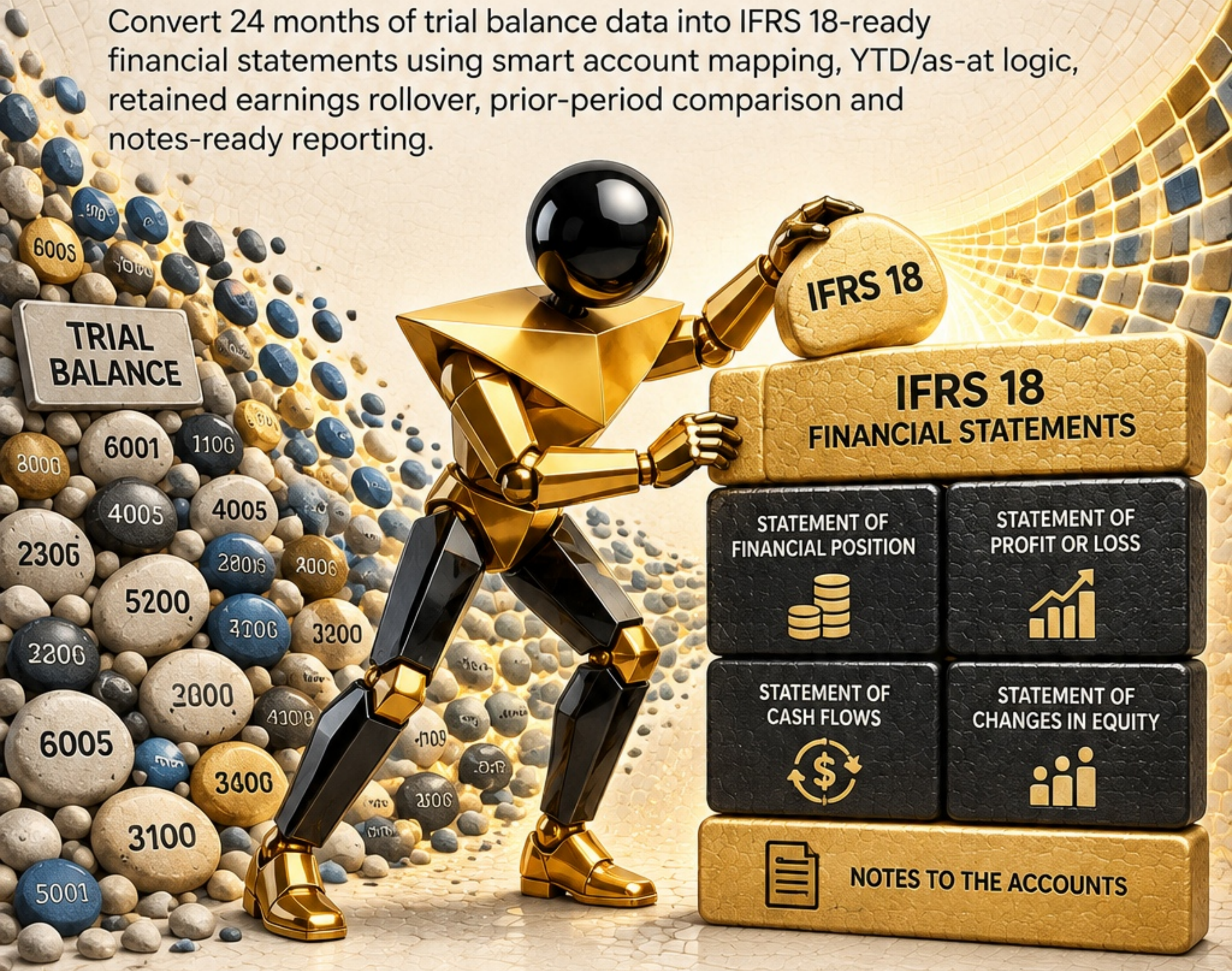


IFRS 18 ADJUSTMENTS IN POWER BI



From Trial Balance to Auditor-Ready Financial Statements

Convert 24 months of trial balance data into IFRS 18-ready financial statements using smart account mapping, YTD/as-at logic, retained earnings rollover, prior-period comparison and notes-ready reporting.



Map
the accounts.



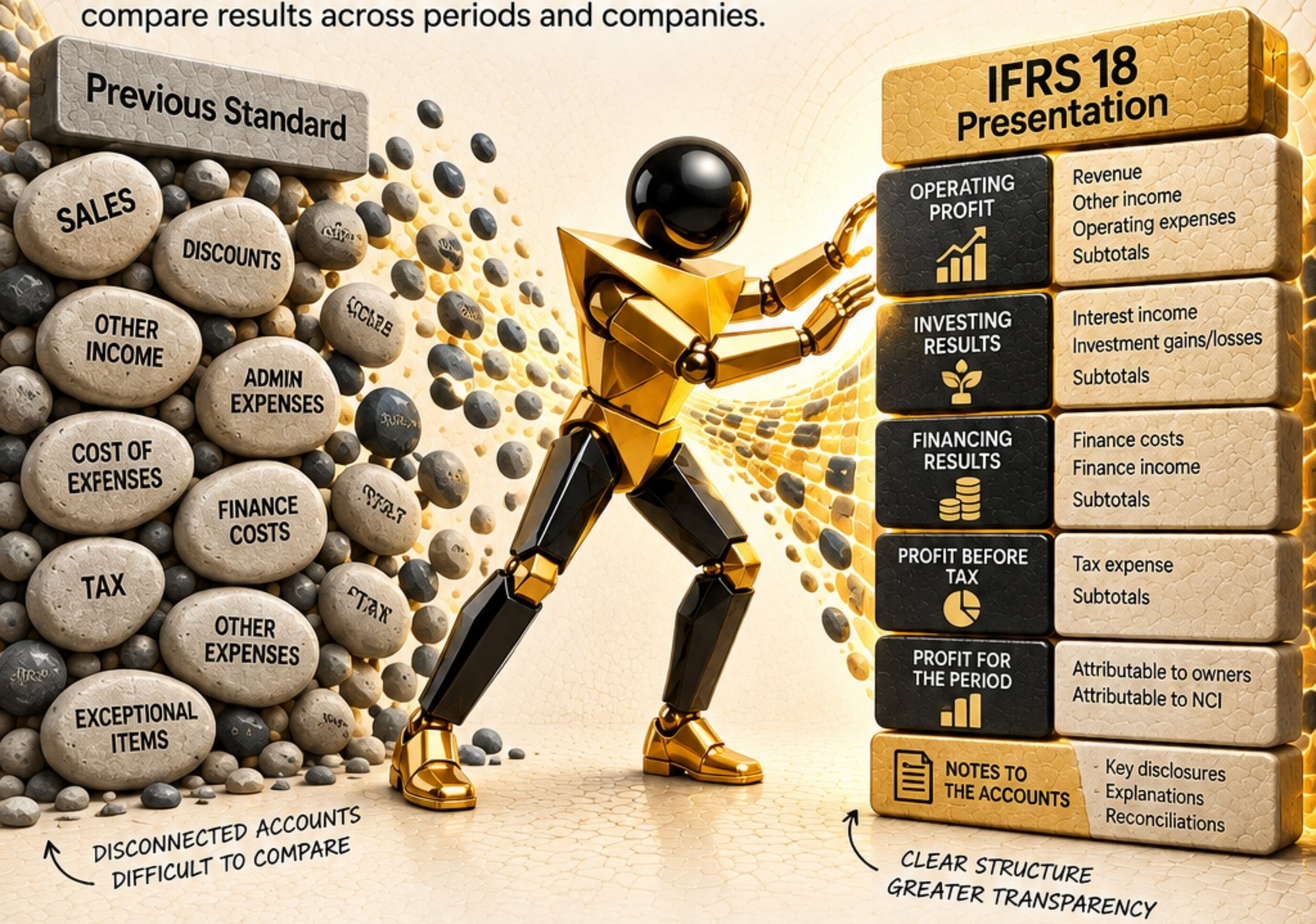
Rebuild
the presentation.



Explain
every movement.

Better Structure. Clearer Performance. Stronger Comparability.

IFRS 18 is not only a reporting format change. It improves how financial performance is presented, how subtotals are explained, and how users compare results across periods and companies.



- Clearer profit or loss presentation
- Stronger operating performance visibility
- Better grouping and disaggregation
- More explainable management reporting measures
- Improved prior-period comparison for auditors and users

The numbers may be the same — but the presentation becomes smarter.

One Trial Balance. Two Reporting Logics. One IFRS 18 Presentation Layer.

24 MONTHS TRIAL BALANCE

ACCOUNTS
ENTITIES
COST CENTRES
DEPARTMENTS
PROJECTS
TRANSACTIONS

SAME DATA. GREATER INSIGHTS.

SMART MAPPING LAYER

- Assets
- Liabilities
- Equity
- Sales
- Expenses
- IFRS 18 Categories
- Notes to Accounts

ACCOUNT MAPPING DRIVES THE PRESENTATION

IFRS 18 FINANCIAL STATEMENTS

- Balance Sheet (as at)
- Profit or Loss (YTD)
- Prior Period Comparison
- IFRS 18 Adjustment Bridge
- Notes to the Accounts

AUDITOR-READY REPORTING

The model keeps the Trial Balance unchanged and builds an IFRS 18 presentation layer on top of it. Balance Sheet lines are reported as at period-end balances, while Profit & Loss lines are calculated as YTD numbers.

KEY LOGIC

 BS = as-at closing balances	 P&L = YTD performance	 Year-end profit/loss rolls into retained earnings	 Account mapping controls presentation	 Audit reports explain every reclassification
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Keep the data raw. Make the reporting smart.

Map Once. Report Many Ways. Control Every Line.

FROM EVERY ACCOUNT
TO A CLEARER TOMORROW

200+
ACCOUNTS



AUDITOR-READY
OUTPUTS



*Many Accounts.
One Structure.*

MAP | CONTROL | REPORT

*Many Perspectives.
One Trusted Truth.*

The model should not hardcode accounts inside measures. Each account is controlled through mapping tables, so new accounts, reclassifications, discounts, contra-sales and note disclosures can be updated without rewriting the Power BI logic.



One account
can feed the correct
IFRS 18 line



Mapping controls
presentation
and notes



Reclassifications
remain
transparent



New accounts
can be added
easily



Audit trail stays
visible from
account to report



The strength of the model is not in hardcoding —
it is in controlled mapping.



One Model. Multiple Reports. Clear Audit Confidence.

FROM A SINGLE SOURCE
TO GREATER INSIGHT

*Trusted Inputs.
Stronger Reports.*

 Current Year

 Prior Year

 IFRS 18 Adjustments

 Mapped Accounts

 Notes Data

 Retained Earnings Movement

*Same Data.
Deeper Understanding.*



IFRS 18 REPORTING PACK

Financial Performance



IFRS 18 View

- Operating
- Investing
- Financing
- Adjustments

Prior Period Comparison



- Current Year
- Prior Year

Adjustment Bridge



Key Metrics

Revenue	
Operating Profit	
Net Profit	
Total Assets	
Total Equity	

Disclosure Readiness

- ☒ IFRS 18 compliant
- ☒ Notes prepared
- ☒ Audit mapping complete
- ☒ Comparatives available

MAP | CONTROL | REPORT

AUDITOR-READY
REPORT OUTPUTS

 Statement of Financial Position >

 Statement of Profit or Loss >

 Prior Period Comparison >

 IFRS 18 Adjustment Bridge >

 Notes to the Accounts >

 Retained Earnings Reconciliation >

 Audit Mapping Review >

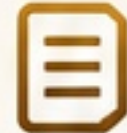
*Many Reports.
One Trusted Model.*

The Power BI model should not only produce IFRS 18-compliant statements. It should also support auditors, finance teams and management by generating clear comparison reports, adjustment bridges, note disclosures and mapping-based audit trails.

 Current year and prior year comparison

 Old presentation vs IFRS 18 presentation

 IFRS 18 adjustment bridge

 Notes to the accounts support

 Retained earnings reconciliation

 Full audit trail from account to report



Good reporting shows the numbers.
Great reporting explains them.



findi360
FINANCIAL DATA INTELLIGENCE

BETTER
DATA
BRIGHTER
DECISIONS

PEOPLE
INSIGHTS
STANDARDS
A BRIGHTER TOMORROW

THANK YOU

Build Once. Map Smartly. Report Clearly.

A structured Power BI model can convert existing trial balance data into IFRS 18-ready financial statements with clarity, flexibility and audit confidence.

*Better
Finance
Brighter
Decisions*

SHARE
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GROW

"THE SAME
DATA CAN TELL
A STRONGER
STORY."



Same data. Smarter presentation.
Stronger reporting confidence.

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FINANCIAL DATA INTELLIGENCE

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