# Narrative Reporting - Notes:

## How to Successfully Implement Notes and Improve Reporting

September, 2024,[1.0]

# How to Successfully Implement Notes and Improve Reporting

Oracle Consulting have been at the forefront of empowering businesses to harness the full potential of their data. A pivotal aspect of this approach lies in the strategic utilisation of **Notes** within Oracle's EPM Narrative Reporting. By seamlessly integrating Notes into reporting structures across diverse clients, Oracle consultants have unlocked a range of benefits from enhanced reporting transparency to enriched data analysis capabilities.

This white paper delves into the intricacies of how Oracle consulting has leveraged Notes, utilising Narrative Reporting functionality to facilitate stakeholders in delving deeper and navigating complex data landscapes with ease and precision.

## How to Create, Insert and Utilise Note Templates

The aim of this article is to explore the central role of Note Manager and Note Templates in Oracle's EPM Narrative Reporting. Focusing on the intricacies of creating Note Templates and seamlessly inserting them into reports, showcasing the process step-by-step.

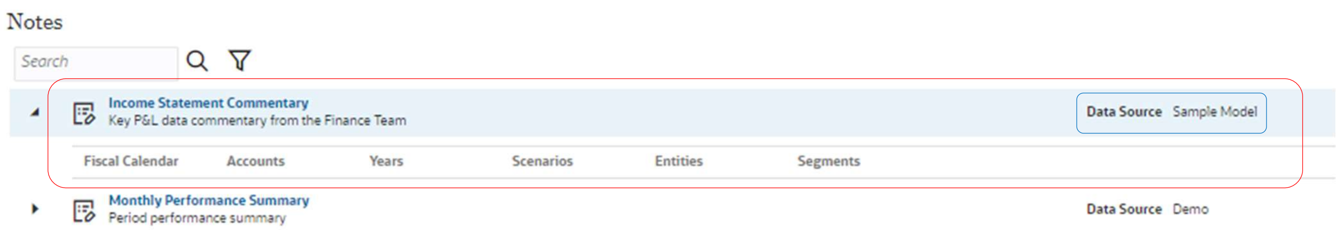
Additionally, concentrating on how end users can interact with these reports, update insights, and contribute to creating a range of enriched data. Ultimately, empowering organisations to make informed decisions based on comprehensive and contextualised information.

# 1. Note Manager Overview

The Note Manager within Oracle's EPM Narrative Reporting plays a pivotal role in efficiently organising and managing Notes across reporting structures. It serves as a centralised hub where Note Templates are created, adjusted, and accessed by authorised users.

The image below showcases Note Manager. In the red box you can identify a Note Template which has been created called "Income Statement Commentary". This Note Template is focusing on 6 key dimensions: **Fiscal Calendar, Accounts, Years, Scenarios, Entities** and **Segments**. Importantly, this Note Template is linked to a Data Source seen in the blue box.

Crucially, when creating a Note Template, the creator can focus on a range of customisability to ensure desired results, this will be explored thoroughly in the following sections.



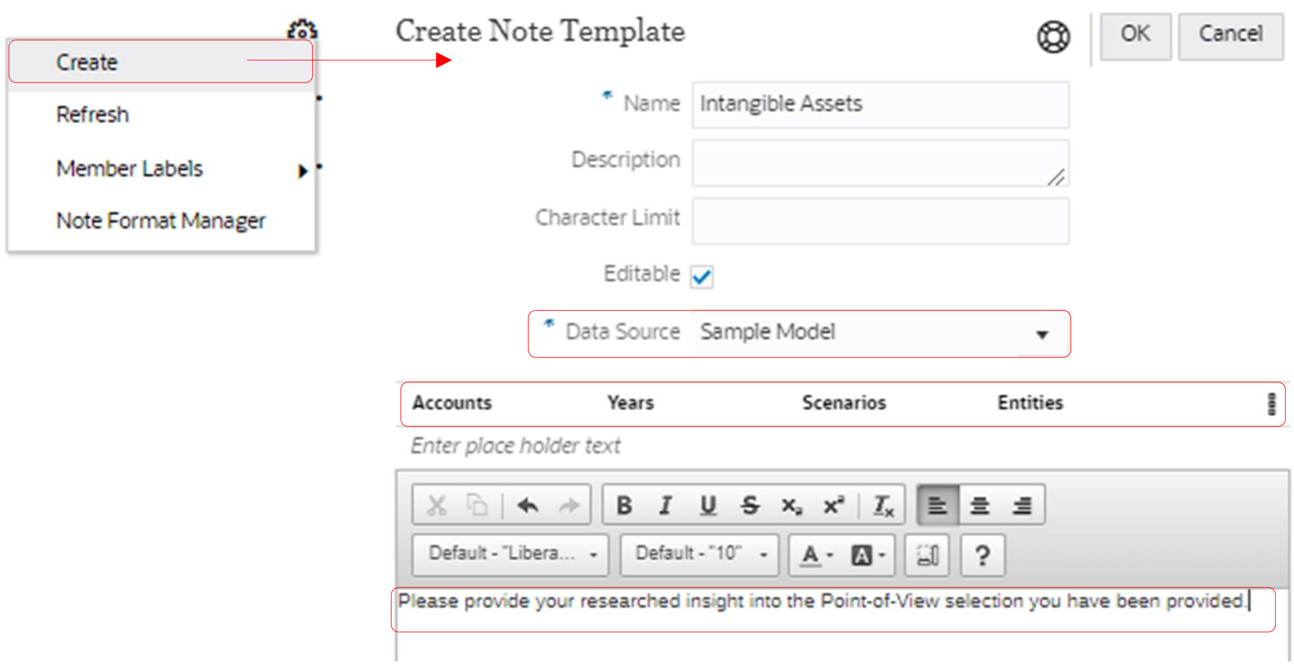
## 2. How to Create Note Templates

There are a range of configuration options to consider whilst building a Note Template, the following section will provide a breakdown of key considerations.

### Note Template Configuration Options

The authorised user must hit the gear icon and click Create. The Note Template creation pop-up will appear, and they will be presented with configuration options:

A. **Name** – provide a name which aligns with what you wish the Note Template to focus on.
B. **Description** – a relevant and useful description is required.
C. **Character Limit** – this is to be considered in the case you were to add a Note as a financial line item within a Report.
D. **Editable** – is the note to be editable in the future post-creation? For example, if an instruction is written on this Note you must consider if you want this to be adjusted in the future?
E. **Data Source** – choose the data source you wish the Note Template to correspond to. Importantly, if you have multiple EPM connections you can create multiple Note Templates featuring different source connections to build up richer data sets.
F. **Instruction** – provide the user with clear instruction in regard to what they should be inputting into the Note Template. When the Note Template is inserted into a report, this will be what the user sees.

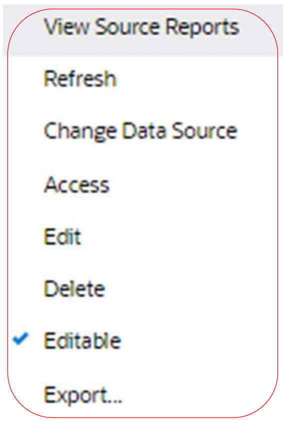


Upon successful creation of the Note Template, you will be directed back to Note Manager. Here, you can see the following available breakdown based on the example created:

A. **Title of Note Template** - "Intangible Assets".
B. **Selected Dimensionality** – Accounts, Years, Scenarios and Entities.
C. **Data Source** – "Sample Model".
D. **Editable** – Relating to the Editable box being ticked in configuration.
E. **Total Usages** – How many separate reports is this particular Note Template within.
F. **Notes Entered** – How many times a specific Note has been entered against by an end user.
G. **Created by** – The author.
H. **Created on** – The date of creation.

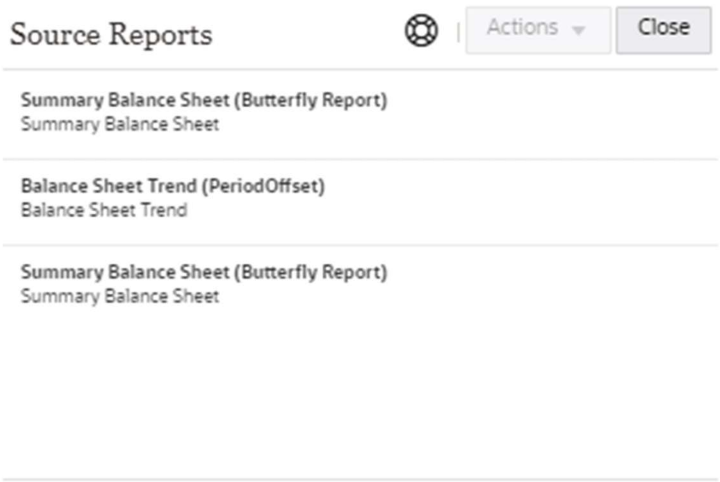

## 3. How to Configure Note Templates

Once a Note Template has been created an authorised user will be able to go behind the scenes into the **Action** section where a range of options present themselves as seen by the eight buttons below. A breakdown of such will be provided in the coming section:

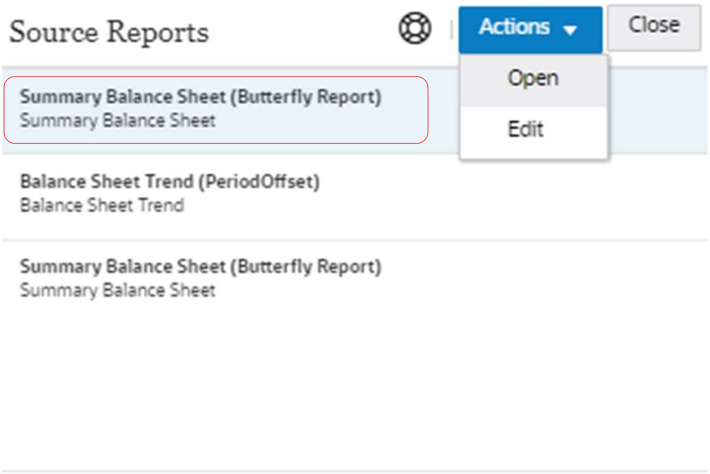


## View Source Reports

Clicking on View Source Reports allows the authorised user to quickly identify which Template is in which Report. This acts as a central hub where you can click on a source report to open/ edit the Note Template.




To open or edit the user must simply click on the Report of choice. This will enable the "Actions" box and allow the user to open or edit. Opening will simply open the Report which contains the specific Note Template. And hitting Edit will take you to the desired Report highlighting the Note Template within the Report which you can open and edit.



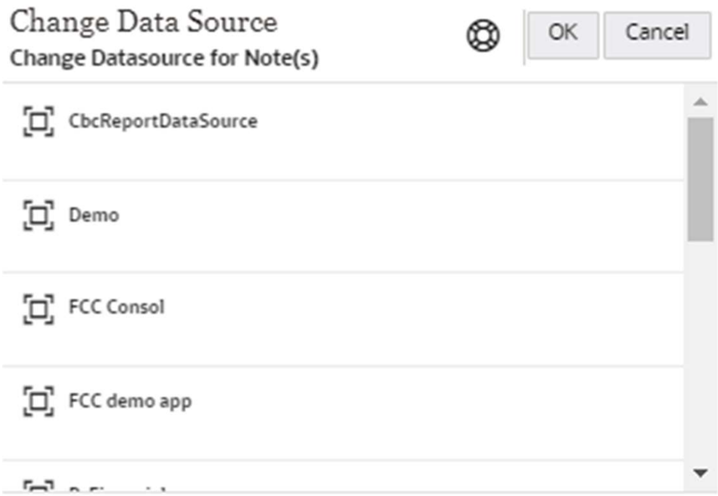
## Refresh

Refresh simply refreshes the Note Template. Therefore, any changes made such as Data Source changes, Total Usage and/ or Notes entered adjustments – this will be updated upon the refresh.

## Change Data Source

In the case the authorised user wishes to make a data source adjustment this can be changed swiftly by selecting the "Change Data Source" button and clicking on the new preferred data source and hitting the OK button.

A key consideration when changing the data source is the dimensionality linked to the data source. For example, if your Narrative Reporting app is connected to multiple EPM environments. It is likely that each connection will present different dimensional options. Therefore, it is imperative to take this into consideration when making an adjustment as this will have an impact on Notes that have been inserted via the existing configuration of the Note Template.

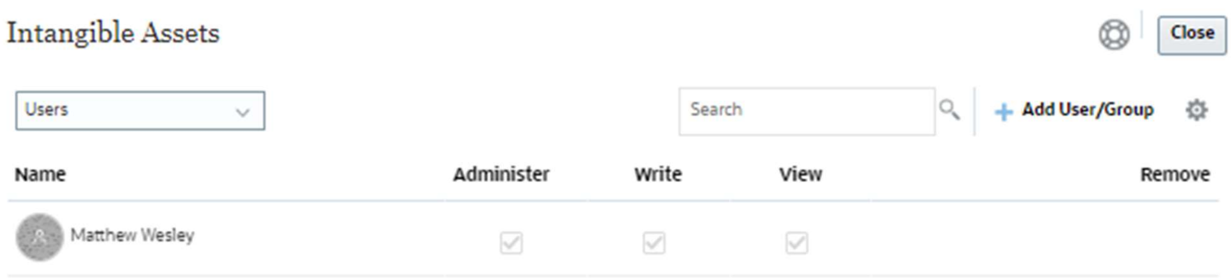


## Access

The Access section is a security proponent which allows the configurator to choose who can access which Note Template when it has been applied to the report.

This is categorised into two areas: User and Group. The User being the individual assignee within the system and the Group being a Group which has been created within the connected service.

For example, in the case your Note Template is connected to the EPM application Financial Consolidation and Close (FCC). The Group would have to be created by a System Admin within the Access Controls section of the FCC app for it to be accessible within this section.



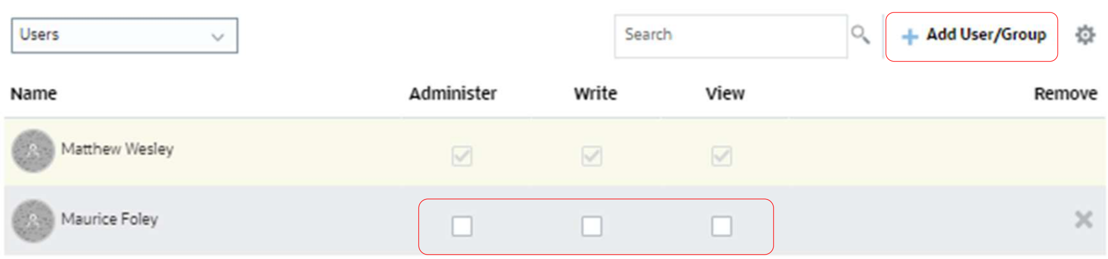

## Adding Additional Users

It is simple to add users. Simply hit Add/User Group, select User, and write in the user's name and add them in. The user will then be presented with the following security options: Administer, Write and View.

Select **Administer** to create a note, add, view, edit, delete user assignment for Notes Templates and Notes.

Select **Write** to create a note, delete, update, view note templates. All Notes created using a Note Template.

Select **View** to view Note Templates and Notes.



# Edit

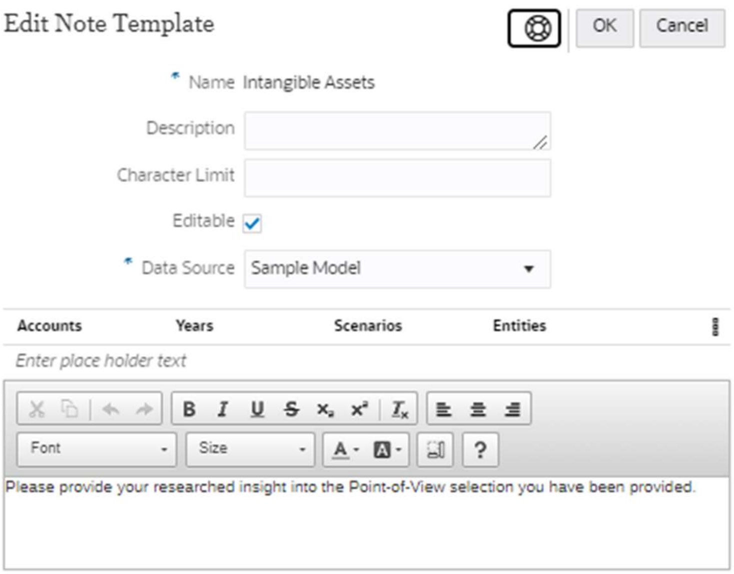
After hitting the Edit button, a user will be presented with the originally crafted Note Template. This leads to the question what can and cannot be edited?

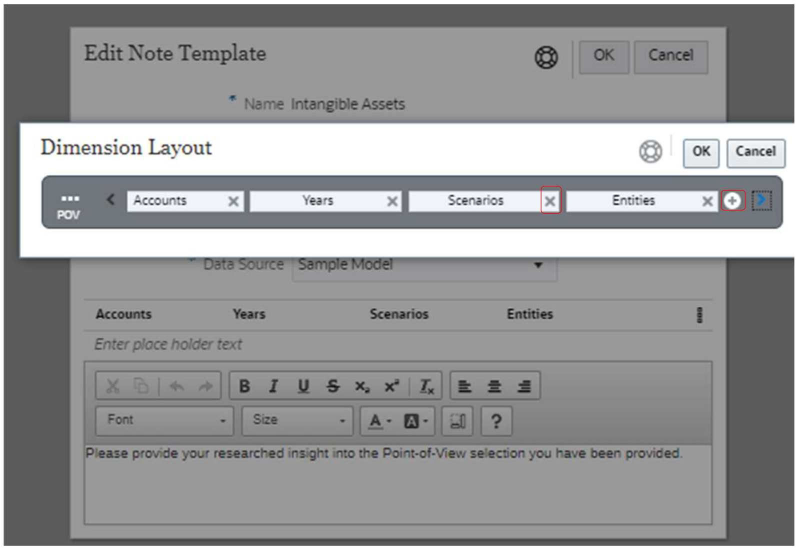
### Not Editable:

The name of the original Note Template cannot be changed post-saving.

### Editable:

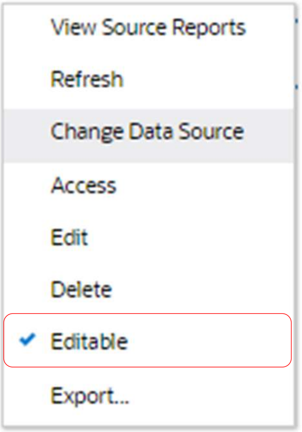
A user can make edits to the description, the character limit, data source, instruction text and can change the dimensions which correspond to the chosen data source, this includes adding more dimensionality as well as removing them.



## Editable

The Editable button is simply a toggle which a user can turn on/off. This can be used as an additional layer of security to ensure the configuration of the Note Template remains the same by toggling off and when there is a requirement to edit in the future, this can be toggled back on.




## Export

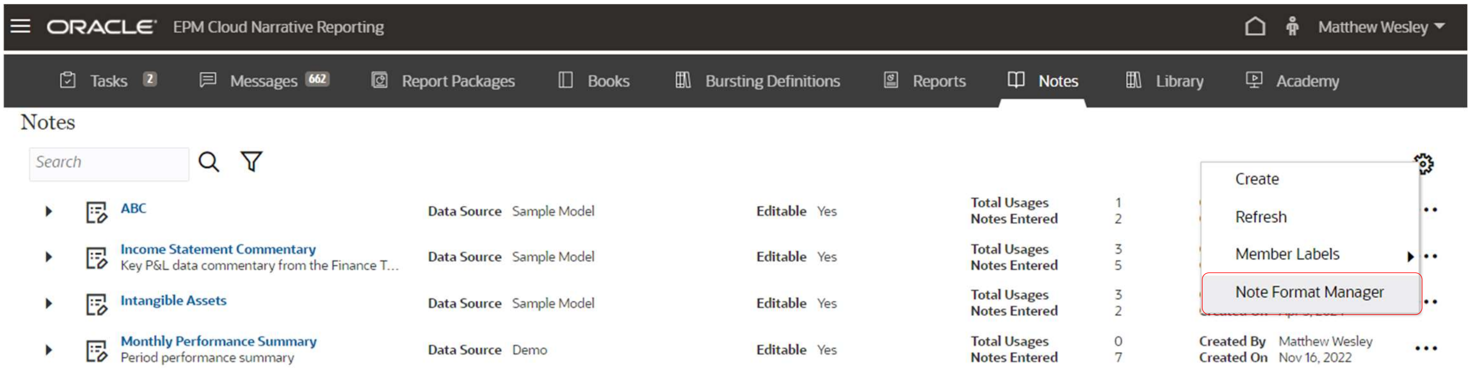
An authorised user has the capacity to export a desired Note Template and download as a ZIP file. Importantly, this is only for moving Notes between environments as a User can import the previously downloaded ZIP file to a new location if required.

## 4. How to Insert and Utilise Notes Text Function

The following section will provide the reader with a clear understanding of how to use Notes text functionality to display notes in a text box which is linked to a data source within a Report.

The subsequent steps will showcase how to create a Note Format to specify the content, arrangement, and style of the output; setting up a Named POV within a report to specify the dimensions and members for retrieval in the Notes text function; and integrating a data source-enabled text box into a report using the Notes text function.

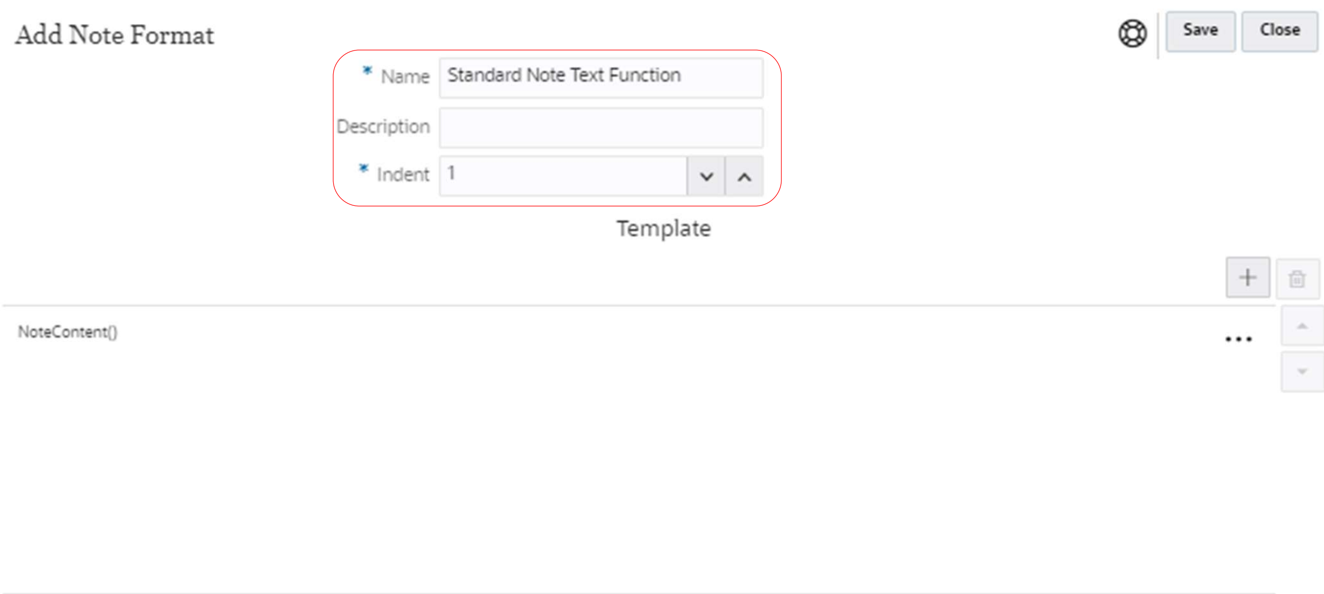
On the Note Manager central page click on the gear icon and click on Note Format Manager.




The user will then be presented with the Note Format Manager, on this screen a user will have the ability to create a Note Format. Importantly, a Note Format defines the output content, the layout and format of the Notes Text function. Once a Note Format has been defined it can be integrated into multiple reports, this will shown in the following steps.

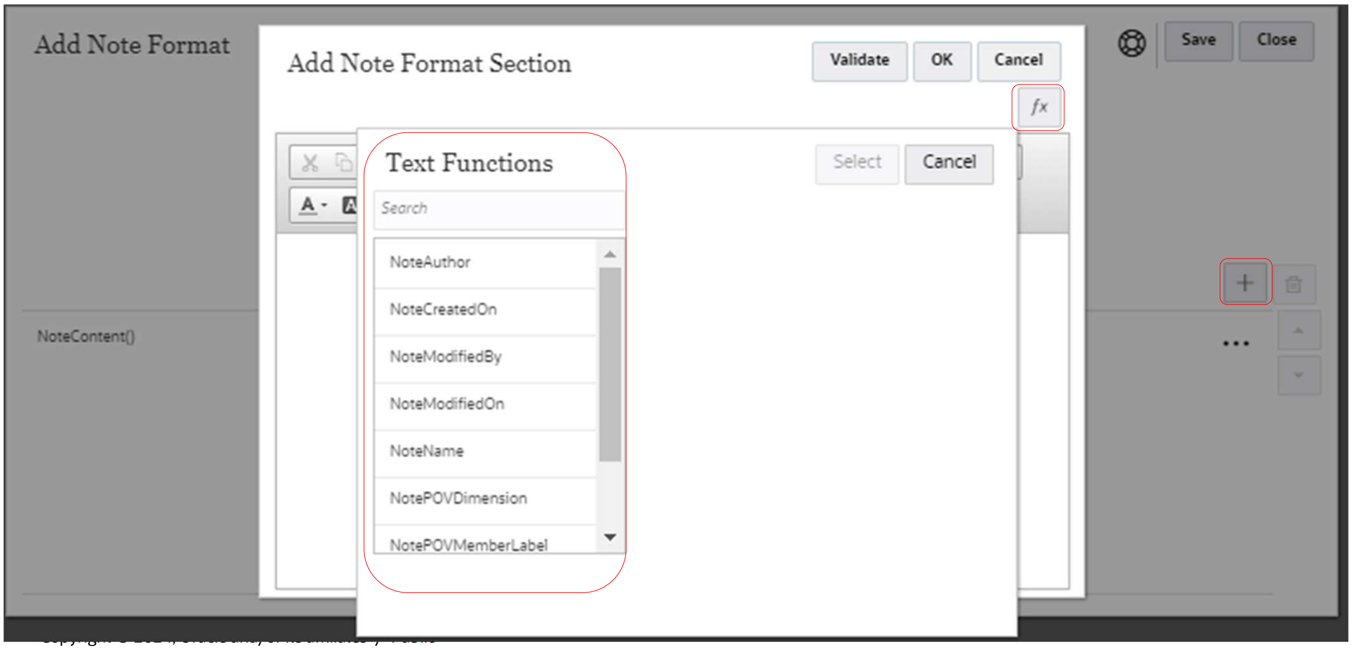
## Note Format Configuration

In the configuration section the user must enter a **Name**, a **Description** if desired and choose the level of **indentation** which will be present once added into the desired Report.



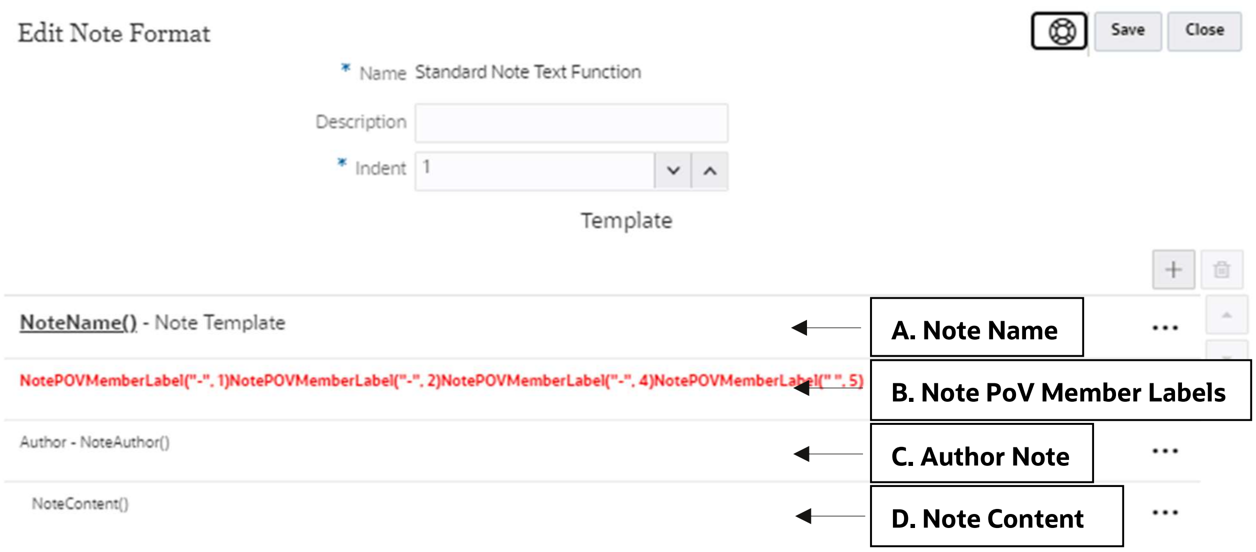

## Adding Text Functions

The following step is to add sections to the Note Format. To do so the user must click on the "+" icon. Then, the Add Note Format Section will pop-up. The user then can navigate to the fx (text functions functionality) clicking on the button. This will lead the user to the following page where they can add a range of different text functions.



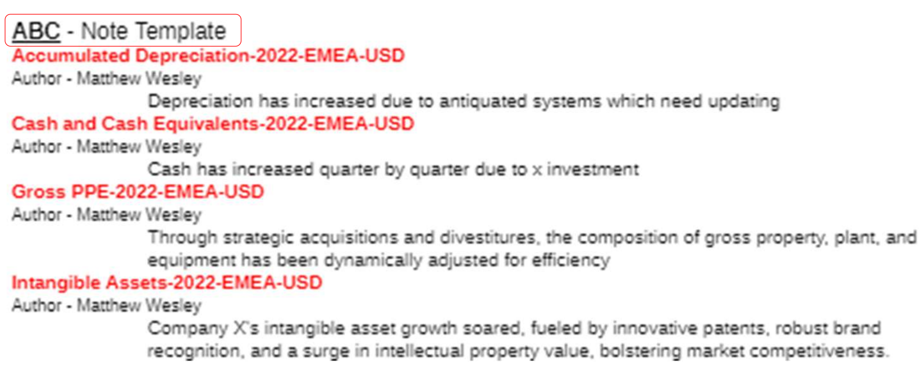
## Example of Text Functions

The screenshot below showcases a handful of functions which have been added to the Report. The following section will provide an alphabetical breakdown of this functionality. Additionally, displaying how these functions look within a Report.




### A. Note Name

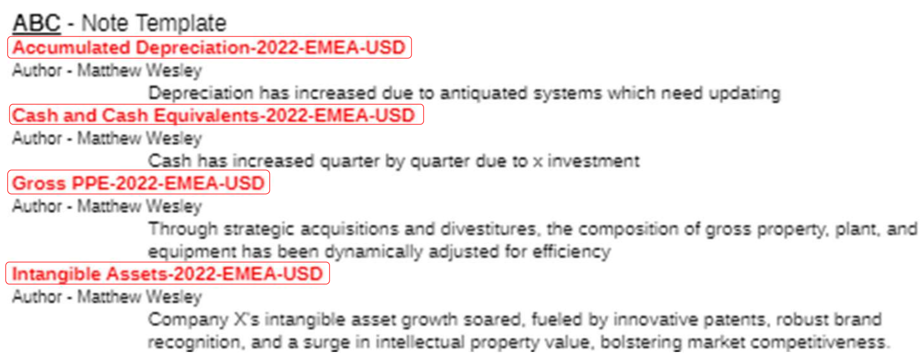
The example above showcases the "NoteName" function. Essentially this will display the Note Template you connect to when inserting your Text Functions. Below, you can see the Text Function within a Report. The Note Name is connected to the ABC Note Template.



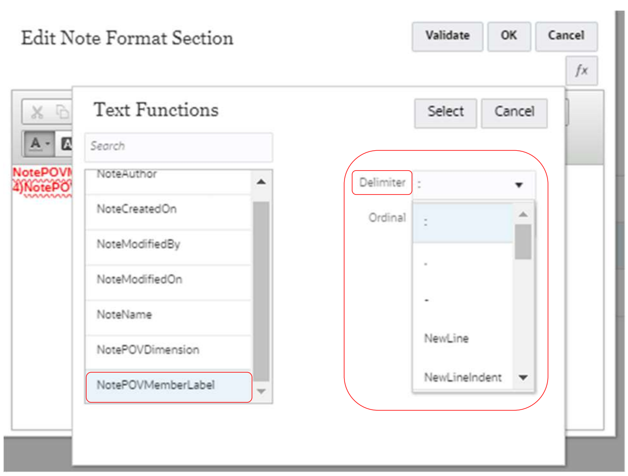
Importantly, when inserting Text Functions, you do not have to select a Note Template. In the example above the ABC Note Template was selected. Therefore, encompassing everything within that Note. However, you can leave this open, and your Text Function will encapsulate all the Notes within the given Report. Essentially, this boils down to reporting preference and how much information you wish to display.

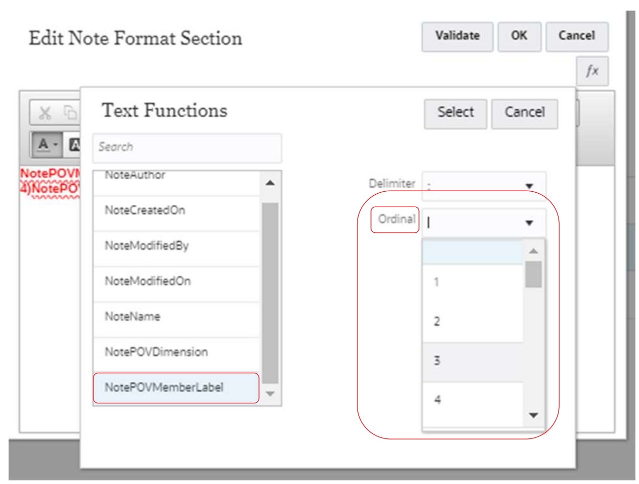
## B. Note PoV Member Labels

Note PoV Member Labels display the member labels of the dimensionality that has been selected.




Crucially, the user can bring in a range of different dimensions



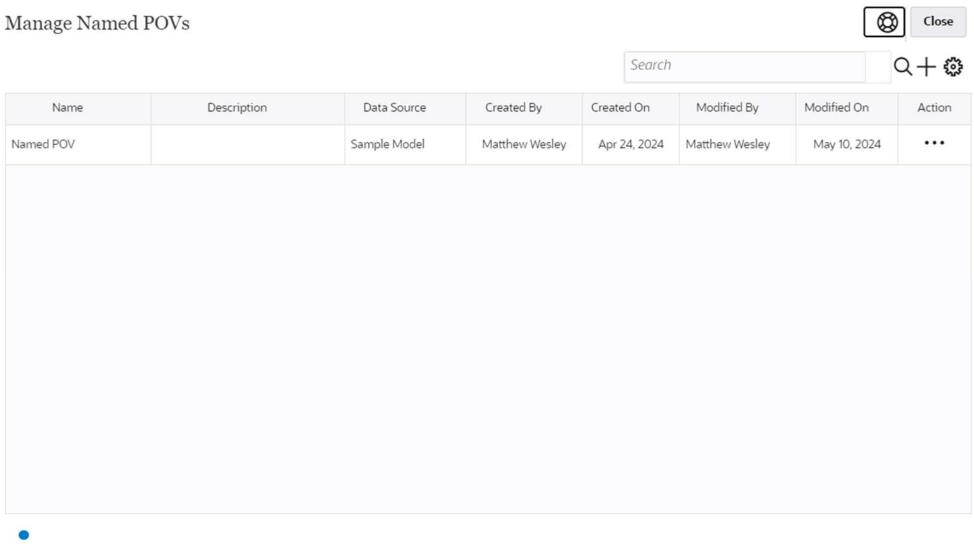
## Named PoV

A Named PoV specifies the dimensions and members to be retrieved by the Note text function in a report. It determines the Report PoV dimensions for retrieving notes and identifies the dimensions to be displayed with a secondary PoV in the text box. Named PoVs are created and managed through the Named POV Manager.

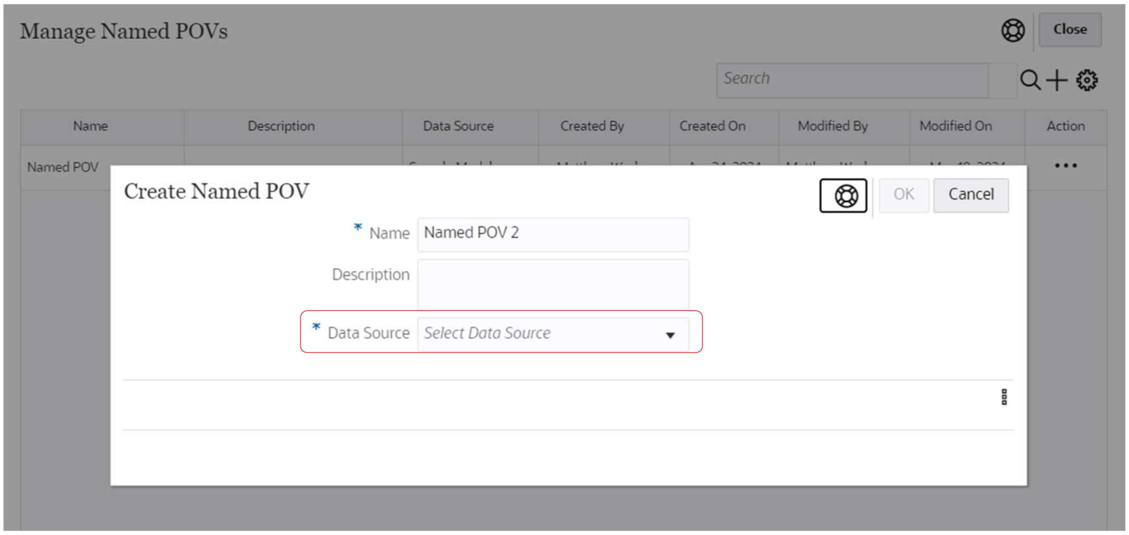
## Creating a Named PoV

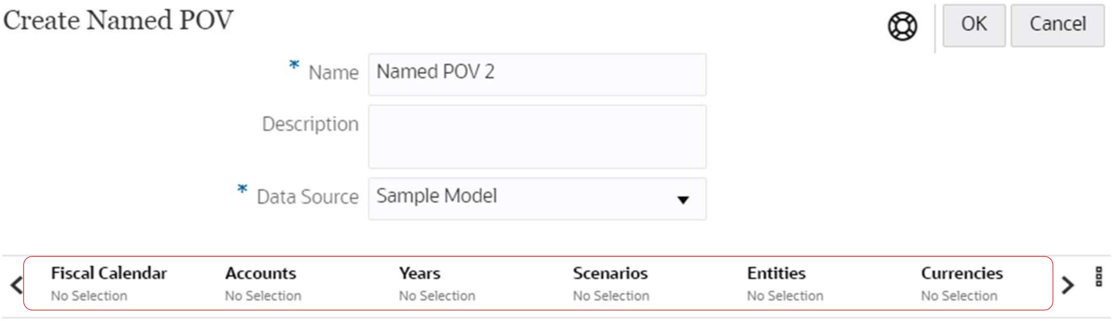
1. Select a Report you have created and go into the report designer by clicking the edit button. In the top-right section of the page there will be an Actions button, select “Manage Named PoVs”.

2. The following area will pop-up. Essentially, this is the Managed Named PoVs centre. This is where all Named PoVs can be created, edited, and controlled.

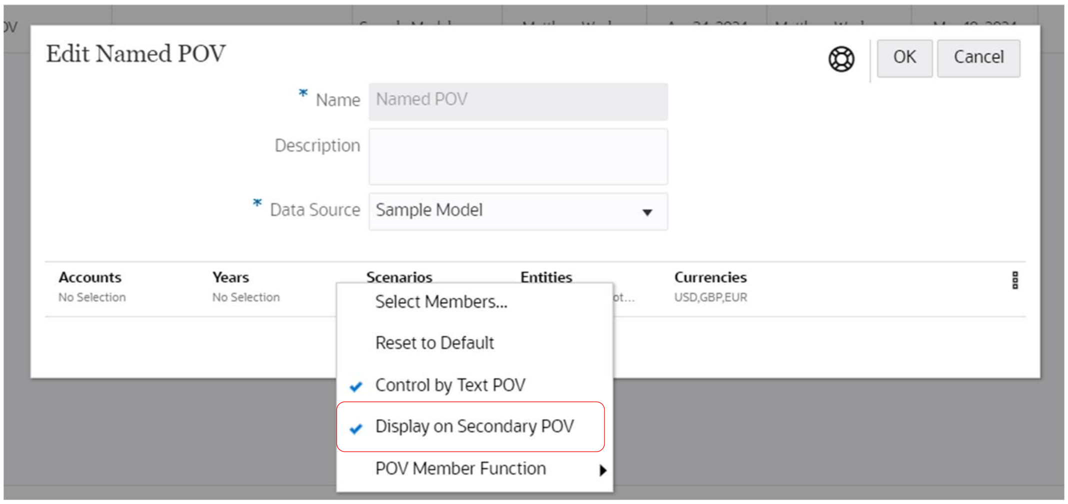


3. To create a Named PoV the user must hit the "+" icon and then "Create". The following pop-up will occur. The user must then select the Data Source they wish to align with. As you can see in the second image, the "Sample Model" for Financial Consolidation and Close (FCC) has been chosen. Therefore, the dimensionality of FCC will be utilised within this functionality.

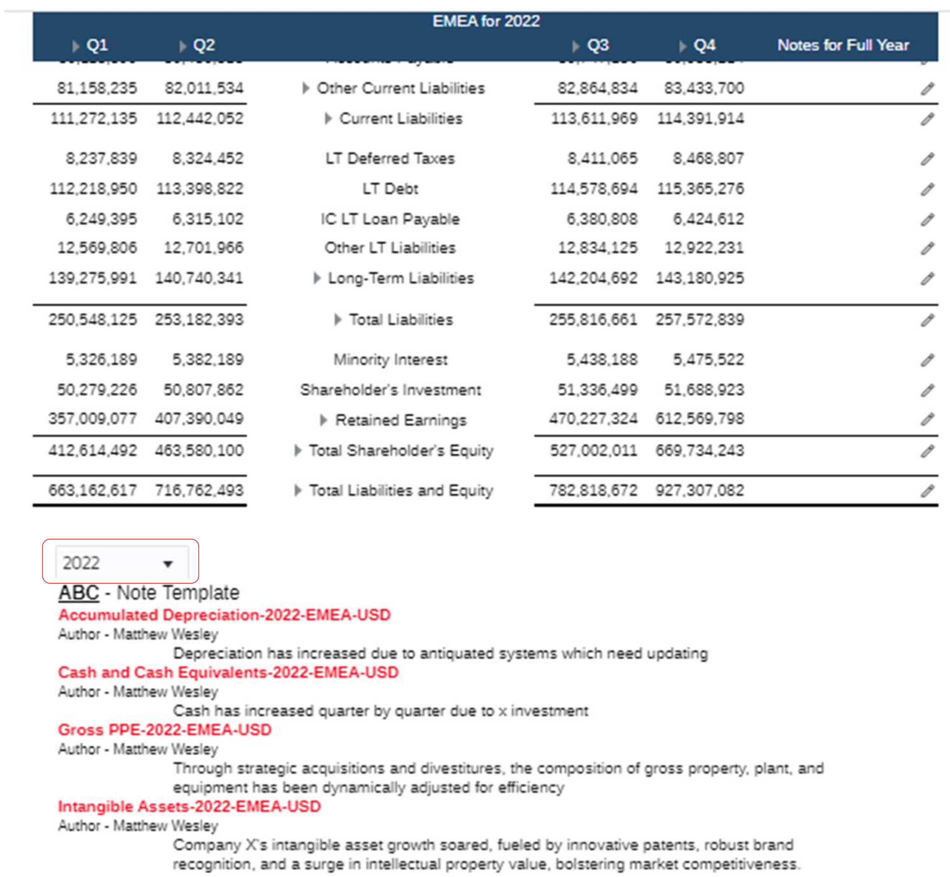


4. Importantly, design considerations are of paramount importance as you want the Report user to comprehend the data sets you have created within the Report. Therefore, additional functionality such as “Display on Secondary PoV” allow users to create prompts to enable users to differentiate between current Notes within a Report.




Once selected, the result within a Report will look like this:



| Q1 | Q2 | EMEA for 2022 | Q3 | Q4 | Notes for Full Year |
|---|---|---|---|---|---|
| 81,158,235 | 82,011,534 | Other Current Liabilities | 82,864,834 | 83,433,700 | |
| 111,272,135 | 112,442,052 | Current Liabilities | 113,611,969 | 114,391,914 | |
| 8,237,839 | 8,324,452 | LT Deferred Taxes | 8,411,065 | 8,468,807 | |
| 112,218,950 | 113,398,822 | LT Debt | 114,578,694 | 115,365,276 | |
| 6,249,395 | 6,315,102 | IC LT Loan Payable | 6,380,808 | 6,424,612 | |
| 12,569,806 | 12,701,966 | Other LT Liabilities | 12,834,125 | 12,922,231 | |
| 139,275,991 | 140,740,341 | Long-Term Liabilities | 142,204,692 | 143,180,925 | |
| 250,548,125 | 253,182,393 | Total Liabilities | 255,816,661 | 257,572,839 | |
| 5,326,189 | 5,382,189 | Minority Interest | 5,438,188 | 5,475,522 | |
| 50,279,226 | 50,807,862 | Shareholder's Investment | 51,336,499 | 51,688,923 | |
| 357,009,077 | 407,390,049 | Retained Earnings | 470,227,324 | 612,569,798 | |
| 412,614,492 | 463,580,100 | Total Shareholder's Equity | 527,002,011 | 669,734,243 | |
| 663,162,617 | 716,762,493 | Total Liabilities and Equity | 782,818,672 | 927,307,082 | |

2022

ABC - Note Template

Accumulated Depreciation-2022-EMEA-USD
Author - Matthew Wesley
Depreciation has increased due to antiquated systems which need updating

Cash and Cash Equivalents-2022-EMEA-USD
Author - Matthew Wesley
Cash has increased quarter by quarter due to x investment

Gross PPE-2022-EMEA-USD
Author - Matthew Wesley
Through strategic acquisitions and divestitures, the composition of gross property, plant, and equipment has been dynamically adjusted for efficiency

Intangible Assets-2022-EMEA-USD
Author - Matthew Wesley
Company X's intangible asset growth soared, fueled by innovative patents, robust brand recognition, and a surge in intellectual property value, bolstering market competitiveness.

This allows for clarity in presentation but also the ability to select and change the years within the Notes.

The previous example showcases members rolling up by account. However, this can be adjusted. The example below showcases an entity roll-up configuration. Whereby, a user has inputted against a bottom level entity member and a given account and it summarises their input at parent level ensuring transparency.

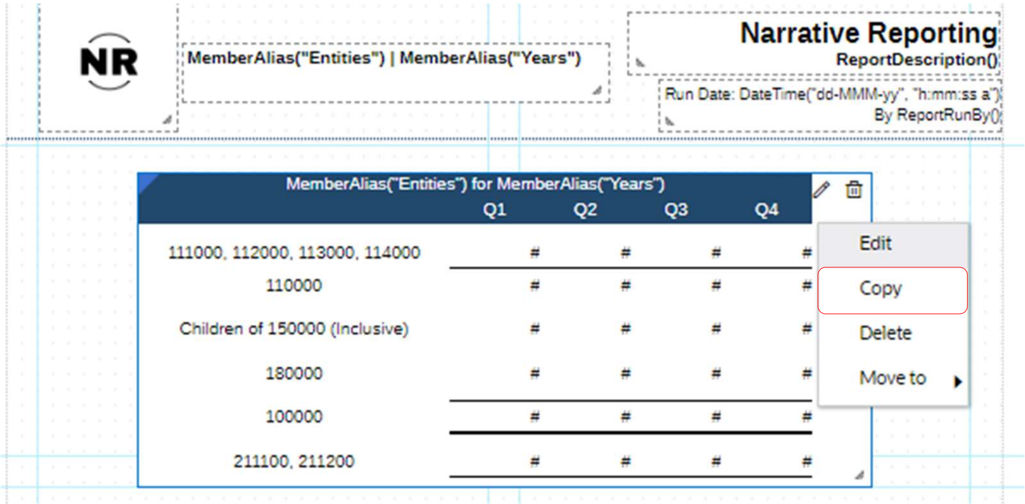
| | for 2022 | | | | | |
|---|---|---|---|---|---|---|
| | North America | Latin America | EMEA | APAC | Corporate HQ | Total Entities |
| Accounts Payable | 31,437,330 | 31,437,330 | 30,008,360 | 28,579,391 | 21,434,543 | 142,896,953 |
| Other Current Liabilities | 84,724,935 | 84,724,935 | 80,873,802 | 77,022,669 | 57,767,001 | 385,113,343 |
| Current Liabilities | 116,162,265 | 116,162,265 | 110,882,162 | 105,602,059 | 79,201,544 | 528,010,296 |
| LT Deferred Taxes | 8,599,872 | 8,599,872 | 8,208,968 | 7,818,065 | 5,863,549 | 39,090,325 |
| LT Debt | 117,150,691 | 117,150,691 | 111,825,659 | 106,500,628 | 79,875,471 | 532,503,139 |
| IC LT Loan Payable | 6,524,040 | 6,524,040 | 6,227,493 | 5,930,946 | 4,448,209 | 29,654,729 |
| Other LT Liabilities | 13,122,218 | 13,122,218 | 12,525,753 | 11,929,289 | 8,946,967 | 59,646,444 |
| Long-Term Liabilities | 145,396,820 | 145,396,820 | 138,787,874 | 132,178,928 | 99,134,196 | 660,894,638 |
| Total Liabilities | 261,559,086 | 261,559,086 | 249,670,036 | 237,780,987 | 178,335,740 | 1,188,904,934 |
| Minority Interest | 5,560,262 | 5,560,262 | 5,307,523 | 5,054,783 | 3,791,088 | 25,273,917 |
| Shareholder's Investment | 52,488,871 | 52,488,871 | 50,103,013 | 47,717,155 | 35,787,867 | 238,585,777 |
| Retained Earnings | 93,926,733 | 29,842,242 | 349,876,882 | -173,419,532 | -52,979,782 | 247,246,543 |
| Total Shareholder's Equity | 151,975,866 | 87,891,375 | 405,287,418 | -120,647,594 | -13,400,828 | 511,106,237 |
| Total Liabilities and Equity | 413,534,952 | 349,450,460 | 654,957,454 | 117,133,393 | 164,934,912 | 1,700,011,171 |

**Entities- Corporate HQ: Accounts- Total Liabilities:**
Author - Matthew Wesley
PPE Costs have reduced.
**Entities- EMEA: Accounts- Cash and Cash Equivalents:**
Author - Matthew Wesley
Cash reserves have increased due to X Sale
**Entities- North America: Accounts- Accounts Payable:**
Author - Matthew Wesley
AP has increased dramatically due to X, this needs Y to enhance future growth.
**Entities- North America: Accounts- LT Debt:**
Author - Matthew Wesley
Debt has decreased, strategy is working.

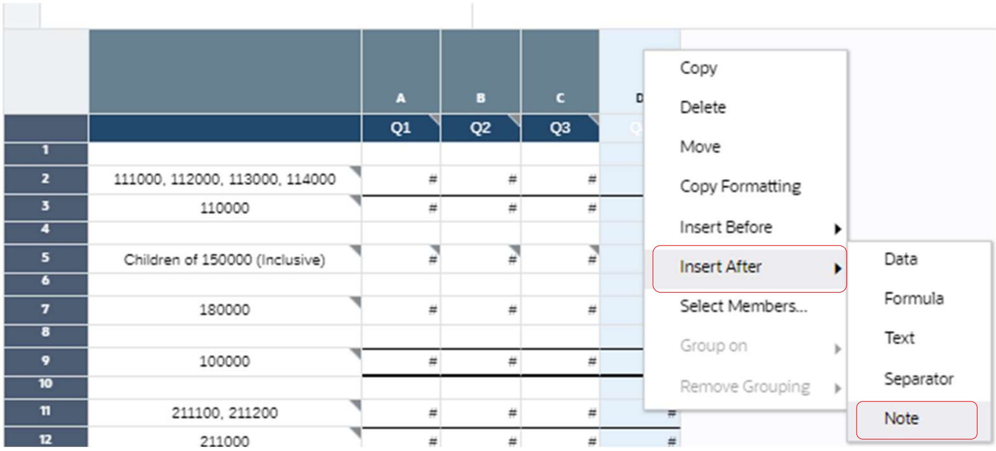
## 5. How to Insert Notes as Financial Line Items

Notes can be added as Financial Line Items within a Report. The subsequent section numerically showcases how a provisioned user would insert these Notes, why this would be beneficial and how an end user could utilise this Note input:

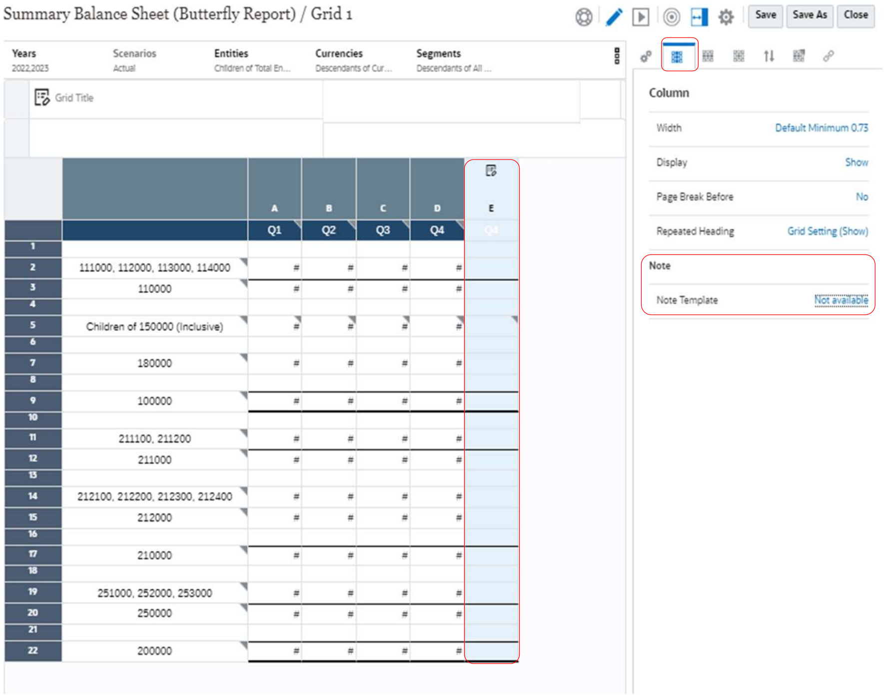
1. On the Report Builder, a user will be required to right click on the grid they wish to impact and press the Edit button.



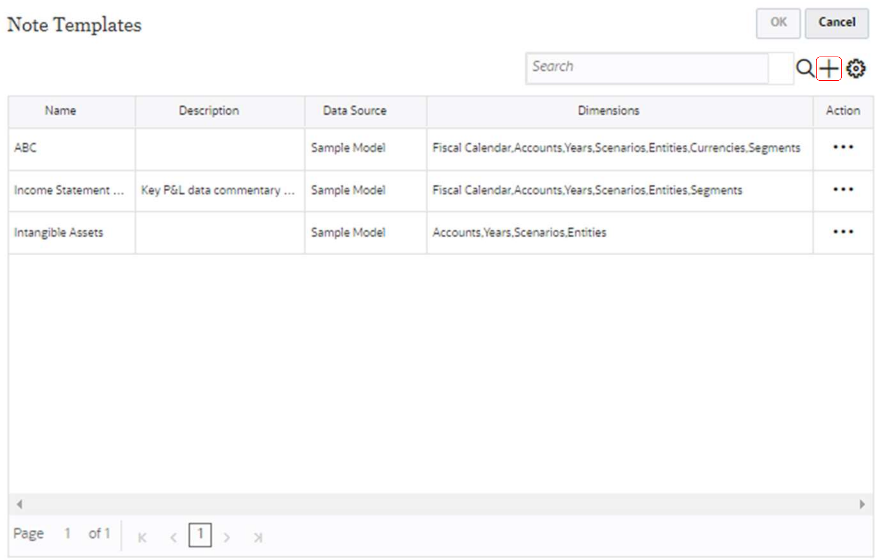

2. The Grid will appear, in the case of the following example you can identify the Accounts in the rows and the Periods in the column. Significantly, you must right-click on the column heading where the lettering is. In the following image, column "D" has been right clicked enabling a pop-up box to present itself. Once achieved you must then select Note.




3. You must then connect the added Note column to a Note Template. This can be done by identifying the "Column Tab" highlighted in red in top-right section of the image below. Once clicked the user must then click on the Note Template hyperlink.



4. The following page will appear, and the given user will be able to select from their current Note Template library. Additionally, it is possible to create a new Note Template by hitting the “+” icon and then “create” this will begin the process shown in section “b”.



5. Once the desired Note has been added, like in section f the end user will be able to go to their assigned report and add their narrative as a Financial Line-item Note.

   Significantly, if the zoom on members functionality has been applied within the Report, which enables the user to expand a row or column parent to see the members below. Then Notes can be layered and extensive.

   For example, below the report has zoomed down on “Total Assets”, then “Other Assets” until “Intangible Assets”. Here, an input has been created against this specific account. Crucially, this input is only against this specific account and will not clash with Notes up-the-chain. This allows for extensive narrative focusing on individual accounts and more summary-based accounts, creating a rich-layered report.

NR EMEA | 2022

**Narrative Reporting**
**Summary Balance Sheet**

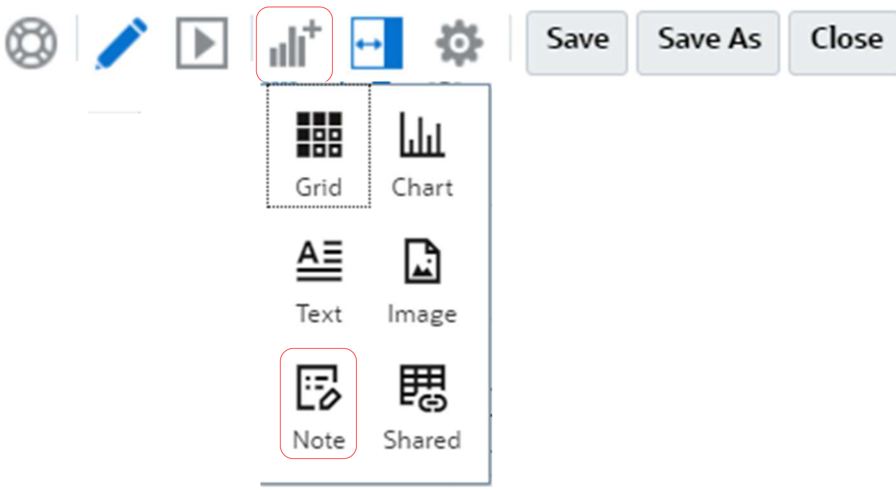
Run Date: 08-Apr-24 11:18:10 AM
By Matthew Wesley

| Q1 | Q2 | EMEA for 2022 | Q3 | Q4 | Notes for Full Year |
|---|---|---|---|---|---|
| 344,262,950 | 394,344,284 | Cash and Cash Equivalents | 457,168,799 | 601,745,748 | |
| 79,840,139 | 80,679,580 | Accounts Receivable - Net | 81,519,020 | 82,078,648 | |
| 65,124,487 | 65,809,207 | Total Inventory | 66,493,927 | 66,950,407 | |
| 25,811,914 | 26,083,301 | Prepaid Expenses | 26,354,688 | 26,535,612 | |
| 515,039,489 | 566,916,372 | Current Assets | 631,536,434 | 777,310,415 | |
| 234,028,019 | 236,488,594 | Gross PPE | 238,949,169 | 240,589,552 | |
| -121,633,129 | -122,746,357 | Accumulated Depreciation | -124,146,463 | -127,322,849 | |
| 112,394,890 | 113,742,236 | Fixed Assets | 114,802,706 | 113,266,703 | |
| 35,728,238 | 36,103,885 | Other Assets | 36,479,533 | 36,729,964 | |
| 663,162,617 | 716,762,493 | Total Assets | 782,818,672 | 927,307,082 | |
| 515,039,489 | 566,916,372 | Current Assets | 631,536,434 | 777,310,415 | |
| 112,394,890 | 113,742,236 | Fixed Assets | 114,802,706 | 113,266,703 | |
| 35,728,238 | 36,103,885 | Other Assets | 36,479,533 | 36,729,964 | |
| 10,208,068 | 10,315,396 | Intangible Assets | 10,422,724 | 10,494,275 | Company X's intangible asset growth soared, fueled by innovative patents, robust brand recognition, and a surge in intellectual property value, bolstering market competitiveness. |
| -3,062,420 | -3,094,619 | Accum Amort: Intangible Assets | -3,126,817 | -3,148,283 | |
| - | - | Long-Term Investments | - | - | |
| 14,291,295 | 14,441,554 | Investment in Subsidiaries | 14,591,813 | 14,691,986 | |
| 3,572,824 | 3,610,389 | Other Long-Term Assets | 3,647,953 | 3,672,996 | |
| 10,718,471 | 10,831,166 | Long-Term Deferred Tax Asset | 10,943,860 | 11,018,989 | |

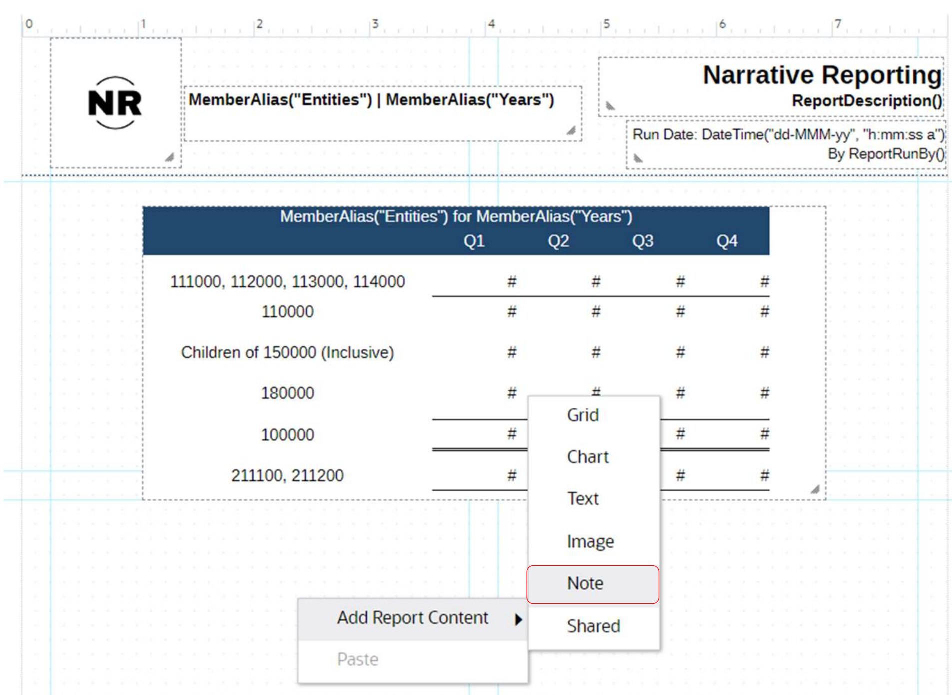
## 6. How to Insert Notes into Reports in a Text-Box style

In the Report Builder section, a Note can be added in numerous ways:

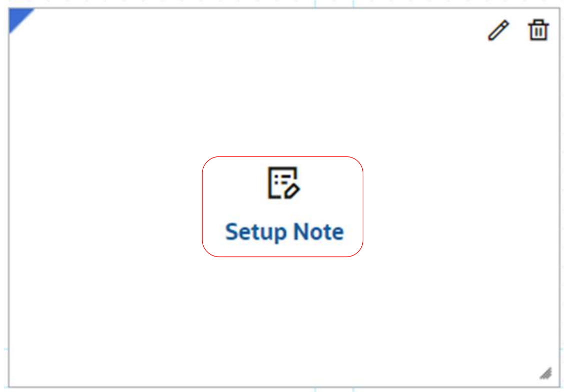
1. A user can hit the add button highlighted in a red box below, this creates a pop-up box whereby you can choose to select a Note.



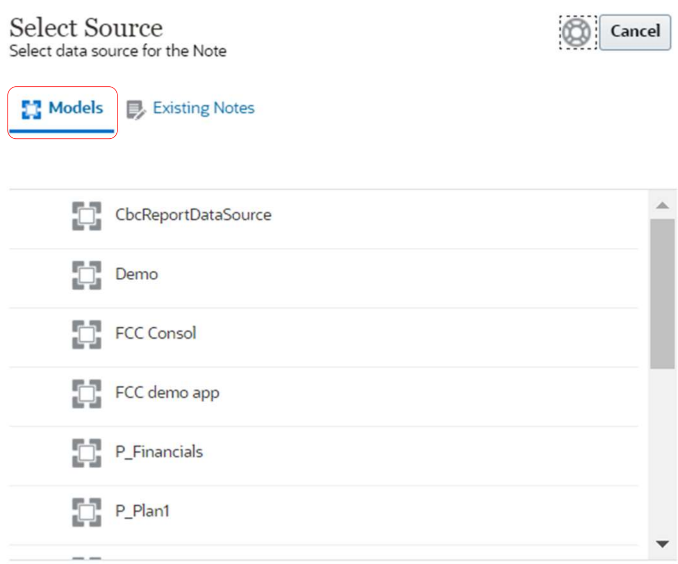

2. Directly within the report section, the report creator can right-click, and press Add Report Content and Choose Note.



The user will then be presented with the Note box and the option to click on Setup Note.

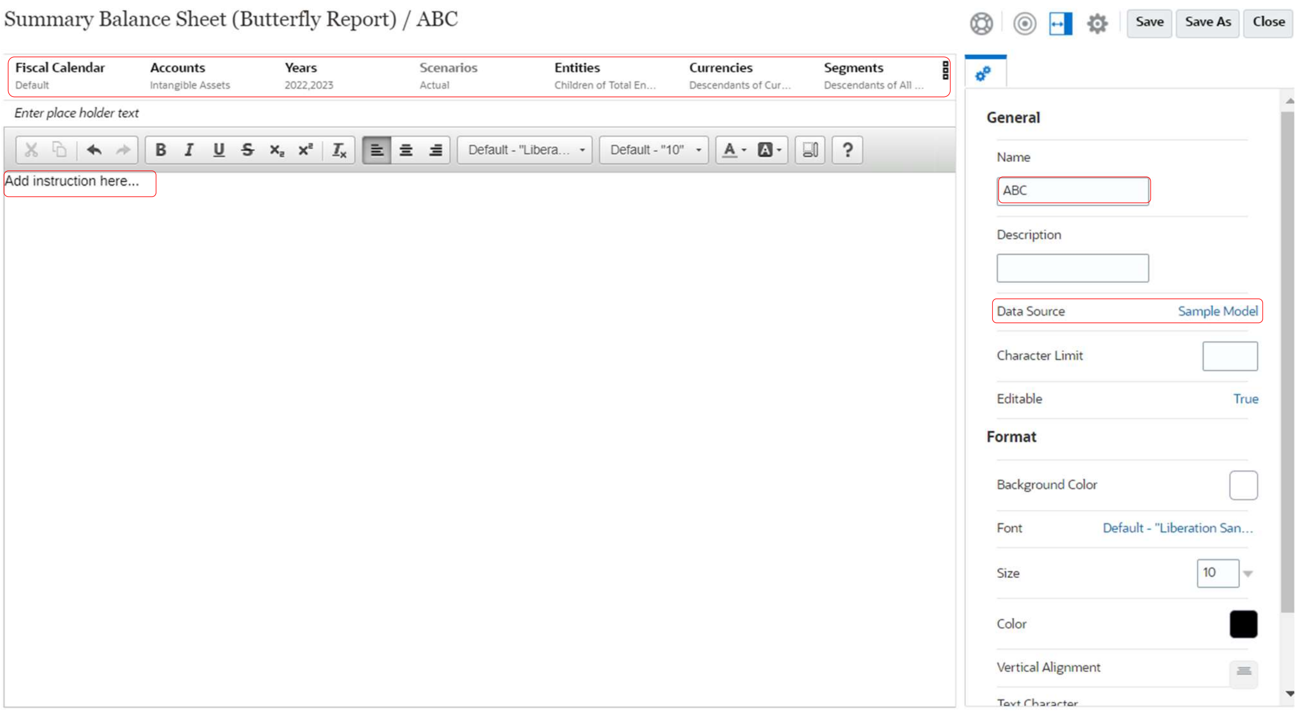



The following pop-up will present itself. Significantly, the user has the two following options:



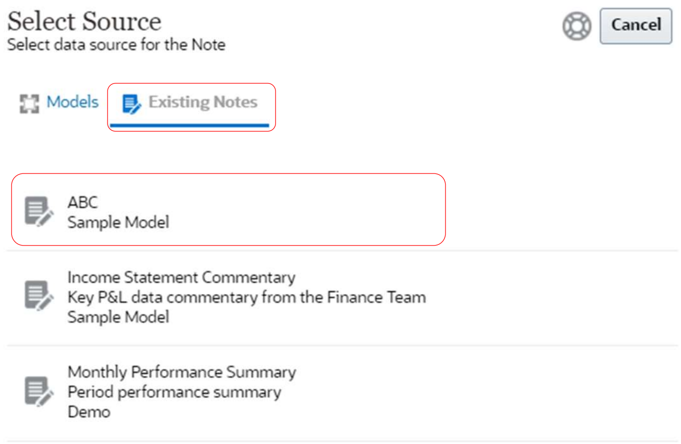

1. **Models – Create a New Template from scratch** – The user can click on **Models** and choose a data source to connect with. Upon choosing the desired data source the user will be transported to a Note Template creation screen. Here, the user has the options to choose their PoV, apply instructions and a naming convention as per mentioned in section B of this article.

In the case the user is happy with their Note configuration they can hit “Save” this will then save the new Note Template to the Note Manager section. Enabling this Note Template to be centrally managed within Note Manager.

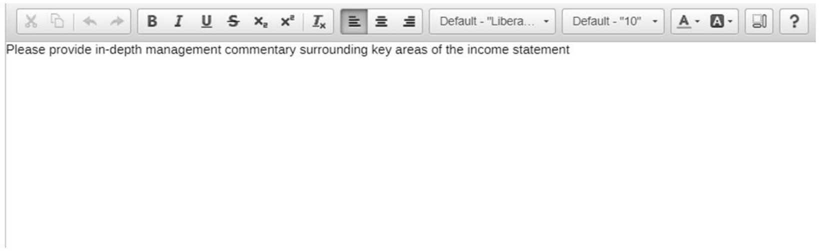



The Note Template has been saved to Note Manager:

2. **Existing Notes – Utilising Existing Note Templates** – Alternatively, in the case the user wants to insert their pre-existing Note Templates they can do so by simply clicking on one of the options available.



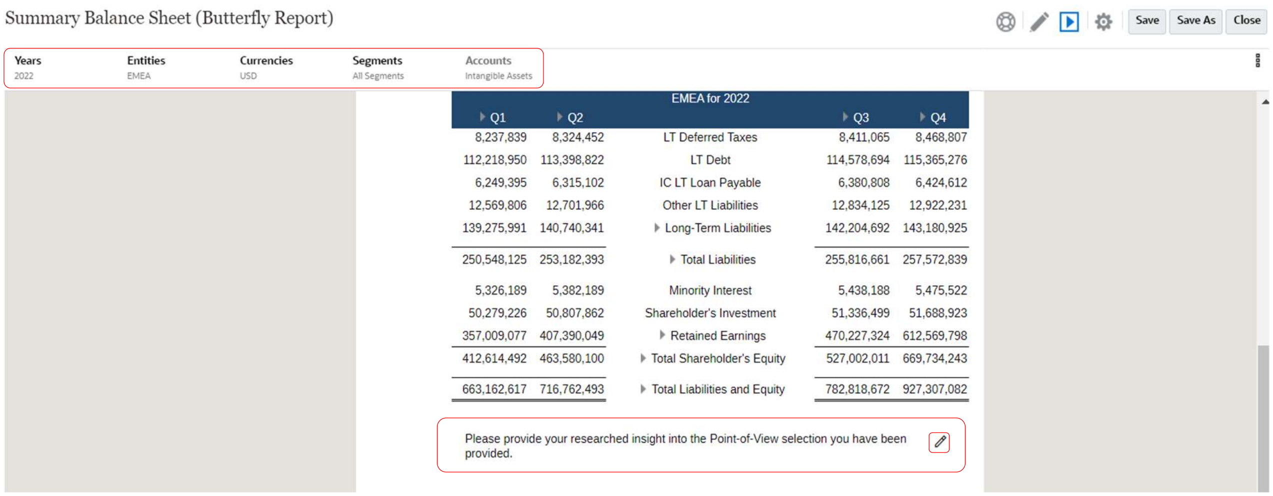

For example, in the case that the user chooses the "Income Statement Commentary" Note Template, the Note Template will load as per its original configuration. However, you can adjust before inserting the Note Template into the report if required.



## 7. How to Add Note Commentary on Reports

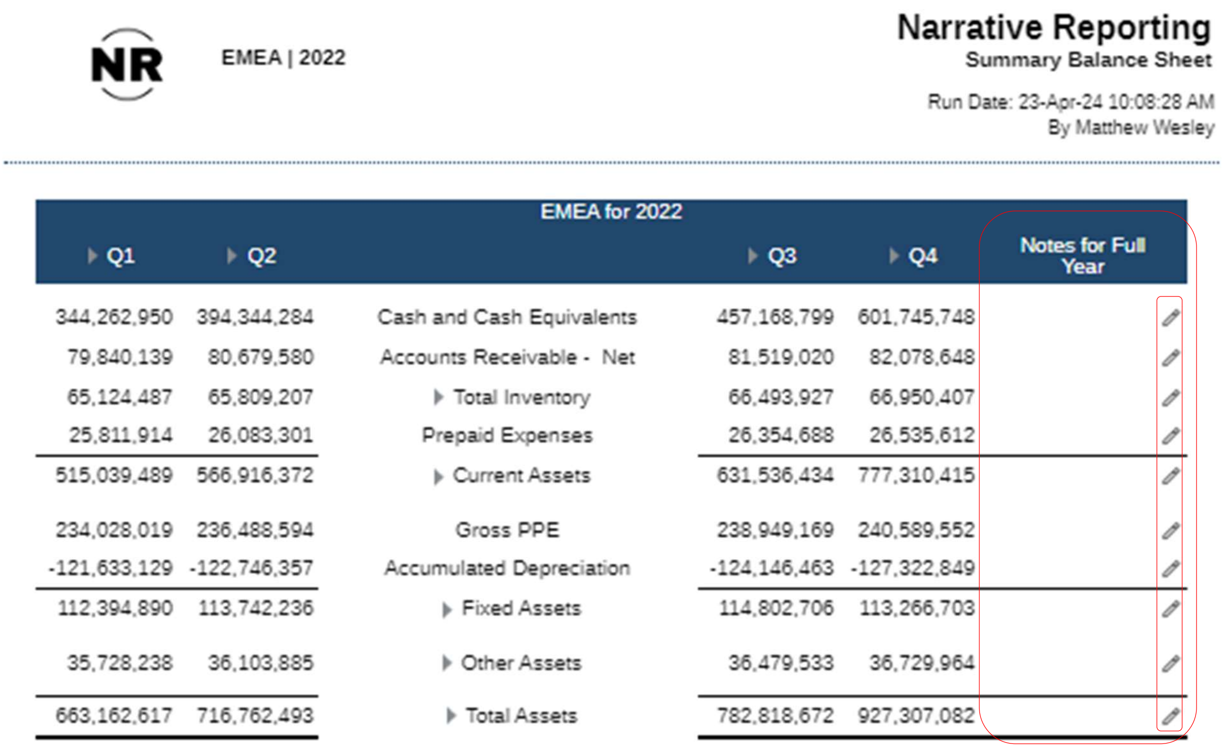
Adding commentary within a Report is a simple process for an end user. For example, User A opens **two separate** Summary Balance Sheet Reports and identifies an assigned Note box under the grid in one report, *Report A*. And in the second report, *Report B* recognises the Note insert as a Financial Line Item assigned to the Balance Sheet Grid.

**Report A:**




| EMEA for 2022 | | | | |
|---|---|---|---|---|
| Q1 | Q2 | | Q3 | Q4 |
| 8,237,839 | 8,324,452 | LT Deferred Taxes | 8,411,065 | 8,468,807 |
| 112,218,950 | 113,398,822 | LT Debt | 114,578,694 | 115,365,276 |
| 6,249,395 | 6,315,102 | IC LT Loan Payable | 6,380,808 | 6,424,612 |
| 12,569,806 | 12,701,966 | Other LT Liabilities | 12,834,125 | 12,922,231 |
| 139,275,991 | 140,740,341 | Long-Term Liabilities | 142,204,692 | 143,180,925 |
| 250,548,125 | 253,182,393 | Total Liabilities | 255,816,661 | 257,572,839 |
| 5,326,189 | 5,382,189 | Minority Interest | 5,438,188 | 5,475,522 |
| 50,279,226 | 50,807,862 | Shareholder's Investment | 51,336,499 | 51,688,923 |
| 357,009,077 | 407,390,049 | Retained Earnings | 470,227,324 | 612,569,798 |
| 412,614,492 | 463,580,100 | Total Shareholder's Equity | 527,002,011 | 669,734,243 |
| 663,162,617 | 716,762,493 | Total Liabilities and Equity | 782,818,672 | 927,307,082 |

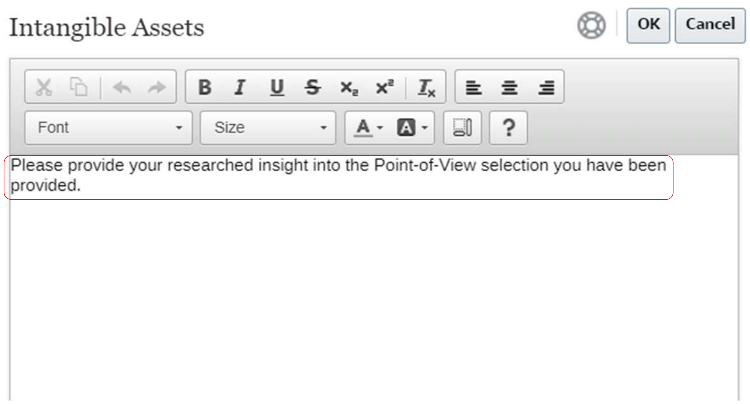
**Report B:**



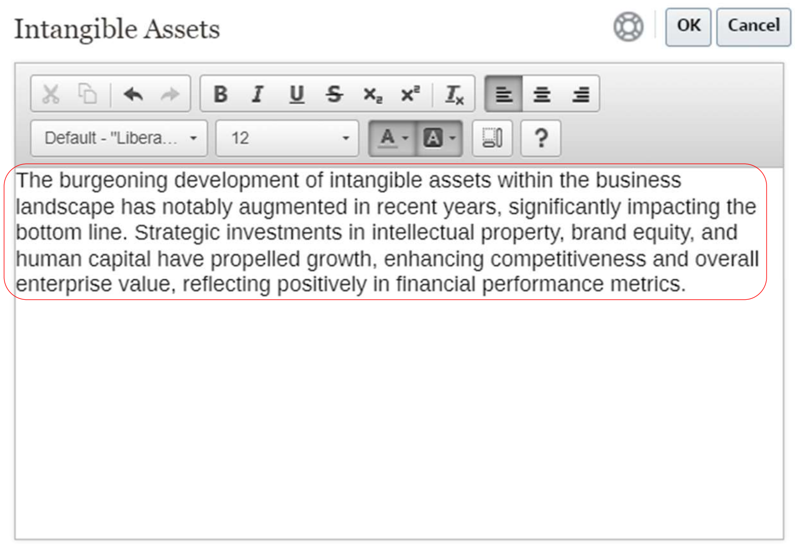

| EMEA for 2022 | | | | | |
|---|---|---|---|---|---|
| Q1 | Q2 | | Q3 | Q4 | Notes for Full Year |
| 344,262,950 | 394,344,284 | Cash and Cash Equivalents | 457,168,799 | 601,745,748 | |
| 79,840,139 | 80,679,580 | Accounts Receivable - Net | 81,519,020 | 82,078,648 | |
| 65,124,487 | 65,809,207 | Total Inventory | 66,493,927 | 66,950,407 | |
| 25,811,914 | 26,083,301 | Prepaid Expenses | 26,354,688 | 26,535,612 | |
| 515,039,489 | 566,916,372 | Current Assets | 631,536,434 | 777,310,415 | |
| 234,028,019 | 236,488,594 | Gross PPE | 238,949,169 | 240,589,552 | |
| -121,633,129 | -122,746,357 | Accumulated Depreciation | -124,146,463 | -127,322,849 | |
| 112,394,890 | 113,742,236 | Fixed Assets | 114,802,706 | 113,266,703 | |
| 35,728,238 | 36,103,885 | Other Assets | 36,479,533 | 36,729,964 | |
| 663,162,617 | 716,762,493 | Total Assets | 782,818,672 | 927,307,082 | |

Depending on the PoV assigned to the Notes will depend upon what the user will see and can impact. In *Report A* the Note Template allows the user to write their input across the following dimensions: **Years: 2022, Entities: EMEA, Currencies: USD, Segments: All Segments** and **Accounts: Intangible Assets** as these are present in the PoV of the report itself.

The user must then **hit the pencil icon** to the right of the Note, and the following box will appear. The initial instruction is presented to the user. The user must clear the instruction and add their input.




Example of inputted text by end user for *Report A*:



Once the user hits the **OK button** the text within the Note Template is applied to the Report aligning with the allocated PoV.

**Report A** - Note textbox styled commentary example:

Summary Balance Sheet (Butterfly Report)

| Years | Entities | Currencies | Segments | Accounts |
|---|---|---|---|---|
| 2022 | EMEA | USD | All Segments | Intangible Assets |

| | | EMEA for 2022 | | |
|---|---|---|---|---|
| Q1 | Q2 | | Q3 | Q4 |
| 30,113,899 | 30,430,518 | Accounts Payable | 30,747,136 | 30,958,214 |
| 81,158,235 | 82,011,534 | Other Current Liabilities | 82,864,834 | 83,433,700 |
| 111,272,135 | 112,442,052 | Current Liabilities | 113,611,969 | 114,391,914 |
| 8,237,839 | 8,324,452 | LT Deferred Taxes | 8,411,065 | 8,468,807 |
| 112,218,950 | 113,398,822 | LT Debt | 114,578,694 | 115,365,276 |
| 6,249,395 | 6,315,102 | IC LT Loan Payable | 6,380,808 | 6,424,612 |
| 12,569,806 | 12,701,966 | Other LT Liabilities | 12,834,125 | 12,922,231 |
| 139,275,991 | 140,740,341 | Long-Term Liabilities | 142,204,692 | 143,180,925 |
| 250,548,125 | 253,182,393 | Total Liabilities | 255,816,661 | 257,572,839 |
| 5,326,189 | 5,382,189 | Minority Interest | 5,438,188 | 5,475,522 |
| 50,279,226 | 50,807,862 | Shareholder's Investment | 51,336,499 | 51,688,923 |
| 357,009,077 | 407,390,049 | Retained Earnings | 470,227,324 | 612,569,798 |
| 412,614,492 | 463,580,100 | Total Shareholder's Equity | 527,002,011 | 669,734,243 |
| 663,162,617 | 716,762,493 | Total Liabilities and Equity | 782,818,672 | 927,307,082 |

The burgeoning development of intangible assets within the business landscape has notably augmented in recent years, significantly impacting the bottom line. Strategic investments in intellectual property, brand equity, and human capital have propelled growth, enhancing competitiveness and overall enterprise value, reflecting positively in financial performance metrics.

**Report B** - Note Financial Line-Item commentary example:

Summary Balance Sheet (Butterfly Report)

| Years | Entities | Currencies | Segments | Accounts |
|---|---|---|---|---|
| 2022 | EMEA | USD | All Segments | Intangible Assets |

NR EMEA | 2022

Narrative Reporting
Summary Balance Sheet
Run Date: 23-Apr-24 10:21:37 AM
By Matthew Wesley

| | | EMEA for 2022 | | | |
|---|---|---|---|---|---|
| Q1 | Q2 | | Q3 | Q4 | Notes for Full Year |
| 344,262,950 | 394,344,284 | Cash and Cash Equivalents | 457,168,799 | 601,745,748 | |
| 79,840,139 | 80,679,580 | Accounts Receivable - Net | 81,519,020 | 82,078,648 | |
| 65,124,487 | 65,809,207 | Total Inventory | 66,493,927 | 66,950,407 | |
| 25,811,914 | 26,083,301 | Prepaid Expenses | 26,354,688 | 26,535,612 | |
| 515,039,489 | 566,916,372 | Current Assets | 631,536,434 | 777,310,415 | |
| 234,028,019 | 236,488,594 | Gross PPE | 238,949,169 | 240,589,552 | |
| -121,633,129 | -122,746,357 | Accumulated Depreciation | -124,146,463 | -127,322,849 | |
| 112,394,890 | 113,742,236 | Fixed Assets | 114,802,706 | 113,266,703 | |
| 35,728,238 | 36,103,885 | Other Assets | 36,479,533 | 36,729,964 | |
| 663,162,617 | 716,762,493 | Total Assets | 782,818,672 | 927,307,082 | |
| 515,039,489 | 566,916,372 | Current Assets | 631,536,434 | 777,310,415 | |
| 112,394,890 | 113,742,236 | Fixed Assets | 114,802,706 | 113,266,703 | |
| 35,728,238 | 36,103,885 | Other Assets | 36,479,533 | 36,729,964 | |
| 10,208,068 | 10,315,396 | Intangible Assets | 10,422,724 | 10,494,275 | Company X's intangible asset growth soared, fueled by innovative patents, robust brand recognition, and a surge in intellectual property value, bolstering market competitiveness. |

Imperatively, the previous Note examples correspond with only one data intersection, the power of Notes is there can be ranging intersections populated with key data. For example, the screenshot below showcases **Report A**. However, focusing on the PoV the reader can identify that this report is focusing on **Years: 2023 and not 2022**. The author of this report has populated 2023 with a different narrative, reflecting a completely different data intersection as you can see in the bottom red box below.

| Years | Entities | Currencies | Segments | Accounts |
|---|---|---|---|---|
| 2023 | EMEA | USD | All Segments | Intangible Assets |

| Q1 | Q2 | EMEA for 2023 | Q3 | Q4 |
|---|---|---|---|---|
| 8,550,877 | 8,640,781 | LT Deferred Taxes | - | - |
| 116,483,270 | 117,707,977 | LT Debt | - | - |
| 6,486,872 | 6,555,075 | IC LT Loan Payable | - | - |
| 13,047,459 | 13,184,640 | Other LT Liabilities | - | - |
| 144,568,478 | 146,088,474 | Long-Term Liabilities | - | - |
| 260,068,954 | 262,803,324 | Total Liabilities | - | - |
| 5,528,584 | 5,586,712 | Minority Interest | - | - |
| 52,189,836 | 52,738,561 | Shareholder's Investment | - | - |
| 370,575,422 | 422,870,871 | Retained Earnings | - | - |
| 428,293,842 | 481,196,144 | Total Shareholder's Equity | - | - |
| 688,362,796 | 743,999,468 | Total Liabilities and Equity | - | - |

The strategic management of intangible assets in 2023 has led to a notable decrease in costs associated with their acquisition and maintenance. This reduction has directly contributed to an increase in the bottom line, as improved efficiency and optimized resource allocation have bolstered profitability and financial performance metrics across the business.

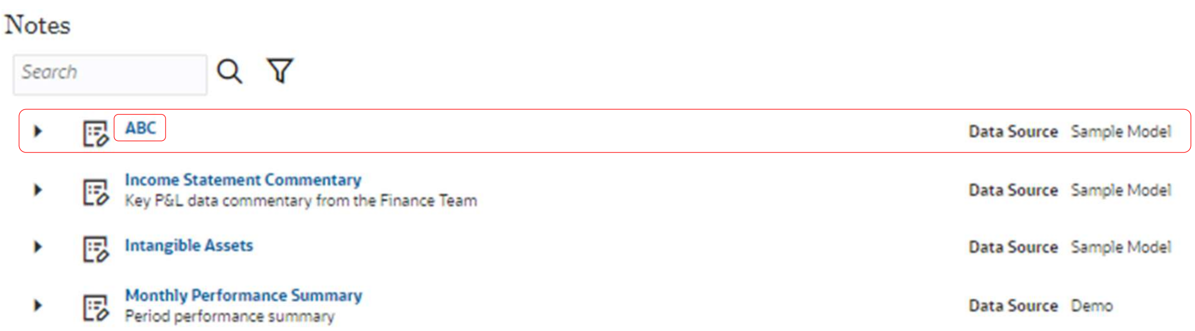
Indispensably, the same Report can potentially have a myriad of rich easily imputable and accessible narrative across all dimensionality and intersections within those dimensions helping to drive better business decisions.

## 8. How to Copy Commentary Forward

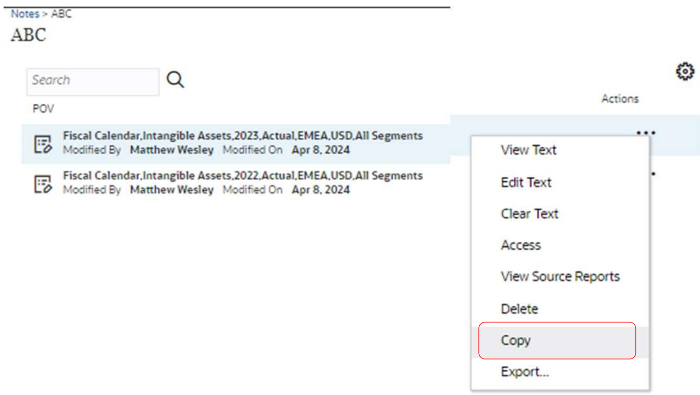
Drawing from expertise at Oracle Consulting, we've observed a prevalent trend among our clients who strategically leverage recurring commentary for specific dimensional analyses. This method optimises time efficiency for less exploratory accounts, furnishing stakeholders with important rolling information.

The upcoming section will provide a step-by-step run-through of best practice on how to leverage the functionality:

1. The user must identify which Notes/s they wish to roll-forward. For example, the user wants to roll-forward the commentary of Note “ABC”. Therefore, they must click on this Note by hitting the “ABC” hyperlinked text.

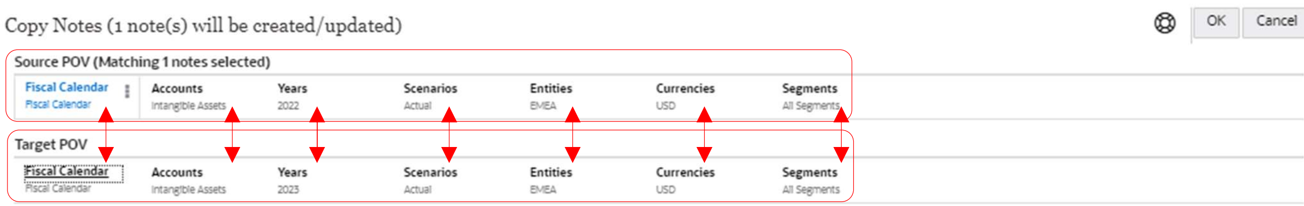



2. The user will be presented with the following page. Here, they can select the most recent Note modification and hit the 3 bars on the right hand-side. Then, click on the Copy button.

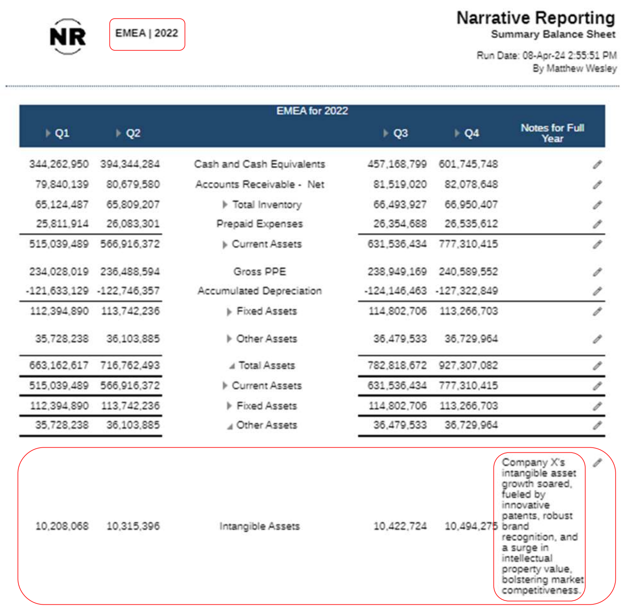


3. In the Copy Notes section as seen below, check the Source PoV to ensure that it reflects the correct Notes that you want to copy. Then, in the Target PoV, click on the desired PoV dimensions via the member selection tool which pops-up once you click on it.

   Importantly, you can select one or more members, Substitution and User variables and member functions depending on your requirements. Nonetheless, in the below example, the Source PoV has been identified and so has the target, with a single change, the adjustment in the **Years from 2022 to 2023**. Once the user is pleased with their choice, they need to click OK and this will copy the Notes from Source to Target.



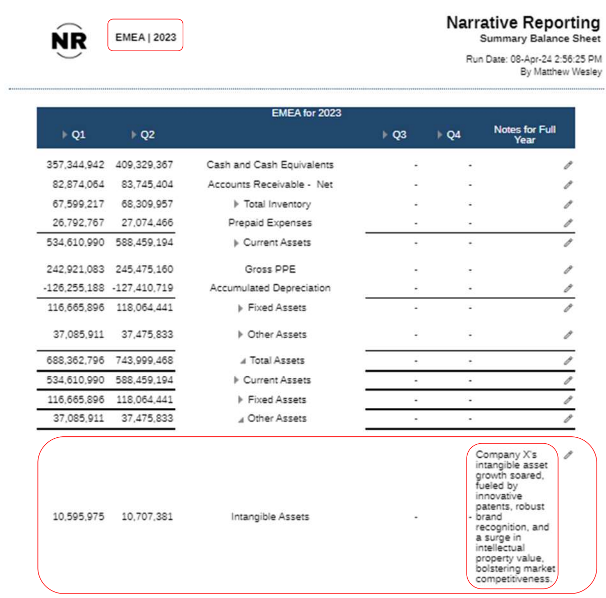

4. As you can see below the “ABC” Note commentary from the intangible asset account for 2022 has been copied successfully to 2023.



NR EMEA | 2022

Narrative Reporting
Summary Balance Sheet
Run Date: 08-Apr-24 2:55:51 PM
By Matthew Wesley

| EMEA for 2022 | | | | | |
|---|---|---|---|---|---|
| Q1 | Q2 | | Q3 | Q4 | Notes for Full Year |
| 344,262,950 | 394,344,284 | Cash and Cash Equivalents | 457,168,799 | 601,745,748 | |
| 79,840,139 | 80,679,580 | Accounts Receivable - Net | 81,519,020 | 82,078,648 | |
| 65,124,487 | 65,809,207 | Total Inventory | 66,493,927 | 66,950,407 | |
| 25,811,914 | 26,083,301 | Prepaid Expenses | 26,354,688 | 26,535,612 | |
| 515,039,489 | 566,916,372 | Current Assets | 631,536,434 | 777,310,415 | |
| 234,028,019 | 236,488,594 | Gross PPE | 238,949,169 | 240,589,552 | |
| -121,633,129 | -122,746,357 | Accumulated Depreciation | -124,146,463 | -127,322,849 | |
| 112,394,890 | 113,742,236 | Fixed Assets | 114,802,706 | 113,266,703 | |
| 35,728,238 | 36,103,885 | Other Assets | 36,479,533 | 36,729,964 | |
| 663,162,617 | 716,762,493 | Total Assets | 782,818,672 | 927,307,082 | |
| 515,039,489 | 566,916,372 | Current Assets | 631,536,434 | 777,310,415 | |
| 112,394,890 | 113,742,236 | Fixed Assets | 114,802,706 | 113,266,703 | |
| 35,728,238 | 36,103,885 | Other Assets | 36,479,533 | 36,729,964 | |
| 10,208,068 | 10,315,396 | Intangible Assets | 10,422,724 | 10,494,275 | Company X's intangible asset growth soared, fueled by innovative patents, robust brand recognition, and a surge in intellectual property value, bolstering market competitiveness. |



NR EMEA | 2023

Narrative Reporting
Summary Balance Sheet
Run Date: 08-Apr-24 2:56:25 PM
By Matthew Wesley

| EMEA for 2023 | | | | | |
|---|---|---|---|---|---|
| Q1 | Q2 | | Q3 | Q4 | Notes for Full Year |
| 357,344,942 | 409,329,367 | Cash and Cash Equivalents | - | - | |
| 82,874,064 | 83,745,404 | Accounts Receivable - Net | - | - | |
| 67,599,217 | 68,309,957 | Total Inventory | - | - | |
| 26,792,767 | 27,074,466 | Prepaid Expenses | - | - | |
| 534,610,990 | 588,459,194 | Current Assets | - | - | |
| 242,921,083 | 245,475,160 | Gross PPE | - | - | |
| -126,255,188 | -127,410,719 | Accumulated Depreciation | - | - | |
| 116,665,896 | 118,064,441 | Fixed Assets | - | - | |
| 37,085,911 | 37,475,833 | Other Assets | - | - | |
| 688,362,796 | 743,999,468 | Total Assets | - | - | |
| 534,610,990 | 588,459,194 | Current Assets | - | - | |
| 116,665,896 | 118,064,441 | Fixed Assets | - | - | |
| 37,085,911 | 37,475,833 | Other Assets | - | - | |
| 10,595,975 | 10,707,381 | Intangible Assets | - | - | Company X's intangible asset growth soared, fueled by innovative patents, robust brand recognition, and a surge in intellectual property value, bolstering market competitiveness. |

# Conclusions

The integration of Notes within Oracle's EPM Narrative Reporting empowers businesses to delve deeper into complex data landscapes. Importantly, organisations are leveraging Notes, optimising reporting transparency, and enhancing data analysis capabilities allowing for informed decision-making which will further develop enriched data sets over extended period of use.

Oracle Consulting's strong implementation record underscores how Notes are easy to implement and quickly configure, exemplifying seamless integration for enhanced reporting for the short and long term.