

Work smarter and faster to produce
IFRS financial statements.



CASEWARE
IFRS FINANCIALS

BEYOND THE BALANCE



PRODUCE INTELLIGENT, HIGH-QUALITY IFRS FINANCIAL STATEMENTS

The worldwide acceptance of IFRS is accelerating quickly. During the last few years, most countries either have adopted IFRS or permit their use. Used by thousands of financial professionals worldwide, CaseWare IFRS Financials produces professional quality IFRS compliant financial statements efficiently and effectively.

TAKE YOUR STATEMENTS TO THE NEXT LEVEL

Combined with CaseWare Working Papers, IFRS Financials helps you automatically create customized IFRS-compliant financial statements without having to perform word processing functions on each statement. With valuable content-management tools, you can easily produce automated, cost-effective IFRS statements that quickly provide a return on your investment.

STANDARDIZE ACROSS YOUR FIRM

IFRS Financials comes with extensive customization and formatting tools. Initially a firm can define a standard format and house style for the IFRS statements. fonts, paragraphs, line spacing etc. can be modified using style sheets.

The "firm financial options" can be used to set defaults for the different areas of the IFRS statements. Formatting options include underlines, column width, shading, currency sign alignment and note number formatting along with many other formatting features.

A standard firm format equips users with a fully formatted statement, minimizing the amount of time users have to spend preparing each financial statement. Based on the security set by the firm, users can easily modify the firm standards to customize the statements for the specific client. Firms can modify the existing IFRS content to reflect their own custom wording and easily create additional firm content.

IFRS Financials				
Balance Sheet				
December 31, 2008				
Reported in \$				
		Parent		
In \$	Note	2008	2007	
ASSETS				
Property, plant and equipment, net	1	\$ 1,851,000	\$ 1,585,000	
Finance lease receivables		465,000	296,000	
Inventories		883,000	728,000	
Trade and other receivables		1,288,000	1,524,000	
Prepayments		38,000	32,000	
Cash and cash equivalents	2	830,000	321,000	
TOTAL ASSETS		\$ 5,355,000	\$ 4,486,000	
		Parent		
In \$	Note	2008	2007	
EQUITY AND LIABILITIES				
Share capital		\$ 240,000	\$ 240,000	
Non-distributable reserves		(30,000)	(1,000)	
Distributable reserve		1,786,000	1,323,000	
Minority interest		14,000	7,000	
Other financial liabilities		2,930,000	2,496,000	
Provisions		13,000	20,000	
Deferred income		53,000	26,000	
Trade and other payables		349,000	375,000	
TOTAL EQUITY, MINORITY INTEREST, AND LIABILITIES		\$ 5,355,000	\$ 4,486,000	

IFRS Financials					
Income Statement					
For the Year Ended December 31, 2008					
Reported in \$					
		Parent		Consolidated	
In \$	Note	2008	2007	2008	2007
Revenue - trading	3	\$ 5,707,000	\$ 5,698,000	\$ 5,707,000	\$ 5,698,000
Cost of sales		2,157,000	2,211,000	2,157,000	2,211,000
Gross profit		3,550,000	3,487,000	3,550,000	3,487,000
Administrative expenses		1,594,000	1,693,000	1,594,000	1,693,000
Employee costs		908,000	795,000	908,000	795,000
Depreciation, amortisation and impairments		106,000	80,000	106,000	80,000
Finance costs		310,000	229,000	310,000	229,000
Income from operations		632,000	690,000	632,000	690,000
Revenue - investment		31,000	421,000	31,000	421,000
Gain and loss on exchange differences		177,000	114,000	177,000	114,000
Fair value adjustments	4	37,000	-	37,000	-
Income from equity accounted investments		1,000	11,000	1,000	11,000
Income before income taxes and extraordinary items		878,000	1,236,000	878,000	1,236,000
Taxation		297,000	341,000	297,000	341,000
Income from continuing operations		581,000	895,000	581,000	895,000
Income for the year		581,000	895,000	581,000	895,000
Minority interest		20,000	127,000	20,000	127,000
Income for the year		\$ 561,000	\$ 768,000	\$ 561,000	\$ 768,000

FULLY AUTOMATED AND READY TO USE

Get a good start with fully functional statements that are ready to use right out of the box, minimizing formatting and setup time. Statement amounts, schedules and selected notes can be linked ensuring that whenever the note line item changes, the amount in the linked statement is automatically updated. Data in the financial statements can quickly be linked to the trial balance that you can easily import from your current accounting system.

CHOOSE FROM A WIDE RANGE OF CONTENT AND STRUCTURES

IFRS Financials comes with a wide range of built-in content and structures so you can choose elements that best suit your engagement. IFRS Financials Knowledge Libraries contain alternative footnotes and formats. The firm can add their own content and footnotes to these libraries using the IFRS Financials content as a base. Any content a firm adds will be retained even when updates have been applied. The firm can add any customized formats and content for specific industries niches that they serve.

The screenshot displays the 'Financial statements' software interface. The main window shows a balance sheet for 'IFRS Financials' as of December 31, 2008, reported in US dollars. The balance sheet is titled 'ASSETS' and lists various asset categories with their corresponding amounts for 2008 and 2007. A context menu is open over the 'ASSETS' section, showing options like 'Line Properties...', 'Indentation', 'Vertical Alignment', 'New Line...', 'Delete Line...', 'New Paragraph Before Table', 'New Paragraph After Table', 'Underline...', 'Select Items To Display Only...', 'Delete Subtotal...', 'Sort Subtotal Group...', 'Link From Note...', 'Link From Schedule...', 'Link From Statement...', 'Sort Lines', 'Groupings', 'Other', and 'Add New Issue'.

		Consolidated	
		2008	2007
		\$ 1,851,000	\$ 1,585,000
1.1.1.100	Property, plant and equipment, net	-	-
1.1.1.105	Investment property	96,000	74,000
1.1.1.110	Intangible assets, net	236,000	65,000
1.1.1.115	Goodwill	-	-
1.1.1.120	Biological assets	-	-
1.1.1.125	Investments in subsidiaries	-	-
1.1.1.126	Investments in associates	2,000	1,000
1.1.1.127	Investment in joint ventures	-	-
1.1.1.130	Loans to group companies	7,000	5,000
1.1.1.140	Loans to shareholders	-	-
1.1.1.142	Loans to members	-	-
1.1.1.144	Loans to owners	-	-
1.1.1.150	Deferred tax	124,000	151,000

ALWAYS STAY UP-TO-DATE

The IFRS Financials content libraries are expanded with additional structures and content for each release. With extensive version control functionality, the firm can manage their content based on effective or expired dates. This allows the firm to update notes based on the effective dates of the IFRS standards.

A COST-EFFECTIVE AND PROVEN SOLUTION

With the rising cost of professional help and staff shortages, IFRS Financials can help streamline your financial reporting process in a cost-effective manner. Thousands of accountants are already enjoying the benefits of using this revolutionary product. Not only does it save you time, but it also projects a professional image to both your clients and your staff.

Access to high quality innovative software can also be an important area in attracting professionals who are looking at where they want to further their careers.

INTEGRATE WITH YOUR CURRENT ACCOUNTING DATA

With imports from many accounting packages, IFRS Financials allows you to work seamlessly with your transactional based accounting software. All the accounts in your existing software can be easily imported to IFRS Financials where the data can be used to prepare your formal financial statements.

PERFORM PREPARATION AND REVIEW ENTIRELY ON-SCREEN

IFRS Financials supports on screen preparation and review of financial statements. Annotation and issues management features help make the transition to a paperless office.

INCREASE STAFF IFRS AWARENESS

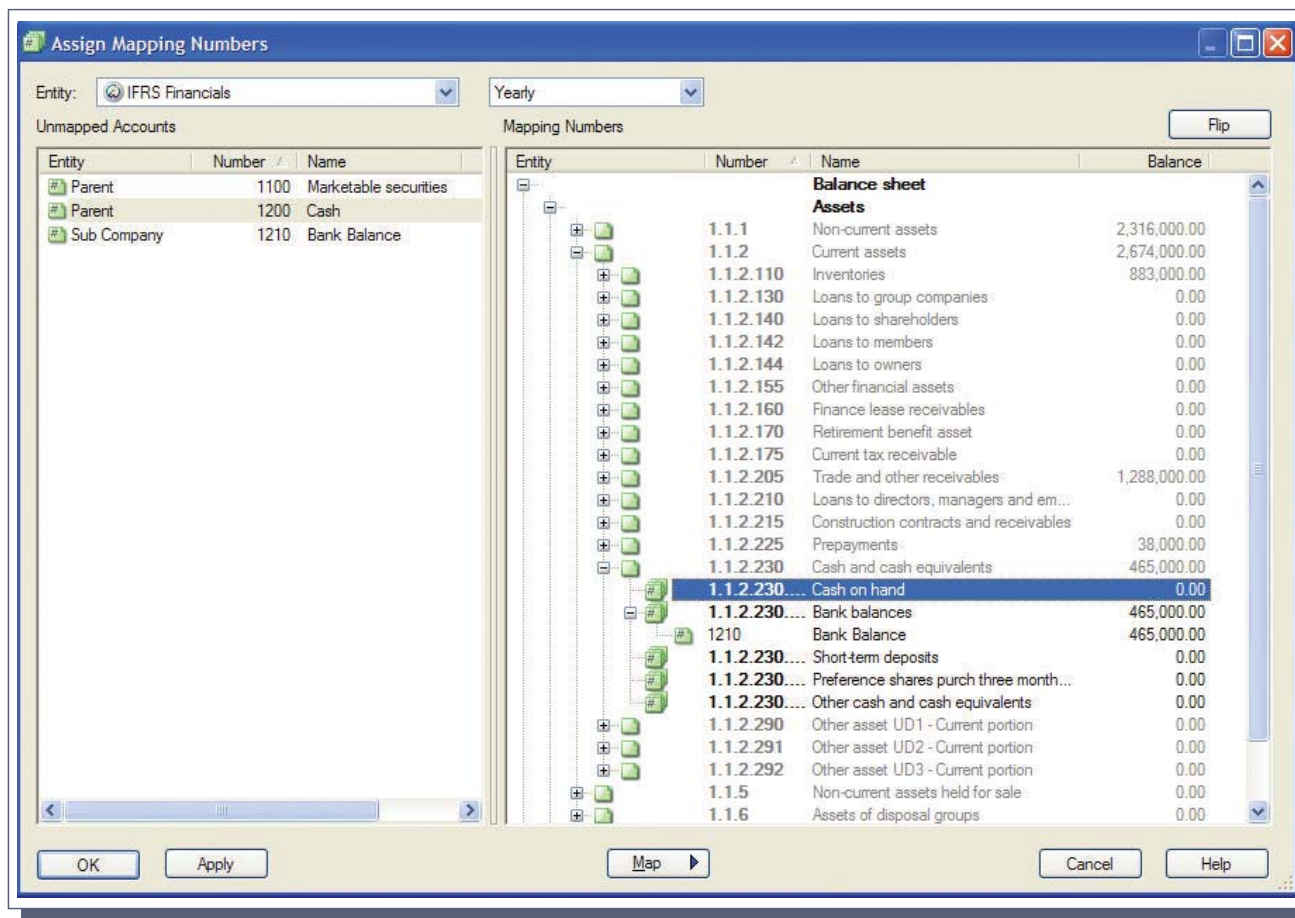
The Knowledge Library system serves as a powerful method of training less experienced staff in preparing IFRS financial statements, enabling staff to become familiar with the common IFRS standards and allowing them to focus their attention on the more complex standards. Firms can add and manage their own content to ensure that any standard firm wording is easily accessible by staff.

PUBLISH IN XBRL WITH EXTENSIBLE TAGGING

Many countries' authorities are now mandating reporting in an XBRL format. IFRS Financials has XBRL features built in, allowing for tagging of all elements of the financial statements using the latest IFRS taxonomies.

EXPERIENCE A FRIENDLY, EASY-TO-USE INTERFACE

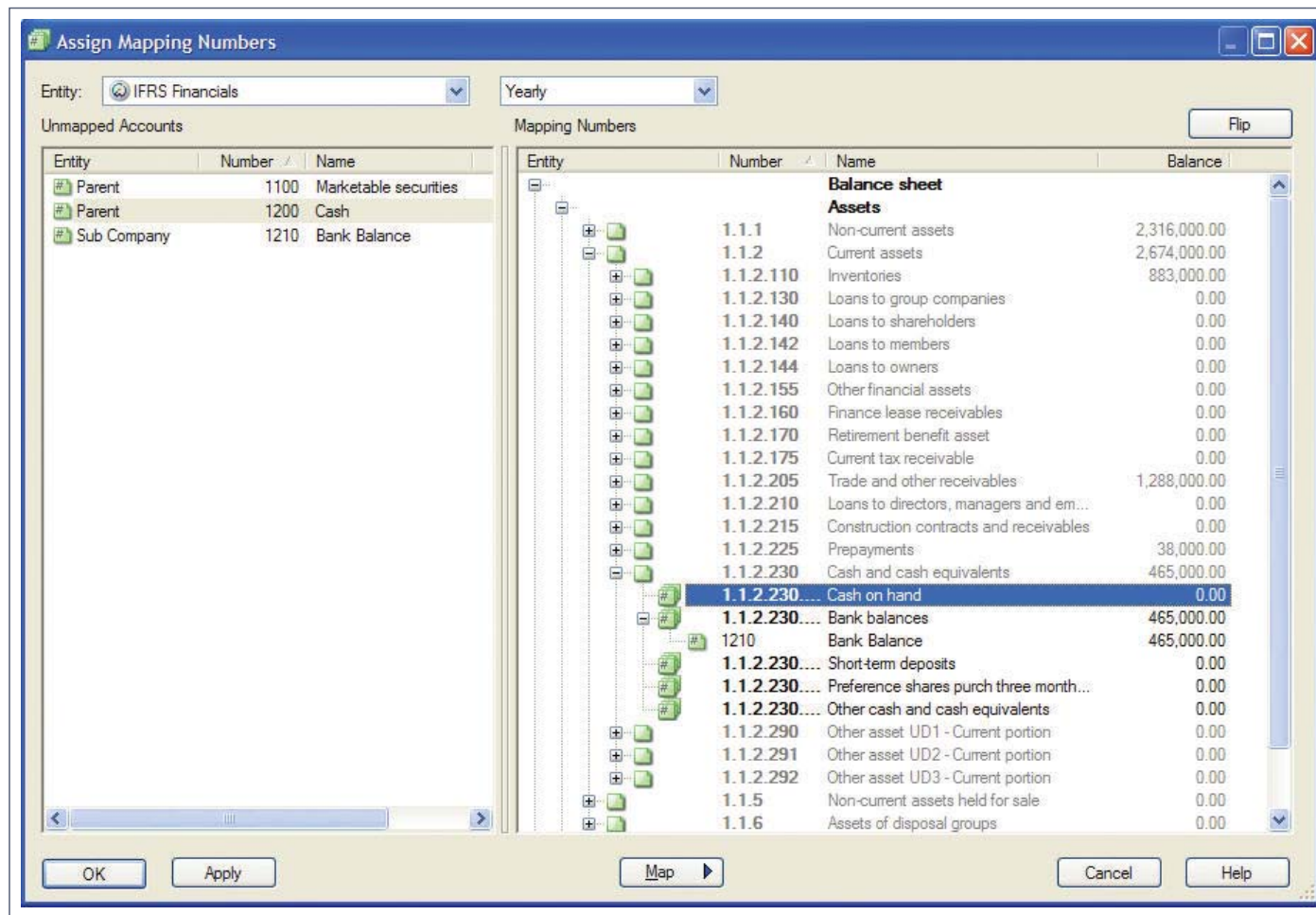
IFRS Financials has point and click options, buttons and pop-ups that make it easy to use many of the more intricate functions. This increases efficiency as the amount of time spent formatting the financials is greatly reduced.



UNLOCK THE POWER OF MAPPING

IFRS Financials comes with an extensive and logical mapping structure, which allows users to drag and drop the specific engagement accounts to the appropriate "pre-mapped" financial statements. This allows you to quickly map an individual client's accounts to your standard firm structures.

The mapping structure closely follows the XBRL taxonomy ensuring that you can easily tag to XBRL. The mapping structure can be easily extended to suit the firm's needs. Map numbers not applicable for a particular engagement can be quickly purged.



DRILL DOWN TO DETAIL

IFRS Financials includes drill down on all amounts. Just by double clicking, you can quickly get the story behind the numbers. Drill down makes review or modification an easy process.

The screenshot displays the IFRS Financials software interface. The top window shows a financial statement with a table comparing Parent and Consolidated data for 2007 and 2008. The table includes columns for 'In \$', 'Note', '2008', and '2007' for both Parent and Consolidated. The data is as follows:

	In \$	Note	2008	2007	2008	2007
ASSETS						
Property, plant and equipment, net	1	\$ 1,851,000	\$ 1,585,000	\$ 1,851,000	\$ 1,585,000	
Investment property	(N#)	-	-	-	-	
Intangible assets, net	(N#)	96,000	74,000	96,000	74,000	

The bottom window, titled 'Working Trial Balance', shows a list of accounts with columns for Name, Type, Entity, Account No, Sign, and Map No. The data is as follows:

Name	Type	Entity	Account No	Sign	Map No
Prod plant & mach. opening	Balance sheet	Sub Company	220	Debit	1.1.1.100.100.150.250.100.00000.000
Prod plant & mach. reclassification	Balance sheet	Sub Company	222	Debit	1.1.1.100.100.100.250.900.00000.000
Prod plant & mach. purchase	Balance sheet	Sub Company	224	Debit	1.1.1.100.100.100.250.200.00000.000
Prod plant & mach. disposals	Balance sheet	Sub Company	226	Debit	1.1.1.100.100.100.250.300.00000.000
Prod plant & mach. exchange rate (cost)	Balance sheet	Sub Company	228	Debit	1.1.1.100.100.100.250.660.00000.000
Prod plant & mach. depm opening	Balance sheet	Sub Company	230	Debit	1.1.1.100.100.150.250.100.00000.000
Prod plant & mach. current year depm	Balance sheet	Sub Company	232	Debit	1.1.1.100.100.150.250.500.00000.000
Prod plant & mach. depm on disposal	Balance sheet	Sub Company	234	Debit	1.1.1.100.100.150.250.300.00000.000
Prod plant & mach. exchange rate (depm)	Balance sheet	Sub Company	236	Debit	1.1.1.100.100.150.250.660.00000.000
Prod plant & mach. reclassification	Balance sheet	Sub Company	238	Debit	1.1.1.100.100.150.250.900.00000.000

CONSOLIDATE QUICKLY AND EASILY

IFRS Financials allows for consolidation of parent and holding companies. Statements can be prepared for multiple entities ranging from public companies to joint ventures to partnerships. Both parent and group information can be reported in your financial statements.

CONVERT FOREIGN EXCHANGE IN REAL-TIME

IFRS Financials has real time currency conversion built in, giving users the option to import a trial balance in one currency and produce the financial statement in a different currency.

MODIFY YOUR NOTE NUMBERING

IFRS Financials has right-click note number referencing built in. Through comprehensive dialogs, adding a new note reference or modifying an existing one is easily accomplished. After a reference is created, you can easily jump back and forth in the statements, by clicking on the reference.

LOCAL SUPPORT, TRAINING, AND CONSULTING AVAILABLE

Getting answers to your questions is important. To assist you with using the template, CaseWare provides local support packages, training, and consulting.

For more information or to request a free demo, visit our global website at: www.caseware.com

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