## Data Marts, Analysis and Reports for Financial Accounting

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

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

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

/ Statement of finan uted on: 1/16/19 7.22	cial position / Breakdown of financial I 24 AM	abilities by product and by counterparty sector						1
meters								
down of financial	liabilities by product and by cour	terparty						
			Held for trading (Carrying amount)	Designated at fair value through profit or loss (Carrying amount)	Amortised cost (Carrying amount)	Hedge accounting (Carrying amount)	Accumulated changes in fair value due to credit risk	Amount contractually required to pa
			010	020	000	040	050	060
115			010 5,051,445.22			0.00	0.0	
ositions			620 9,709.19					
	Equity instruments Debt securities		000 0.00 040 9,709.19					
8	Loopt securities		050 0.00	0.03	8.841,469,061.05		0.0	
	Central banks		060 0.00	0.0	8,841,469,061,03		0.0	
		Current accounts / overnight deposits	070 0.00	0.0	0.00			
		Deposits with agreed maturity	000 0.00	0.00	0.00			
		Deposits redeemable at notice	0.00	0.00	0.00			
		Repurchase agreements	100 0.00	0.00	0.00			
	General governments		110 0.00	0.0	0.00			
		Current accounts / overnight deposits	120 0.00	0.00	0.00			
		Deposits with agreed maturity	130 0.00	0.00				
		Deposits redeemable at notice	140 0.00	0.00				
		Repurchase agreements	150 0.00	0.00	0.00			
	Credit institutions	Current accounts / overnight deposits	160 0.00	0.00	0.00			
		Current accounts / overnight deposits Deposits with agreed meturity	170 0.00	0.0	0.00			
		Deposits with agreed maturity Deposits redeemable at notice	190 0.00	0.0	0.00			
		Repurchase agreements	200 0.00	0.0	0.00			
	Other financial corporations	preparation agreements	210 0.00	0.00	0.00			
	Contra Triancial Corporations	Current accounts / overnight deposits	220 0.00	0.00	0.00			
		Deposits with agreed maturity	290 0.00	0.00	0.00			
		Deposits redeemable at notice	240 0.00	0.00	0.00			
		Repurchase agreements	250 0.00	0.00	0.00			
	Non-financial corporations		260 0.00	0.00	4,213,111,120.00			
		Current accounts / overnight deposits	270 0.00	0.00	0.00			
		Deposits with agreed maturity	280 0.00	0.00	4,212,439,076.99			
		Deposits redeemable at notice	290 0.00	0.00				
	Households	Repurchase agreements	200 0.00 210 0.00	0.0	1,711,772,604.94			
	Households	Current accounts / overnight deposits	310 0.00	0.0	1,711,772,004.04			
		Deposits with agreed maturity	230 0.00	0.0				
		Deposits redeemable at notice	340 0.00	0.00	1.479.603.57			
		Recurchase acreements	350 0.00	0.00	0.00			
securities issued			<b>360</b> 0.00	0.0	0.00		0.0	
	Certificates of deposits		\$70 0.00	0.00	0.00			
	Asset-backed securities		580 0.00 590 0.00	0.00	0.00			
	Covered bonds		390 0.00	0.00	0.00			
	Hybrid contracts		400 0.00	0.00	0.00			
	Other debt securities issued		410 0.00	0.0	0.00			
		Convertible compound financial instruments	420 0.00 430 0.00	0.00	0.00			
r financial liabilities		Non-convertible	430 0.00 440 0.00	0.00	0.00			
n financial liabilities			440 0.00 450 5,061,154.41	0.00		0.00	0.0	

Figure: Breakdown of financial liabilities by product and by counterparty

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

• Notes to financial statements such as IFRS 7 related reports

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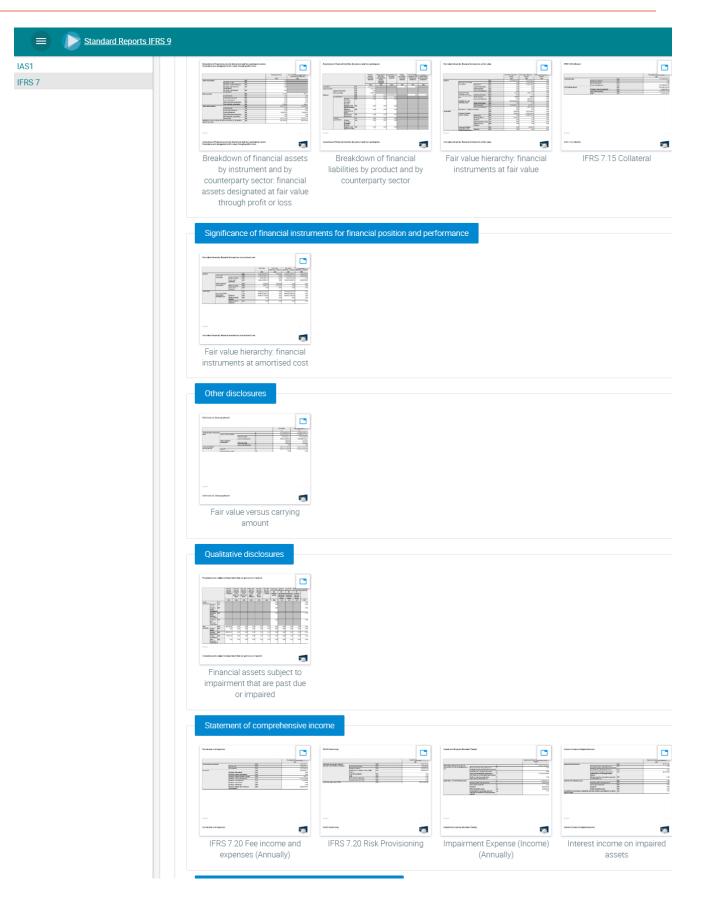


Figure: Selection of IFRS 7 Notes

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				Loan Sub-Acc. Non-B	ek Principal Amount	Loan Sub-Acc. Non Br	sk Transaction Conts	Loan Sub-Acc. N	o-Bok interest	Loan imp. Nor	Hink Flak Prov.	Loan Non-Bark I	Daily Payable	Loan Sub-Acc.
o Date 1	Valuta Deal ID	Accounting Event	Accounting Event Type	Deb t	Condit	544	0.00	Accruait	Cwdt	5401	0.00	Assets/Liabitity Debit	es (riteres) Creft	
	NY12/2011 LN-MEMONTHEODVERY-627		Payment	2 170-000-000-00_ev	CHR	DHD1	Credit	DHER	CHR	CHO1	Credit	DHER	Own	
		UN A Incoming Transaction Costs (Amortisable)	Payment				489,500,00,00							
		UK A Amortisation Transaction Costs Received	Distribution of Payment in Advance			\$ 417.00 pt								
1/2011	UN-BAPAREADIT RECOVERY-627	UKA. Account Incoming Interest in Ameans	Distribution of Payment in America	170000002.00		417.00	489800.00	4 11/154.00,ev						
	01/01/2012 UN-MEMBERINERCOVER/427	Ut A footual trooming Interest in Americ	CHC Distribution of Payment in Am						18 854 05 m					9 34
1/2012				1700000002.00		417.00	4899500.00	19934.00	19804.00					34
	91/03/2012 LIN-MARKENTRECOVER/427	UN A Incoming interest in Ameans UN A Late Interest Payment in Amean/One-Off	Payment										5.954 DLev 4	
		UK A Loss inserts Payment in American One Off	Payment Distribution of Payment in Advance			10 38214-30.er							2004 00,000	
		UK A Accrual Incoming Interest in America	Distribution of Payment in America					10,004,00,00						12 72
1201Q				1.700000002.00		20121200	489900.00	36666.00	19804.00				2004.00	106
	01/04/2012 UN-MENARMENT/RECOVERY-027	ULA Acorual Incoming Interest in Ameans	CHC Distribution of Payment in Am	Change of the second se		39435.00	489630.35	24964.02	10.154.00,0-1 1 24464.00				5964.00	
4/2013	PROPERTY IN A PROPERTY DECOMPOSITY	Us A MP interest Payment in Areas One-Of Nat Received	Partent	7.0000000.00		20022.00	499900.00	24994.00	24464.00			1.821.901.00.01	2004.00	106
		LN A IMP Amortination Rec. Trans. Costs on Occur. Impairment	Distribution of Payment in Advance			14 38.835 Mur-								
		UN A IMP Accrual incoming interest in Ameans on Documence of Impairme												17 102
		UN A IMP Occurrence of Impairment	Inpairment	a beneficial and		27270.00	489432.32	20064.22	20144.02		\$1.791.450.00.0V		5964.00	
	UN-BATA/BAENT RECOVERY-627		Inpairment	7.5000000.00		77279.00	4000000	20000.00	20000.00	100 104 00.00	arran and	14429481.0P	2004.00	204
6/29/2		LNA MP Developm		1.700000006.00		77270.00	489800.00	24964.00	20064.00	3333608.00	81791430.00	16339651.00	3994.00	204
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6/2012	91/07/0012 UN-MENARMENT RECOVERY 427 30/05/2012 UN-MENARMENT RECOVERY 427	ULA MP Drainding	Inpairment	170000008.00		77279.00	489900-00	399964.00	24868.00	993692.00	81791450.00	14329451.00	5984.00	204
1 2012	SUGTORS UNIMPORTAL CONDUCTS	ULA MP Drainding		170000002.00		77278.00	499900.00	34964.00	34864.00 34864.00	9920922.00 21 1.004,704-00,#= 1998407.00	#1791430.00 #1791430.00	10001011-00	5964.00	209

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

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

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

For example, data marts support

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