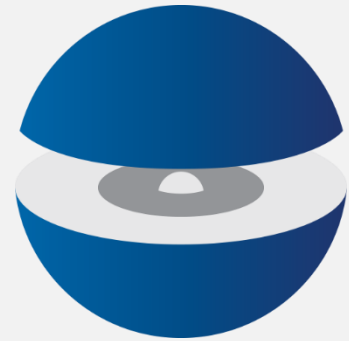




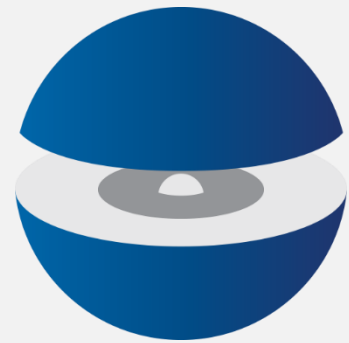
# Customer Advisory Board Meeting

Cortell Presentation 30 Aug 2022

Presenter: Karl Blackler



**Cortell**  
**Australia**



**CoreBIS**

- **Introductions**
- **CoreBIS updates**
- **How to get Support**
- **APRA Connect**
- **Open discussion**
- **CoreConsol**



:86 400

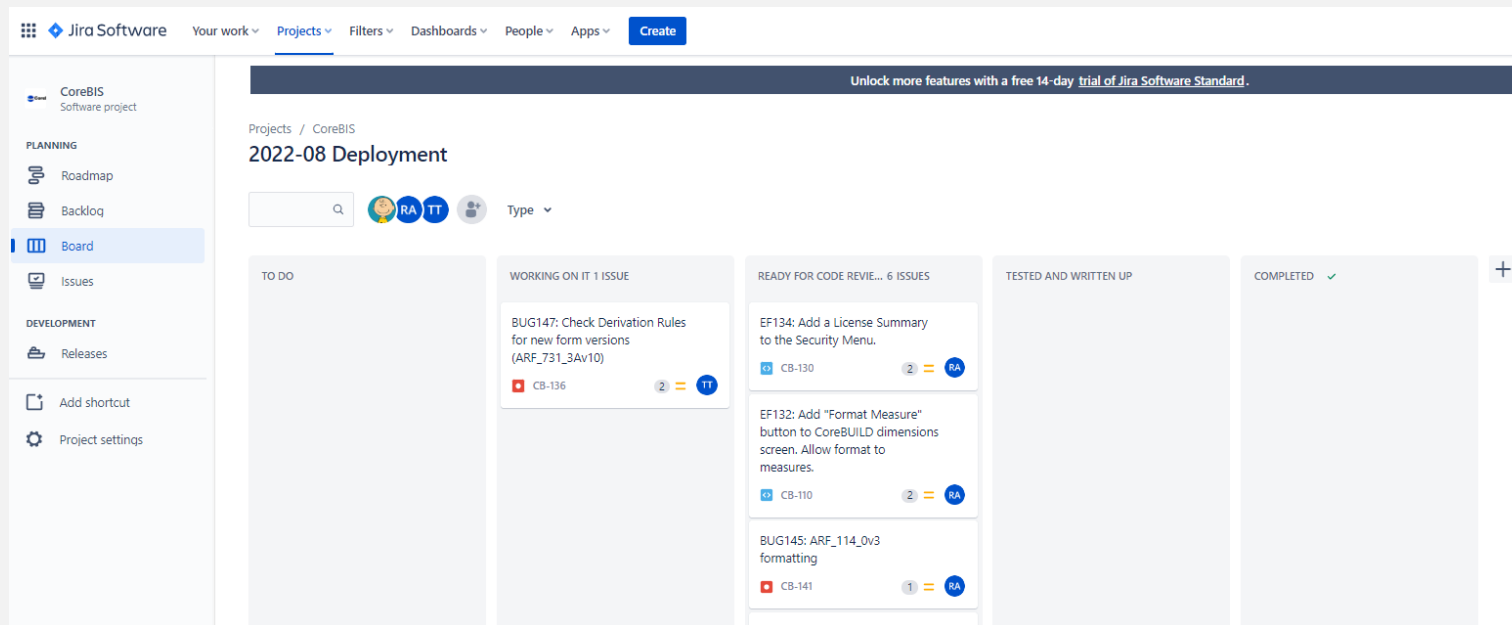




# CoreBIS Updates

# CoreBIS Updates

- We have improved our CoreBIS release procedure, with extended use of the Jira platform.
- Now provide monthly Testing Verification documentation



# CoreBIS Updates

- We have been busy delivering

	Code Update	Enhancement	New Feature	Total
2022-04 Deployment	5	8		13
2022-05 Deployment	6	3		9
2022-06 Deployment	2	3	1	6
2022-07 Deployment	11	3	2	16
2022-08 Deployment	5	2		7
<b>Total</b>	29	19	3	51



# A few of the features delivered

- EF93: Archiving of TAGGED data
- EF112: CoreBUILD Cubes > “Next Load Date” field
- EF120: Allow up to 5 dimensions to be added to a cube
- EF128: Calculated Measures added to File Formatter
- EF133: Archiving of files after loading
- New Tagging Overview Screen

# A few of the features delivered

- NF45: APRA Connect
  - P1: Integrate Taxonomy / Connect Dimensions
  - P2: Return Management Integration / XML Export / Validate Data Length
  - P3: Workflow Submissions / Connect Dimension Hierarchies / ARS\_112
- NF50: Allocation/Appportionment Module

# Future features

- APRA Connect Integration (continued..)
  - Form dashboards and trending
  - Drill down
  - Manual Adjustments
  - Export to CSV
  - Validations

APRA | Connect - TEST

KARL BLACKLER , Cortell Australia Pty Ltd

Manage Returns

This page allows you to perform all activities related to managing returns.

[Create Return](#) [View Submissions](#)

Draft Returns

Name	Reference	Revision	Categories	Status	End date
<a href="#">SRS 251 Insurance Arrangements</a>	SUP_IN SAR05 942	<a href="#">0.1</a>	Annually	No Data	30/06/2021

APRA | Connect - TEST

KARL BLACKLER , Cortell Australia Pty Ltd

Menu

Welcome to APRA Connect Portal

Warning  
You have entered APRA Connect, a system used by the Australian Prudential Regulation Authority (APRA) reporting entities.

If you are not authorised to submit data to APRA on behalf of the person or entity to which the data is otherwise authorised to access APRA Connect, you must exit APRA Connect now.

APRA may monitor the use of APRA Connect to ensure it remains secure and accessible. APRA may also remove access to

APRA | Connect - TEST

KARL BLACKLER , Cortell Australia Pty Ltd

Form View

**Insurance arrangements**


Institution Name: Cortell Australia Pty Ltd  
 Australian Business Number: 86096725567  
 Reporting Period: 30/06/2021

**Table 1: Insurance arrangements**

Insurance Cluster Identifier	Life Insurance Company Name Text	Life Insurance Company Australian Business Number	Associate Indicator	Insurance Cluster Policy Reporting Level Type	Insurance Cluster Policy Type
(1)	(2)	(3)	(4)	(5)	(6)

# Future features

- Migration Packages



## CoreBUILD Migrations

Recalculate Return to CoreBuild


---

New Package Description:

Open  
Locked

View Package Delete Package Import Package Create Package

Package Code	Type	Description	Created UserName	Export TimeStamp	Import TimeStamp
Package_2022-08-23 112158	OUT	New ARS 112 Development			
Package_2022-08-10 140142	OUT	Mapping of ARF_720_OA after chan			



## CoreBUILD Migrations

Recalculate Return to Packages

Package\_2022-08-23 112158

```

graph LR
    A((ODBC DSN)) --> B((Dimensions))
    B --> C((Cubes))
    C --> D((Tagging))
    D --> E((Mapping))
    E --> F((Summary))
            
```

Object Type	Objects included in Migration	Included
Dimensions	BASE_220_0_LMI	Yes
	BASE_220_0_Resident_Country	Yes
	BASE_Attach_Rule_Load_Date	Yes
	BASE_Attach_Rule_Measure	Yes
	BASE_Entity	Yes
Cubes	BASE_TextFile_Test	Yes
	BASE_Attach_Rule	Yes
Tagging	AC_LB_Exposure_Class > TV1	Yes
Mapping	MV5 > ADI_CRIRBv1 > TAGGED_TEST	Yes
	MV5 > ADI_CRSTDv1 > TAGGED_TEST	Yes

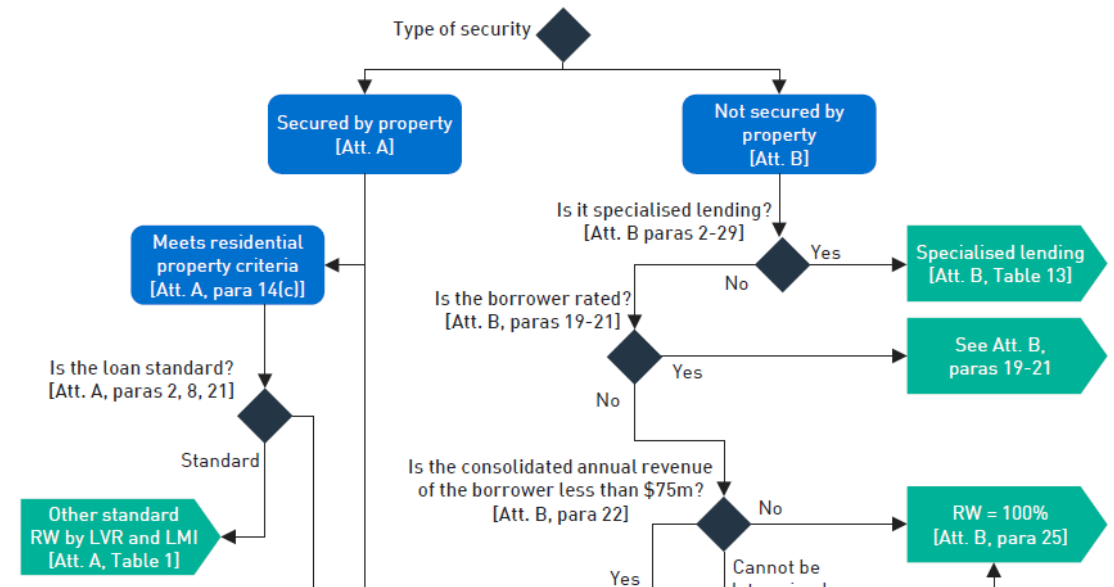
EXPORT PACKAGE

# Future features

- Tagging using a Flow Chart process

## Attachment B – SME treatment example

This Attachment provides an indicative example for the treatment of the on-balance sheet component of an SME loan under APS 112.



APG 112 – Standardised Approach to Credit Risk

# Future features

- Auditor Report
  - Detailed extract of Attribute > Cube mapping/Tagging.
- Enhancements to Data Lineage
  - Exposing the mapping/tagging through reports to make it easier to assess the impacts of changes to tagging/mapping.
- Data Quality Rules Engine
  - Alerts and checks to the data being imported into CoreBIS to enable checks for invalid combinations.
- Have some suggestions of your own? Contact Support...



# How to Contact Support

# Support

- Phone: 1800 089 003
- Email: [support.centre@cortell.com.au](mailto:support.centre@cortell.com.au)
- Emails will automatically generate a ticket
- Additional information can be added to the ticket by replying to the support centre email.





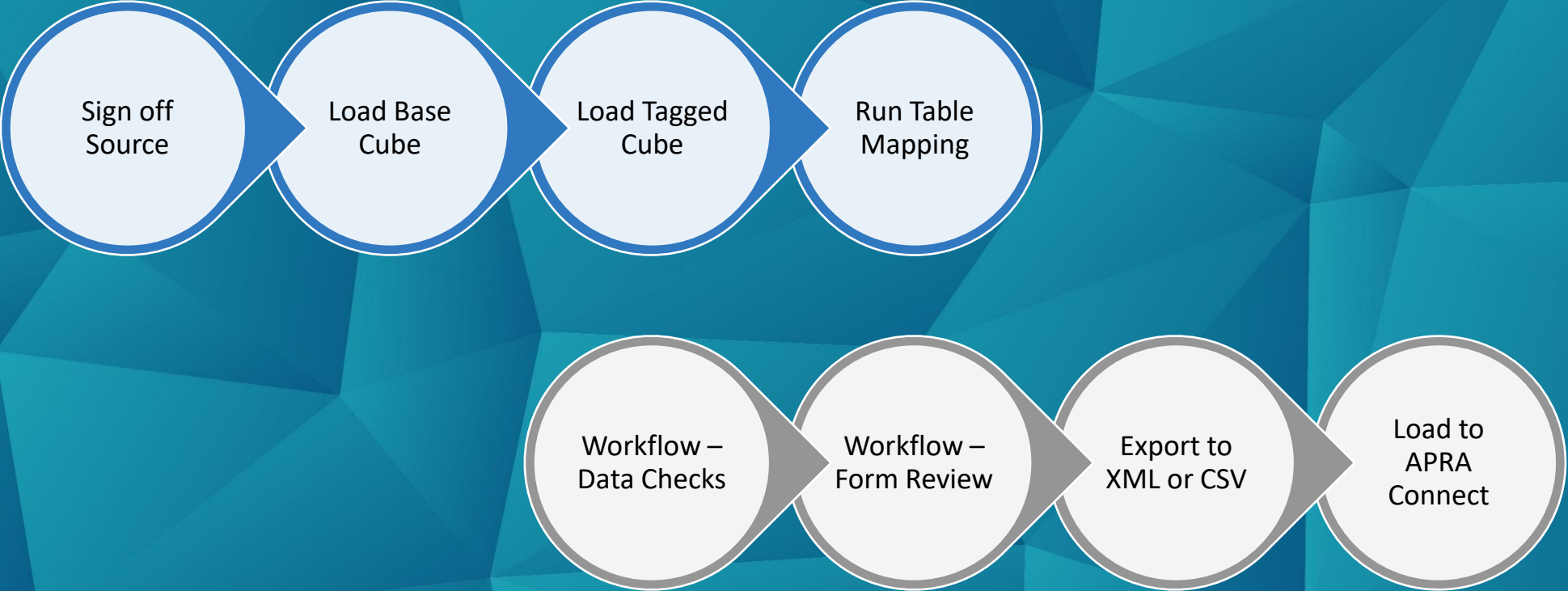
# APRA Connect Integration

# Suggested Approach to Data

- Additional set of Cubes for APRA Connect forms
- New Connect Dimensions for Tagging to Tables/Forms  
*(Works the same as SBR Dimensions do for D2A)*
- Table Map Tagged data to Connect Table  
*(Table mapping copies data from Tagged Cube to Table)*
- Mapping not required.

Note: Table Mapping works differently for APRA Connect to D2A form tables.

# Flow of Data / Business Process



# Return Management → APRA Connect Management

- Setup of your Entity



## APRA CONNECT ENTITY

Recalculate

Return to AC Mgmt

### Add New Entity

Entity	Name	ABN

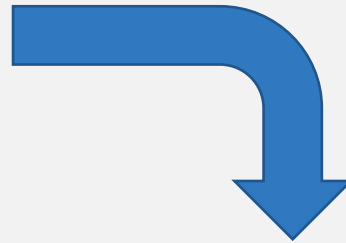
Add New Entity

Element	Name	ABN
6200	Cortell Australia Pty Ltd	86096725567

# Return Management → APRA Connect Management

- Copy / Paste direct from Connect to CoreBIS

1. Copy
2. Clear Table
3. Paste
4. Validate Table
5. Submit to Return Mgmt



APRA Connect - TEST PORTAL

KARL BLACKLER, Cortell Australia Pty Ltd

Manage Returns

This page allows you to perform all activities related to managing returns.

Create Return View Submissions

Draft Returns

Name	Reference	Revision	Categories	Status	End date	Due date	Actions
<a href="#">SRS 550.0 Asset Allocation Quarterly 30/06/2022</a>	SUP_AA17346	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
<a href="#">SRS 606.0 RSE Profile Quarterly 30/06/2022</a>	SUP_PROFILE17072	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
<a href="#">SRS 611.0 Member Accounts Quarterly 30/06/2022</a>	SUP_MEMAC17343	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
<a href="#">SRS 705.0 Performance Components Quarterly 30/06/2022</a>	SUP_PERFCOMP16917	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
<a href="#">SRS 705.1 Performance Benchmark Quarterly 30/06/2022</a>	SUP_PERFBENCH17378	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
<a href="#">SRS Attestation Quarterly 30/06/2022</a>	SUP_ATT16996	0.1	Quarterly	No Data	30/06/2022	30/06/2032	

CoreBIS Demo Environment

CoreBIS APRA CONNECT MANAGEMENT

APRA AC Entity: 6200 - Cortell Australia Pty Ltd

Recalculate Return to Return Mgmt

Clear Table Validate Table Submit to Return Mgmt

Name	Reference	Revision	Categories	Status	End Date	Due Date	Validation
1 SRS 550.0 Asset Allocation Quarterly 30/06/2022	SUP_AA17346	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
2 SRS 606.0 RSE Profile Quarterly 30/06/2022	SUP_PROFILE17072	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
3 SRS 611.0 Member Accounts Quarterly 30/06/2022	SUP_MEMAC17343	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
4 SRS 705.0 Performance Components Quarterly 30/06/2022	SUP_PERFCOMP16917	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
5 SRS 705.1 Performance Benchmark Quarterly 30/06/2022	SUP_PERFBENCH17378	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
6 SRS Attestation Quarterly 30/06/2022	SUP_ATT16996	0.1	Quarterly	No Data	30/06/2022	30/06/2032	
7							
8							
9							
10							

# Return Management → APRA Connect Management



## APRA RETURN MANAGEMENT

Recalculate

Return to Main Menu

APRA Entity: AC:Cortell Australia Pty Ltd

APRA Period: 2022-06-30

### Add New Form Entry

Select Form Version: ADI\_CRIRBv1

Scale: None

Due Date:

Update CoreBIS from D2A

APRA Connect Management

Export to APRA

Remove

Run Form Monthly

Form Version Changes

Add

APRA Entity	APRA Return	APRA Form Variant	receivedData	Precision	Scale	Version	Due Date	Prev Period Version	New / Change	Run Monthly
AC:Cortell Australia Pty Ltd	ARS 115.0 Operational Risk	ADI_OPRISK	N		0	1 3	30/06/2032	3		
	SRS 605.0 RSE Structure	SUP_STRUCT	N		0	1 6	30/06/2032	6		
	SRS 606.0 RSE Profile	SUP_PROFILE	N		0	1 5	30/06/2032	5		
	ARS 112.0 Capital Adequacy - Standardised	ADI_CRSTD	N		0	1 1	30/06/2032	1		
	ARS 113.0 Capital Adequacy - Internal Ratin	ADI_CRIRB	N		0	1 1	30/06/2032	1		

# Workflow

CoreBIS		WORKFLOW OVERVIEW			Recalc
Filter:		Open Task	Task Detail	Submit Task	
<input type="text"/>		Filter	Workflow Version:	WF_2022-06-30_Submission	
Description of Task	APRA Due Date	Current Status	Notes	Last Action on	User
ARF_220_5 (GRP_BKS:CoreBIS No.1) - Movements In Provisions For Impairment (Quarte	04/08/2022	No Workflow Requirement			Karl Blackler
ARF_330_0_C (GRP_BKS:CoreBIS No.1) - Statement of Financial Performance (Consolida	04/08/2022	No Workflow Requirement			Karl Blackler
ARF_330_1_C (GRP_BKS:CoreBIS No.1) - Interest Income and Interest Expense (Consolik	04/08/2022	No Workflow Requirement			Karl Blackler
ARF_330_2_C (GRP_BKS:CoreBIS No.1) - Other Operating Income (Consolidated Group)	04/08/2022	No Workflow Requirement			Karl Blackler
ARF_330_3 (GRP_BKS:CoreBIS No.1) - Other Operating Expenses (Quarterly Financial St	04/08/2022	No Workflow Requirement			Karl Blackler
- Quarterly Financial Return					
ARF_322_0 (GRP_BKS:CoreBIS No.1) - Statement of Financial Position (C) (Quarterly Fin	04/08/2022	No Workflow Requirement			Karl Blackler
- Provisioning and Forward Looking Quarterly Return					
ARF_923_1 (GRP_BKS:CoreBIS No.1) - COVID-19 Provisioning (Provisioning and Forward	04/08/2022	No Workflow Requirement			Karl Blackler
- Financial Claims Scheme Return					
ARF_910_0 (DOM_BKS:CoreBIS No.1) - Financial Claims Scheme Data Collection (Financ	11/08/2022	No Workflow Requirement			Karl Blackler
- Agricultural Lending Return					
ARF_750_0 (DOM_BKS:CoreBIS No.1) - DAWR Agricultural Lending (Agricultural Lending	30/09/2022	No Workflow Requirement			Karl Blackler
- ARS 115.0 Operational Risk					
ADI_OPRIK (AC:Cortell Australia Pty Ltd) - ARS 115.0 Operational Risk (ARS 115.0 Oper	30/06/2032	No Workflow Requirement			Karl Blackler
- SRS 605.0 RSE Structure					
SUP_STRUCT (AC:Cortell Australia Pty Ltd) - SRS 605.0 RSE Structure (SRS 605.0 RSE Stru	30/06/2032	No Workflow Requirement			Karl Blackler
- SRS 606.0 RSE Profile					
SUP_PROFILE (AC:Cortell Australia Pty Ltd) - SRS 606.0 RSE Profile (SRS 606.0 RSE Profile	30/06/2032	No Workflow Requirement			Karl Blackler
- ARS 112.0 Capital Adequacy - Standardised Approach to Credit Risk					
ADI_CRSTD (AC:Cortell Australia Pty Ltd) - ARS 112.0 Capital Adequacy - Standardised A	30/06/2032	No Workflow Requirement			Karl Blackler

# ARS 112 Form



## ARS 112.0 Capital Adequacy - Standardised Approach to Credit Risk

APRA Entity	AC:Cortell Australia Pty Ltd
INT DataSource	All INT_DataSource (n)
APRA Return Version	W_2022-06-30_Submission



### Scope

The risk-weighting process used for measuring the credit RWA of an ADI covers all or part of the ADI's exposures that are subject to the standardised approach, except the following specifically excluded items:

- those assets or investments that are required to be deducted from Tier 1 and/or Tier 2 capital under Prudential Standard APS 111 Capital Adequacy: Measurement of Capital (APS 111);
- securitisation exposures, which are subject to the requirements of APS 120; and
- exposures of an overseas banking subsidiary that is prudentially regulated by a prescribed New Zealand authority.

### Reporting basis

Complete Table 1 for all exposures that use the standardised approach to credit risk.

This table is to be completed by all ADIs on both a licensed ADI and consolidated ADI group basis (where applicable). Licensed ADI refers to the operations of the reporting ADI on a stand-alone basis.

Report data as at the end of the reporting period.

### Units of measurement

Report all values in whole Australian dollars (no decimal place).

Convert amounts denominated in foreign currency to Australian dollars in accordance with Australian Accounting Standards.







# Open Discussion

# Topics

- Trent (TMBL) - ECL vs Prescribed Provision
  - What should we report for 220?
- Kerri (BB) - General update on 112 & 220
  - Timelines
  - Parallel reporting format
- Anyone else have anything to raise?

# CoreConsol

Financial Consolidation and Inter-company  
Eliminations with Cortell's CoreConsol

# CoreConsol

Cortell Australia's CoreConsol solution provides customers with a purpose-built financial consolidation, Intercompany elimination, and financial reporting platform.

Depending on the client's requirements, portions of the solution can be deployed to suit the simplicity or complexity of their needs.

Feature	Configuration
Integration to source data	✓
Mapping from disparate ERP/COA to one common COA	✓
Intercompany Eliminations	✓
Overlay into existing P&L and Balance Sheet	✓
Counterparty dimension	✓
Audit of elimination mismatches	✓
Investment in Subsidiaries	✓
Intercompany Profit in Stock	✓
Elimination entries top level	✓
Elimination entries throughout multiple hierarchies	✓
Manual consolidation adjustment journals	✓
Translate each subsidiary's accounts into a common currency	✓
Equity accounting method for associated companies and Joint Ventures	✓
Consolidation (Cost) accounting method for subsidiaries	✓
Calculate Foreign Currency Translation Reserve	✓
Retained Earnings brought forward at a weighted historical rate	✓
Recognise any non-controlling interests	✓
Financial reporting output, integrating the Income Statement, Balance Sheet and Cash Flow	✓
Workflow	✓
Security	✓
Data Controls	✓
On-Premise or Cloud	✓
Planning Analytics Workspace	✓

# Landing Page

IBM Planning Analytics with Watson™ | Landing Page | paulw

Edit

Fields

## CoreConsol

CoreConsol enables fast, integrated three-way financial reporting of actuals and plans. CoreConsol consolidates financial and non

- IBM Business Analytics Community
- Planning Analytics Documentation
- Cortell Care Support Portal
- Resources
- Contact Us

**Cortell Australia**

IBM Recognises Cortell Australia as Global Partner of the Year for IBM Planning Analytics (Cloud) and as an IBM Cloud, Data & AI Excellence Award Winner.

[READ MORE →](#)

We've chosen more than 500 companies over 500 solutions in all industry sectors & functional areas

Choose a Multi-Awarded IBM Platinum Business

f t p in v g+

Planning Analytics Workspace Version 78 has just been released. This

Tip of the Week

If you right mouse click on any cell from the "Actual" scenario you have the option to drill

In the News

1. Structure Maintenance

2. Load Source Data

3. Cube Mapping

4. Review Currency Exchange Rates

5. Intercompany Eliminations

6. Investment Eliminations

7. Manual Adjustments

8. Foreign Currency Translation Reserve (FCTR)

9. CashFlow Mapping

10. Financial Reports

# Consolidation Mapping - Accounts

New Elements

Account mapping

Cons Unit mapping

Profit Centre mapping

Cost Centre mapping

Business Unit mapping

+



## Account Mapping

ERP Source: JDE  
 Selection: All Accounts  
 Search Filter: Use asterisk (\*) as a wildcard (eg 100\* or \*100\*)  
 Suppress blank rows: 100\*

Refresh



	S4 Account	Trading Partner	Movement Type	Category
• All Accounts				
1112.ARC Sales In Group - ARC	400200 Sales - Intercompany Domestic	10175 Casino Structural		
1112.DOM Sales Domestic	400000 Sales - Domestic			
1112.ELM Sales In Group - Elimination	400000 Sales - Domestic			
1112.EXP Sales Export	400100 Sales - Export			
1112.ING Sales In Group	400000 Sales - Domestic			
1112.MID Sales In Group - Middle Earth	400200 Sales - Intercompany Domestic	10179 Phoenix Rising Corsetry		
1112.MKT Sales In Group - Hot Rod	400200 Sales - Intercompany Domestic	10230 One World Manuf Hot Rod Newcastle		
1112.MTL Sales In Group - Metallica	400200 Sales - Intercompany Domestic	10179 Phoenix Rising Corsetry		
1112.PSY Sales In Group - Pipedreams	400200 Sales - Intercompany Domestic	10183 Merchandising		
1112.RCY Sales In Group - Restructuring	400200 Sales - Intercompany Domestic	10012 One World Mercurial Pty Ltd		
1112.SCA Sales In Group - SCA	400200 Sales - Intercompany Domestic	10183 Merchandising		
1112.SSM Sales In Group - SydStlBoon	400200 Sales - Intercompany Domestic	10228 Phoenix Rising NSW Sydney Carbonfibre Mill		
1112.STL Sales In Group - Radical	400200 Sales - Intercompany Domestic	10179 Phoenix Rising Corsetry		
1112.WIR Sales In Group - Cable	400200 Sales - Intercompany Domestic	10239 Phoenix Rising Communications		
1212.DOM Services Domestic	400300 Sales - Domestic Services			
1212.EXP Services Export	400100 Sales - Export			
1212.ING Service in Group	400000 Sales - Domestic			
1312.DOM Un-inv Desp Domestic	400000 Sales - Domestic			
1312.ING Un-inv Desp in Group	400000 Sales - Domestic			
1314.DOM Behater Domestic	410000 Behater - Domestic External			

# Intercompany setup

- ICE
- Parameters
- Flag ICE Accounts
- Flag PISE Accounts
- Create ICE MetaData
- Eliminations Map
- Stock on Hand
- Profit in Stock
- Perform ICE
- Reconciliation
- Data Flow



## Flag ICE Accounts

These tables may be amended.  
Unsuppress zeroes in the left table to add an intercompany account.



Flag intercompany accounts and the account that is the other side of the elimination journal.


Target selecting	Intercompany	Offset Account	Sign
110100 Intercompany Trade Receivables	Yes	Z_110100_200100	1
110180 Intercompany Trade Receivables ...	Yes	Z_110180_200180	1
110190 Intercompany Receivables - Adju...	Yes	Z_110190_200190	1
110140 Intercompany AP Clearing	Yes	Z_110140	1
110150 Intercompany Loan Related Party	Yes	Z_110150	1
110160 Intercompany Loan	Yes	Z_110160	1
110170 Intercompany Clearing	Yes	Z_110170	1
170000 Investments at Cost - Subsidiaries	No	Z_170000_300000	1
170100 Investments at Cost - Associates	No	Z_170000_300000	1
160210 Non - Current Receivable Derivati...	No	Z_170000_300000	1
181500 Intangibles - Goodwill	No	Z_170000_300000	1
181501 Intangibles - Goodwill Adjustment	No	Z_170000_300000	1
185000 Amounts Written Off - Goodwill	No	Z_170000_300000	1
190010 Deferred Tax Asset Intercompany...	Yes	Z_190010	1
189010 Intercompany Asset Transfer Cle...	Yes	Z_189010	1
200100 Intercompany Trade Payables	Yes	Z_110100_200100	1
200180 Intercompany Trade Payables - F...	Yes	Z_110180_200180	1
200190 Intercompany Trade Payables - A...	Yes	Z_110190_200190	1
225010 Current Tax Liability Intercoman...	Yes	Z_225010	1
300000 Share Capital - Issued Ordinary	No	Z_170000_300000	1
310000 Other Equity Reserves (Loan Rati...	No	Z_170000_300000	1
310010 Reserves - Share Based Payment	No	Z_170000_300000	1
310020 Reserves - Capital Redemption	No	Z_170000_300000	1
310030 Reserves - Business Combination	No	Z_170000_300000	1

Add new accounts to hold mismatches in intercompany eliminations.  
They will be created when you create ICE metadata. Flag 'Yes' to appear on Mismatches chart.



Element	Account Type	Parent	Error	Alias
Z_110100_200100	Balance Sheet Account	10000000110100-00001101...	OK	ICE Receivables vs Payables
Z_110140	Balance Sheet Account	10000000110140-00001101...	OK	ICE AP Clearing
Z_110150	Balance Sheet Account	10000000110140-00001101...	OK	ICE Loan Related party
Z_110160	Balance Sheet Account	10000000110140-00001101...	OK	ICE Intercompany Loan
Z_110170	Balance Sheet Account	10000000110140-00001101...	OK	ICE Intercompany Clearing
Z_110180_200180	Balance Sheet Account	10000000110180-00001101...	OK	ICE Receivables vs Payables - FX Revaluation
Z_110190_200190	Balance Sheet Account	10000000110180-00001101...	OK	ICE Receivables vs Payables - Adjustment
Z_189010	Balance Sheet Account	10000000189000-00001890...	OK	ICE Asset Transfer Clearing
Z_190010	Balance Sheet Account	10000000190000-00001900...	OK	ICE Deferred Tax Asset Transfer
Z_225010	Balance Sheet Account	10000000225000-00002259...	OK	ICE Current Tax Liability Transfer
Z_420080	Nonoperating Expense or Income	Other Income Intercompany	OK	ICE Dividends
Z_421000_540800	Nonoperating Expense or Income	Other Income Intercompany	OK	ICE Agency Fee Received Paid vs Received
Z_421010_540810	Nonoperating Expense or Income	Other Income Intercompany	OK	ICE Management Fee Paid vs Received
Z_421020_540820	Nonoperating Expense or Income	Other Income Intercompany	OK	ICE Other Income vs Other Expense
Z_422100	Nonoperating Expense or Income	Other Income Intercompany	OK	ICE Loan Realised Gains/Losses
Z_422110	Nonoperating Expense or Income	Other Income Intercompany	OK	ICE Loan Unrealised Gains/Losses
Z_422610	Nonoperating Expense or Income	Interest Intercompany	OK	ICE Interest Income
682915	Balance Sheet Account	10000000121000-00001219...	OK	Work In Progress - Profit In Stock
310030	Reserves - Business Combination	310030 Direct materials	OK	PSI - Profit in Stock Elimination

# Intercompany Reconciliation



## Reconciliation

Select a 'Z' subset to see related intercompany accounts.

☉ gbl.Version  
Actual

☉ gbl.Company  
Phoenix Rising Companies

☉ gbl.Currency  
AUD

☉ gbl.Period  
FY2022

☉ gbl.Profit\_Centre  
All Profit Centres

☉ Ice.IC\_Account  
Z\_110100\_200100

💡

Target selecting

			110100 Intercompany Trade Receivables	200100 Intercompany Trade Payables	Z_110100_200100 Pa
▼ All Cons Units	> All Cons Units	> All Trading Partners	472,371,767	(207,433,957)	
> 10012	> All Cons Units	> All Trading Partners	41,267,110	(46,459,813)	
> 10172	> All Cons Units	> All Trading Partners	0	(15,640,828)	
> 10175	> All Cons Units	> All Trading Partners	98,223,121	(54,630,329)	
> 10179	> All Cons Units	> All Trading Partners	35,366,976	(276,781)	
> 10183	> All Cons Units	> All Trading Partners	0	326	
> 10185	> All Cons Units	> All Trading Partners	0	0	
> 10194	> All Cons Units	> All Trading Partners	0	216	
> 10216	> All Cons Units	> All Trading Partners	47,156,400	(2,724,585)	
> 10217	> All Cons Units	> All Trading Partners	0	0	
> 10225	> All Cons Units	> All Trading Partners	0	0	
▼ 10226	> All Cons Units	> All Trading Partners	40,805,120	(45,220,254)	
10226_10012	▼ All Cons Units	> All Trading Partners	40,805,120	(45,118,641)	
	10012 One World Mercurial Pty Ltd	▼ All Trading Partners	40,805,120	(2,109,342)	
	10226 Casino Laverton	> All Trading Partners	40,805,120	(2,109,342)	
	10226 Casino Laverton	▼ All Trading Partners	0	(43,009,299)	
	10012 One World Merc...	> All Trading Partners	0	(43,009,299)	
10226_10175	> All Cons Units	> All Trading Partners	0	(101,613)	
10226_10179	> All Cons Units	> All Trading Partners	0	0	
10226_10239	> All Cons Units	> All Trading Partners	0	0	
> 10228	> All Cons Units	> All Trading Partners	171,582	(537,757)	



# Intercompany Investment Eliminations

Journal Entry

Journal Review

GL Review



## Review IC Eliminations of Investments in General Ledger

gbl.Version Actual

gbl.Period 2022 OB

Review the posted journals below, and browse with the selectors.

				USD		AUD						iAUD	
				All Data Sources	All Data Sources	TI process	Rule	Retained Earnings c/f	ICE	Profit in Stock Elim...	Investment Elimination	All Data Sources	ERP Source
1100 Phoenix Risin...	30230 Revere OST ...	10399 Forceit Lukas Australia Pty ...	Z_310070 TM1 FCTR	4,107,324	5,488,193	5,488,193	0	0	0	0	0	0	0
		30230 Revere OST Hot Rod Newca...	320000 Retained Earnings	(187,136,40...	(267,937,73...	0	0	(267,937,73...	0	0	0	0	0
			Z_310070 TM1 FCTR	156,533,455	227,198,987	227,198,987	0	0	0	0	0	0	0
		30234 Phoenix Rising (Manufactur...	300000 Share Capital - Issue...	75	100	0	200	0	(100)	0	(100)	100	0
			Z_310070 TM1 FCTR	(75)	0	0	0	0	0	0	0	0	0
		No Trading Partner	300000 Share Capital - Issue...	(75)	(100)	0	(100)	0	0	0	0	(100)	(100)
			320000 Retained Earnings	609,960,092	865,027,588	0	0	865,027,588	0	0	0	(615,052,27...	(615,052,27...
			Z_310070 TM1 FCTR	(607,648,90...	(861,950,93...	(861,950,93...	0	0	0	0	0	0	0
			Unassigned	Z_310070 TM1 FCTR	(283,736,74...	(377,711,32...	(377,711,32...	0	0	0	0	0	0
			ice.MG1015	10175 Casino Structural	Z_310070 TM1 FCTR	0	0	0	0	0	0	0	0
		10179 Phoenix Rising Corsetry	Z_310070 TM1 FCTR	0	0	0	0	0	0	0	0	0	
		10239 Phoenix Rising Communica...	Z_310070 TM1 FCTR	0	0	0	0	0	0	0	0	0	
		10399 Forceit Lukas Australia Pty ...	Z_310070 TM1 FCTR	0	0	0	0	0	0	0	0	0	
	ice.MG1132	30234 Phoenix Rising (Manufactur...	300000 Share Capital - Issue...	0	0	0	(100)	0	100	0	100	0	
			Z_1700000_300000 ICE Inves...	0	0	0	100	0	(100)	0	(100)	0	
1300 Phoenix Risin...	10228 Phoenix Risi...	10012 One World Mercurial Pty Ltd	Z_310070 TM1 FCTR	82,743	110,148	110,148	0	0	0	0	0	0	
		10168 Wagga Wagga Cattle	320000 Retained Earnings	(1,027)	(1,342)	0	0	(1,342)	0	0	0	0	
			Z_310070 TM1 FCTR	62,331	82,950	82,950	0	0	0	0	0	0	
		10175 Casino Structural	Z_310070 TM1 FCTR	4,351	5,792	5,792	0	0	0	0	0	0	
		10179 Phoenix Rising Corsetry	320000 Retained Earnings	6,559	8,477	0	0	8,477	0	0	0	0	
			Z_310070 TM1 FCTR	41,269	55,192	55,192	0	0	0	0	0	0	
		10226 Casino Laverton	Z_310070 TM1 FCTR	14,539	19,354	19,354	0	0	0	0	0	0	
		10239 Phoenix Rising Communica...	Z_310070 TM1 FCTR	137,390	182,894	182,894	0	0	0	0	0	0	
	10399 Forceit Lukas Australia Pty ...	320000 Retained Earnings	182,156	236,622	0	0	236,622	0	0	0	0		

# Manual Adjustment Journals

Instructions

Upload Template


Open Periods

Posting Status

**Detailed Reporting**

Validation Report

Upload Journals



## Detailed Journal Report

Review the Journals selecting a number of Journal.

gbl.Cons\_Unit  
MG1072 Phoenix Rising Group gbl.Period  
FY2020 adj.Journal  
100003

Target selecting

						Value
100003	> All Line Items	Plant & Equipment	Unassigned	Posted	10134 Casino - Shared Services	(20,118,077.16)
		Accum. Dep. - Plant & Equip.	Unassigned	Posted	10134 Casino - Shared Services	16,885,598.45
		Deferred Tax Asset_190000	Unassigned	Posted	10134 Casino - Shared Services	969,743.61
		Retained Earnings	Unassigned	Posted	10132 Phoenix Rising Trading Pty Ltd - Head Office	2,262,735.10

# Foreign Currency Rate Types

Enter exchange rates

Cross rates

Rate type for movements



## Currency Rate Types for Balance Sheet Movements

The closing balance of accounts with an Account Type of 'Balance Sheet Accounts' is translated at the period's spot rate.

The opening balance should be in the opening balance period, in which case it will be translated at the spot rate in the opening balance period.

In this screen the currency rate type for the movement types can be selected. Valid options are **Spot & Average**.

If anything else is typed, or the cell is blank, Spot is used unless another translation rule takes precedence, such as for Equity accounts.

'TM1 FX Difference' is used to hold the balancing item for the translated opening balance & movements to equal the closing balance.

Select rate type to override Spot for Balance Sheet movements.

Target selecting	FX_Type_BS
No Movement Type	Spot
TM1 FX difference	Balancing
TM1 FCTR	Balancing
120 Acquisitions	Average
Z02 Additions	Average
Z07 Receipt	Average
Z08 Payment	Average
Z14 Def. Strip -Deferral	Average
Z19 Share Capital Reduct	Average
Z23 Sale of Assets	Average
100 Opening balance	Spot
125 Interco Acquisitions	Average
140 Retirements	Average
170 Transfers	Average
200 Accum depreciation	Average
220 Depreciation	Average
230 Acquisitions Cons Group	Average
240 Depreciation Retirements	Average
245 Depreciation Partner retirement	Average
250 Retirements Cons Group	Average
270 Depreciation Transfers	Average
275 Writeups	Average
280 Translation Difference Cur Yr	Average
IS1 Profit & Loss	
Z01 Business acquisition	Average
Z03 Accrual (Non-cash)	Average
Z04 P&L Movement	Average
Z06 Business Disposal	Average

# Foreign Currency Cross Rates

Enter exchange rates

Cross rates

Rate type for movements



## Cross Rates

gbl Exchange\_Rate\_Type  
Spot

Provided for information purposes.

Target sel...		2022 OB	2021 Jul	2021 Aug	2021 Sep	2021 Oct	2021 Nov	2021 Dec	2022 Jan	2022 Feb	2022 Mar	2022 Apr	2022 May
AUD	AUD	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	CNY	4.8556	4.7752	4.7181	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	HKD	5.8319	5.7469	5.6809	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	NZD	1.0742	1.0550	1.0425	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	USD	0.7512	0.7396	0.7296	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CNY	AUD	0.2059	0.2094	0.2119	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	CNY	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	HKD	1.2011	1.2035	1.2041	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	NZD	0.2212	0.2209	0.2210	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	USD	0.1547	0.1549	0.1546	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HKD	AUD	0.1715	0.1740	0.1760	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	CNY	0.8326	0.8309	0.8305	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	HKD	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	NZD	0.1842	0.1836	0.1835	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	USD	0.1288	0.1287	0.1284	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NZD	AUD	0.9309	0.9479	0.9592	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	CNY	4.5202	4.5263	4.5258	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	HKD	5.4291	5.4473	5.4493	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	NZD	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	USD	0.6993	0.7010	0.6999	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
USD	AUD	1.3312	1.3521	1.3706	1.3333	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	CNY	6.4600	6.4500	6.4400	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

# Foreign Currency Translation Reserve (FCTR)

FCTR Main Screen

Entity Currency

Retained Profits

Load Group Reporting Cube



## Foreign Currency Translation Reserve

gbl.Version Actual

gbl.Period FY2022

gbl.Currency AUD



Calculate FCTR

Target selecting	2022 OB	2021 Jul	2021 Aug	2021 Sep	2021 Oct	2021 Nov	2021 Dec	2022 Jan	2022 Feb	2022 Mar	2022 Apr
MG1072 Phoenix Rising Group	(813,946,04...	11,833,559	356,852	136,652,052	7,074,708	0	0	0	0	0	0

All figures are in the currency selected at the top of the screen.

Target selecting	Currency	Value	2022 OB	2021 Jul	2021 Aug	2021 Sep	2021 Oct	2021 Nov	2021 Dec	2022 Jan	2022 Feb	2022 Mar
10012 One World Mercurial Pty Ltd	AUD	(29,972,429)	0	0	0	0	0	0	0	0	0	0
10132 Phoenix Rising Trading Pty Ltd - Head Office	AUD	600,632,410	0	0	(5,575,603)	1,983,335	0	0	0	0	0	0
10172 Phoenix Rising Construction Solutions Prod...	AUD	(452,962,51...	0	857,290	(857,988)	0	0	0	0	0	0	0
10175 Casino Structural	AUD	6,055,077	(8,689,533)	0	7,078,043	2,506	0	0	0	0	0	0
10176 Services Structural	AUD	(1,769,235)	21,745,218	0	(7,073,413)	(135)	0	0	0	0	0	0
10179 Phoenix Rising Corsetry	AUD	(494,223,92...	163	438,985	(115,479,59...	(1,801,946)	0	0	0	0	0	0
10183 Merchandising	AUD	(23,282)	(163)	163	0	0	0	0	0	0	0	0
10185 Oil and Gas	AUD	(197,219,93...	0	0	0	0	0	0	0	0	0	0
10193 Middle Earth	AUD	(640,674)	0	0	0	0	0	0	0	0	0	0
10194 Distribution Head Office	AUD	332,645,947	0	0	175,793,054	3,008,702	0	0	0	0	0	0
10216 Ruby Moon Pty Ltd	AUD	16,439,093	0	0	(13,556,611)	3,301,159	0	0	0	0	0	0
10217 Phoenix Rising Trading ATM	AUD	(334,326)	0	0	0	0	0	0	0	0	0	0
10221 Saturn Phever Pty Ltd	AUD	(1,297,471)	0	0	0	0	0	0	0	0	0	0
10225 Phoenix Rising NSW Digital	AUD	0	0	0	0	0	0	0	0	0	0	0
10226 Casino Laverton	AUD	112,424,918	0	0	0	0	0	0	0	0	0	0
10227 Services Laverton	AUD	(31,013,139)	0	0	0	0	0	0	0	0	0	0
10228 Phoenix Rising NSW Sydney Carbonfibre Mill	AUD	(232,589,55...	0	0	0	0	0	0	0	0	0	0
10230 One World Manuf Hot Rod Newcastle	AUD	(132,448,73...	0	0	0	0	0	0	0	0	0	0

# Profit and Loss Report

Profit & Loss

Balance Sheet

Cash Flow report



## Profit and Loss Report



Cons Unit   
 Currency   
 Current Month

Refresh

MG1064 Phoenix Rising Ltd	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Profit and Loss	FY2021	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Aug-21
<b>Workdays</b>	<b>244</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>20</b>	<b>20</b>	<b>17</b>	<b>15</b>	<b>20</b>	<b>23</b>	<b>18</b>	<b>22</b>	<b>21</b>	
Copper sales tonnes (kt)	2,427	224	231	0	0	0	0	0	0	0	0	0	0	0
Scrap sales tonnes (kt)	686	105	71	0	0	0	0	0	0	0	0	0	0	0
<b>Total sales tonnes (kt)</b>	<b>3,113</b>	<b>330</b>	<b>302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Domestic Sales	9,300,987,628	434,242,046	437,542,197	424,838,988	13,957,961	-	-	-	-	-	-	-	-	437,542,197
Export Sales	589,724,051	63,186,388	60,833,396	45,692,131	-	-	-	-	-	-	-	-	-	60,833,396
Intercompany Sales	188,838,595	1,843,936	1,788,692	2,948,447	54,095	-	-	-	-	-	-	-	-	1,788,692
<b>Gross Revenue</b>	<b>10,079,550,273</b>	<b>499,272,370</b>	<b>500,164,285</b>	<b>473,479,566</b>	<b>14,012,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,164,285</b>
Sales rebates and discounts	(209,340,264)	(1,571,827)	(23,774,098)	(10,291,452)	25,040	-	-	-	-	-	-	-	-	(23,774,098)
<b>Net Revenue</b>	<b>9,870,210,009</b>	<b>497,700,543</b>	<b>476,390,187</b>	<b>463,188,115</b>	<b>14,037,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>476,390,187</b>
<b>ASP \$/t</b>	<b>\$3,170</b>	<b>\$1,510</b>	<b>\$1,579</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,579</b>
Raw materials & inventory	(7,466,444,041)	(373,604,500)	(359,271,714)	(277,987,914)	12,957,374	-	-	-	-	-	-	-	-	(359,271,714)
Inward freight	(72,915,200)	(4,347,654)	(5,989,104)	522,615	(64,431)	-	-	-	-	-	-	-	-	(5,989,104)
Purchase Rebates & Discounts	(4,351,505)	2,317,450	768,630	(11,556,982)	(7,659,297)	-	-	-	-	-	-	-	-	768,630
<b>Cost of Sales</b>	<b>(7,543,710,746)</b>	<b>(375,634,703)</b>	<b>(364,492,188)</b>	<b>(289,022,281)</b>	<b>5,233,646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(364,492,188)</b>
<b>Gross Profit</b>	<b>2,326,499,263</b>	<b>122,065,840</b>	<b>111,897,999</b>	<b>174,165,834</b>	<b>19,270,742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,897,999</b>
<b>Gross Profit %</b>	<b>23.6%</b>	<b>24.5%</b>	<b>23.5%</b>	<b>37.6%</b>	<b>137.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>23.5%</b>
Direct Labour	(556,019,689)	(16,975,661)	(16,813,105)	(15,533,520)	1,902,613	-	-	-	-	-	-	-	-	(16,813,105)
Contract services	(6,921,933)	(388,359)	(289,519)	(259,392)	95,393	-	-	-	-	-	-	-	-	(289,519)
Net outwards freight	(371,498,866)	(23,870,400)	(19,746,468)	(13,581,031)	4,857,172	-	-	-	-	-	-	-	-	(19,746,468)
Property & Utilities	(62,893,681)	(1,605,345)	(1,520,878)	(1,004,059)	(1,659,663)	-	-	-	-	-	-	-	-	(1,520,878)
Plant and R&M	(84,354,695)	(1,863,745)	(2,349,270)	(1,265,148)	557,096	-	-	-	-	-	-	-	-	(2,349,270)
Waste & Environment	(18,556,564)	(1,685,512)	(1,819,793)	806,470	2,231,813	-	-	-	-	-	-	-	-	(1,819,793)
Other direct expenses	(2,097,887)	(455,617)	(503,884)	208,540	685,831	-	-	-	-	-	-	-	-	(503,884)
Direct Recoveries & capitalisations	56,067,958	1,453,757	2,708,279	(6,825,589)	7,192	-	-	-	-	-	-	-	-	2,708,279
<b>Total Direct Costs</b>	<b>(1,046,275,358)</b>	<b>(45,390,882)</b>	<b>(40,334,638)</b>	<b>(37,453,730)</b>	<b>8,677,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,334,638)</b>
<b>Gross Margin</b>	<b>1,280,223,905</b>	<b>76,674,958</b>	<b>71,563,361</b>	<b>136,712,104</b>	<b>27,948,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,563,361</b>
<b>Gross Margin %</b>	<b>13.0%</b>	<b>15.4%</b>	<b>15.0%</b>	<b>29.5%</b>	<b>199.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>15.0%</b>
Indirect Labour	(426,705,788)	(16,960,117)	(18,412,853)	(16,917,759)	1,523,186	-	-	-	-	-	-	-	-	(18,412,853)
Other Labour costs	(6,913,543)	(301,729)	(350,592)	(249,367)	760,952	-	-	-	-	-	-	-	-	(350,592)
Contract services	(7,466,931)	(200,752)	(224,928)	(227,417)	120,576	-	-	-	-	-	-	-	-	(224,928)
Travel & entertainment	(5,318,748)	(248,222)	(178,358)	(163,885)	118,532	-	-	-	-	-	-	-	-	(178,358)

# Balance Sheet Report

Profit & Loss

Balance Sheet

Cash Flow report



## Balance Sheet Report

Version	Actual
Cons Unit	MG1064 Phoenix Rising Ltd
Currency	AUD
Period	Aug-21 YTD
Comparative Period	Jun-21 YTD
Measure	Value
Data source	All Data Sources

Refresh

MG1064 Phoenix Rising Ltd Consolidated Statement of Financial Position As at 31 Aug 2021		Comparative Jun-21 YTD
--	--	---------------------------

CURRENT ASSETS		
Cash and cash equivalents	186,700,699	441,614,838
Receivables	780,387,731	3,090,334,421
Derivative Financial Instruments	9,457,974	9,159,793
Loans to related parties	7,961,788	(222,168,793)
Inventories	746,674,741	1,836,724,377
Other current assets	122,248,033	124,334,961
<b>TOTAL CURRENT ASSETS</b>	<b>1,853,430,966</b>	<b>5,279,999,596</b>
NON-CURRENT ASSETS		
Loans to related parties	48,410,361	50,210,361
Investment	78,153	(3,899)
Property, plant and equipment	736,496,614	754,700,642
Right of Use assets	312,126,067	455,691,534
Other intangibles	66,610,534	63,014,634
Deferred tax assets	8,147,921	605,317,270
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1,171,883,263</b>	<b>1,928,944,411</b>
<b>TOTAL ASSETS</b>	<b>3,025,314,229</b>	<b>7,208,944,008</b>

CURRENT LIABILITIES		
Payables	587,644,957	2,283,378,656
Derivative financial instruments - Current Liability	17,718,174	18,880,556
Current tax liabilities	42,578,208	(23,431,388)

# Cash Flow Report

Profit & Loss

Balance Sheet

Cash Flow report



## Cash Flow Report

Cons Unit MG1064 Phoenix Rising Ltd  
 Currency AUD  
 Current Month 2021 Aug

Refresh

MG1064 Phoenix Rising Ltd Statement of Cash Flows	Actual FY2021	Actual Jul-21	Actual Aug-21	Actual Sep-21	Actual Oct-21	Actual Nov-21
<b>Operating Cash Flow</b>						
<b>EBITDA</b>	<b>(327,327,724)</b>	<b>58,301,391</b>	<b>49,259,120</b>	<b>133,321,640</b>	<b>27,249,276</b>	<b>-</b>
<i>Adjust for non-cash items</i>						
Net gains on disposal of fixed assets	11,533	-	7,261	-	-	-
Net gains on disposal of controlled entity	-	-	-	-	-	-
Net fair value change on derivative financial instruments	1,070,330	(490,363)	814,983	-	-	-
Unrealised foreign exchange losses/(gains)	1,605,656	(146,431)	2,402,520	(3,553,768)	2,823,131	-
Dividend Income	-	-	-	-	-	-
Net gain on Acquisition of Controlled Entity	-	-	-	-	-	-
Adjusted for non-cash items	2,687,519	(636,794)	3,224,765	(3,553,768)	2,823,131	-
<b>Cash Working Profits</b>	<b>(324,640,205)</b>	<b>57,664,597</b>	<b>52,483,885</b>	<b>129,767,873</b>	<b>30,072,407</b>	<b>-</b>
<i>Working Capital Movement</i>						
Decrease/(Increase) in receivables	238,440,979	(40,865,477)	7,282,478	119,531,783	(30,425,855)	-
Decrease/(Increase) in inventories	108,989,783	12,801,465	(27,188,156)	(85,026,614)	(27,652,171)	-
(Decrease)/Increase in payables	(405,956,774)	51,343,218	2,231,785	47,921,933	(35,444,535)	-
Decrease/(Increase) in other assets	40,546,414	(74,573,599)	41,843,215	(36,422,979)	(7,491,192)	-
(Decrease)/Increase in provisions	36,643,124	3,479,505	1,409,809	4,992,828	(408,867)	-
Decrease/Increase in other working capital	77,189,539	(71,094,094)	43,253,024	(31,430,152)	(7,900,059)	-
<b>Working Capital Movement</b>	<b>18,663,526</b>	<b>(47,814,888)</b>	<b>25,579,131</b>	<b>50,996,950</b>	<b>(101,422,620)</b>	<b>-</b>
Interest Payments	75,074,100	(5,940,383)	(6,554,763)	(5,835,931)	18,806,597	-
Tax Payments	24,854,048	372,929	(926,007)	7,940,178	-	-
<b>Operating Cash Flow (excluding RC)</b>	<b>(206,048,530)</b>	<b>4,282,256</b>	<b>70,582,246</b>	<b>182,869,069</b>	<b>(52,543,616)</b>	<b>-</b>
Restricted Cash	4,397,906	869,284	774,671	10	-	-
<b>Operating Cash Flow</b>	<b>(201,650,624)</b>	<b>5,151,539</b>	<b>71,356,917</b>	<b>182,869,079</b>	<b>(52,543,616)</b>	<b>-</b>
<i>Investina Cash Flow</i>						



