements	200 0.00	0.00	0.00			
	Other financial corporations		210 0.00	0.00	0.00			
		Current accounts / overnight deposits	220 0.00	0.00	0.00			
		Deposits with agreed meturity	230 0.00	0.00	0.00			
		Deposits redeemable at notice	240 0.00	0.00	0.00			
		Repurchase agreements	250 0.00	0.00	0.00			
	Non-financial corporations		260 0.00	0.00	4,213,111,120.00			
		Current accounts / overnight deposits	270 0.00	0.00	0.00			
		Deposits with agreed maturity	280 0.00	0.00				
		Deposits redeemable at notice	290 0.00	0.00	672,043.01			
		Repurchase agreements	200 0.00	0.00				
	Households		310 0.00	0.00				
		Current accounts / overnight deposits	3230 0.00	0.00	0.00			
		Deposits with agreed maturity	230 0.00	0.00	1,710,293,001.37			
		Deposits redeemable at notice	\$40 0.00	0.00	1,479,603.57			
		Repurchase agreements	350 0.00	0.0	0.00			
curities issued			260 0.00	0.00	0.00		0.00	
	Certificates of deposits Asset-backed securities		\$70 0.00 \$80 0.00	0.00	0.00			
	Asset-backed securities Covered bonds		390 0.00	0.0	0.00			
	Hybrid contracts		400 0.00	0.00	0.00			
	Hybrid contracts Other debt securities issued		410 0.00	0.00	100			
	other beor securities issued	Convertible compound financial instruments	410 0.00	0.00	0.00			
		Non-convertible	420 0.00	0.00	100			
nancial liabilities		And the second state	440 0.00	0.00	0.00		0.00	
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Figure: Breakdown of financial liabilities by product and by counterparty

For each report, position breakdowns are available that are not limited by the design of the chart of accounts and that are not limited to specific preselected deal criteria. In general, all descriptive deal criteria can be used to create portfolios for the breakdown.

• Notes to financial statements such as IFRS 7 related reports



Data Marts, Analysis and Reports for Financial Accounting



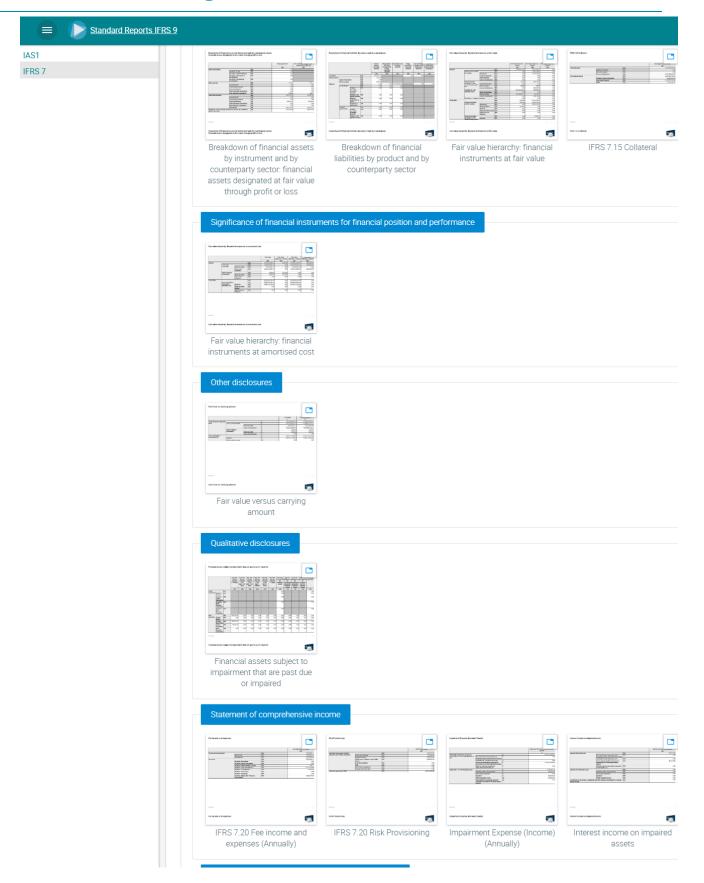


Figure: Selection of IFRS 7 Notes



Data Marts, Analysis and Reports for Financial Accounting



• Financial accounting at individual deal level shows all accounting events posted during the entire life cycle.

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Figure: Accounting explorer for analysing accounting transactions and debit/credit entries at individual deal level

• For individual reports, data marts can be customised and analysed using different types of output such as tables, diagramms, cakes (see Data Mart Manager).

For example, data marts support

- Proof of inventory for each account balance at individual deal level for balance sheet and profit and loss accounts
- Account statements including movements that explain the differences in account balances between two posting dates.
- Analysis of posted amounts for current and historical booking dates, providing drilldowns for all posted valuation elements to the underlying
- · Explanations about calculation details such as the estimated cash flow plan that was valid at a certain point of time
- Recovery cash flows and sources of recoveries for specifc posting dates
- Details about the calculation of expected credit losses
- Analysis of debit/credit entries generated during the lifecycle of an individual financial instrument
- · Account balances that can be broken down to freely definable portfolios and that can also be traced to individual deal level

