



KUCHARSCY CONSULTING - ADAM KUCHARSKI

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI

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CERTENT CDM - FINANCIAL & REGULATORY REPORTING SOLUTION

CERTENT™





# ZASTRZEŻENIA PRAWNE

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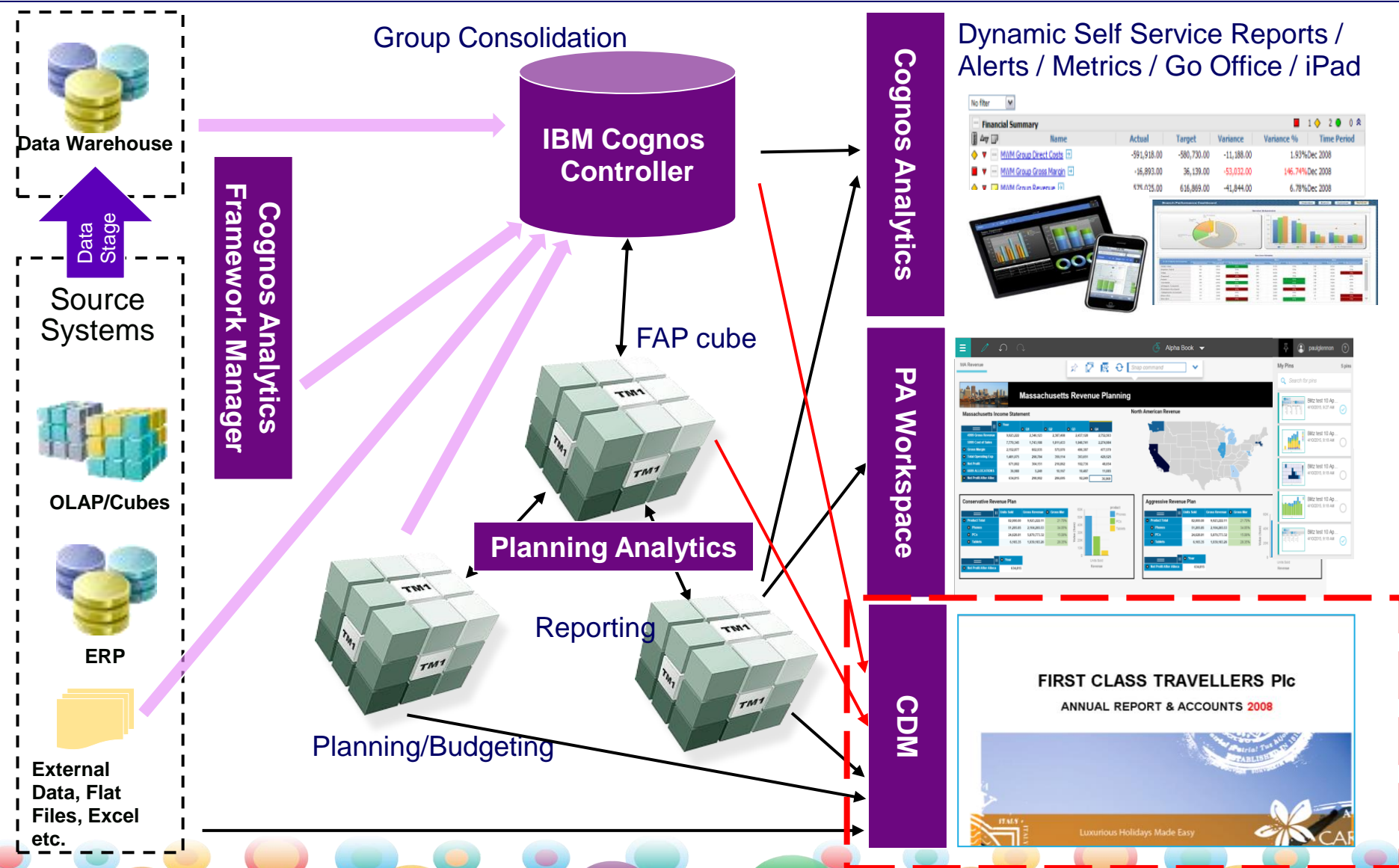
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# IBM Solution Architecture





For over 15 years, Certent has been an industry leading software and service provider for mission critical Finance, HR, accounting, and reporting functions. Spanning equity management, disclosure management, and disclosure research, we know how imperative it is to get compliance perfect the first time, every time. **With Certent, confidence is delivered daily.**

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GLOBAL  
OFFICES

**INC. 5000**   
AWARD  
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**280+**   
EMPLOYEES

 **15 YEARS** IN THE  
INDUSTRY

**96% CUSTOMER SATISFACTION** 

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# The Report Production Challenge



## Data Inputs



Relational / DW



Excel Extraction  
(Financial Statements)



Consolidations



Excel Working Papers  
Schedules / Checklists



OLAP - cube



CPM / BI



## Narrative Performance Report Outputs



Internal Report  
Consumers



External Report  
Consumers

### Process is typically:

- ✓ Manual (using MS Office)
- ✓ Time-consuming
- ✓ Error-prone
- ✓ Uncontrolled (e.g. versioning)

# Production Challenges



Disconnected manual process

Repeated full document / forensic review at the end

Narrative integration with charts, tables and numbers

Highly-paid people performing low-value tasks

Data validation / cut-off issues

Hidden / broken processes: no process transparency

Problems tracking low-level (often last-minute) changes

Little document uniformity or report production synergy

Version control nightmares

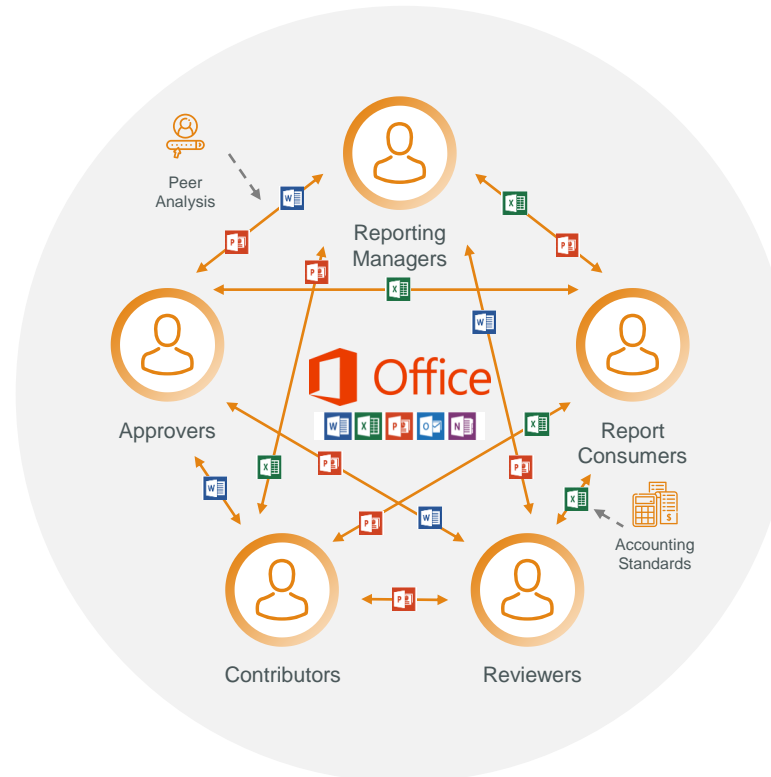
Little / no business buy-in

Compressed deadlines, late nights and dissatisfied staff

Little / no audit trail

Multi-layer and/or matrix-based review during the cycle

Same fire drill each day / week / month / quarter / half-year / year



# Three Types of Narrative Performance Reports



## External

Annual Report & Accounts

---

Half-Year / Quarterly Reports

---

Preliminary Reports

---

Results Presentations

---

Press Releases and RNS

## Regulatory

Statutory Accounts

---

Solvency II (EIOPA)

---

COREP / FINREP (EBA)

---

SEC

---

ESMA ESEF

---

XBRL / iXBRL

## Internal

Management Accounts

---

Board Reports

---

Budget Books

---

KPI Reports

---

Treasury Reports

---

Tax Reports

---

Risk Management Reports

---

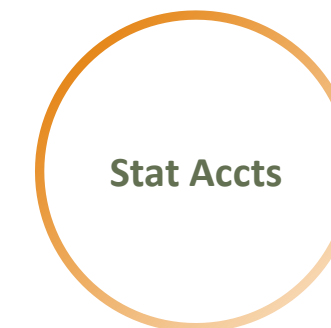
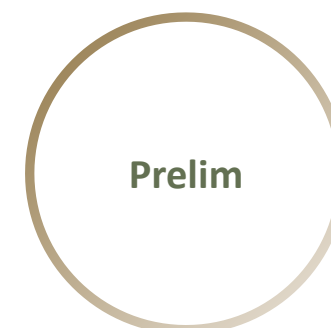
Project Reports

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Departmental Reports



# For Multiple Reports...







# ...For Multiple, Ongoing Periods



Annual Report 2017

Annual Report 2018

Half Year Report 2017

Half Year Report 2018



# CERTENT Solution



## Structured Data Sources

- ✓ Data Warehouse/Relational Tables
- ✓ Multi-Dimensional OLAP Cubes/BI
- ✓ ERP
- ✓ Financial Consolidation
- ✓ General Ledgers
- ✓ Source Data Files
- ✓ Peer Analysis/Benchmarked Content
- ✓ Compliance Checklists



Risk Management  
and Internal control



Single Version  
of The Truth



Corporate  
Governance



Cloud Reporting  
Platform

# CERTENT



- Harmonization
- Standardization
- Collaboration
- Attestation



- Contributors
- Reviewers
- Approvers
- Managers
- Directors

## Report Consumers



- Familiar Microsoft Office environment
- Strong access controls and single sign-on
- Workflow controls expedite the production cycle
- Users can add their own side-bar commentary
- Process task and check lists provide simple guidance
- Audit trails let you see who did what and when
- Validation rules tie out one part of the document to another part of the document (or a different document)
- Single version of the truth
- Integrated version controls let you take report snapshots at any time.
- CDM is available on premise or on the cloud
- Report sections can be shared between different documents delivering production synergy
- Documents can be rolled forward and cascaded making production cycles more sustainable

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORTS FOLDER HIERARCHY

The screenshot displays the IBM Cognos Disclosure Management interface. The left sidebar shows the 'Administration' menu with categories like Security, External Data, Notifications, and Workflow. The main window shows a 'Reports' folder hierarchy tree on the left and a table of report details on the right. A blue callout box labeled 'Reports folder hierarchy' points to the tree structure.

Name	Report Owner	Description	Due Date	Submissi...	Period St...	Period End	Current...	Workflow...	Zero Amo...
100 First Class Travellers Plc									
Annual Report And Accounts 2008	Administrator	Annual report and accounts with pres...	3/5/2009 6:40:42 AM	3/5/2009...	1/1/2008...	12/31/2...	Work In...	Annual R...	-
Annual Report And Accounts 2009	Administrator	Annual report and accounts with pres...	3/30/2010 3:31:57...		1/1/2009...	12/31/2...	Not Start...	Annual R...	-
New Report na 2009	Administrator	Annual report and accounts with press release			12/12/20...	12/13/2...	Not Start...	Annual R...	-
101 Mainstream Holidays Ltd									
Management Accounts	Administrator	Management accounts	9/9/2009 1:19:24 PM	9/9/2009...	8/1/2009...	8/31/20...	Work In...	Managem...	-
Statutory Accounts									
102 On-Line Desinations Ltd									
103 Outward Bound Ltd									
104 Specialist Holidays Ltd									
105 First Class Travellers SA									
106 First Class Travellers Ireland Ltd									
107 First Class Travellers GmbH									
108 Extreme Holidays Inc									
109 Lakes And Cottages Ltd									
110 Holiday Group Jersey Ltd									

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORTS FOLDER HIERARCHY

Reports x		
Name	Report Owner	Description
- 100 First Class Travellers Plc		
Annual Report And Accounts 2008	Administrator	Annual report and acco
Annual Report And Accounts 2009	Administrator	Annual report and acco
New Report na 2009	Administrator	Annual report and a
- 101 Mainstream Holidays Ltd		
- Management Accounts		
Monthly Accounts August 2009	Administrator	Management accounts
Statutory Accounts		
+ 102 On-Line Desinations Ltd		
+ 103 Outward Bound Ltd		
+ 104 Specialist Holidays Ltd		
+ 105 First Class Travellers SA		

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## DISSECT REPORTS INTO LOGICAL SECTIONS

The screenshot displays the IBM Cognos Disclosure Management interface. On the left, a 'Report' tree shows the structure of the 'Annual Report And Accounts 2008', with 'Income Statement' selected. The main area shows a table of report sections with the following columns: Name, Document Type, Printable, Report Object Due Date, Workflow Status, Workflow Due Date, and Checkout Status.

Name	Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Front Page Set Up	Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr.	3/5/2009 1:00:00 AM	Checked In
Front Page	Normal	✓	3/4/2009 3:00:00 PM	Work In Progr.	3/4/2009 3:00:00 PM	Checked In
Standard Page	Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Standard Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Financial Highlights	Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer	Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Table Of Contents	Normal	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 1	Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	Page Setup	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Header	✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## DISSECT REPORTS INTO LOGICAL SECTIONS

**Report**

- Annual Report And Accounts 2008
  - Parameters
  - Front Cover
  - Report Format
  - Financial Highlights
  - Report Contents
  - Chairman Statement
  - Business Financial Review
  - Consolidated Financial Statements
    - IFRS Consolidated Income Statement
      - Header
      - Income Statement**

**User Object Summary**

Name
Front Page Set Up
Front Page
Standard Page Set Up
Standard Header
Financial Highlights
Footer
Header
Table Of Contents
Header

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT OBJECTS

The screenshot displays the IBM Cognos Disclosure Management interface. A table titled 'Report Objects' is visible, listing various report components. A blue callout box labeled 'Report Objects' points to the table. A context menu is open over the table, listing options like Word Object, Excel Object, PowerPoint Object, PDF Object, Web Object, Shared Report Object, and Blank Section.

Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr.	3/5/2009 1:00:00 AM	Checked In
Normal	✓	3/4/2009 3:00:00 PM	Work In Progr.	3/4/2009 3:00:00 PM	Checked In
Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
NA	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT OBJECTS

The screenshot displays a software interface for report management. On the left, a tree view under the heading "Report" shows a hierarchy of report objects. The selected object is "Annual Report And Accounts 2008", which is highlighted in yellow. A context menu is open over this object, listing various actions such as "Add Child", "Copy as a Link", "Import", "Report Generation", "Manage Report Workflow", "Properties", "View Snapshots", "Paste", "Quick Refresh", "Full Refresh", and "Collapse". The "Add Child" option is expanded, showing a sub-menu with options like "Word Object", "Excel Object", "PowerPoint Object", "PDF Object", "Web Object", "Shared Report Object", and "Blank Section". The "Properties" option has the keyboard shortcut "Alt+Enter" and the "Full Refresh" option has "F5".

Report Object	Context Menu Action	Sub-menu Action	Shortcut
Annual Report And Accounts 2008	Add Child	Word Object	
		Excel Object	
		PowerPoint Object	
		PDF Object	
		Web Object	
		Shared Report Object	
		Blank Section	
	Properties		Alt+Enter
	Full Refresh		F5



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## LIST OF OBJECTS CONTAINED WITHIN THE SELECTED REPORT










**List of objects contained within the selected report**

Name	Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Front Page Set Up	Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr.	3/5/2009 1:00:00 AM	Checked In
Front Page	Normal	✓	3/4/2009 3:00:00 PM	Work In Progr.	3/4/2009 3:00:00 PM	Checked In
Standard Page Set Up	Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Standard Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Financial Highlights	Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer	Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Table Of Contents	Normal	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 1	Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	Page Setup	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Header	✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## LIST OF OBJECTS CONTAINED WITHIN THE SELECTED REPORT

Name	Document Type	Printable
 Front Page Set Up	Page Setup	✓
 Front Page	Normal	✓
 Standard Page Set Up	Page Setup	✓
 Standard Header	Header	✓
 Financial Highlights	Normal	✓
 Footer	Footer	✓
 Header	Header	✓
 Table Of Contents	Normal	✓
 Header	Header	✓

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MICROSOFT OFFICE RIBBON

The screenshot displays the IBM Cognos Disclosure Management interface. On the left, a 'Report' tree shows the structure of the 'Annual Report And Accounts 2008', with 'Income Statement' selected. The main area shows an Excel spreadsheet with financial data for 2008 and 2007. A 'Microsoft Office Ribbon' is overlaid on the spreadsheet, showing various toolbars like Clipboard, Font, Alignment, Number, and Cells. A blue callout box points to the ribbon with the text 'Microsoft Office Ribbon'.

	Year To 31 Dec 2008 €m.	Year To 31 Dec 2007 €m.
<b>Revenue</b>	<b>2,851.3</b>	<b>2,715.3</b>
Cost of Sales	(2,429.1)	(2,313.4)
<b>Gross profit</b>	<b>422.2</b>	<b>401.9</b>
Administrative expenses	(303.5)	(289.0)
Share of profit of joint venture and associate	3.1	2.8
<b>Operating profit</b>	<b>121.8</b>	<b>115.7</b>
<b>Analysed as:</b>		
Underlying operating profit	142.6	135.4
Separately disclosed items	(6.4)	(5.8)
Amortisation of business combination intangibles	(11.9)	(11.3)
Impairment of goodwill	(1.5)	(1.4)
Taxation on profits of joint venture and associate	(1.3)	(1.2)
	<b>121.8</b>	<b>115.7</b>
Financial income	9.4	8.9
Financial expense	(28.5)	(27.1)
<b>Net financial expenses</b>	<b>(19.1)</b>	<b>(18.2)</b>
<b>Profit before tax</b>	<b>102.7</b>	<b>97.5</b>
Taxation	(26.5)	(25.2)
<b>Profit for the year</b>	<b>76.2</b>	<b>72.3</b>
<b>Attributable to:</b>		
Ordinary shareholders	75.9	72.0
Preference shareholders	-	-
Minority interest	0.3	0.3
<b>Profit for the year</b>	<b>76.2</b>	<b>72.3</b>

Source	Variable	Value	Comments
#S	VRevenue	2,851.3	
#S	VUnderProfit	142.6	
#S	VUnderProfitPreTax	123.5	
#S	VOperateProfit	121.8	
#S	VProfit	76.2	
#S	VProfitPreTax	102.7	
#S	VEarnPerShare	14.4p	
#S	VNetFinanExp	19.1	
#S	VSepDiscltems	(6.1)	
#S	VAmortisation	(11.9)	
#S	VImpairGoodwill	(1.5)	
#S	VTaxProfitJoint	(1.3)	
#S	VRevenue_Last	2,715.3	
#S	VUnderProfit_Last	135.4	
#S	VUnderProfitPreTax_Last	117.2	
#S	VOperateProfit_Last	115.7	
#S	VProfit_Last	72.3	
#S	VProfitPreTax_Last	97.5	
#S	VEarnPerShare_Last	13.7p	
#S	VNetFinanExp_Last	18.2	
#S	VSepDiscltems_Last	(5.8)	
#S	VAmortisation_Last	(11.3)	
#S	VImpairGoodwill_Last	(1.4)	
#S	VTaxProfitJoint_Last	(1.2)	

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MICROSOFT OFFICE RIBBON

	A	B	C	D
1				
2				
3				
4				
5				<b>Year To</b>
6				<b>31 Dec</b>
7				<b>2008</b>
8		<b>Revenue</b>	Note	<b>£m</b>
			2	<b>2,851.3</b>

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REFERENCE VARIABLES ARE USED TO AUTOMATE DATA

Reference variables are used to automate data throughout the report

	Year To 31 Dec 2008 €m	Year To 31 Dec 2007 €m	Source	Variable	Value	Comments
Revenue	2,851.3	2,715.3	##S	VRevenue	2,851.3	
Cost of Sales	(2,429.1)	(2,313.4)	##S	VUnderProfit	142.6	
<b>Gross profit</b>	<b>422.2</b>	<b>401.9</b>	##S	VUnderProfitPreTax	123.5	
Administrative expenses	(303.5)	(289.0)	##S	VOperateProfit	121.8	
Share of profit of joint venture and associate	3.1	2.8	##S	VProfit	76.2	
<b>Operating profit</b>	<b>121.8</b>	<b>115.7</b>	##S	VProfitPreTax	102.7	
<b>Analysed as:</b>			##S	VEarnPerShare	14.4p	
Underlying operating profit	142.6	135.4	##S	VNetFinanExp	19.1	
Separately disclosed items	(6.1)	(5.8)	##S	VSepDiscItems	(6.1)	
Amortisation of business combination intangibles	(11.9)	(11.3)	##S	VAmortisation	(11.9)	
Impairment of goodwill	(1.5)	(1.4)	##S	VImpairGoodwill	(1.5)	
Taxation on profits of joint venture and associate	(1.3)	(1.2)	##S	VTaxProfitJoint	(1.3)	
<b>Profit before tax</b>	<b>102.7</b>	<b>97.5</b>	##S	VRevenue_Last	2,715.3	
Taxation	(26.5)	(25.2)	##S	VUnderProfit_Last	135.4	
<b>Profit for the year</b>	<b>76.2</b>	<b>72.3</b>	##S	VUnderProfitPreTax_Last	117.2	
Attributable to:			##S	VOperateProfit_Last	115.7	
Ordinary shareholders	75.9	72.0	##S	VProfit_Last	72.3	
Preference shareholders	-	-	##S	VProfitPreTax_Last	97.5	
Minority interest	0.3	0.3	##S	VEarnPerShare_Last	13.7p	
<b>Profit for the year</b>	<b>76.2</b>	<b>72.3</b>	##S	VNetFinanExp_Last	18.2	
Basic earnings per ordinary share	14.4p	13.7p	##S	VSepDiscItems_Last	(5.8)	
			##S	VAmortisation_Last	(11.3)	
			##S	VImpairGoodwill_Last	(1.4)	
			##S	VTaxProfitJoint_Last	(1.2)	
			##S	VUnderProfitGrow	5.3	
			##S	VRevenueGrow	5.0	
			##S	VNetFinanExpDiff	0.9	

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REFERENCE VARIABLES ARE USED TO AUTOMATE DATA

Year To 31 Dec 2008 £m	Year To 31 Dec 2007 £m					
2,851.3	2,715.3				<b>Reference Variables</b>	
(2,429.1)	(2,313.4)			<b>Source</b>	<b>Variable</b>	<b>Value</b>
422.2	401.9					<b>Comments</b>
				##S	VRevenue	2,851.3
(303.5)	(289.0)			##S	VUnderProfit	142.6
3.1	2.8			##S	VUnderProfitPreTax	123.5
121.8	115.7			##S	VOperateProfit	121.8
				##S	VProfit	76.2
				##S	VProfitPreTax	102.7
142.6	135.4			##S	VEarnPerShare	14.4p
(6.1)	(5.8)			##S	VNetFinanExp	19.1
(11.9)	(11.3)			##S	VSepDiscltems	(6.1)
(1.5)	(1.4)			##S	VAmortisation	(11.9)
(1.3)	(1.2)			##S	VImpairGoodwill	(1.5)
121.8	115.7			##S	VTaxProfitJoint	(1.3)
9.4	8.9			##S	VRevenue_last	2,715.3
(28.5)	(27.1)			##S	VUnderProfit_last	135.4

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## EXTERNAL SOURCES DATA

The screenshot displays the IBM Cognos Disclosure Management interface. The main window shows an Income Statement report for 'Annual Report And Accounts 2008'. The report is presented in a table format with columns for 'Year To 31 Dec 2008' and 'Year To 31 Dec 2007'. The data is as follows:

	Note	Year To 31 Dec 2008 £m	Year To 31 Dec 2007 £m
<b>Revenue</b>		<b>2,851.3</b>	2,715.3
Cost of Sales		(2,429.1)	(2,313.4)
<b>Gross profit</b>		<b>422.2</b>	401.9
Administrative expenses		(303.5)	(289.0)
Share of profit of joint venture and associate		3.1	2.8
<b>Operating profit</b>	2	<b>121.8</b>	115.7
<b>Analysed as:</b>			
Underlying operating profit	2	142.6	135.4
Separately disclosed items	3	(6.1)	(5.8)
Amortisation of business combination intangibles		(11.9)	(11.3)
Impairment of goodwill		(1.5)	(1.4)
Taxation on profits of joint venture and associate		(1.3)	(1.2)
		<b>121.8</b>	115.7
Financial income	5	9.4	8.9
Financial expense	5	(28.5)	(27.1)
<b>Net financial expenses</b>	5	<b>(19.1)</b>	(18.2)
<b>Profit before tax</b>		<b>102.7</b>	97.5
Taxation	6	(26.5)	(25.2)
<b>Profit for the year</b>		<b>76.2</b>	72.3
<b>Attributable to:</b>			
Ordinary shareholders		75.9	72.0
Preference shareholders	7	-	-
Minority interest		0.3	0.3
<b>Profit for the year</b>		<b>76.2</b>	72.3
<b>Basic earnings per ordinary share</b>		<b>14.4p</b>	13.7p

To the right of the main table is a 'Reference Variables' table:

Source	Variable	Value	Comments
##S	VRevenue	2,851.3	
##S	VUnderProfit	142.6	
##S	VUnderProfitPreTax	123.5	
##S	VOperateProfit	121.8	
##S	VProfit	76.2	
##S	VProfitPreTax	102.7	
##S	VEarnPerShare	14.4p	
##S	VNetFin		
##S	VSepDis		
##S	VAmor		
##S	VImpair		
##S	VTaxPr		
##S	VRevenue_Last	2,715.3	
##S	VUnderProfit_Last	135.4	
##S	VUnderProfitPreTax_Last	117.2	
##S	VOperateProfit_Last	115.7	
##S	VProfit_Last	72.3	
##S	VProfitPreTax_Last	97.5	
##S	VEarnPerShare_Last	13.7p	
##S	VNetFinanExp_Last	18.2	
##S	VSepDiscItems_Last	(5.8)	
##S	VAmortisation_Last	(11.3)	
##S	VImpairGoodwill_Last	(1.4)	
##S	VTaxProfitJoint_Last	(1.2)	
##S	VUnderProfitGrow	5.3	
##S	VRevenueGrow	5.0	
##S	VNetFinanExpDiff	0.9	

A blue callout box with the text 'External sources data' points to the 'Reference Variables' table.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## EXTERNAL SOURCES DATA

24	Financial income		5	9.4
25	Financial expense		5	(28.5)
26	<b>Net financial expenses</b>		5	<b>(19.1)</b>
27				
28	<b>Profit before tax</b>			<b>102.7</b>
29	Taxation		6	(26.5)
30	<b>Profit for the year</b>			<b>76.2</b>
31				
32	<b>Attributable to:</b>			
33	Ordinary shareholders			<b>75.9</b>
34	Preference shareholders		7	-
35	Minority interest			<b>0.3</b>
36	<b>Profit for the year</b>			<b>76.2</b>
37				
38	<b>Basic earnings per ordinary share</b>			<b>14.4p</b>
39				

⏪ ⏩ Display Database IS 🔍

Ready

Income Statement (Updated less than a minute ago - Refresh)



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



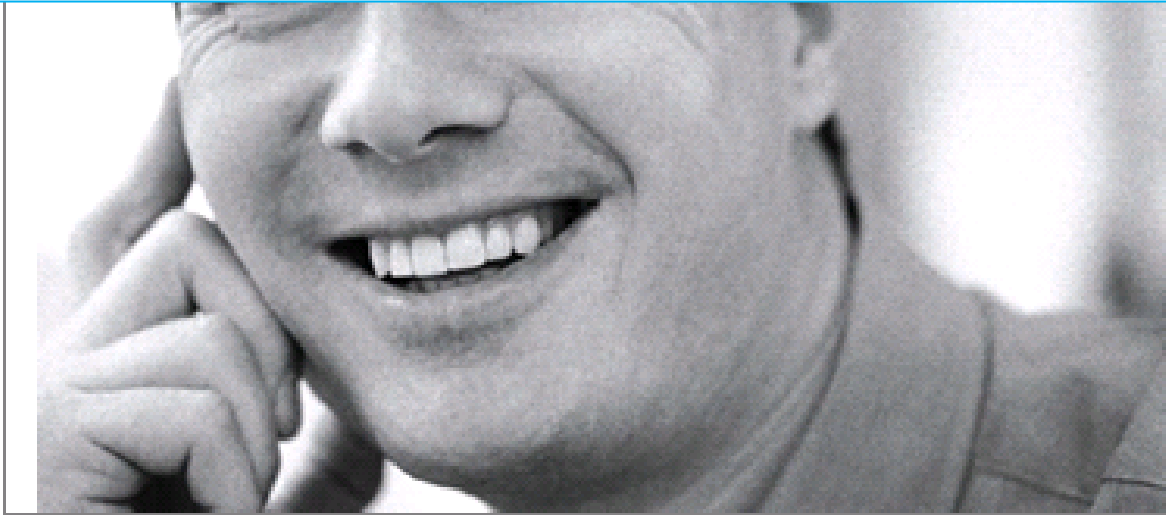
## VARIABLES IN TEXT

The screenshot displays the IBM Cognos Disclosure Management software interface. The main window shows a report editor for 'Chairman Statement Section 1'. The report content includes a photo of Sir Mark Black, Chairman, and text describing the group's performance. Two variables are highlighted in red: 'REVENUE (€m)' and 'UNDERLYING PROFIT BEFORE TAX (€m)'. Both variables are followed by the code '##D<4PY>##D<CY>' and a blue link labeled 'Revenue' and 'Underlying Profit' respectively. A blue callout box with the text 'Variables in-text' points to these red-coded variables. The interface also shows a left-hand navigation pane with various report sections and a top toolbar with various editing tools.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## VARIABLES IN TEXT



**Sir Mark Black**  
Chairman

**REVENUE (£m)**  
##D<4PY>-##D<CY>

[Revenue](#)

INTERNATIONAL LEISURE  
TO DELIVER SUSTAINA  
PORTFOLIO, WHICH OFFE  
SOURCE MARKETS A WID  
EXPERIENCES TO OVE  
COUNTRIES, MEANS THAT  
OVER-RELIANT ON ANY S  
SOURCE MARKET. OUR FI  
IS TESTAMENT TO MANA  
ANTICIPATE AND EFFECTIV  
THROUGH AN UNPRECEDE  
POLITICAL EVENTS AND NAT

### SECTORS

In the Mainstream Sector, we h  
and continue to do so due to a g  
differentiated product, a more fle  
superior management team. In  
portfolio  
of businesses continue to perfor

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## RESOLVED VARIABLES

The screenshot shows the IBM Cognos Disclosure Management interface. The main window displays a report titled 'Chairman Statement Section 1'. The report content includes a photo of Sir Mark Black, Chairman, and a bar chart showing Revenue (€m) from 2004 to 2008. A blue callout box labeled 'Resolved variables' points to the revenue data table.

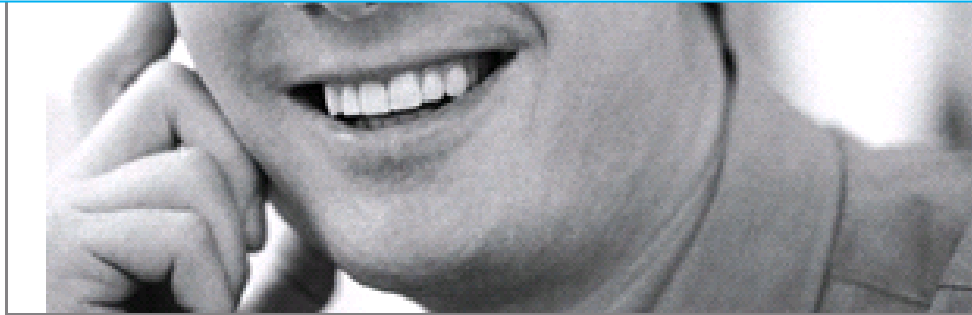
Year	Revenue (€m)
2008	2,851.30
2007	2,715.30
2006	2,579.54
2005	2,450.56
2004	2,328.03

The interface also shows a left-hand navigation pane with various report components like 'Parameters', 'Front Cover', 'Report Format', 'Financial Highlights', 'Report Contents', 'Chairman Statement', 'Business Financial Review', and 'Consolidated Financial Statements'. The bottom status bar indicates 'Page: 1 of 1', 'Words: 354', and 'English (U.S.)'.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI

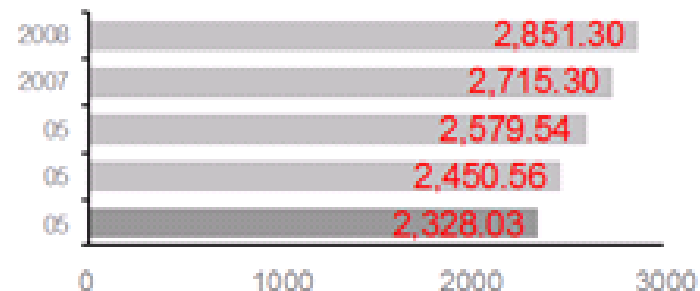


## RESOLVED VARIABLES



**Sir Mark Black**  
Chairman

### REVENUE (£m) 2004-2008



SOURCE MARKETS A WIDE VARIETY OF EXPERIENCES TO OVER 20 COUNTRIES, MEANS THAT THE COMPANY IS NOT OVER-RELIANT ON ANY SINGLE SOURCE MARKET. OUR FINANCIAL PERFORMANCE IS A TESTAMENT TO MANAGEMENT'S ABILITY TO ANTICIPATE AND EFFECTIVELY GUARANTEE THROUGH AN UNPRECEDENTED NUMBER OF POLITICAL EVENTS AND NATURAL DISASTERS.

### SECTORS

In the Mainstream Sector, we have outperformed and continue to do so due to a greater focus on differentiated product, a more flexible business model and superior management team. In the Specialist portfolio, our businesses continue to perform strongly due to the breadth of Specialist and Activity available to our customers.

### RESULTS

Consequently, I am very pleased to report that we have achieved a record underlying profit before tax of £117.2m, with underlying operating profit



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## INTEGRATION WITH FINANCIAL STATEMENT MODEL

2008 vs 2007 IFRS Consol... | Financial Analyses | Business Sector Analysis | Employee Ana

Wiersze: Accounts [Accounts] | Kolumny: Year [Year] | Kontekst: Final Results [Time] | No Asset [Property Plant Equipment & Analysis] | Mil [Mes]

	2008	2007
<b>IFRS Consolidated Financial Statements</b>	<b>0</b>	<b>0</b>
<b>Consolidated Statement Of Recognised Income &amp; Expense</b>	<b>0</b>	<b>0</b>
<b>Consolidated Income Statement</b>	<b>76.2</b>	<b>72.3</b>
<b>Profit for the year</b>	<b>76.2</b>	<b>72.3</b>
<b>Profit before tax</b>	<b>102.7</b>	<b>97.5</b>
<b>Operating profit</b>	<b>121.8</b>	<b>115.7</b>
<b>Gross profit</b>	<b>422.2</b>	<b>401.9</b>
<b>External revenue</b>	<b>2851.3</b>	<b>2715.3</b>
Total revenue	2851.3	2715.3

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## COMMENT COLLABORATION

The screenshot displays the IBM Cognos Disclosure Management software interface. The main window shows a report titled "Accounting Policies Section 1" with a text editor containing financial reporting content. A blue callout bubble points to the "Comments" tab in the right-hand pane, which is titled "Comment tab". This pane contains a text input field and a list of comments from users: Administrator, Colin, Ben, Jon, and Bob, with their respective timestamps and comment text. The interface includes a top menu bar with options like File, Home, and Report Object, and a left-hand navigation pane with sections like Report, Administration, and Tasks. The bottom status bar shows the user "Administrator" and the report title "Annual Report And Accounts 2008".

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## COMMENT COLLABORATION

The screenshot displays a software interface for comment collaboration. At the top, there are two tabs: 'Properties' and 'Comments'. The 'Comments' tab is active, showing a text input field with the placeholder 'Type here to add a comment.' and a green '+ Add' button. Below the input field, a list of comments is shown, each with a bold name, a timestamp, and the comment text. The comments are: Administrator (1 year ago) with text 'This is an opening comment'; Administrator (1 year ago) with text 'OK everyone. Last year's report has rolled forward and you are good to go.'; Colin (1 year ago) with text 'Great. This is going to be a lot easier than last year.'; and Ben (1 year ago) with text 'Yeah. But I'm not sure about the second sentence in the first paragraph'. On the left side of the interface, there is a vertical sidebar with icons for chat, a home arrow, and a menu icon.



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



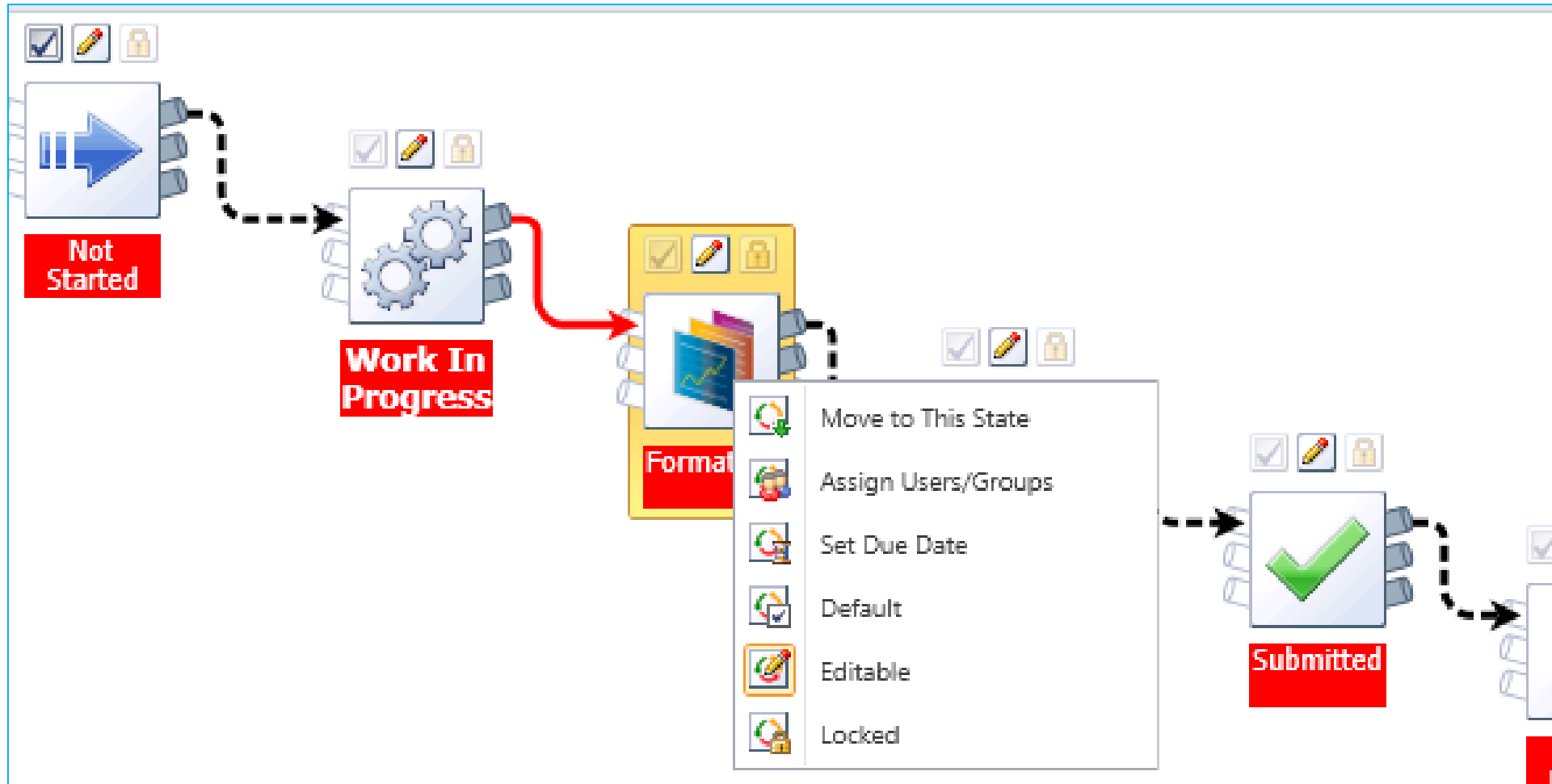
## WORKFLOW

The screenshot displays the IBM Cognos Disclosure Management interface. A central window titled "Manage workflow for Income Statement" is open, showing a "Workflow Designer" tool. The workflow consists of several states: "Not Started", "Work In Progress", "Format", "Submitted", "Under Review", "Approved", and "Audited". A blue callout box labeled "Workflow" points to the "Work In Progress" state. The interface includes a toolbar with various actions like "Undo", "Redo", "Delete", "Copy", "Paste", "Move to This State", "Assign Users/Groups", "Set Due Date", "Default", "Editable", "Locked", "Zoom In", "Zoom Out", and "100%". A legend at the bottom left explains the symbols used in the workflow diagram. The background shows the main application window with a "Report" tree on the left and a "Properties and Comments" pane on the right. The status bar at the bottom indicates "Ready" and "All processes completed".

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## WORKFLOW



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## WORKFLOW

The screenshot displays the IBM Cognos Disclosure Management software interface. The main window is titled "Manage workflow for Balance Sheet Statement". The interface includes a toolbar with various actions such as Undo, Redo, Delete, Copy, Paste, Move to This State, Assign Users/Groups, Set Due Date, Default, Editable, Locked, Zoom In, Zoom Out, and Show Legend. A message bar indicates "You cannot modify the workflow because it is referenced." The Workflow Designer section shows a workflow diagram with the following steps: "Not Started", "Work In Progress", "Under Review", "Approved", and "Audited". A "Transition Rules" dialog box is open, showing a rule "Net Assets = Equity? Cash Flow Submitted?" selected. The legend indicates that the workflow elements are In, Out, Transition, Transitions With Associated Rules, and Next Possible Transition. The status bar at the bottom shows "Ready" and "All processes completed".

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## WORKFLOW

The screenshot displays the IBM Cognos Disclosure Management interface. The main area shows a 'Report Summary Dashboard' for 'Annual Report And Accounts 2008'. It includes a 'Document Summary' section with metadata and a 'Report Object Status' section featuring a pie chart and a table.

**Report Object Status Legend:**

- Work In Progress (Red)
- Audited (Blue)
- Not Started (Yellow)
- Formatted (Green)
- Spell-Checked (Light Blue)
- Submitted (Orange)
- Under Review (Purple)
- Approved (Grey)

**Report Object Summary Table:**

Name	Report Object Due Date	Workflow Status	Workflow Due Date	Active User	Printable	Locked	Shared	Reference
Front Page Set Up	3/5/2009	Work In Progress	3/5/2009		✓			
Front Page	3/4/2009	Work In Progress	3/4/2009		✓			
Standard Page Set Up	3/5/2009	Work In Progress	3/5/2009		✓			
Standard Header	3/5/2009	Audited	3/5/2009		✓	✓		
Financial Highlights	3/5/2009	Not Started	3/5/2009		✓			
Footer	3/5/2009	Audited	3/5/2009		✓	✓		
Header	3/5/2009	Audited	3/5/2009		✓	✓		
Table Of Contents	3/5/2009	Work In Progress	3/5/2009		✓			

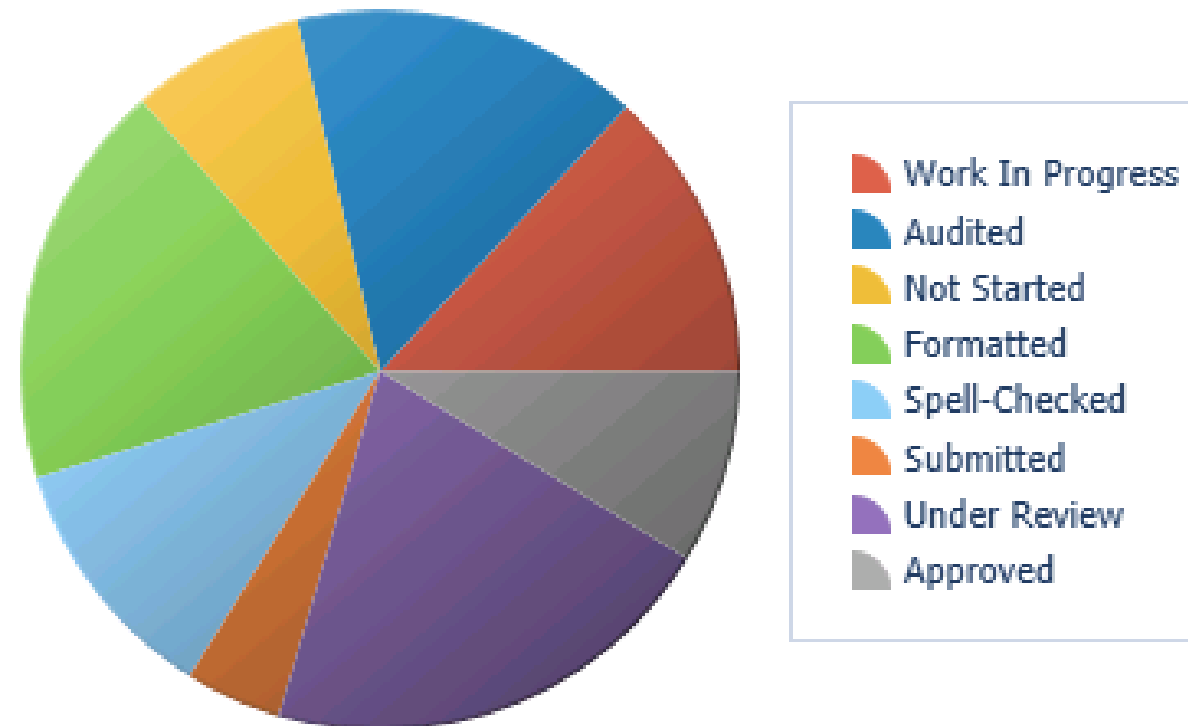
Two callout boxes are present: one pointing to the pie chart asking 'What is my summary status?' and another pointing to the table asking 'What is the status of each individual workflow?'.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT SUMMARY DASHBOARD










### Report Object Status



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



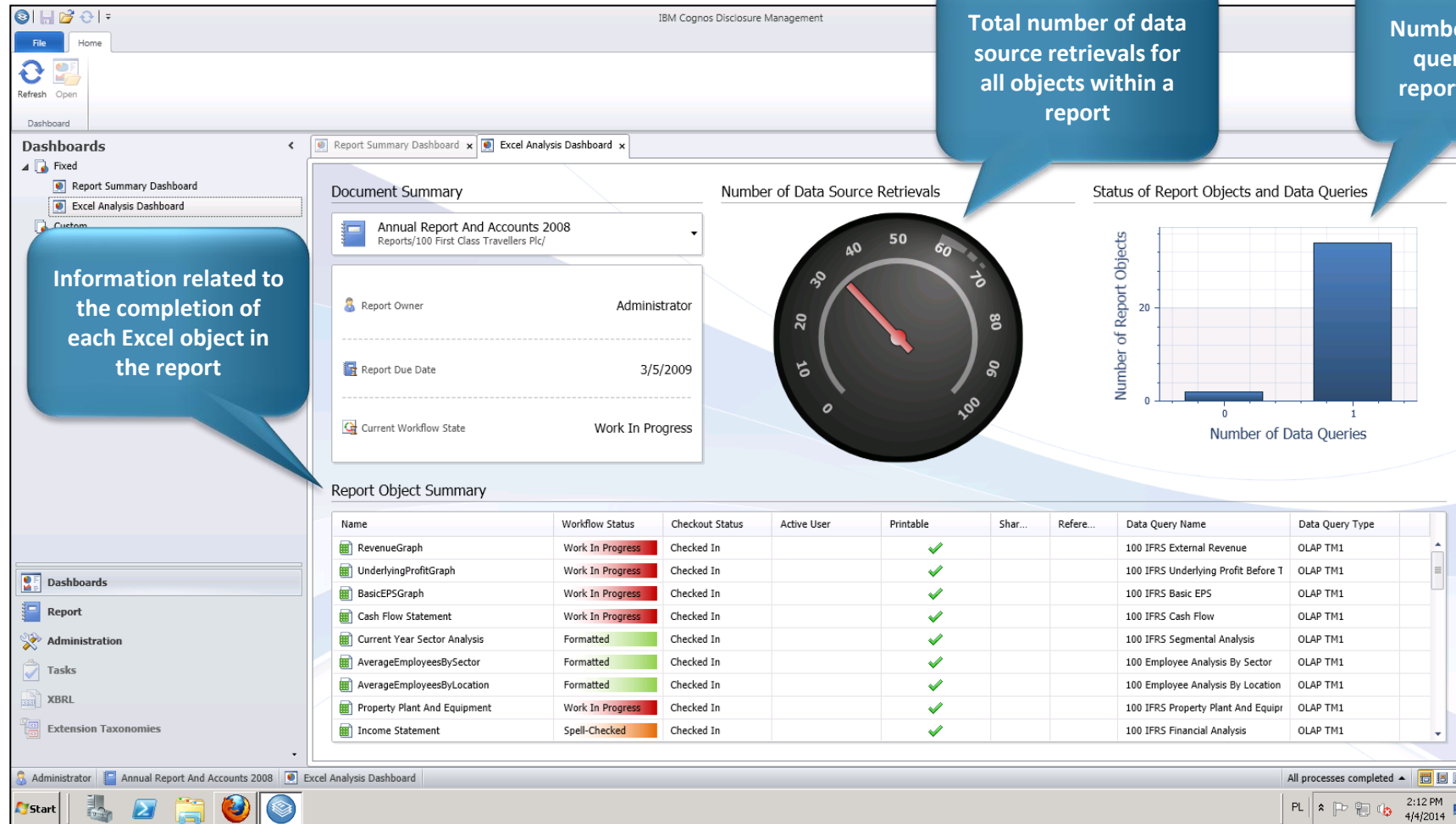
## REPORT SUMMARY DASHBOARD

Report Object Summary			
Name	Report Object Due Date	Workflow Status	Workflow
 Front Page Set Up	3/5/2009	Work In Progress	3/5/2009
 Front Page	3/4/2009	Work In Progress	3/4/2009
 Standard Page Set Up	3/5/2009	Work In Progress	3/5/2009
 Standard Header	3/5/2009	Audited	3/5/2009
 Financial Highlights	3/5/2009	Not Started	3/5/2009
 Footer	3/5/2009	Audited	3/5/2009
 Header	3/5/2009	Audited	3/5/2009
 Table Of Contents	3/5/2009	Work In Progress	3/5/2009
	...	...	...

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## ANALYSIS DASHBOARD



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI

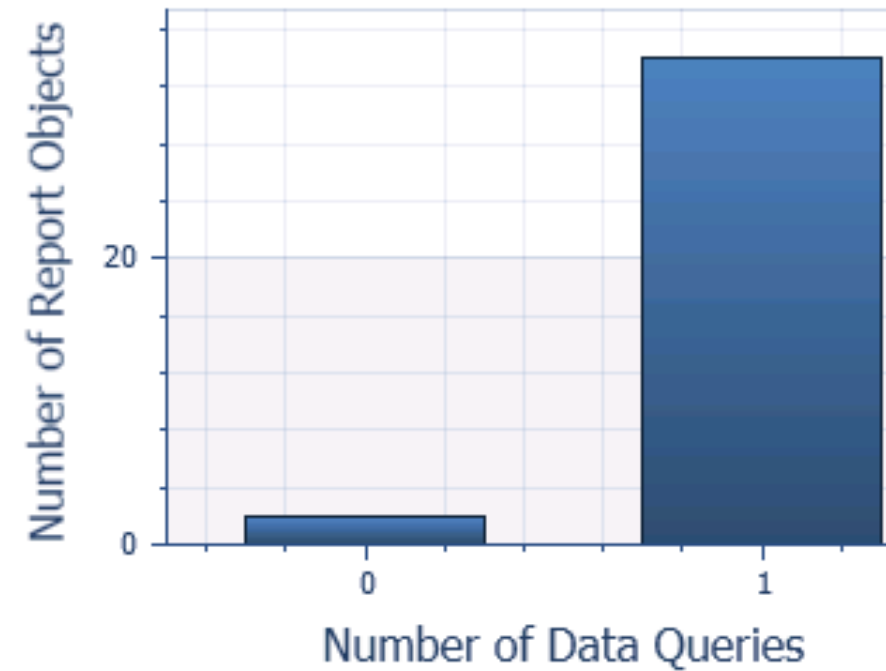


## EXCEL ANALYSIS DASHBOARD

Number of Data Source Retrievals



Status of Report Objects and Data Queries














# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## EXCEL ANALYSIS DASHBOARD

Report Object Summary				
Name	Workflow Status	Checkout Status	Active User	Printable
 RevenueGraph	Work In Progress	Checked In		✓
 UnderlyingProfitGraph	Work In Progress	Checked In		✓
 BasicEPSGraph	Work In Progress	Checked In		✓
 Cash Flow Statement	Work In Progress	Checked In		✓
 Current Year Sector Analysis	Formatted	Checked In		✓
 AverageEmployeesBySector	Formatted	Checked In		✓
 AverageEmployeesByLocation	Formatted	Checked In		✓
 Property Plant And Equipment	Work In Progress	Checked In		✓
 Income Statement	Spell-Checked	Checked In		✓

Excel Analysis Dashboard

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## PROGRESS REPORT

IBM Cognos Disclosure Management

User Object Summary

Progress Report for Annual Report And Accounts 2008

Refresh Export to Microsoft Excel

Drag a column header here to group by that column

Name	Parent Object Name	Report Object Type	Document Type	Print Option	Custom Groups	Workflow State	Report Object Due D...	Start Date	Start Time	Completion D
Front Page Set Up	Front Cover	Word	Page Setup	Printable		Work In Progress	3/5/2009	9/26/2012	6:25:50 PM	
Front Page	Front Cover	Word	Normal	Printable		Work In Progress	3/4/2009	9/26/2012	6:25:52 PM	
Standard Page Set Up	Report Format	Word	Page Setup	Printable	Preliminary Press Release	Work In Progress	3/5/2009	9/26/2012	6:25:53 PM	9/10/2013
Standard Header	Report Format	Word	Header	Printable	Financial Highlights	Audited	3/5/2009	9/26/2012	6:25:54 PM	
Financial Highlights	Financial Highlights	Word	Normal	Printable	Financial Highlights	Not Started	3/5/2009	9/26/2012	6:25:55 PM	
Footer	Financial Highlights	Word	Footer	Printable		Audited	3/5/2009	9/26/2012	6:25:56 PM	
Header	Report Contents	Word	Header	Printable		Audited	3/5/2009	9/26/2012	6:25:57 PM	
Table Of Contents	Report Contents	Word	Normal	Printable		Work In Progress	3/5/2009	9/26/2012	6:25:57 PM	
Header	Chairman Statement	Word	Header	Printable	Chairman's Statement	Audited	3/5/2009	9/26/2012	6:25:57 PM	
Chairman Statement...	Chairman Statement	Word	Normal	Printable	Chairman's Statement	Not Started	3/4/2009	9/26/2012	6:25:58 PM	
RevenueGraph	Chairman Statement	Excel	NA	Printable	Chairman's Statement	Work In Progress	3/5/2009	9/26/2012	6:26:00 PM	
UnderlyingProfitGraph	Chairman Statement	Excel	NA	Printable	Chairman's Statement	Work In Progress	3/5/2009	9/26/2012	6:26:01 PM	
BasicEPSGraph	Chairman Statement	Excel	NA	Printable	Chairman's Statement	Work In Progress	3/5/2009	9/26/2012	6:26:01 PM	
Chairman Statement...	Chairman Statement	Word	Normal	Printable	Chairman's Statement	Not Started	3/5/2009	9/26/2012	6:26:02 PM	
Page Set Up	Business Financial Review	Word	Page Setup	Printable	Business & Financial Review	Audited	3/5/2009	9/26/2012	6:26:02 PM	
Header	Business Financial Review	Word	Header	Printable	Business & Financial Review	Audited	3/5/2009	9/26/2012	6:26:03 PM	
Group Performance	Business Financial Review	Word	Normal	Printable	Business & Financial Review	Not Started	3/4/2009	9/26/2012	6:26:03 PM	
Header	IFRS Consolidated Income S...	Word	Header	Printable	Consolidated Financial Statem...	Audited	3/5/2009	9/26/2012	6:26:04 PM	
Header	IFRS Consolidated Balance S...	Word	Header	Printable	Consolidated Financial Statem...	Audited	3/5/2009	9/26/2012	6:26:06 PM	
Header	IFRS Consolidated Cash Flo...	Word	Header	Printable	Consolidated Financial Statem...	Audited	3/5/2009	9/26/2012	6:26:07 PM	
Cash Flow Statement	IFRS Consolidated Cash Flo...	Excel	NA	Printable	Consolidated Financial Statem...	Work In Progress	3/5/2009	9/26/2012	6:26:08 PM	9/1/2013
Header	IFRS Consolidated Statemen...	Word	Header	Printable	Consolidated Financial Statem...	Audited	3/5/2009	9/26/2012	6:26:09 PM	
Note Header	Note 0 Contents	Word	Header	Printable		Formatted	3/5/2009	9/26/2012	6:26:10 PM	
Accounting Policies S...	Note 1 Accounting Policies	Word	Normal	Printable		Formatted	3/5/2009	9/26/2012	6:26:10 PM	
Accounting Policies S...	Note 1 Accounting Policies	Word	Normal	Printable		Formatted	3/5/2009	9/26/2012	6:26:11 PM	

Close

Accounting Policies Section 3 Normal 3/5/2009 1:21:07 PM Formatted 3/5/2009 1:21:07 PM Checked In

Administrator Annual Report And Accounts 2008 User Object Summary All processes completed 1:49 PM 4/4/2014

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT GENERATION

The screenshot displays the IBM Cognos Disclosure Management application. The 'Report' menu is open, showing options like 'Add Child', 'Copy as a Link', 'Import', 'Report Generation', 'Manage Report Workflow', 'Properties', 'View Snapshots', 'Paste', 'Quick Refresh', 'Full Refresh', and 'Collapse'. The 'Report Generation' option is highlighted, and a blue callout box with the text 'Generate Entire Report' points to the 'Entire Report' sub-option. Below the menu is a table of report objects.

Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr	3/5/2009 1:00:00 AM	Checked In
Normal	✓	3/4/2009 3:00:00 PM	Work In Progr	3/4/2009 3:00:00 PM	Checked In
Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 1:21:07 PM	Work In Progr	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	✓	3/5/2009 1:21:07 PM	Work In Progr	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT GENERATION

The screenshot displays a software interface with a ribbon at the top. The ribbon is divided into several groups: 'General' (containing Validate, Generate, Show Properties, Manage Workflow), 'Data Views' (containing Reference Variables, Progress Report, Report Audit Trail, Orphan Variables, User Workflow Assignment, View Snapshots), and 'Custom Reports' (containing Custom Groups, Report Variables). Below the ribbon, a tab labeled 'User Object Summary' is active. A context menu is open over the 'Report Generation' option, listing: 'Add Child', 'Copy as a Link', 'Import', 'Report Generation' (highlighted), 'Manage Report Workflow', 'Properties' (with 'Alt+Enter' shortcut), and 'View Snapshots'. A sub-menu is also open for 'Report Generation', showing 'Entire Report' (highlighted) and 'Selected Report Objects'. The background shows a table with columns for document properties like 'Docu...', 'Page...', 'Norma...', 'Page...', 'Heade...', and 'Norma...'.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT GENERATION

The screenshot displays the IBM Cognos Disclosure Management interface. A dialog box titled "Generate Entire Report" is open, allowing users to select a format and customize preferences. The "Additional Preferences" section includes the following options:

- Include Supporting Documents
- Include Exhibits
- Save as Snapshot
- Perform Full Refresh
- Generate Charts as Images


The background shows a report structure for "Annual Report And Accounts 2008" with various sections like "Front Page Set Up", "Financial Highlights", and "Consolidated Financial Statements". A table at the bottom right lists report items with columns for Name, Document Type, Printable, Report Object Due Date, Workflow Status, Workflow Due Date, and Checkout Status.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI




## REPORT GENERATION


### Select Format




Microsoft Word



Microsoft PowerPoint



Adobe PDF



Email with PDF Attached

### Select Customized Group

### Additional Preferences

- Include Supporting Documents
- Include Exhibits
- Save as Snapshot
- Perform Full Refresh
- Generate Charts as Images

Version 1

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT GENERATION

IBM Cognos Disclosure Management

Report

Name	Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Front Page Set Up	Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr	3/5/2009 1:00:00 AM	Checked In
Front Page	Normal	✓	3/4/2009 3:00:00 PM	Work In Progr	3/4/2009 3:00:00 PM	Checked In
Standard Page Set Up	Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
Standard Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Financial Highlights	Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer	Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Table Of Contents	Normal	✓	3/5/2009 1:21:07 PM	Work In Progr	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 1	Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	Page Setup	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	✓	3/5/2009 1:21:07 PM	Work In Progr	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In

All processes completed

Generate report as Microsoft Word 4/3/2014 11:50 AM

Open the generated report

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT GENERATION

10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In	
6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In	
6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In	
6:21:07 PM	A			
1:21:07 PM	W			
6:21:07 PM	A			
6:21:07 PM	F			
1:21:07 PM	F			
1:21:07 PM	F			

All processes completed Clear All

Generate report as Microsoft Word 4/3/2014 11:50 AM

All processes completed

FL 11:56 AM  
4/3/2014



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## BUSINESS RULES AND REPORT VALIDATION

The screenshot displays a Microsoft Excel spreadsheet titled '(1) Validation Report 002 - Microsoft Excel'. The spreadsheet is organized into two main sections. The first section, rows 1-8, contains general report information:

Report Name	Annual Report And Accounts 2008
Report Period	12/31/2008
Report Submission Date	3/5/2009
Report Owner	Administrator
Current Date	4/3/2014
Current Time	11:50:25 AM
Current User	Administrator
Current Workflow State	Work In Progress

The second section, rows 10-18, contains a list of business rules with their validation results:

Object Name	Validation Rule	Value	Status	Comments
Property Plant And Equipment	Closing NBV	0	Success	Does the closing net book value on Note 8 tie out with the Balance Sheet?
Property Plant And Equipment	Opening NBV	0	Success	Does the opening net book value on Note 8 tie out with the Balance Sheet?
Non-Current Trade And Other Receivables	Closing NC Trade Receivables	0	Success	Does the closing non-current trade and other receivables value on Note 9 tie out with the Balance Sheet?
Non-Current Trade And Other Receivables	Opening NC Trade Receivables	0	Success	Does the opening non-current trade and other receivables value on Note 9 tie out with the Balance Sheet?
Current Trade And Other Receivables	Closing Trade Receivables	0	Success	Does the closing current trade and other receivables value on Note 10 tie out with the Balance Sheet?
Current Trade And Other Receivables	Opening Trade Receivables	0	Success	Does the opening current trade and other receivables value on Note 10 tie out with the Balance Sheet?
Cash And Cash Equivalents	Closing Cash	0	Success	Does the closing cash and cash equivalents on Note 11 tie out with the Balance Sheet?
Cash And Cash Equivalents	Opening Cash	0	Success	Does the opening cash and cash equivalents on Note 11 tie out with the Balance Sheet?

A blue callout box with the text 'Business Rules and Report Validation' points to the 'Value' and 'Status' columns of the second table. The background shows a blurred view of a document titled 'First Class Travellers Annual Report 2008'.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



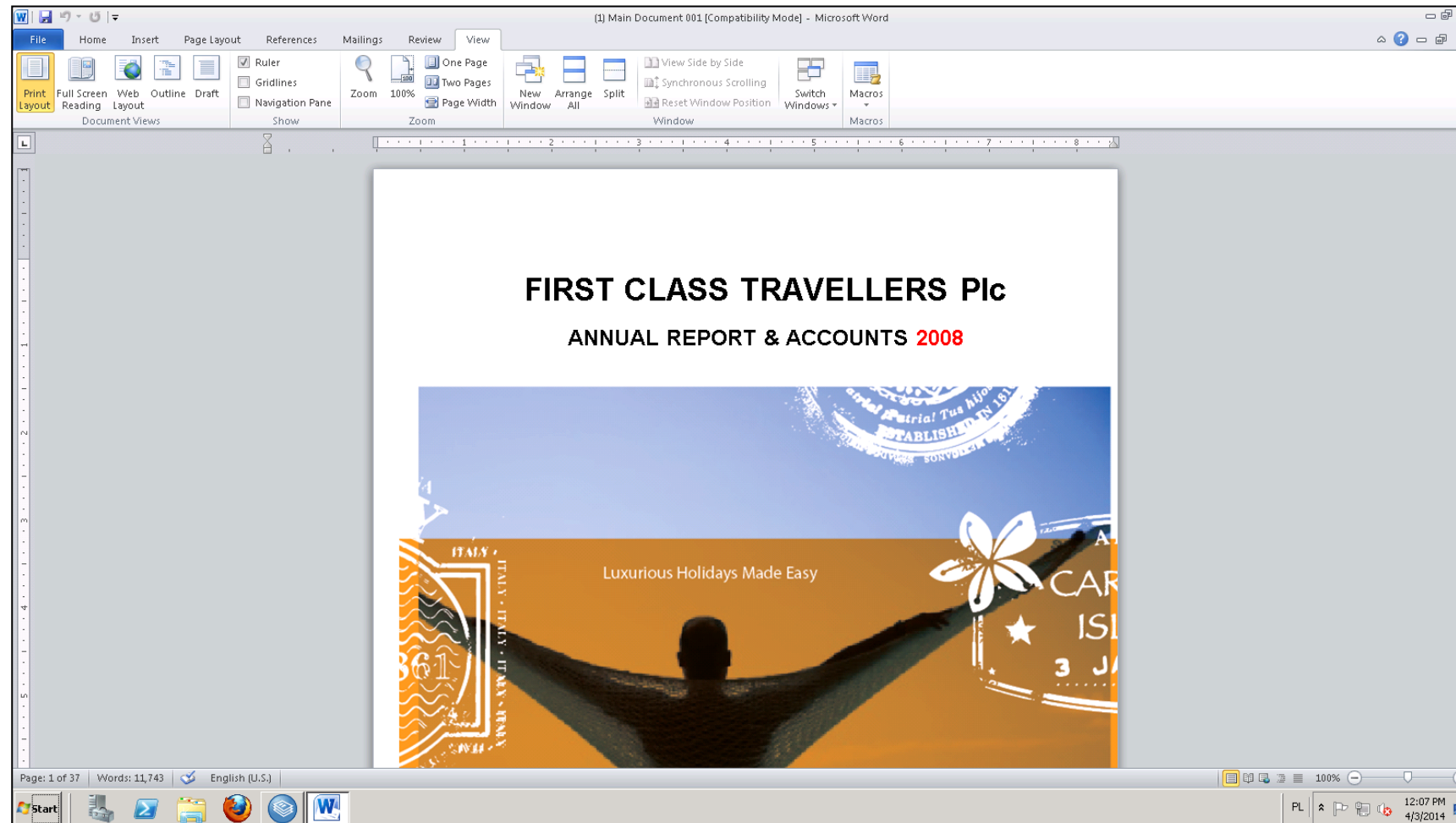
## BUSINESS RULES AND REPORT VALIDATION

A	B	C	D	
<b>Report Name</b>	Annual Report And Accounts 2008			
<b>Report Period</b>	12/31/2008			
<b>Report Submission Date</b>	3/5/2009			
<b>Report Owner</b>	Administrator			
<b>Current Date</b>	4/3/2014			
<b>Current Time</b>	11:50:25 AM			
<b>Current User</b>	Administrator			
<b>Current Workflow State</b>	Work In Progress			
<b>Object Name</b>	<b>Validation Rule</b>	<b>Value</b>	<b>Status</b>	<b>Comments</b>
Property Plant And Equipment	Closing NBV	0	Success	Does the clo
Property Plant And Equipment	Opening NBV	0	Success	Does the ope
Non-Current Trade And Other Receivables	Closing NC Trade Receivables	0	Success	Does the clo
Non-Current Trade And Other Receivables	Opening NC Trade Receivables	0	Success	Does the ope
Current Trade And Other Receivables	Closing Trade Receivables	0	Success	Does the clo
Current Trade And Other Receivables	Opening Trade Receivables	0	Success	Does the ope
Cash And Cash Equivalent	Closing Cash	0	Success	Does the clo

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



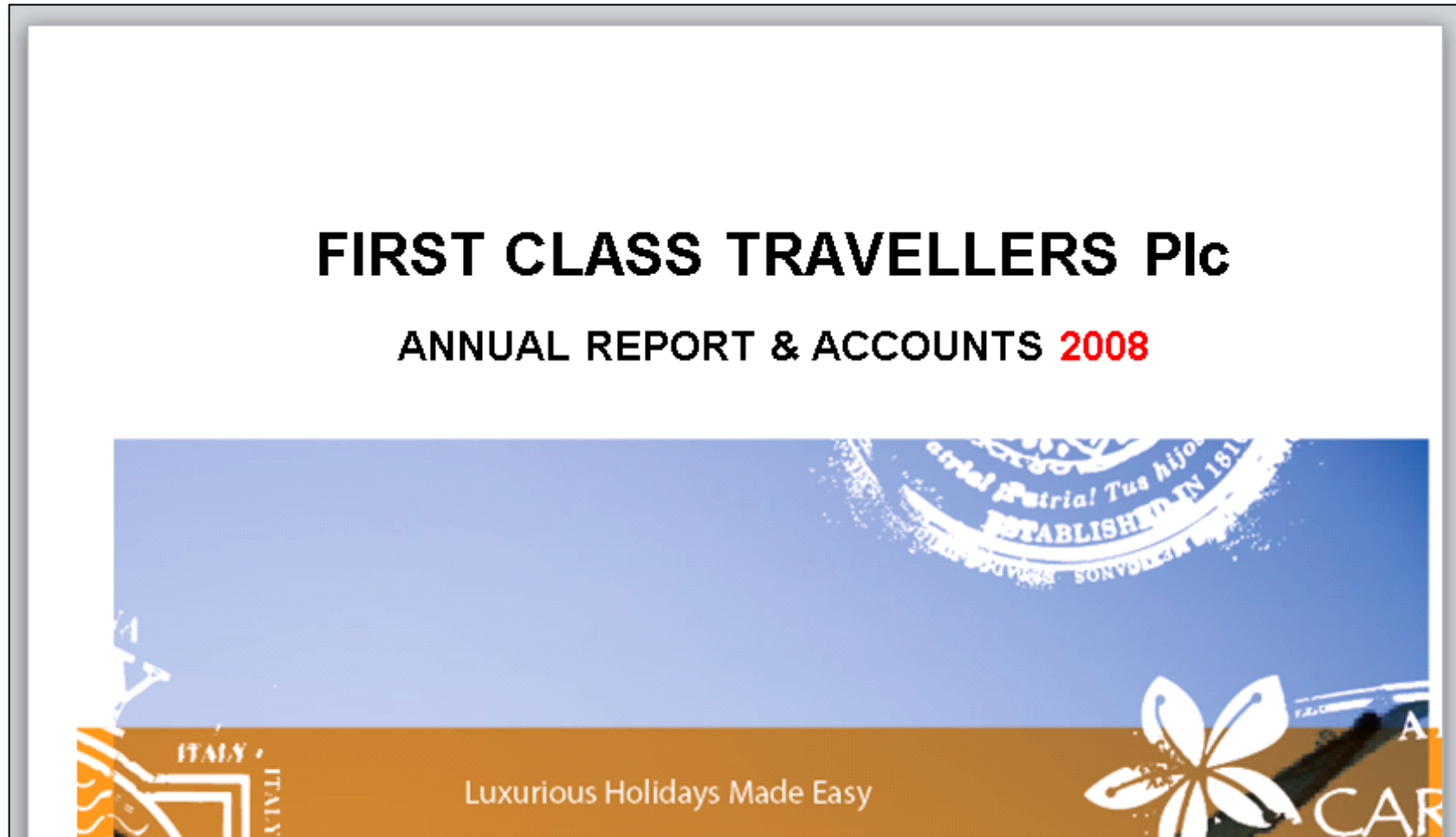
REPORT GENERATED



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

The screenshot shows a Microsoft Word document in Compatibility Mode. The ribbon is set to the 'View' tab. The document content is as follows:

## HIGHLIGHTS

+

### FINANCIAL HIGHLIGHTS

Revenue	£2,851.3m	Dividends per share	7.65p
Underlying operating profit	£142.6m	Underlying profit before tax	£123.5m
Underlying operating profit margin	5.0%	Statutory profit	£76.2m

### OUR SECTORS

MAINSTREAM HOLIDAYS	SPECIALIST HOLIDAYS	ACTIVITY HOLIDAYS	ONLINE DESTINATION SERVICES

Page: 3 of 37 | Words: 11,743 | English (U.S.) | 100% | 12:09 PM 4/3/2014

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

## HIGHLIGHTS



### FINANCIAL HIGHLIGHTS

Revenue

**£2,851.3m**

Dividends per share

**7.65p**

Underlying operating profit

**£142.6m**

Underlying profit before tax

**£123.5m**

Underlying operating  
profit margin

**5.0%**

Statutory profit

**£76.2m**

## OUR SECTORS

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

Revenue

**£2,851.3m**

Dividends per share

**7.65p**

Underlying operating profit

**£142.6m**

Underlying profit before tax

**£123.5m**

Underlying operating  
profit margin

**5.0%**

Statutory profit

**£76.2m**

## OUR SECTORS



MAINSTREAM HOLIDAYS



SPECIALIST HOLIDAYS



ACTIVITY HOLIDAYS




ONLINE DESTINATION  
SERVICES

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

**CHAIRMAN'S STATEMENT**



Sir Mark Black  
Chairman

**REVENUE (€m)  
2004-2008**

Year	Revenue (€m)
2008	2,851.30
2007	2,715.30
05	2,579.54
04	2,450.56

**UNDERLYING PROFIT BEFORE TAX (€m)  
2004-2008**

Year	Profit (€m)
2008	123.5
2007	117.2
05	111.3
04	105.8

**IN WHAT HAS BEEN A DIFFICULT YEAR FOR THE LEISURE TRAVEL MARKET, THE GROUP HAS DEMONSTRATED THAT ITS STRATEGY OF DIVERSIFYING RISK BY CREATING LEADERSHIP POSITIONS ACROSS A PORTFOLIO OF INTERNATIONAL LEISURE BUSINESSES CONTINUES TO DELIVER SUSTAINABLE GROWTH. THE PORTFOLIO, WHICH OFFERS CUSTOMERS IN 17 SOURCE MARKETS A WIDE VARIETY OF LEISURE EXPERIENCES TO OVER 200 DESTINATION COUNTRIES, MEANS THAT THE GROUP IS NEVER OVER-RELIANT ON ANY SINGLE DESTINATION OR SOURCE MARKET. OUR FINANCIAL PERFORMANCE IS TESTAMENT TO MANAGEMENT'S ABILITY TO ANTICIPATE AND EFFECTIVELY GUIDE THE GROUP THROUGH AN UNPRECEDENTED NUMBER OF GEO-POLITICAL EVENTS AND NATURAL DISASTERS.**

**SECTORS**  
In the Mainstream Sector, we have outperformed the market and continue to do so due to a greater offering of exclusive differentiated product, a more flexible business model and a superior management team. In the Specialist Sectors, our portfolio of businesses continue to perform strongly as we benefit from the breadth of Specialist and Activity travel experiences available to our customers.

**RESULTS**  
Consequently, I am very pleased to report that the Group achieved record underlying profit before tax of €123.5m (2007: €117.2m), with underlying operating profit up 5.3% at €142.6m (2007: €135.4m), on revenue growth of 5.0% to €2,851.3m (2007: €2,715.3m). The resulting underlying earnings per share increased by 16% to 18.1p (2007: 13.9p). This represents the fourth consecutive year of underlying double-digit earnings growth and demonstrates the strength of the Group's strategy, which combines both organic and acquisition led growth. The Group's statutory profit before tax was €102.7m (2007: €97.5m) and statutory basic earnings per share was 14.4p (2007: 13.7p).

**DIVIDENDS**



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

## CHAIRMAN'S STATEMENT



**Sir Mark Black**  
Chairman

---

**REVENUE (£m)**  
2004-2008

IN WHAT HAS BEEN A DIFFICULT YEAR FOR THE LEISURE TRAVEL MARKET, THE GROUP HAS DEMONSTRATED THAT ITS STRATEGY OF DIVERSIFYING RISK BY CREATING LEADERSHIP POSITIONS ACROSS A PORTFOLIO OF INTERNATIONAL LEISURE BUSINESSES CONTINUES TO DELIVER SUSTAINABLE GROWTH. THE PORTFOLIO, WHICH OFFERS CUSTOMERS IN 17 SOURCE MARKETS A WIDE VARIETY OF LEISURE EXPERIENCES TO OVER 200 DESTINATION COUNTRIES, MEANS THAT THE GROUP IS NEVER OVER-RELIANT ON ANY SINGLE DESTINATION OR SOURCE MARKET. OUR FINANCIAL PERFORMANCE IS TESTAMENT TO MANAGEMENT'S ABILITY TO ANTICIPATE AND EFFECTIVELY GUIDE THE GROUP THROUGH AN UNPRECEDENTED NUMBER OF GEO-POLITICAL EVENTS AND NATURAL DISASTERS.

### SECTORS

In the Mainstream Sector, we have outperformed the market and continue to do so due to a greater offering of exclusive differentiated product, a more flexible business model and a superior management team. In the Specialist Sectors, our

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI

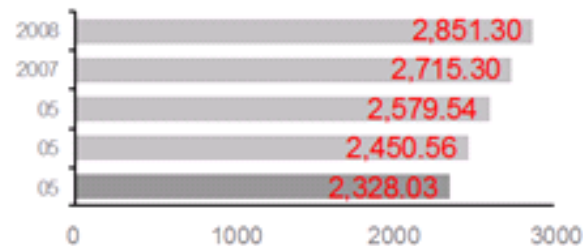


REPORT GENERATED



**Sir Mark Black**  
Chairman

## REVENUE (£m) 2004-2008



## UNDERLYING PROFIT BEFORE TAX (£m) 2004-2008



ANTICIPATE AND EFFECTIVELY GUIDE THE GROUP THROUGH AN UNPRECEDENTED NUMBER OF GEO-POLITICAL EVENTS AND NATURAL DISASTERS.

### SECTORS

In the Mainstream Sector, we have outperformed the market and continue to do so due to a greater offering of exclusive differentiated product, a more flexible business model and a superior management team. In the Specialist Sectors, our portfolio of businesses continue to perform strongly as we benefit from the breadth of Specialist and Activity travel experiences available to our customers.

### RESULTS

Consequently, I am very pleased to report that the Group achieved record underlying profit before tax of £123.5m (2007: £117.2m), with underlying operating profit up 5.3% at £142.6m (2007: £135.4m), on revenue growth of 5.0% to £2,851.3m (2007: £2,715.3m). The resulting underlying earnings per share increased by 16% to 16.1p (2007: 13.9p). This represents the fourth consecutive year of underlying double-digit earnings growth and demonstrates the strength of the Group's strategy, which combines both organic and acquisition led growth. The Group's statutory profit before tax was £102.7m (2007: £97.5m) and statutory basic earnings per share was 14.4p (2007: 13.7p).

### DIVIDENDS

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

The screenshot shows a Microsoft Word document titled "(1) Main Document 001 [Compatibility Mode] - Microsoft Word". The document content is a consolidated income statement for the year ended 31 December 2008. The table is presented in a landscape orientation with columns for the item, a note reference, and two years of data (2008 and 2007) in £m. The items are listed on the left, and the corresponding values are on the right. The table is formatted with horizontal lines separating rows and bold text for key items like Revenue, Gross profit, and Operating profit.

	Note	Year To 31 Dec 2008 £m	Year To 31 Dec 2007 £m
<b>Revenue</b>	2	<b>2,851.3</b>	2,715.3
<b>Cost of Sales</b>		<b>(2,429.1)</b>	(2,313.4)
<b>Gross profit</b>		<b>422.2</b>	401.9
<b>Administrative expenses</b>		<b>(303.5)</b>	(289.0)
<b>Share of profit of joint venture and associate</b>		<b>3.1</b>	2.8
<b>Operating profit</b>	2	<b>121.8</b>	115.7
<b>Analysed as:</b>			
Underlying operating profit	2	142.6	135.4
Separately disclosed items	3	(6.1)	(5.8)
Amortisation of business combination intangibles		(11.9)	(11.3)
Impairment of goodwill		(1.5)	(1.4)
Taxation on profits of joint venture and associate		(1.3)	(1.2)
		<b>121.8</b>	115.7

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

## CONSOLIDATED INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2008

	Note	Year To 31 Dec 2008 £m
<b>Revenue</b>	2	<b>2,851.3</b>
Cost of Sales		<b>(2,429.1)</b>
<b>Gross profit</b>		<b>422.2</b>
Administrative expenses		<b>(303.5)</b>
Share of profit of joint venture and associate		<b>3.1</b>
<b>Operating profit</b>	2	<b>121.8</b>
<b>Analysed as:</b>		
Underlying operating profit	2	<b>142.6</b>

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

**NOTES TO THE ACCOUNTS**

**2. Segmental Information**  
Segmental information is presented in the primary format by the Group's business sectors and, in the secondary format, analysed by geography. Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a regular basis. Unallocated items include financial income, financial expense and corporate assets and liabilities.

**(A) Sector Analysis**  
The Sector analysis is based on the Group's management and reporting structure. A detailed explanation of each sector is included in the Business and Financial Review.

**Year ended 31 December 2008**

	Mainstream Holidays	Specialist Holidays	Activity Holidays	Online Destination Services	Eliminations	Corporate	Joint venture and associate	Total Group
	£m	£m	£m	£m	£m	£m	£m	£m
<b>Revenue</b>								
Total revenue	1,355.3	974.5	396.6	166.2	(41.3)	-	-	2,851.3
Less: Inter segment revenue	(19.6)	(0.1)	(0.8)	(20.8)	41.3	-	-	-
<b>External revenue</b>								

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

## NOTES TO THE ACCOUNTS

### 2. Segmental Information

Segmental information is presented in the primary format by the Group's business sectors and, in the secondary format, by geographical geography. Segment results, assets and liabilities include items directly attributable to a segment as well as items that are allocated to a segment on a regular basis. Unallocated items include financial income, financial expense and corporate assets and liabilities.

#### (A) Sector Analysis

The Sector analysis is based on the Group's management and reporting structure. A detailed explanation of the analysis is provided in the Business and Financial Review.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

## (A) Sector Analysis

The Sector analysis is based on the Group's management and reporting structure. A detailed explanation of the Business and Financial Review.

### Year ended 31 December 2008

	Mainstream Holidays £m	Specialist Holidays £m	Activity Holidays £m	Online Destination Services £m	Eliminations £m	Corporate £m
<b>Revenue</b>						
Total revenue	1,355.3	974.5	396.6	166.2	(41.3)	
Less: Inter segment revenue	(19.6)	(0.1)	(0.8)	(20.8)	41.3	
<b>External revenue</b>						

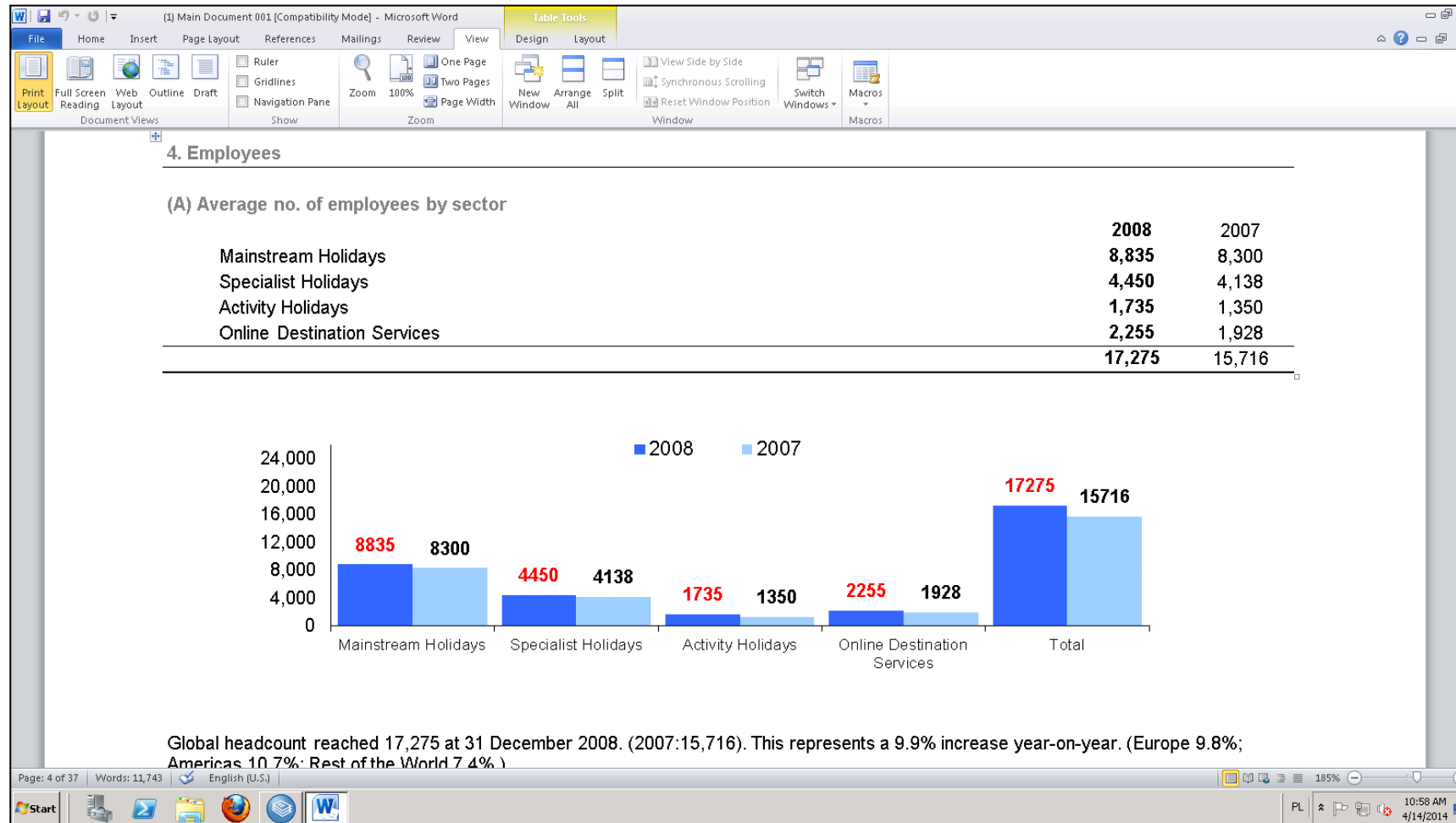
English (U.S.)



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REPORT GENERATED

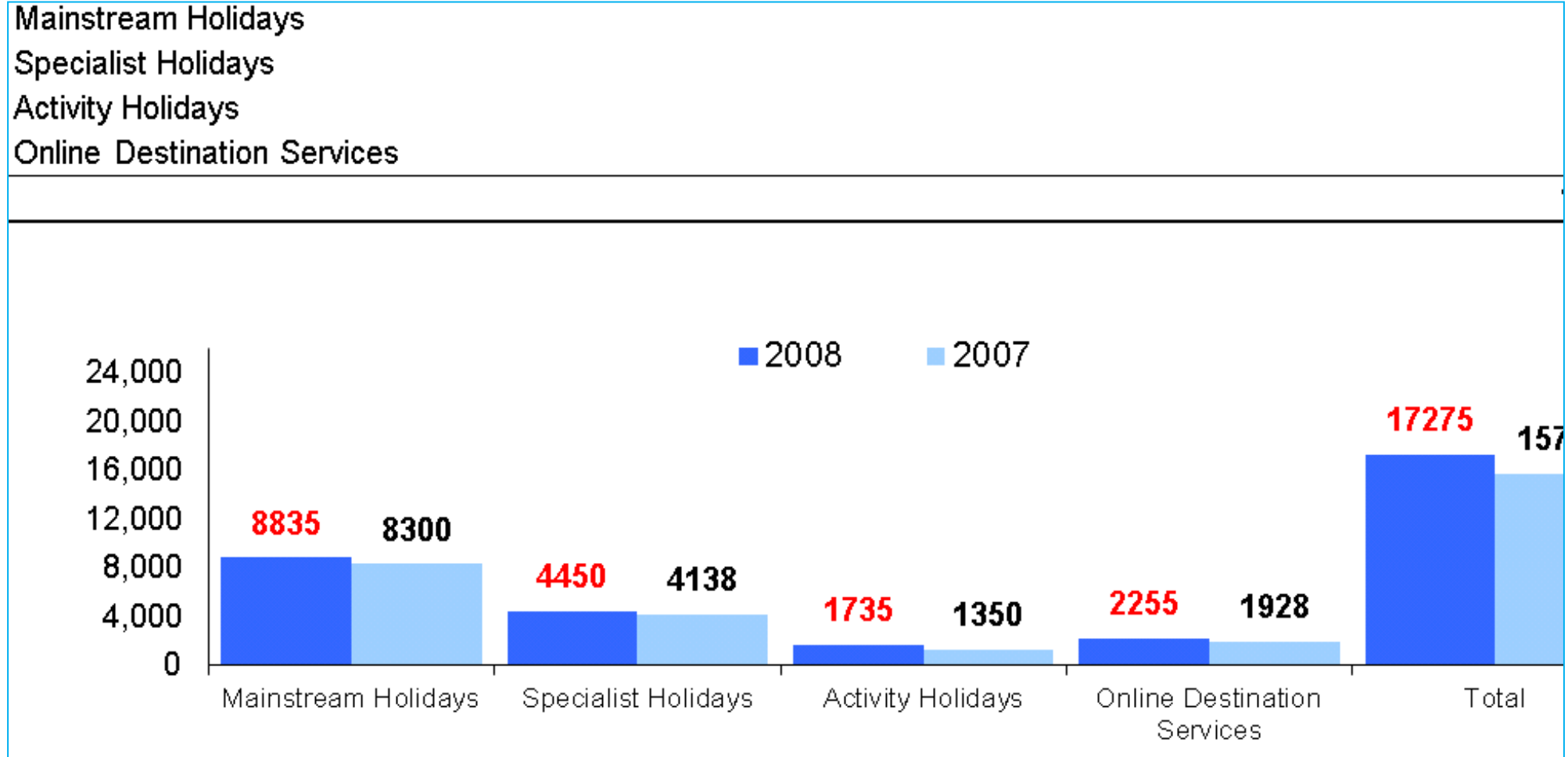




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# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



REPORT GENERATED

Custom groups can be used to produce different output for different audiences

Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
00:00 AM	Work In Progr	3/5/2009 1:00:00 AM	Checked In
00:00 PM	Work In Progr	3/4/2009 3:00:00 PM	Checked In
21:07 PM	Work In Progr		
21:07 PM	Audited		
21:07 AM	Audited		
21:07 PM	Audited		
21:07 PM	Work In Progr		
21:07 PM	Audited		
00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
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21:07 PM	Accounting Policies Section 2	3/5/2009 1:21:07 PM	Formatted
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# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



DIFFERENT OUTPUT FOR DIFFERENT AUDIENCES

**Select Customized Group**

- Preliminary Press Release
- External Analyst Pack
- Financial Highlights
- Chairman's Statement
- Business & Financial Review
- Consolidated Financial Statements
- Geographical Analysis
- Parent Company Accounts
- Auditor's Report
- Corporate Information
- Internal HR Pack

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## ROLL-FORWARD OF THE REPORT

The screenshot displays the IBM Cognos Disclosure Management application. A blue callout box labeled "Roll-forward" points to the "Rollforward" button in the top toolbar. The main window shows a list of reports under the "Reports" tab. The "Administration" sidebar is visible on the left.

Name	Report Owner	Description	Due Date	Submissio...	Period Start	Period End	Current...	Workflow...	Zero Amo...
100 First Class Travellers Plc Annual Report And Accounts 2008	Administrator	Annual report and accounts with press re...	3/5/2009 6:40:42 AM	3/5/2009...	1/1/2008...	12/31/20...	Work In P...	Annual Re...	-
101 Mainstream Holidays Ltd									
102 On-Line Desinations Ltd									
103 Outward Bound Ltd									
104 Specialist Holidays Ltd									
105 First Class Travellers SA									
106 First Class Travellers Ireland Ltd									
107 First Class Travellers GmbH									
108 Extreme Holidays Inc									
109 Lakes And Cottages Ltd									
110 Holiday Group Jersey Ltd									

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## ROLL-FORWARD OF THE REPORT

The screenshot shows a software interface with a ribbon menu at the top and a table of reports below. The ribbon menu has four main sections: Reports, Workflow, Security, and an unlabeled section. The 'Rollforward' button in the Reports section is highlighted with a yellow border. The table below lists several reports, with the 'Annual Report And Accounts 2008' report highlighted in yellow.

Name	Report Owner	Desc
100 First Class Travellers Plc		
Annual Report And Accounts 2008	Administrator	Annu
101 Mainstream Holidays Ltd		
102 On-Line Desinations Ltd		
103 Outward Bound Ltd		
104 Specialist Holidays Ltd		
105 First Class Travellers SA		
106 First Class Travellers Ireland Ltd		

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## ROLL-FORWARD OF THE REPORT

**FIRST CLASS TRAVELLERS Plc**  
**ANNUAL REPORT & ACCOUNTS 2009**

Luxurious Holidays Made Easy

**HIGHLIGHTS**

**FINANCIAL HIGHLIGHTS**

Revenue	Dividends per share
<b>£2,903.6m</b>	<b>7.65p</b>
Underlying operating profit	Underlying profit before tax
<b>£147.6m</b>	<b>£127.8m</b>
Underlying operating profit margin	Statutory profit
<b>5.0%</b>	<b>£82.8m</b>

**OUR SECTORS**

<b>MAINSTREAM HOLIDAYS</b>	<b>SPECIALIST HOLIDAYS</b>	<b>ACTIVITY HOLIDAYS</b>	<b>ONLINE DESTINATION SERVICES</b>
Efficient flexible business model, differentiated product and powerful one brand franchise.	Destination and lifestyle led with a high degree of exclusive product and strong local brands, offers exciting growth.	Market leading brands with high customer loyalty and a mix of asset intensive and asset light businesses, operating in a rapidly	Online accommodation and other destination services to tour operators, travel agents and personal customers, achieving

Observe the Year change

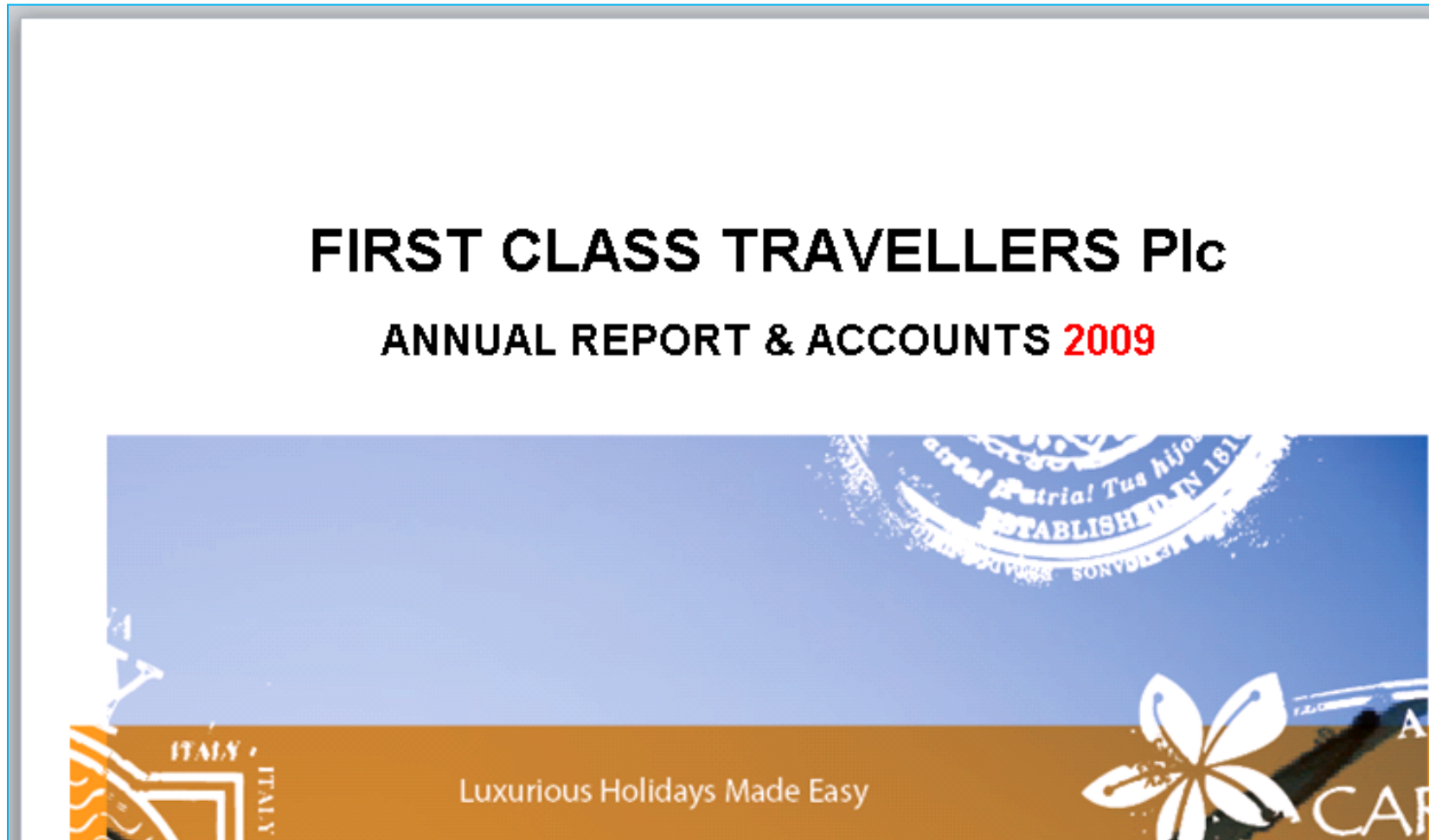
Observe the amount change

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



ROLL-FORWARD OF THE REPORT

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# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## ROLL-FORWARD OF THE REPORT

### HIGHLIGHTS



#### FINANCIAL HIGHLIGHTS

Revenue

£2,903.6m

Dividends per share

7.65p

Underlying operating profit

£147.6m

Underlying profit before tax

£127.8m

Underlying operating  
profit margin

5.0%

Statutory profit

£82.8m

### OUR SECTORS



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## ROLL-FORWARD OF THE REPORT

Underlying operating profit <b>£147.6m</b>	Underlying profit before tax <b>£127.8m</b>
Underlying operating profit margin <b>5.0%</b>	Statutory profit <b>£82.8m</b>

## OUR SECTORS



### MAINSTREAM HOLIDAYS

Efficient flexible business model, differentiated product and powerful one brand franchise.



### SPECIALIST HOLIDAYS

Destination and lifestyle led with a high degree of exclusive product and strong local brands, offers exciting growth.



### ACTIVITY HOLIDAYS

Market leading brands with high customer loyalty and a mix of asset intensive and asset light businesses, operating in a rapidly



### ONLINE DESTINATION SERVICES

Online accommodation and other destination services to tour operators, travel agents and personal customers, achieving

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## COMPARE SNAPSHOOTS

Compare snapshots

Report Name	Snapshot Type	Report Object Name	Description	Date Created	User	Context
Annual Report And Accounts 2008	Word Document		Version 1 - Last Year Rolled Forw...	3/2/2013 12:15:13 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 2 - First Draft Ledger Re...	3/2/2013 12:16:50 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 3 - Second Draft Ledger...	3/2/2013 12:18:35 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 4 - Final Financial Accou...	3/2/2013 12:21:20 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 5 - First Management Ac...	3/2/2013 12:22:45 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 6 - Final Management Ac...	3/2/2013 12:24:35 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 7 - Corporate Communic...	3/2/2013 12:27:12 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 8 - Internal Audit / Risk...	3/2/2013 12:29:06 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 9 - Group Financial Contr...	3/2/2013 12:32:34 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 10 - Group Financial Con...	3/2/2013 12:39:19 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 11 - Chief Risk Officer Re...	3/2/2013 12:43:42 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 12 - Chief Finance Office	3/2/2013 12:44:50 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 13 - Chief Executive Offi...	3/2/2013 12:51:51 PM	Administrator	Report
Annual Report And Accounts 2008	PDF		Version 14 - Final Proof-Read Do...	3/2/2013 12:53:54 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 1	4/3/2014 11:50:35 AM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 2	4/7/2014 10:32:42 AM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 1 - Last Month Rolled Fo...	3/9/2013 12:24:04 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 2 - First Draft Ledger Re...	3/9/2013 12:25:13 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 3 - Final Journals / Prepa...	3/9/2013 12:29:10 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 4 - Final Financial Accou...	3/9/2013 12:30:42 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 5 - Final Management Ac...	3/9/2013 12:32:01 PM	Administrator	Report
Monthly Accounts August 2009	PDF		Version 6 - Board Submission	3/9/2013 12:32:59 PM	Administrator	Report

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## COMPARE SNAPSHOTS

Version 6 - Final Management Ac...	3/2/2013 12:24:35 PM
Version 7 - Corporate Communic...	3/2/2013 12:27:12 PM
Version 8 - Internal Audit / Risk...	3/2/2013 12:29:06 PM
Version 9 - Group Financial Contr...	3/2/2013 12:32:34 PM
Version 10 - Group Financial Con...	3/2/2013 12:39:19 PM
Version 11 - Chief Risk Officer Re...	3/2/2013 12:43:42 PM
Version 12 - Chief Finance Office...	3/2/2013 12:44:50 PM
Version 13 - Chief Executive Offi...	3/2/2013 12:51:51 PM
Version 14 - Final Proof-Read Do...	3/2/2013 12:53:54 PM
Version 1	4/3/2014 11:50:35 AM
Version 2	4/7/2014 10:32:42 AM
Version 1 - Last Month Dotted Fo...	3/0/2013 12:24:04 PM

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT GENERATION

The screenshot displays the IBM Cognos Disclosure Management application. The 'Generate' menu is open, and the 'Generate Entire Report' option is highlighted. A blue callout box with white text points to this option, reading 'Generate Entire Management Report'. The main window shows a tree view on the left with 'Q1 Internal Management Report' selected, and a table of report objects on the right. The table includes columns for Name, Document Type, Printable, Report Object Due..., Workflow Status, Workflow Due..., and Checkout Status. The status for all items is 'Checked In'.

Name	Document Type	Printable	Report Object Due...	Workflow Status	Workflow Due...	Checkout Status
Table of Contents	Normal	✓		Contributors		Checked In
Page Setup	Page Setup	✓		Contributors		Checked In
Cover Page				Contributors		Checked In
Variable List				Contributors		Checked In
Business Rules				Contributors		Checked In
Header				Reviewers		Checked In
Footer				Reviewers		Checked In
High Level Income Statement				Contributors		Checked In
Revenue Overview				Contributors		Checked In
RevenueAnalysis				Contributors		Checked In
KPIs	NA	✓		Contributors		Checked In
Dashboard	Normal	✓		Contributors		Checked In
KPI Overview	Normal	✓		Contributors		Checked In
Gross Margin	NA	✓		Contributors		Checked In
Sales Growth Rate	NA	✓		Contributors		Checked In
Business Overview	NA	✓		Reviewers		Checked In
Alpha - Line of Business - Monthly Summary	Normal	✓		Reviewers		Checked In
Alpha - High Level Income Statement	NA	✓		Reviewers		Checked In
Nova - Line of Business - Monthly Summary	Normal	✓		Controllers		Checked In
Nova - High Level Income Statement	NA	✓		Controllers		Checked In
Overall Revenue Trend	NA	✓		Controllers		Checked In
Trending of Revenue	Normal	✓		Controllers		Checked In
Charger - High Level Income Statement	NA	✓		Internal Auditors		Checked In
Charger - Line of Business - Monthly Summary	Normal	✓		Internal Auditors		Checked In
GAP Analysis - Revenue	Normal	✓		Internal Auditors		Checked In
GAP Analysis - Revenue	NA	✓		Internal Auditors		Checked In
Q1 Executive Report	NA	✓		Contributors		Checked In

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT GENERATION

The screenshot displays a software interface for report generation. The top menu bar includes 'Editing', 'General', and 'Data'. The 'General' menu is open, showing 'Generate Entire Report' (highlighted) and 'Generate Selected Report Objects'. The left pane, titled 'Report', shows a tree view of the report structure:

- Q1 Internal Management Report
  - Report Settings
  - Table of Contents
    - Business Overview
      - Dashboard
      - High Level Income Statement
      - Business Overview
    - Income Statement Items
      - Nova - Line of Business - Monthly Summary
      - Nova - High Level Income Statement
      - Charger - Line of Business - Monthly Summ...
      - Charger - High Level Income Statement

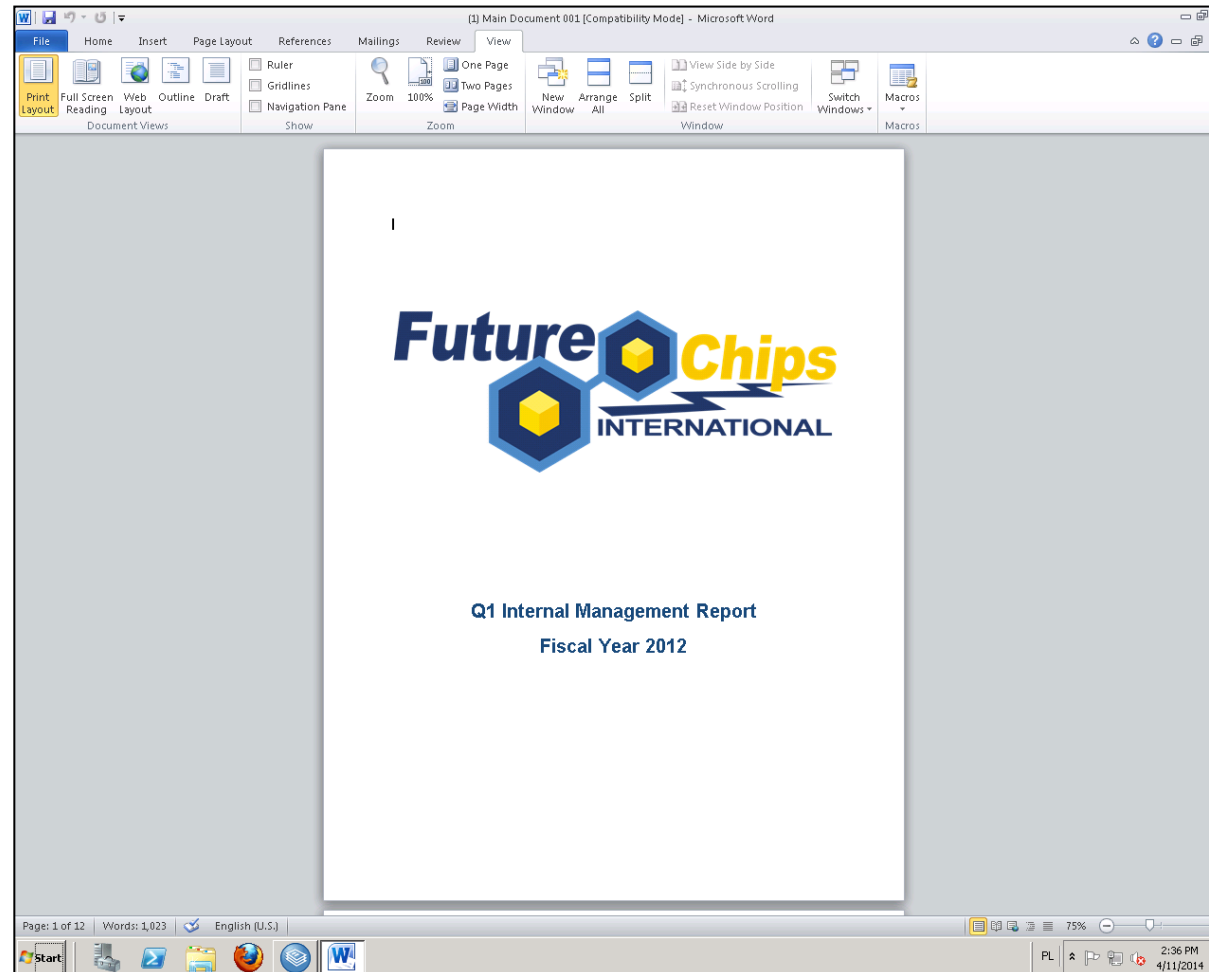
The right pane, titled 'Data', shows a list of report objects:

Name
Table of Contents
Page Setup
Cover Page
Variable List
Business Rules
Header
Footer
High Level Income Statement
Revenue Overview

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



MANAGEMENT REPORT

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**Q1 Internal Management Report**  
**Fiscal Year 2012**

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT

Future Chips  
INTERNATIONAL

Q1 2012 Internal Management Report

**Table of Contents**

**Business Overview..... 3**

**Income Statement Analysis**

**Nova Line of Business ..... 4**

**Charger Line of Business ..... 5**

**Alpha Line of Business ..... 6**

**Revenue Analysis ..... 7**

**GAP Analysis ..... 9**

**Trending of Data ..... 10**

**Key Performance Indicators ..... 11**

Page: 2 of 12 | Words: 1,023 | English (U.S.) | 147% | 2:37 PM 4/11/2014



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



MANAGEMENT REPORT



Q1 2012 Internal Management Report

## Table of Contents

<b>Business Overview</b> .....	<b>3</b>
<b>Income Statement Analysis</b>	
<b>Nova Line of Business</b> .....	<b>4</b>
<b>Charger Line of Business</b> .....	<b>5</b>
<b>Alpha Line of Business</b> .....	<b>6</b>

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT

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<b>Business Overview</b> .....	<b>3</b>
<b>Income Statement Analysis</b>	
<b>Nova Line of Business</b> .....	<b>4</b>
<b>Charger Line of Business</b> .....	<b>5</b>
<b>Alpha Line of Business</b> .....	<b>6</b>
<b>Revenue Analysis</b> .....	<b>7</b>
<b>GAP Analysis</b> .....	<b>9</b>
<b>Trending of Data</b> .....	<b>10</b>
<b>Key Performance Indicators</b> .....	<b>11</b>

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT

The screenshot shows a Microsoft Word document with the following content:

**Future Chips INTERNATIONAL**

Q1 2012 Internal Management Report

**Revenue by Geography**

Future Chips International revenue figures were split into three continents.

Total Revenue by Continent

Continent	Percentage
Europe	39%
North America	39%
Asia	22%

- In **Europe** total sales recorded were of 17.58M and 39.18 % of the total company revenue.
- **North America** revenue was 17.53 M and 39.06 % of the overall revenue.

Page: 8 of 12 | Words: 1,023 | English (U.S.) | 147% | 2:47 PM 4/11/2014

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT

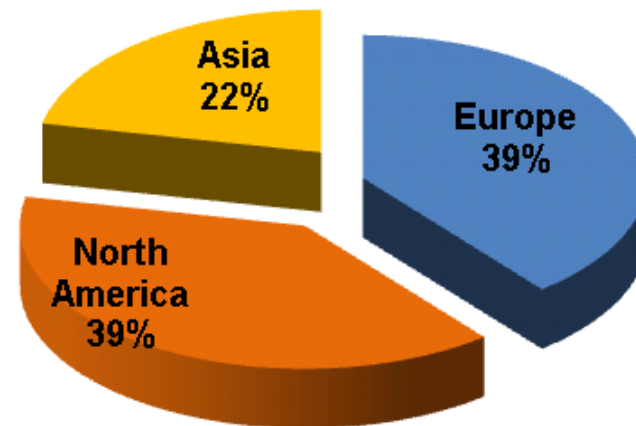


### Q1 2012 Internal Management Report

#### Revenue by Geography

Future Chips International revenue figures were split into three continents.

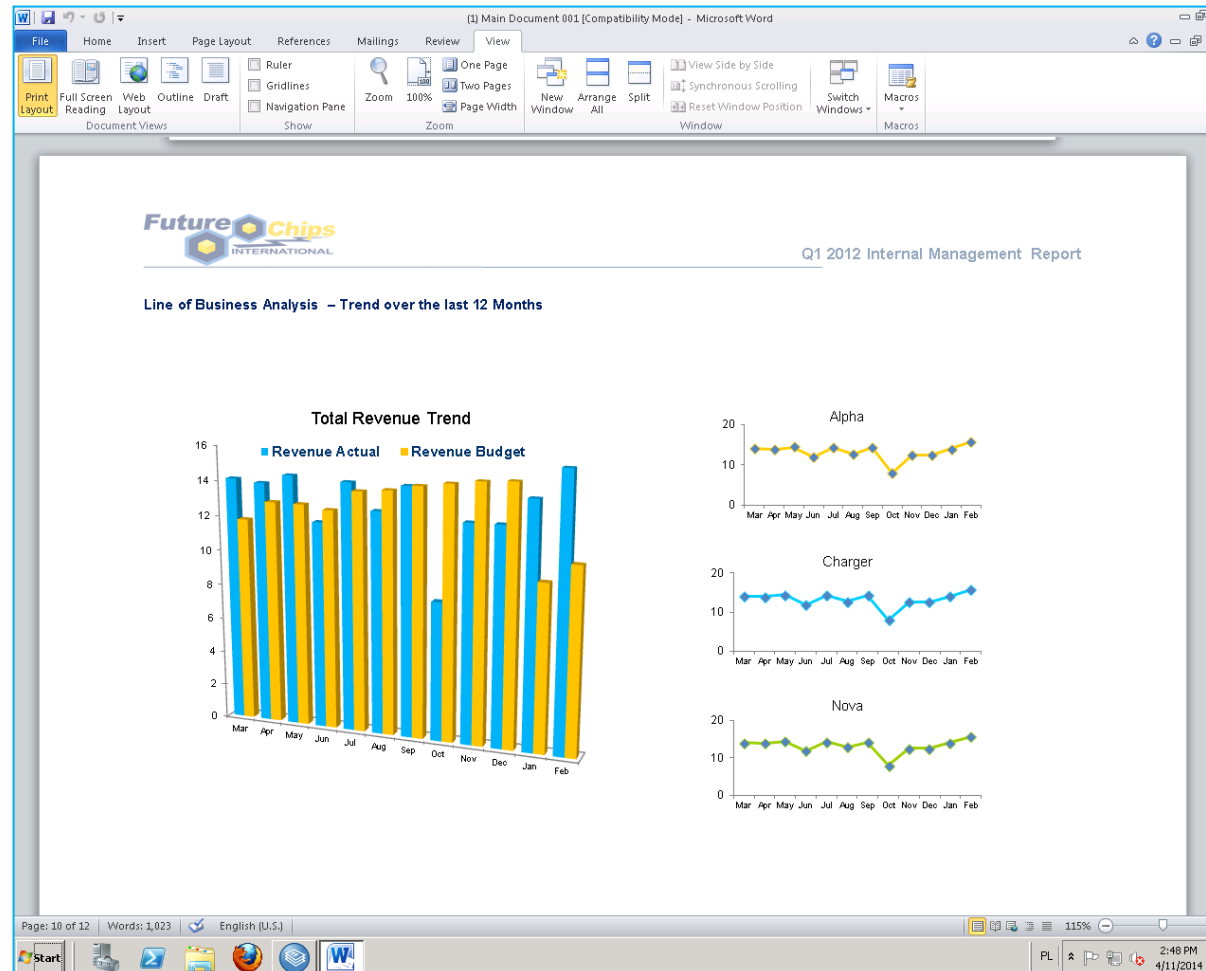
Total Revenue by Continent



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT

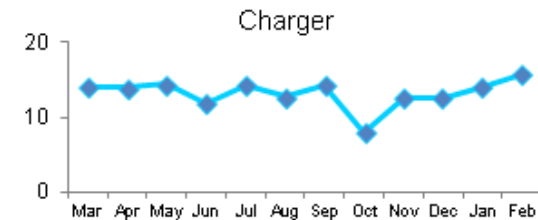
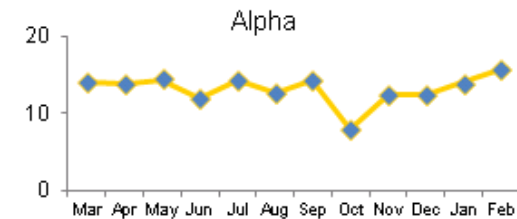
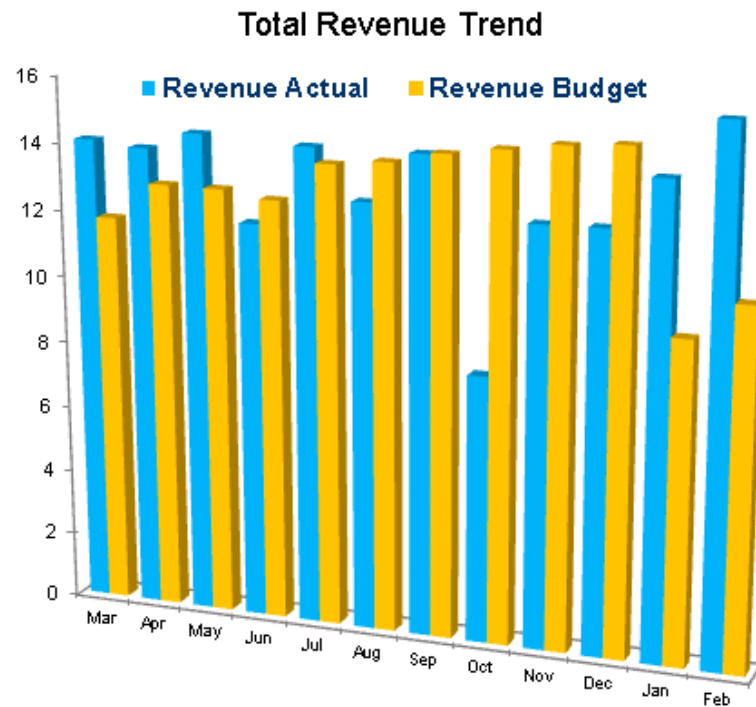


# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT

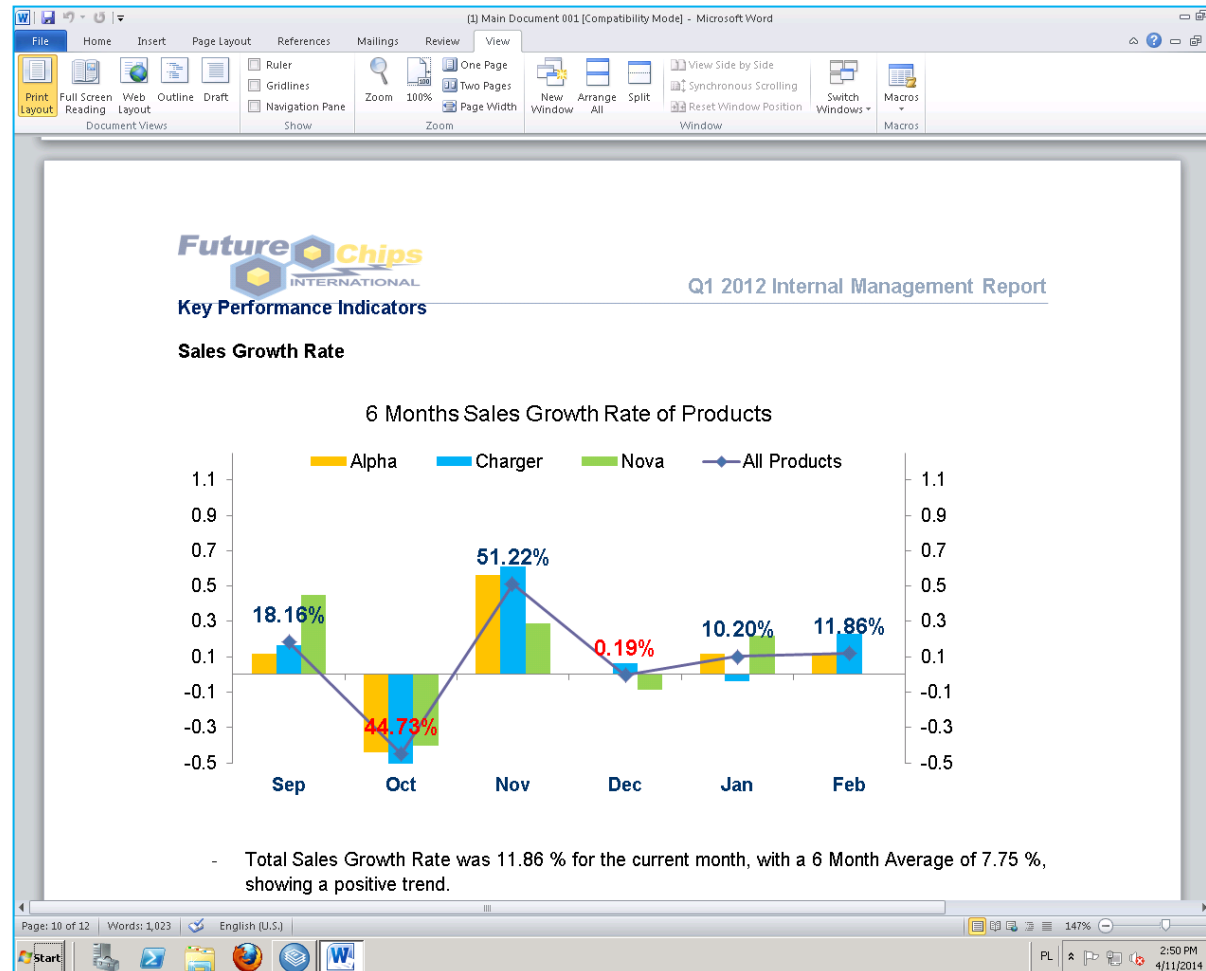
### Line of Business Analysis – Trend over the last 12 Months



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



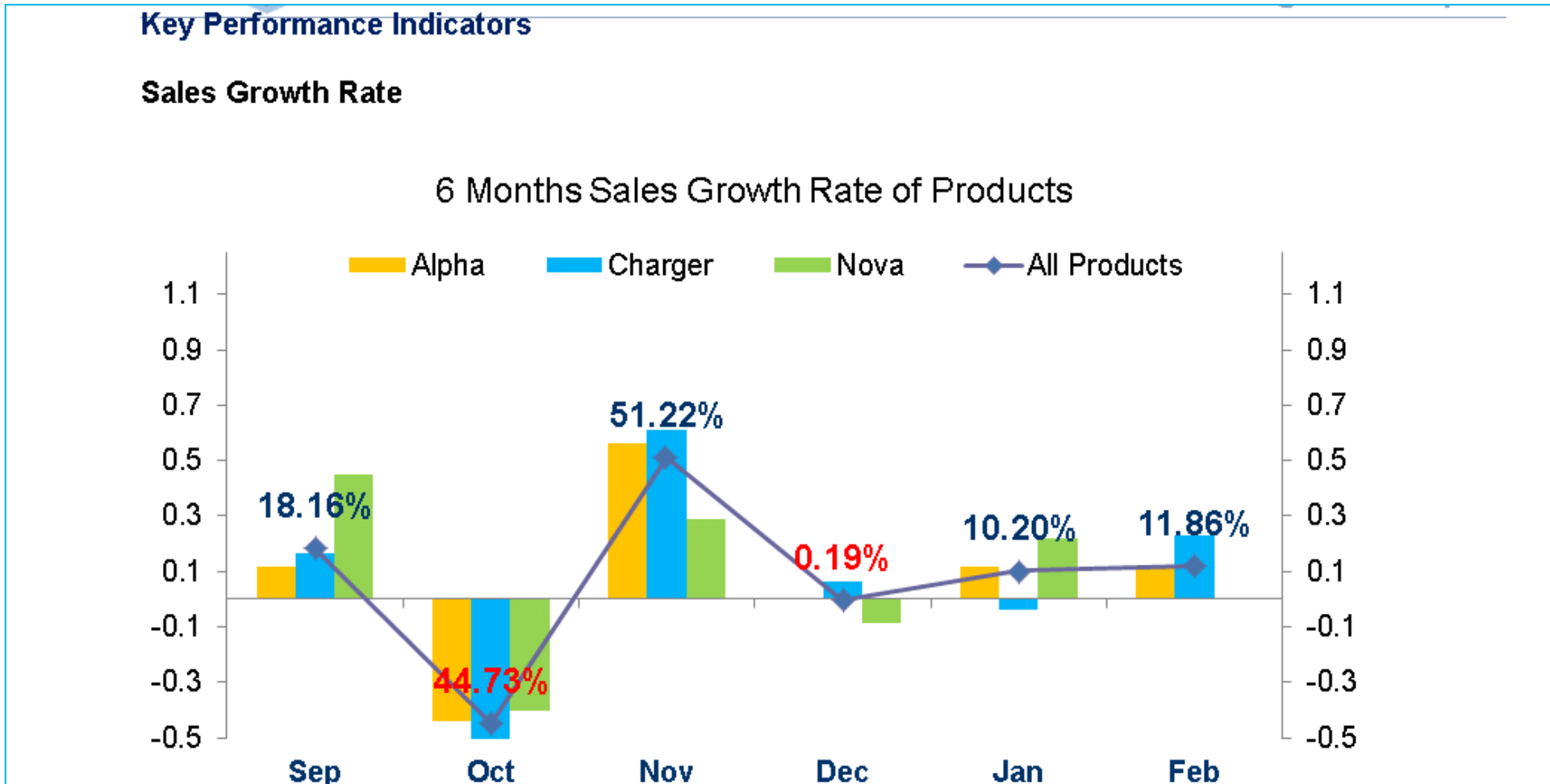
## MANAGEMENT REPORT



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT





# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT IN POWERPOINT

The screenshot displays the Microsoft PowerPoint application window. The title bar reads "[1] Main Document 001 - Microsoft PowerPoint". The ribbon is set to the "Home" tab, showing options for Clipboard, Slides, Font, Paragraph, Drawing, and Editing. The slide thumbnails on the left show a sequence of four slides. The main slide area displays the following content:

**Future Chips**  
INTERNATIONAL

**Executive Quarterly Review**  
**Q1 of 2012**

Click to add notes

The taskbar at the bottom shows the Start button, several application icons, and the system tray with the date 4/11/2014 and time 3:42 PM.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



MANAGEMENT REPORT IN POWERPOINT

---



**Executive Quarterly Review  
Q1 of 2012**

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT IN POWERPOINT

[1] Main Document 001 - Microsoft PowerPoint

File Home Insert Design Transitions Animations Slide Show Review View

Clipboard Slides Font Paragraph Drawing Editing

1 Future Chips INTERNATIONAL Overall Quarterly Summary

2 Future Chips INTERNATIONAL Overall Quarterly Summary

- **Revenue of 44.87 M** for Q1 was **10.75 M** or **31.5% increase** due to a **higher** than average selling price. Revenue compared to last year was **4.02 M** or **9.8%** difference.
- **Operating Expenses of 3.40 M** for Q1 were 2.01 M or with a **37.1%** increase variance.
- **Cost of Goods Sold** for the current quarter was **11.93 M**, with a budgeted value of 9.39 M. Compared to budget, COGS registered a variance of (2.54) M or (27.0)% decrease.

Q1 2012 Executive Quarterly Review 2

Click to add notes

Slide 2 of 4 "Office Theme" English (U.S.) 101% 3:43 PM 4/11/2014

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



MANAGEMENT REPORT IN POWERPOINT



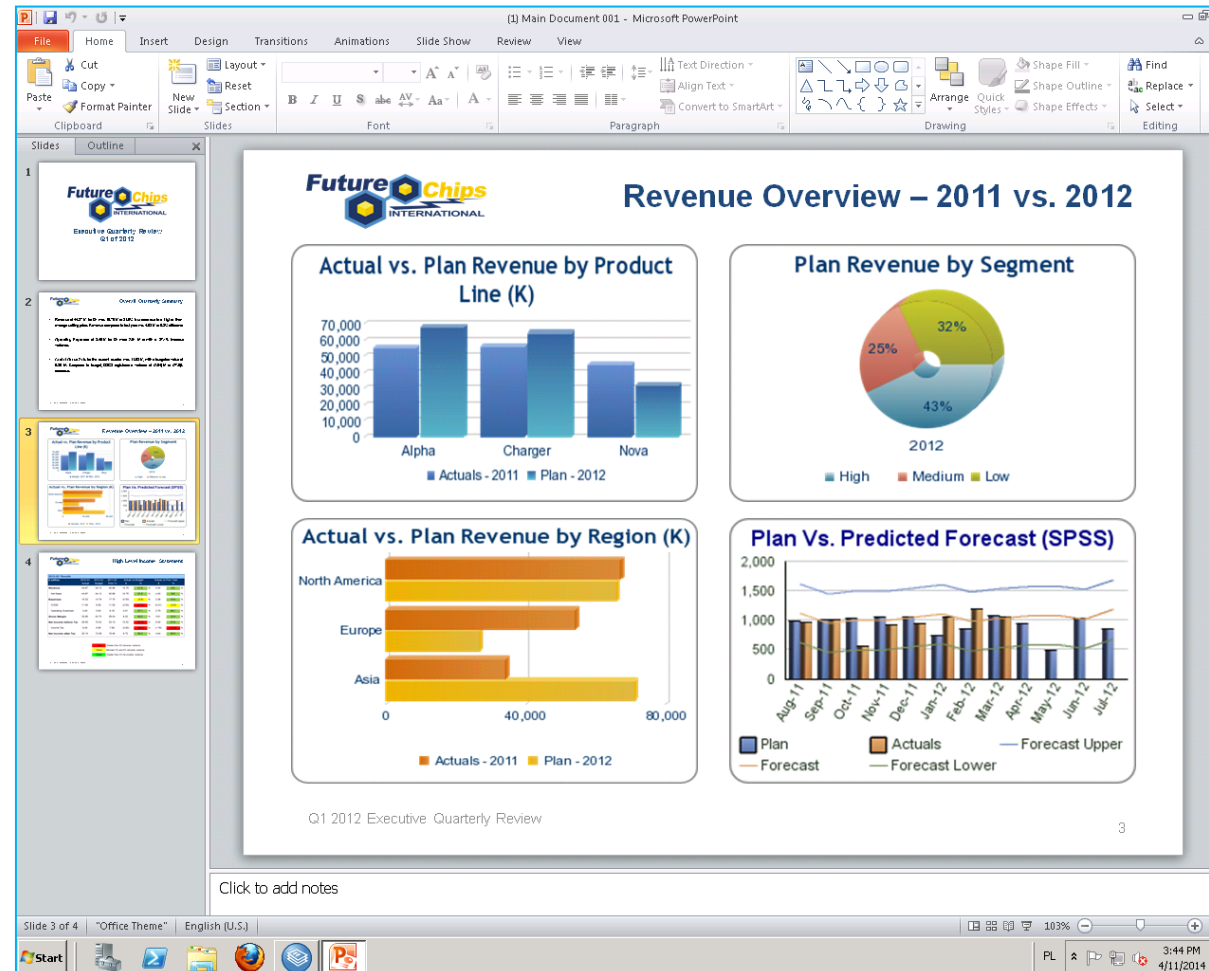
## Overall Quarterly Summary

- **Revenue of 44.87 M** for Q1 was **10.75 M** or **31.5% increase** due to a **higher than average selling price**. Revenue compared to last year was **4.02 M** or **9.8% difference**.
- **Operating Expenses of 3.40 M** for Q1 were **2.01 M** or with a **37.1% increase variance**.
- **Cost of Goods Sold** for the current quarter was **11.93 M**, with a budgeted value of **9.39 M**. Compared to budget, COGS registered a variance of **(2.54) M** or **(27.0)% decrease**.

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



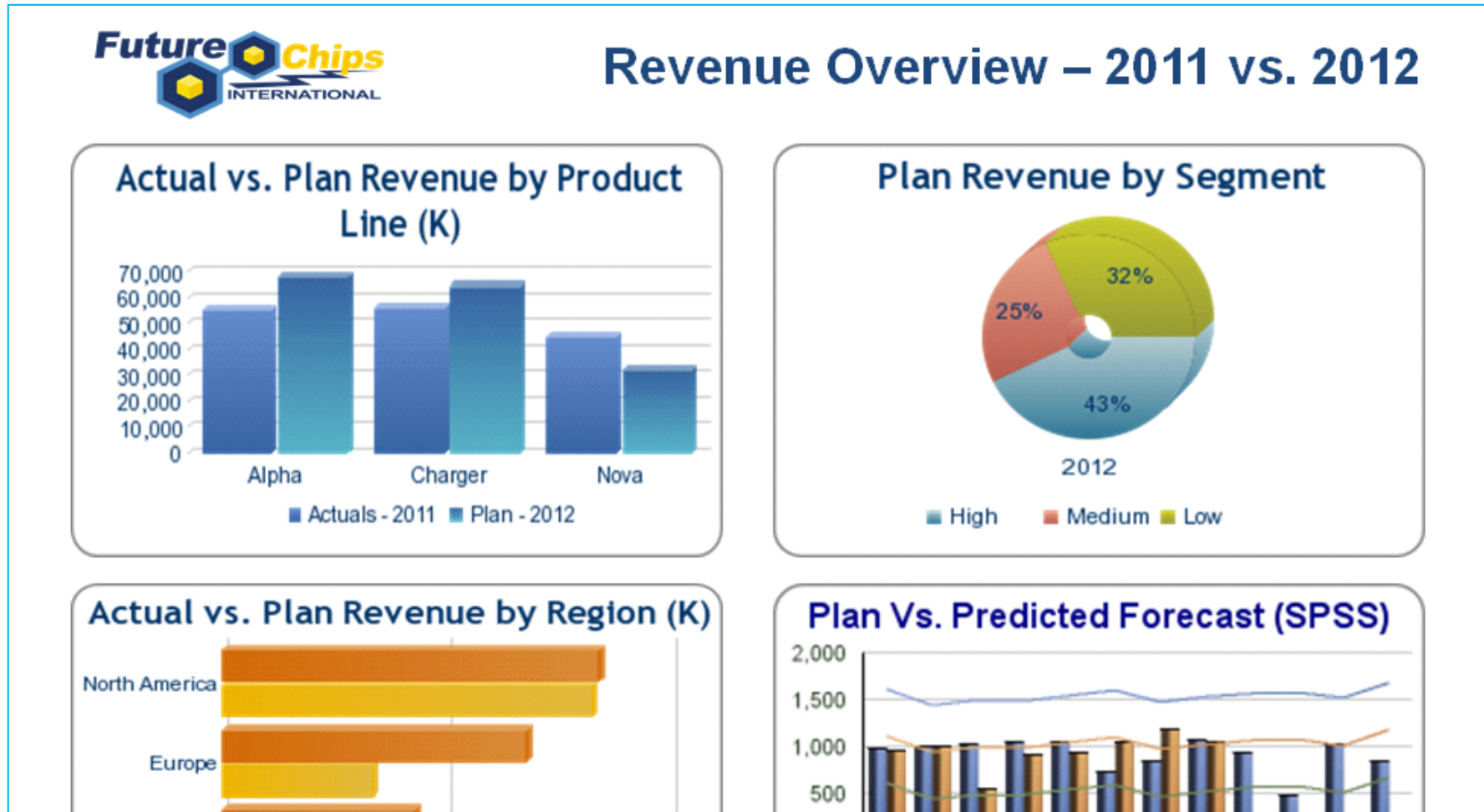
## MANAGEMENT REPORT IN POWERPOINT



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



MANAGEMENT REPORT IN POWERPOINT



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## MANAGEMENT REPORT IN POWERPOINT

**Future Chips INTERNATIONAL**

### High Level Income Statement

**2012-Q1 Results**

\$ million	2012-Q1		2011-Q1	Actual vs Budget		Actual vs Prior Year	
	Actual	Budget	Prior Yr	\$	%	\$	%
<b>Revenue</b>	44.87	34.12	40.86	10.75	31.5 %	4.02	9.8 %
Net Sales	44.87	34.12	40.86	10.75	31.5 %	4.02	9.8 %
<b>Expenses</b>	15.32	14.79	17.70	(0.53)	(3.6) %	2.38	13.4 %
COGS	11.93	9.39	11.52	(2.54)	(27.0) %	(0.41)	(3.5) %
Operating Expenses	3.40	5.40	6.18	2.01	37.1 %	2.79	45.1 %
<b>Gross Margin</b>	32.95	24.73	29.34	8.22	33.2 %	3.61	12.3 %
<b>Net Income before Tax</b>	29.55	19.33	23.15	10.22	(52.9) %	6.40	27.6 %
Income Tax	9.45	5.95	7.69	(3.50)	(58.9) %	(1.76)	(22.9) %
<b>Net Income after Tax</b>	20.10	13.38	15.46	6.72	50.2 %	4.64	30.0 %

**Legend:**


- Red** Greater than 5% adverse variance
- Yellow** Between 0% and 5% adverse variance
- Green** Greater than 5% favourable variance

Q1 2012 Executive Quarterly Review 4

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



MANAGEMENT REPORT IN POWERPOINT

 <h2 style="margin-left: 200px;">High Level Income Statement</h2>								
2012-Q1 Results								
\$ million	2012-Q1	2012-Q1	2011-Q1	Actual vs Budget			Actual vs Prior Year	
	Actual	Budget	Prior Yr	\$	%		\$	%
<b>Revenue</b>	44.87	34.12	40.86	10.75	31.5	%	4.02	9.8
Net Sales	44.87	34.12	40.86	10.75	31.5	%	4.02	9.8
<b>Expenses</b>	15.32	14.79	17.70	(0.53)	(3.6)	%	2.38	13.4
COGS	11.93	9.39	11.52	(2.54)	(27.0)	%	(0.41)	(3.5)
Operating Expenses	3.40	5.40	6.18	2.01	37.1	%	2.79	45.1
<b>Gross Margin</b>	32.95	24.73	29.34	8.22	33.2	%	3.61	12.3
<b>Net Profit</b>	20.55	19.33	29.34	10.99	(56.9)	%	0.10	(37.0)



# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT AUDIT TRIAL

Report Audit for Annual Report And Accounts 2008

ID	Timestamp	User Name	User ID	Login ID	Database Server	Application Server	Failed Attempts	Number of Logins	Login Session ID
3570	9/10/2013 2:28:23 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	251	3570
3591	9/28/2013 3:41:45 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	252	3591
3612	9/28/2013 6:13:26 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	253	3612
3613	9/28/2013 6:16:02 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	254	3613
3614	9/28/2013 6:47:32 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	255	3614
3633	9/29/2013 9:48:04 AM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	256	3633
3634	9/29/2013 10:11:05...	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	257	3634
3654	9/29/2013 1:06:26 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	258	3654
3655	9/29/2013 2:18:19 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	259	3655
3656	9/29/2013 2:20:48 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	260	3656
3675	9/29/2013 3:24:02 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	261	3675
3696	9/29/2013 7:49:07 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	262	3696
3717	9/30/2013 11:15:00...	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	263	3717
3738	9/30/2013 3:54:48 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	264	3738
3759	12/7/2013 7:38:19 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	265	3759
3780	12/12/2013 1:07:23...	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	266	3780
3801	2/7/2014 3:26:21 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	267	3801
3802	2/7/2014 3:29:51 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	268	3802
3803	2/7/2014 3:32:39 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	269	3803
3822	2/7/2014 9:09:59 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	270	3822
3843	4/1/2014 1:03:05 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	18	0	0
3844	4/1/2014 1:04:39 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	271	3843
3864	4/1/2014 2:09:11 PM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	272	3864
3885	4/3/2014 11:39:56 AM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	273	3885
3906	4/4/2014 10:43:15 AM	Administrator		1 Administrator	RDBMS.kr.k.bdosolutions.pdc.local	CDM	0	274	3906

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT AUDIT TRIAL

Report Audit for Annual Report And Accounts 2008

Version	Timestamp	Report ID	Report Name	User ID	User Name	Login ID	Login Session ID	Operation Type	Operation ID	Sibling Ind
1	9/26/2012 6:25:47 PM	42	Annual Report And A...	21	Migration User	FSRImportUser	253	Add Child Report	97741ea-2b40-404f...	10000.00
6	1/25/2013 5:04:34 PM	42	Annual Report And A...	1	Administrator	Administrator	1785	Rename Report	3190db9a-142e-403...	10000.00
11	2/27/2013 6:30:16 PM	42	Annual Report And A...	1	Administrator	Administrator	2142	Rename Report	d41e4be5-bfc1-49c1...	10000.00
13	2/27/2013 6:32:16 PM	42	Annual Report Dece...	1	Administrator	Administrator	2142	Rename Report	c4bb59d9-6354-4eb...	10000.00
16	2/28/2013 5:30:29 PM	42	Annual Report Dece...	1	Administrator	Administrator	2226	Set Workflow for Repo...	f576680-fa04-4068...	10000.00
17	2/28/2013 5:30:58 PM	42	Annual Report Dece...	1	Administrator	Administrator	2226	Set Workflow for Repo...	b409ad12-e618-48c...	10000.00
18	2/28/2013 5:41:58 PM	42	Annual Report Dece...	1	Administrator	Administrator	2226	Set Workflow for Repo...	9bc17291-4f58-459b...	10000.00
19	2/28/2013 6:11:25 PM	42	Annual Report And A...	1	Administrator	Administrator	2226	Unknown	a6f369d7-0e46-4cba...	10000.00
20	2/28/2013 6:11:25 PM	42	Annual Report And A...	1	Administrator	Administrator	2226	Rename Report	753fc905-e921-4e26...	10000.00
21	2/28/2013 6:11:25 PM	42	Annual Report And A...	1	Administrator	Administrator	2226	Rename Report	130306be-b218-450...	10000.00
22	2/28/2013 6:12:22 PM	42	Annual Report And A...	1	Administrator	Administrator	2226	Rename Report	44c8c36b-7006-470...	10000.00
23	2/28/2013 6:12:22 PM	42	Annual Report And A...	1	Administrator	Administrator	2226	Rename Report	84c87f1d-82b4-4cc7...	10000.00
26	3/1/2013 7:25:41 PM	42	Annual Report And A...	1	Administrator	Administrator	2311	Set Workflow for Repo...	7964b4d6-39e3-4b4f...	10000.00
28	3/2/2013 9:05:49 AM	42	Annual Report And A...	1	Administrator	Administrator	2373	Set Workflow for Repo...	31e6d077-acf0-4658...	10000.00
29	3/2/2013 10:46:31 AM	42	Annual Report And A...	1	Administrator	Administrator	2373	Set Workflow for Repo...	028ad05f-135d-40dc...	10000.00
30	3/2/2013 8:53:30 PM	42	Annual Report And A...	1	Administrator	Administrator	2436	Set Workflow for Repo...	3354e23f-da32-408b...	10000.00
31	3/2/2013 8:55:44 PM	42	Annual Report And A...	1	Administrator	Administrator	2436	Set Workflow for Repo...	09cb05b8-6cdd-4d1...	10000.00
32	3/2/2013 9:24:02 PM	42	Annual Report And A...	1	Administrator	Administrator	2436	Unknown	0d0460d1-d590-41f4...	10000.00

# AUTOMATYZACJA SPRAWOZDAWCZOŚCI



## REPORT AUDIT TRIAL

Report Audit for Annual Report And Accounts 2008

Version	Timestamp	Session ID	Report ID	Report Name	Parent Object Name	User ID	Login ID	User Name	Sibling Index	Workflow ID	Work
Report Object Name: Income Statement											
19	3/1/2013 3:43:33 PM	2310		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
20	3/1/2013 3:43:53 PM	2310		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
18	2/28/2013 8:11:06 AM	2205		42 Annual Report Dece...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
16	1/29/2013 1:48:48 PM	1848		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
14	1/29/2013 1:42:26 PM	1848		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
11	1/29/2013 12:19:08...	1848		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
12	1/29/2013 12:19:36...	1848		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
13	1/29/2013 12:43:49...	1848		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	756	
53	3/2/2013 5:18:11 PM	2418		42 Annual Report And A...	Preliminary Press Rel...	1	Administrator	Administrator	42500.000000000000...	976	
5	3/2/2013 5:06:38 PM	2418		42 Annual Report And A...	Checklists And Worki...	1	Administrator	Administrator	10000.000000000000...	965	
25	3/2/2013 9:37:47 PM	2436		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	945	
6	3/2/2013 7:49:31 PM	2436		42 Annual Report And A...	Checklists And Worki...	1	Administrator	Administrator	10000.000000000000...	965	
7	3/2/2013 8:18:23 PM	2436		42 Annual Report And A...	Checklists And Worki...	1	Administrator	Administrator	10000.000000000000...	965	
8	3/22/2013 8:08:03 AM	3066		42 Annual Report And A...	Checklists And Worki...	1	Administrator	Administrator	10000.000000000000...	965	
28	4/4/2014 2:45:07 PM	3906		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	945	
29	4/4/2014 3:06:54 PM	3906		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	945	
30	4/4/2014 3:28:56 PM	3906		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	945	
26	4/4/2014 10:57:32 AM	3906		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	945	
27	4/4/2014 11:07:54 AM	3906		42 Annual Report And A...	IFRS Consolidated In...	1	Administrator	Administrator	20000.000000000000...	945	

Report Object Name: Income Statement[2]

Report Object Name: Income Taxes

Report Object Name: IncomeStatement

Close

**“Issuers shall prepare their entire annual financial reports in XHTML format”**

**“Where the annual financial report contains IFRS consolidated financial statements, these shall be labelled with XBRL tags, which shall be embedded in the XHTML document using the Inline XBRL technology”**

**≈ 7,500**

**Issuers in  
regulated markets  
in EEA**

**5,300**

**Of them issue  
IFRS consolidated  
statements**



**The European Single Electronic Format is the electronic reporting format in which issuers on EU regulated markets shall prepare their annual financial reports from 1 January 2020.**

**ESEF will enter into force on the twentieth day following that of its Publication in the Official Journal of the European Union.**

**XBRL = XBRL machine readable format**

```
<unit id="USD">
<measure>iso4217:USD</measure>
</unit>
<unit id="number">
<measure>pure</measure>
</unit>
<test:DebtInstrumentGuaranteeBorrowingsOnThirdPartyDebtTerm contextRef="FD2019Q1YTD
"Fact-9D32FB7A5347577AB278F4856B991E18">P5Y</test:DebtInstrumentGuaranteeBorrowing
<test:DeferredIncomeTaxExpenseBenefitPensionObligation contextRef="FD2018Q1YTD_us-
unitRef="USD">688000000</test:DeferredIncomeTaxExpenseBenefitPensionObligation>
<test:MileageCreditRedemptionMajorityOfNewMilesRedemptionPeriod contextRef="FD2019
<test:NumberOfLenders contextRef="FD2019Q1YTD_us-gaap_DebtInstrumentAxis_test_Unse
"lender">2</test:NumberOfLenders>
<test:ReclassificationFromAccumulatedOtherComprehensiveIncomeToRetainedEarningsAdo
</test:ReclassificationFromAccumulatedOtherComprehensiveIncomeToRetainedEarningsAd
<test:WeightedAveragePricePerTreasuryShareWithheldForTaxes contextRef="FD2018Q1QTD
<test:WeightedAveragePricePerTreasuryShareWithheldForTaxes contextRef="FD2019Q1YTD
```

**xHTML = Human readable format that can be viewed through any Browser without any Add In**

## Consolidated Statement of Income

	Notes	2018	2017	2016
Revenue	4	388,379	305,179	233,591
Share of profit of joint ventures and associates	9	4,106	4,225	3,545
Interest and other income	5	4,071	2,466	2,897
Total revenue and other income		396,556	311,870	240,033
Purchases		294,399	223,447	162,574
Production and manufacturing expenses		26,970	26,652	28,434
Selling, distribution and administrative expenses		11,360	10,509	12,101
Research and development		986	922	1,014
Exploration		1,340	1,945	2,108
Depreciation, depletion and amortisation	4	22,135	26,223	24,993
Interest expense	6	3,745	4,042	3,203
Total expenditure		360,935	293,740	234,427
Income before taxation		35,621	18,130	5,606

# ESMA/ESEF IXBRL



ESMA European Single Electronic Format (ESEF) enforces reporting of the Annual Financial Reports (AFRs) using Inline XBRL standard which merges together the human readable HTML reports with the machine readable XBRL content

Consolidated Statement of Income				\$ million
	Notes	2018	2017	2016
Revenue	4	388,379	305,179	233,591
Share of profit of joint ventures and associates	9	4,106	4,225	68,604
Interest and other income	5	4,071	2,466	2,897
Total revenue and other income		396,556	311,870	240,033
Purchases		294,399	223,447	162,574
Production and manufacturing expenses		26,970	26,652	28,434
Selling, distribution and administrative expenses		11,360	10,509	12,101
Research and development		986	922	1,014
Exploration		1,340	1,945	2,108
Depreciation, depletion and amortisation	4	22,135	26,223	24,993
Interest expense	6	3,745	4,042	3,203
Total expenditure		360,935	293,740	234,427
Income before taxation		35,621	18,130	5,606
Taxation charge	16	11,715	4,695	829
Income for the period	4	23,906	13,435	4,777

✓ Highlight all tags  
 Tag: ifrs\_full:Revenue  
 Fact: € 68,604,000,000.00  
 Period: 2016-01-01 to 2015-12-31  
 Unit: iso4217:EUR  
 Scale: Millions  
 Balance: Credit  
 Sign: Positive  
 Type: monetaryItemType

# REPORTS TO BE PRODUCED AND LEVEL OF TAGGING



	IFRS Consolidated FS	Individual Financial Statements	3 <sup>rd</sup> Country GAAP FS
Primary Financial Statements	Mandatory from 2020		
Block Tagging of Notes	Mandatory from 2022	Voluntary if Taxonomy Provided by the MS	Forbidden
Detailed Tagging of Notes	Voluntary		

Graphic :Source [https://www.xbrleurope.org/files/Presentations/20180201-20th%20XBRL%20Europe%20Day-Copenhagen/2-ESMA32-60-303\\_Presentation\\_XBRL\\_Europe\\_Day\\_2018.pdf](https://www.xbrleurope.org/files/Presentations/20180201-20th%20XBRL%20Europe%20Day-Copenhagen/2-ESMA32-60-303_Presentation_XBRL_Europe_Day_2018.pdf)



# CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM application interface. The main window shows a project summary for 'Annual Report & Accounts 2018 (ESMA IFRS 2017)'. A dialog box titled 'Open a Report Filtered by Custom Groups' is open, allowing the user to select one or more custom groups to filter the report with at opening. The 'ESMA Annual Report & Accounts (ESEF)' group is selected.

**Project Summary:**

- Project name: Annual Report & Accounts 2018 (ESMA IFRS 2017)
- Report Name: 100 First Class Travellers Plc - ESMA 2018
- Taxonomy name: ESMA IFRS 2017 Draft Taxonomy (Supported)
- Target Namespace: http://www.esma.europa.eu/taxonomy/2017-03-31/ecef\_all
- Created: 8/28/2018 11:28:00 AM
- Last Modified: 8/30/2018 8:25:39 AM
- Owner: Administrator
- Last Modified By: Administrator

**Open a Report Filtered by Custom Groups:**

Select one or more custom groups to filter the report with at opening:

- ESMA Annual Report & Accounts (ESEF)
- US SEC Form 20F (FPI)
- Preliminary Press Release
- Market Analyst Pack
- Financial Highlights
- Chairman's Statement
- Business & Financial Review
- Auditor's Report
- Corporate Information

# CERTENT Solution – ESMA/ESEF



Certent CDM

File Home Pivot Grid Report Object

Update Report View Refresh XBRL Tag Edit Items Negate Items Highlight Tags Add Footnote Delete Footnote Search Validate Generate Inline XBRL Show Tags in Report Show Orphan Tags Manage Variable Security View XBRL Logs

General Tag Generation and Validation Data View Configuration Data Views

**XBRL** Pivot Grid

100 First Class Travellers Plc - ESMA 2018

- Parameters
- Report Format
- Report Contents
- Financial Highlights
- Chairman Statement
- Business Financial Review
- Consolidated Financial Statements
  - IFRS Consolidated Income Statement
  - IFRS Consolidated Balance Sheet
  - Header
  - Balance Sheet Statement
  - IFRS Consolidated Cash Flow Statement
  - IFRS Consolidated Comprehensive Income Statement
  - Notes To Consolidated Financial Statements
  - Parent Company Balance Sheet
  - Notes To Parent Company Balance Sheet
  - Independent Auditor Report
  - Corporate Information
  - InDesign Baseline Graphics

Report queries

- 999 MA Report Suite - Report Details
- 999 MA Report Suite - Report Status
- 999 MA Report Suite - Reports Per Owner
- A7. Basel III CRD IV - Detailed OPR Loss Template
- A8. Basel III CRD IV - Detailed SEC Template
- B3. Solvency II RSR Fund Portfolio
- C3. EBA Open Regulatory Form C14.00

Dashboards

Report

Administration

Tasks

XBRL

Extension Taxonomies

Tag Inspector

Footnotes

Validation Messages

First Class Travellers Plc

Instants

	2017-12-31	2018-12-31
Non-current assets [abstract]		
Property, plant and equipment	284.000.000,00	
Investment property		
Goodwill		
Intangible assets other than goodwill	460.000.000,00	604.200.000,00
Investments accounted for using equity method		
Investments in subsidiaries, joint ventures and	34.500.000,00	36.800.000,00
Non-current biological assets		
Trade and other non-current receivables	60.600.000,00	80.000.000,00
Non-current inventories		
Deferred tax assets	49.800.000,00	56.800.000,00
Current tax assets, non-current		
Other non-current financial assets	800.000,00	600.000,00
Other non-current non-financial assets		
Non-current non-cash assets pledged as collateral		
Non-current assets	889.700.000,00	1.090.800.000,00
Current assets [abstract]		
Current inventories		
Trade and other current receivables	315.600.000,00	391.700.000,00
Current tax assets, current		
Current biological assets		
Other current financial assets	0,00	1.600.000,00
Other current non-financial assets		
Cash and cash equivalents	125.300.000,00	177.500.000,00
Current non-cash assets pledged as collateral for	9.000.000,00	1.200.000,00
Current assets other than non-current assets or		
Non-current assets or disposal groups classified as		
Current assets	449.900.000,00	572.000.000,00

Rows: 1 Columns: 1 100%

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source Value	Accuracy	Transformat...	Negated	Report Obj...	Dimensions
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2018-12-31	604,200,000	604.2	Infinite	Millions	No	Balance Sh	
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	460,000,000	460	Infinite	Millions	No	Balance Sh	
Property, plant and equipment	PropertyPlantAndEquipment	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	284,000,000	284	Infinite	Millions	No	Balance Sh	

Check out the report object to begin editing.

D6 : X ✓ fx =Database!B9

	B	C	D	E	F
1					
2					
3					
4			Note	2018	2017
5				£m	£m
6	<b>Non-current assets</b>				
7	Intangible assets		604.2	460.0	
8	Property, plant and equipment		312.4	284.0	
9	Investments in joint venture and associate		36.8	34.5	
10	Other investments		0.6	0.8	
11	Trade and other receivables		80.0	60.6	
12	Deferred tax assets		56.8	49.8	
13			<b>1,090.8</b>	<b>889.7</b>	
14	<b>Current assets</b>				
15	Trade and other receivables		391.7	315.6	
16	Derivative financial instruments		1.6	0.0	
17	Cash and cash equivalents		177.5	125.3	
18	Assets classified as held for sale		1.2	9.0	
19			<b>572.0</b>	<b>449.9</b>	
20	<b>Total assets</b>		<b>1,662.8</b>	<b>1,339.6</b>	
21					
22	<b>Current liabilities</b>				
23	Interest-bearing loans and borrowings		(8.6)	(73.3)	
24	Derivative financial instruments		(62.5)	0.0	
25	Trade and other payables		(865.9)	(789.8)	
26	Provisions		(17.6)	(21.3)	
27	Income tax payable		(24.7)	(28.4)	
28			<b>(979.3)</b>	<b>(912.8)</b>	
29					
30	<b>Non-current liabilities</b>				
31	Interest-bearing loans and borrowings		(272.2)	(33.9)	
32	Employee benefits		(24.7)	(34.2)	
33	Other long-term liabilities		(40.1)	(25.3)	
34	Provisions		(30.2)	(33.4)	
35	Deferred tax liabilities		(34.3)	(23.8)	
36			<b>(401.5)</b>	<b>(150.6)</b>	
37	<b>Total liabilities</b>		<b>(1,380.8)</b>	<b>(1,063.4)</b>	

Display Database

Properties and Comments

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ESMA 2018 Balance Sheet Statement Annual Report & Accounts 2018 (ESMA IFRS 2017) Tasks All processes completed

# CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM software interface. The main window shows a pivot grid for '100 First Class Travellers Plc - ESMA 2018'. The pivot grid is filtered to show 'Property, plant and equipment' with a value of 284,000,000.00 for the period 2017-12-31. A 'Tag' dialog box is open, showing the following data:

Unit	Value
GBP	312.4

The dialog box also shows a preview of the data in a spreadsheet format:

Column	Value
D	312,400,000

The background shows a spreadsheet view of the 'Balance Sheet Statement' with columns for 2017 and 2018. The 'Property, plant and equipment' row shows a value of 312.4 million for 2018. The spreadsheet also shows other rows for 'Intangible assets' and 'Total liabilities'.

# CERTENT Solution – ESMA/ESEF



Certent CDM

File Home Pivot Grid Report Object

Refresh Check Out Check In Save Show Properties Manage Report Object Workflow Add-Ins Mode Tag

XBRL Pivot Grid

100 First Class Travellers Plc - ESMA 2018

- Parameters
- Report Format
- Report Contents
- Financial Highlights
- Chairman Statement
- Business Financial Review
- Consolidated Financial Statements
  - IFRS Consolidated Income Statement
  - IFRS Consolidated Balance Sheet
  - Header
  - Balance Sheet Statement
  - IFRS Consolidated Cash Flow Statement
  - IFRS Consolidated Comprehensive Income Statement
- Notes To Consolidated Financial Statements
- Parent Company Balance Sheet
- Notes To Parent Company Balance Sheet
- Independent Auditor Report
- Corporate Information
- InDesign Baseline Graphics

Report queries

- 999 MA Report Suite - Report Details
- 999 MA Report Suite - Report Status
- 999 MA Report Suite - Reports Per Owner
- A7. Basel III CRD IV - Detailed OPR Loss Template
- A8. Basel III CRD IV - Detailed SEC Template
- B3. Solvency II RSR Fund Portfolio
- C2. EBA Open Regular Exam C14.00

Dashboards

Report

Administration

Tasks

XBRL

Extension Taxonomies

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source Value	Accuracy	Transformat...	Negated	Report Obj...	Dimensions
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2018-12-31	604,200,000	604.2	Infinite	Millions	No	Balance Sh	
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	460,000,000	460	Infinite	Millions	No	Balance Sh	
Property, plant and equipment	PropertyPlantAndEquipment	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	284,000,000	284	Infinite	Millions	No	Balance Sh	

Rows: 1 Columns: 1 100%

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept Name Prefix Type Period Balance Unit Entity Time Period Value Source Value Accuracy Transformat... Negated Report Obj... Dimensions

Intangible assets other than goodwill IntangibleAssetsOtherThanGoodwill ifrs-full monetaryIt... Instant Debit GBP First Class T... 2018-12-31 604,200,000 604.2 Infinite Millions No Balance Sh

Intangible assets other than goodwill IntangibleAssetsOtherThanGoodwill ifrs-full monetaryIt... Instant Debit GBP First Class T... 2017-12-31 460,000,000 460 Infinite Millions No Balance Sh

Property, plant and equipment PropertyPlantAndEquipment ifrs-full monetaryIt... Instant Debit GBP First Class T... 2017-12-31 284,000,000 284 Infinite Millions No Balance Sh

Tag Inspector Footnotes Validation Messages

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ESMA 2018 Balance Sheet Statement Annual Report & Accounts 2018 (ESMA IFRS 2017) Tasks All processes completed

User Object Summary Balance Sheet Statement

D6 =Database!B9

	B	C	D	E	F
1					
2					
3			2018	2017	
4			€m		
5					
6					
7		Note			
8					
9					
10					
11					
12					
13					
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38					
39					
40					

Properties and Comments

# CERTENT Solution – ESMA/ESEF



Certent CDM

File Home Pivot Grid Report Object

History [181000] Notes - Corporate Information and statement No table Flow Layout

General

Pivot Grid

Filter Data Save Layout Load Layout Show Pivot Headers Show Units Format Numbers Highlight Item Types Show Legend Edit Elements Tag Edit Items Negate Items Delete Items

**XBRL**

100 First Class Travellers Plc - ESMA... Parameters Report Format Report Contents Financial Highlights Chairman Statement Business Financial Review Consolidated Financial Statements IFRS Consolidated Income Sta... IFRS Consolidated Balance Sh... Header Balance Sheet Statement IFRS Consolidated Cash Flow... IFRS Consolidated Comprehen... Notes To Consolidated Financial S... Note 0 Contents Note 1 Accounting Policies Accounting Policies Sect... Accounting Policies Sect... Accounting Policies Sect...

Report queries

999 MA Report Suite - Report Details 999 MA Report Suite - Report Status 999 MA Report Suite - Reports Per Owner A7. Basel III CRD IV - Detailed OPR Loss Template A8. Basel III CRD IV - Detailed SEC Template B3. Solvency II RSR Fund Portfolio C2. EPR Open Reporting Form C.14.00

Dashboards Report Administration Tasks XBRL Extension Taxonomies

100 First Class Travellers Plc

Instants 12 months ended 2017-12-31 2018-12-31

Disclosure of notes and other explanatory information [text block]

Statement of IFRS compliance [text block] Management conclusion on fair presentation as Explanation of departure from IFRS Explanation of financial effect of departure from IFRS Explanation of nature of requirement in IFRS and Explanation of adjustments that would be necessary to Disclosure of uncertainties of entity's ability to continue Explanation of fact and basis for preparation of financial Explanation of why entity not regarded as going concern Description of reason for using longer or shorter Description of fact that amounts presented in financial

Disclosure of reclassification s or changes in presentation [text block]

Disclosure of reclassification s or changes in presentation Description of Amount of Description of

Description of reason why reclassification of Description of nature of necessary adjustments to

Disclosure of amounts to be recovered or settled after twelve months

Disclosure of amounts to be recovered or settled after Current Current trade Current trade

Disclosure of significant accounting policies [text block]

Explanation of measurement bases Description of other accounting policies [text block] Explanation of management

Explanation of sources of estimation uncertainty with

Rows: 1 Columns: 1 100%

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source Value	Accu...	Transformation...	Negated	Report Object Name	D...
Country of incorporation	CountryOfIncorporation	ifrs-full	stringItemTy...	Duration	Undefined	-	First Class Tr...	2018-01-01 to 2	England and V	England and V	-	None	-	Accounting Policies Section 1	
Statement of IFRS compliance [text block]	StatementOfIFRSCompliance	ifrs-full	textBlockite...	Duration	Undefined	-	First Class Tr...	2018-01-01 to 2	HTML	HTML	-	None	-	Accounting Policies Section 1	

Tag Inspector Footnotes Validation Messages

Page 1 of 1 27 of 873 words English (United States) Focus + 84%

Check out the report object to begin editing.

1. Accounting policies  
First Class Travellers Plc is a public limited company incorporated in England and Wales. The Group financial statements consolidate those of the Company and its subsidiaries and equity account the Group's interest in joint ventures and associates. The parent company financial statements present information about the Company as a separate entity and not about the Group.

(A) Basis of preparation  
The consolidated financial statements have been prepared and approved by the Directors in accordance with International Financial Reporting Standards as adopted by the European Union (Adopted IFRS). The Company has elected to prepare its parent company financial statements in accordance with UK GAAP. These are presented separately. The financial statements are presented in the Group's functional currency of Sterling, rounded to the nearest hundred thousand.

The Group believes that underlying operating profit, underlying profit before tax and underlying earnings per share provide additional guidance to statutory measures on the underlying performance of the business during the financial year.

The term underlying is not defined under IFRS. It is a measure that is used by management to assess the underlying performance of the business internally and is not intended to be a substitute measure for Adopted IFRSs GAAP measures.

The Group defines these underlying measures as follows:

- Underlying operating profit is profit before financial income and expense, taxation (Group and share of joint venture and associate), separately disclosed items, amortisation of intangible assets acquired in business combinations and impairment of goodwill.
- Underlying profit before tax is profit before taxation (Group and share of joint venture and associate), separately disclosed items, amortisation of intangible assets acquired in business combinations and impairment of goodwill.
- Underlying profit after tax is profit before separately disclosed items, amortisation of intangible assets acquired in business combinations and impairment of goodwill.

(B) Transition to Adopted IFRSs  
The Group is preparing its financial information in accordance with Adopted IFRSs for the first time and consequently has applied IFRS 1, 'First-time adoption of International Financial Reporting Standards'. The preparation of the consolidated financial statements in accordance with Adopted IFRSs resulted in changes to the accounting policies as compared with the previous annual financial statements prepared under UK GAAP. With the exception of accounting policies in respect of financial instruments, the accounting policies set out below have been applied consistently to all years presented in these consolidated financial statements. They have also been applied in preparing an opening Adopted IFRSs balance sheet at 1 January for the purposes of the transition to IFRS, as required by IFRS 1. The impact of the transition from previous UK GAAP to Adopted IFRSs is explained in notes to the accounts.

The consolidated financial statements are prepared on the historical cost basis. Non-current assets held for sale are stated at the lower of their carrying amount and fair value less costs to sell. The Group has adopted the transitional rules of IFRS 1 and has therefore adopted IAS 32, 'Financial Instruments - Disclosures and Presentation' and IAS 39, 'Financial Instruments - Recognition and Measurement' and IFRS 7, 'Financial Instruments'. In the comparative financial year the previous UK GAAP accounting policy has been applied. A reconciliation showing the impact of the adoption of these standards is provided in note 33 and further details of the change in accounting policy are provided in (E). The Group has early adopted IFRS 7 which replaces the disclosure requirements of IAS 32. In addition, IFRS 1 grants certain exemptions from the full requirements of other Adopted IFRSs on transition. The following exemptions permitted under IFRS 1 have been taken in these Group financial statements:

- Business combinations: Business combinations that took place prior to 1 November 2004 have not been restated.
- Foreign exchange: Cumulative translation differences for all foreign operations have been set at zero at 1 November 2004.
- Share-based payments: IFRS 2, 'Share-based payments' have only been applied in respect of share options issued after 7

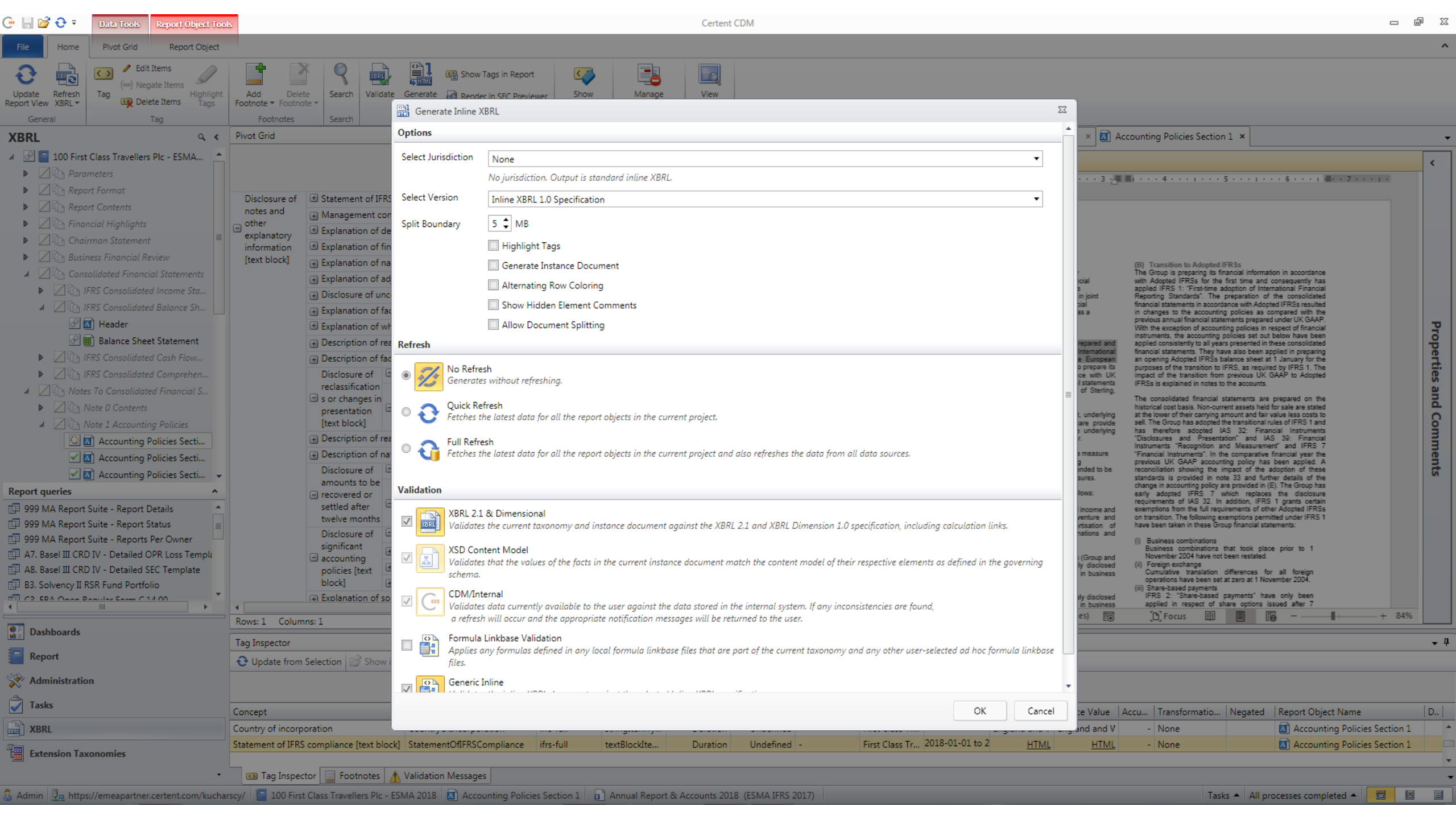
Properties and Comments

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ESMA 2018 Accounting Policies Section 1 Annual Report & Accounts 2018 (ESMA IFRS 2017) Tasks All processes completed

# CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM application window. The main interface is partially obscured by a 'Text Block Preview' dialog box. The dialog box has a title bar 'Text Block Preview' and a checkbox 'Allow components to be reordered'. Inside the dialog, a text area contains the following text: 'The consolidated financial statements have been prepared and approved by the Directors in accordance with International Financial Reporting Standards as adopted by the European Union (Adopted IFRSs)'. Below the text area, there is a tip: 'Tip: To put text block components in a different order, drag and drop them.' At the bottom of the dialog are 'OK' and 'Cancel' buttons. The background application window shows a menu bar with 'File', 'Home', 'Pivot Grid', and 'Report Object'. Below the menu bar is a toolbar with icons for 'Display', 'Filter', 'Default Layout', 'Save Layout', 'Show Pivot', 'Show', 'Format', 'Highlight', 'Show', 'Edit', 'Tag', and 'Edit Items'. On the left side, there is a tree view under the heading 'XBRL' with various report components like '100 First Class Travellers', 'Parameters', 'Report Format', 'Report Contents', 'Financial Highlights', 'Chairman Statement', 'Business Financial Re', 'Consolidated Financials', 'IFRS Consolidates', 'Header', 'Balance Shee', 'IFRS Consolidates', 'IFRS Consolidates', 'Notes To Consolidate', 'Note 0 Contents', 'Note 1 Accountin', 'Accounting P', 'Accounting P', and 'Accounting P'. Below the tree view are sections for 'Report queries', 'Dashboards', 'Report', 'Administration', 'Tasks', 'XBRL', and 'Extension Taxonomies'. At the bottom of the application window, there is a status bar with 'Tag Inspector', 'Footnotes', and 'Validation Messages'. The taskbar at the very bottom shows several open applications, including '100 First Class Travellers Plc - ESMA 2018', 'Accounting Policies Section 1', and 'Annual Report & Accounts 2018 (ESMA IFRS 2017)'. The system tray shows 'Tasks' and 'All processes completed'.



### Generate Inline XBRL

**Options**

Select Jurisdiction:   
*No jurisdiction. Output is standard inline XBRL.*

Select Version:

Split Boundary:

Highlight Tags

Generate Instance Document

Alternating Row Coloring

Show Hidden Element Comments

Allow Document Splitting

**Refresh**

No Refresh  
*Generates without refreshing.*

Quick Refresh  
*Fetches the latest data for all the report objects in the current project.*

Full Refresh  
*Fetches the latest data for all the report objects in the current project and also refreshes the data from all data sources.*

**Validation**

XBRL 2.1 & Dimensional  
*Validates the current taxonomy and instance document against the XBRL 2.1 and XBRL Dimension 1.0 specification, including calculation links.*

XSD Content Model  
*Validates that the values of the facts in the current instance document match the content model of their respective elements as defined in the governing schema.*

CDM/Internal  
*Validates data currently available to the user against the data stored in the internal system. If any inconsistencies are found, a refresh will occur and the appropriate notification messages will be returned to the user.*

Formula Linkbase Validation  
*Applies any formulas defined in any local formula linkbase files that are part of the current taxonomy and any other user-selected ad hoc formula linkbase files.*

Generic Inline

OK Cancel

Value	Accu...	Transformatio...	Negated	Report Object Name	D...
				Accounting Policies Section 1	
				Accounting Policies Section 1	

# CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM software interface. The top menu includes 'File', 'Home', 'Pivot Grid', and 'Report Object'. The main workspace is divided into several panes:

- Left Pane (XBRL):** A tree view showing the report structure for '100 First Class Travellers Plc - ESMA...'. It includes sections like 'Parameters', 'Report Format', 'Report Contents', 'Financial Highlights', 'Chairman Statement', 'Business Financial Review', 'Consolidated Financial Statements', 'IFRS Consolidated Income Sta...', 'IFRS Consolidated Balance Sh...', 'Header', 'Balance Sheet Statement', 'IFRS Consolidated Cash Flow...', 'IFRS Consolidated Comprehen...', 'Notes To Consolidated Financial S...', 'Note 0 Contents', and 'Note 1 Accounting Policies'.
- Top Center (Pivot Grid):** A table with columns for '12 months ended' (2017-12-31, 2018-12-31) and a 'HTML' column. It lists various disclosure items such as 'Statement of IFRS compliance', 'Management conclusion on fair presentation as', 'Explanation of departure from IFRS', etc.
- Right Pane (Report Preview):** A preview of the 'Accounting Policies Section 1'. It contains text detailing the company's accounting policies, including the transition to IFRS 1 and the basis of preparation.
- Bottom Center (Tag Inspector):** A table listing tags with columns for Concept, Name, Prefix, Type, Period, Unit, Entity, Time Period, Value, and Source. The first row is 'Country of incorporation' and the second is 'Statement of IFRS compliance [text block]'.
- Bottom Right (Task Bar):** A task bar showing the progress of various processes: 'Generate Inline XBRL' (Initializing...), 'Refresh and Compile' (Finalizing...), 'Generate report as Microsoft Word' (2019-09-19 18:22), and 'Generate Inline XBRL' (2019-09-18 15:08).



# CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM software interface. The top menu includes 'Data Tools' and 'Report Object Tools'. The main workspace shows a file explorer window with a table of files:

Nazwa	Typ	Rozmiar po skomp...	Chronione...	Rozmiar	Stopień	Data modyfikacji
Annual Report & Accounts 2018 (ESMA IFRS 2017)-2018-12-31	Firefox HTML Document	955 KB	Nie	2,031 KB	53%	2019-09-19 16:41

Below the file explorer, a preview window shows the cover of the 'ANNUAL REPORT & ACCOUNTS 2018' for 'FIRST CLASS TRAVELLERS Plc'. The cover features a beach scene with waves and a colorful beach chair. The text on the cover includes 'ANNUAL REPORT & ACCOUNTS', '2018', and 'FIRST CLASS TRAVELLERS Plc'. The software interface also shows a 'Validation Messages' table with error details:

Validation Code	Concept	Message
XBRL Dimension 1.0	Primary/ItemDimensionallyInvalidError	[Ins Err, 2] xbrl:AS_OF_Dec31
XBRL Dimension 1.0	Primary/ItemDimensionallyInvalidError	[Ins Err, 2] xbrl:AS_OF_Dec31

# CERTENT Solution – ESMA/ESEF



Annual Report & Accounts 2018 (E X +)

file:///C:/Users/Adam/AppData/Local/Temp/Temp1\_6F5.zip/Annual Report & Accounts 2018%20 (ESMA IFRS 2017)-2018-12-31.html

KC\_edg JK\_WWA L19 AK Cloud Blue IBM\_FOPM iXBL\_XSD\_XML 10.4.1 CLIENTS BGK PROSPECTS KCAK INNE Adam Kucharski Witamy! | LinkedIn Gmail Mapy Google Microsoft Dynamics 3... Tłumacz Google KONGRES

## CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2018

	Note	2018 Em	2017 Em
<b>Non-current assets</b>			
Intangible assets		604.2	460.0
Property, plant and equipment	7	312.4	284.0
Investments in joint venture and associate		36.8	34.5
Other investments			
Trade and other receivables	8		
Deferred tax assets	5		
	1,08		
<b>Current assets</b>			
Trade and other receivables	9		
Derivative financial instruments	39		
Cash and cash equivalents	10	17	
Assets classified as held for sale	11		
	57		
<b>Total assets</b>		<b>1,662.8</b>	<b>1,339.6</b>
<b>Current liabilities</b>			
Interest-bearing loans and borrowings	12	(8.6)	(73.3)
Derivative financial instruments		(62.5)	-
Trade and other payables	13	(865.9)	(789.8)
Provisions		(17.6)	(21.3)
Income tax payable		(24.7)	(28.4)
		(979.3)	(912.8)
<b>Non-current liabilities</b>			
Interest-bearing loans and borrowings	12	(272.2)	(33.9)
Employee benefits	14	(24.7)	(34.2)
Other long-term liabilities		(40.1)	(25.3)
Provisions		(30.2)	(33.4)
Deferred tax liabilities		(34.3)	(23.8)
		(401.5)	(150.6)
<b>Total liabilities</b>		<b>(1,380.8)</b>	<b>(1,063.4)</b>
<b>Net assets</b>		<b>282.0</b>	<b>276.2</b>
<b>Equity</b>			
Share capital		15.9	15.9
Share premium		242.0	241.5
Other reserves		296.4	337.8
Retained earnings		(273.2)	(319.3)
<b>Total equity attributable to equity holders of the parent</b>		<b>281.1</b>	<b>275.9</b>
<b>Minority interest</b>		<b>0.9</b>	<b>0.3</b>
<b>Total equity</b>		<b>282.0</b>	<b>276.2</b>

The financial statements were approved by the Board on 25 February 2019

1 First Class Travellers  
Annual Report 2018

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2018



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