

# PROOF Financial Reporting Scheme

## (Prototype, work in progress)

The PROOF financial reporting scheme is a small, very basic prototype financial reporting scheme created for testing software, training, and other such uses. It has the essence of a real financial reporting scheme but it is significantly smaller in order to make things easier and allowing focus on testing very specific aspects of software and to enable very specific training.

THIS IS A WORK IN PROGRESS!

### Purpose of Financial Reporting Standards

The purpose of financial reporting standards is to prevent the “wild behavior” of accountants creating financial reports.

- **Description:** These standards provide a description of a report model; a specification for what is permitted and was created by standards setter and is intended to be used by reporting entities and financial analysts interested in making use of information contained in financial reports created using this financial reporting scheme.
- **Construction:** These standards provide a guide to the proper creation of a report based on that report model description whereby a human can be assisted by software applications utilizing that machine readable description.
- **Verify:** Once constructed; created reports can be verified to be prepared using the description/specification provided by this financial reporting scheme using automated machine-based processes.
- **Extraction:** Information can be effectively extracted from machine readable reports and report models assisted by software utilizing that machine readable description. Verification processes can be used to help those making use of reported information is free from error.

**Accounting Equation:** [https://en.wikipedia.org/wiki/Accounting\\_equation](https://en.wikipedia.org/wiki/Accounting_equation)

This financial reporting scheme conforms to the accounting equation.

### Glossary of Terms:

<https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRYQ9eyVC5eLK/terms.html>

<http://www.xbrlsite.com/seattlemethod/platinum/proof/base-taxonomy/proof.xsd>

|                    |                                                 |
|--------------------|-------------------------------------------------|
| Actual             |                                                 |
| All Segments       |                                                 |
| Assets             | Resources owned by a reporting economic entity. |
| Balance Sheet      |                                                 |
| Basis of Reporting |                                                 |

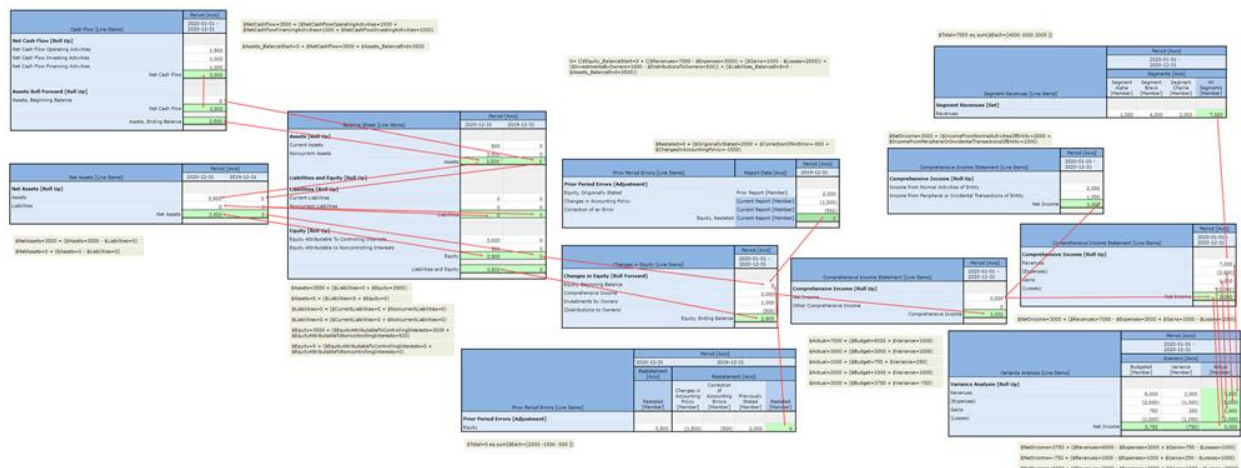
|                                                             |                                                                                          |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Budgeted                                                    |                                                                                          |
| Cash Flow Statement                                         |                                                                                          |
| Changes in Accounting Policy                                |                                                                                          |
| Changes in Equity Statement                                 |                                                                                          |
| Comprehensive Income                                        |                                                                                          |
| Comprehensive Income Statement                              |                                                                                          |
| Correction of Error                                         |                                                                                          |
| Current Assets                                              |                                                                                          |
| Current Liabilities                                         |                                                                                          |
| Distributions to Owners                                     |                                                                                          |
| Equity                                                      | Amounts owned to owners of a reporting economic entity.                                  |
| Equity Attributable to Controlling Interests                | Portion of equity attributed to controlling interests of a reporting economic entity.    |
| Equity Attributable to Noncontrolling Interests             | Portion of equity attributed to noncontrolling interests of a reporting economic entity. |
| Expenses                                                    |                                                                                          |
| Financial Highlights                                        |                                                                                          |
| Forfeited                                                   |                                                                                          |
| Gains                                                       |                                                                                          |
| Granted                                                     |                                                                                          |
| Income from Normal Activities of Entity                     |                                                                                          |
| Income from Peripheral or Incidental Transactions of Entity |                                                                                          |
| Investments by Owners                                       |                                                                                          |
| Liabilities                                                 | Amounts owed to third party creditors of a reporting economic entity.                    |
| Liabilities and Equity                                      |                                                                                          |
| Losses                                                      |                                                                                          |
| Nature of Operations                                        |                                                                                          |
| Net Assets                                                  |                                                                                          |
| Net Cash Flow                                               |                                                                                          |
| Net Cash Flow Financing Activities                          |                                                                                          |
| Net Cash Flow Investing Activities                          |                                                                                          |
| Net Cash Flow Operating Activities                          |                                                                                          |
| Net Income                                                  |                                                                                          |
| Noncurrent Assets                                           |                                                                                          |
| Noncurrent Liabilities                                      |                                                                                          |
| Nonvested Fair Value                                        |                                                                                          |
| Other Comprehensive Income                                  |                                                                                          |
| Policies                                                    |                                                                                          |
| Previously Stated                                           |                                                                                          |

|                                           |  |
|-------------------------------------------|--|
| Prior Period Errors                       |  |
| Prior Report                              |  |
| Report Date                               |  |
| Restated                                  |  |
| Restatement                               |  |
| Revenues Recognition Policy               |  |
| Revenues                                  |  |
| Scenario                                  |  |
| Segment Revenues                          |  |
| Segments                                  |  |
| Variance                                  |  |
| Vested                                    |  |
| Weighted Average Grant Date<br>Fair Value |  |

## High Level Accounting Relations and Interconnections of those Concepts

The following explains the high level financial accounting relationships between the fundamental accounting concepts used by this financial reporting scheme.

<https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRYQ9eyVC5eLK/valueAssertions.html>

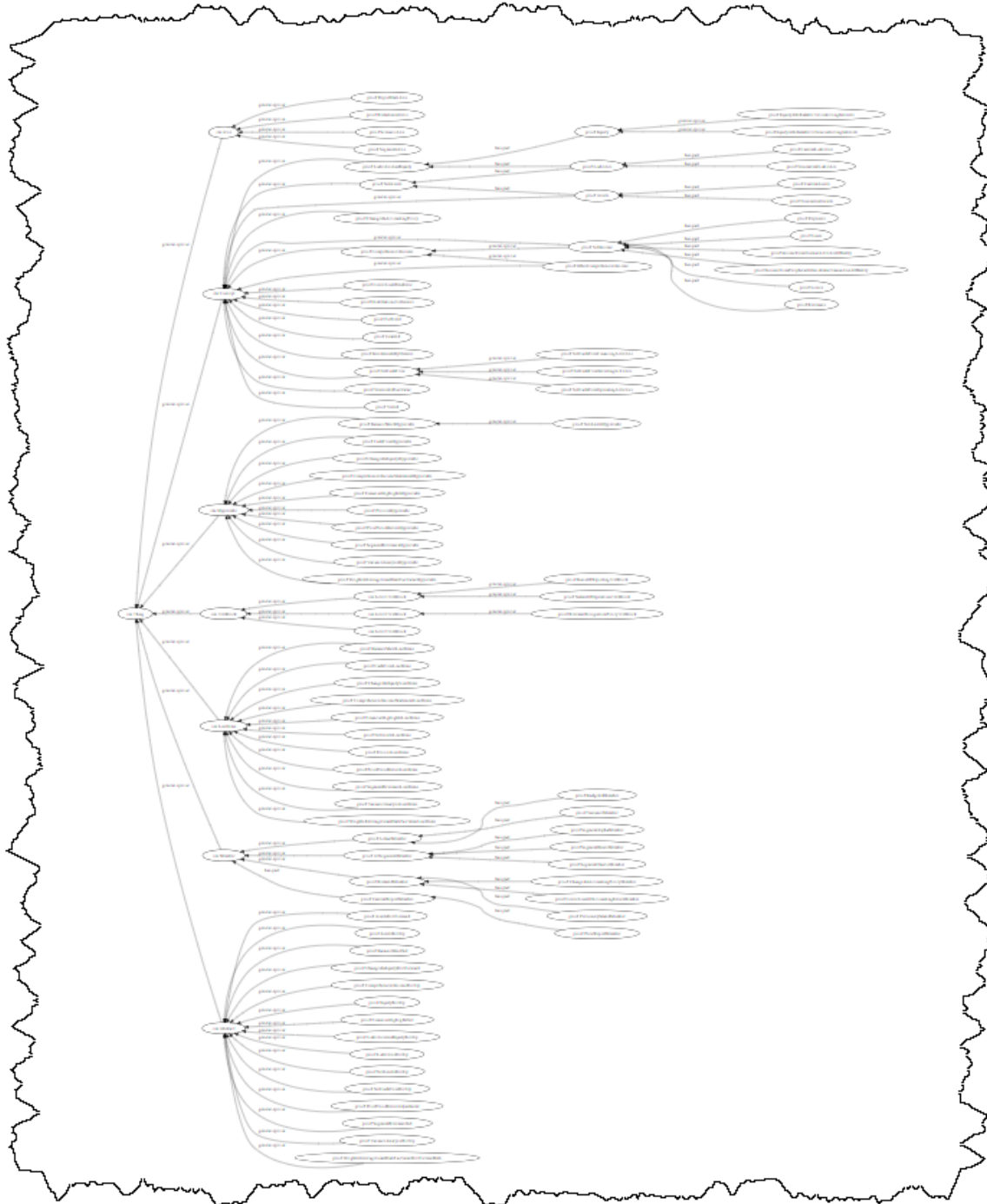


|                                                                                                |  |
|------------------------------------------------------------------------------------------------|--|
| Assets=Liabilities+Equity                                                                      |  |
| NetAssets=Assets-Liabilities                                                                   |  |
| NetIncomeLoss=Revenue-Expenses+Gains-Losses                                                    |  |
| Assets=LiabilitiesAndEquity                                                                    |  |
| Assets=CurrentAssets+NoncurrentAssets                                                          |  |
| Liabilities=CurrentLiabilities+NoncurrentLiabilities                                           |  |
| LiabilitiesAndEquity=Liabilities+Equity                                                        |  |
| Equity(Beginning)+ComprehensiveIncome+InvestmentsByOwners-DistributionsToOwners=Equity(Ending) |  |
| Actual=Budget+Variance                                                                         |  |
| Restated=OriginallyStated+CorrectionOfAnError+ChangesInAccountingPolicy                        |  |

## Relations between Terms:

<https://auditchain.infura-ipfs.io/ipfs/QmNUY15G1dhTXYCpyUyvqYWZ33Nc6mKRUDz7GDgLFonaPs/typeSubTypeGraph.html>

<http://www.xbrlsite.com/seattlemethod/platinum/proof/type-subtype/type-subtype.xsd>



## Examples of Report Fragments:

[http://www.xbrlsite.com/seattlemethod/platinum/proof/ref/LUCA\\_REPORT.html](http://www.xbrlsite.com/seattlemethod/platinum/proof/ref/LUCA_REPORT.html)

### Balance Sheet (Classified)

| Component: (Network and Hypercube)              |                                                                                                                                                       |            |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Network                                         | 01-Balance Sheet<br>( <a href="http://luca.auditchain.finance/report/role/BalanceSheet">http://luca.auditchain.finance/report/role/BalanceSheet</a> ) |            |
| Hypercube                                       | Balance Sheet [Hypercube]                                                                                                                             |            |
|                                                 |                                                                                                                                                       |            |
| Reporting Entity [Aspect]                       | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                            |            |
| Unit [Aspect]                                   | iso4217:USD                                                                                                                                           |            |
|                                                 |                                                                                                                                                       |            |
| Concept [Aspect]                                | Period [Aspect]                                                                                                                                       |            |
|                                                 | 2022-12-31                                                                                                                                            | 2021-12-31 |
| Assets [Roll Up]                                |                                                                                                                                                       |            |
| Current Assets                                  | \$ 500                                                                                                                                                | \$ 0       |
| Noncurrent Assets                               | 3,000                                                                                                                                                 | 0          |
| Assets                                          | \$ 3,500                                                                                                                                              | \$ 0       |
| Liabilities and Equity [Roll Up]                |                                                                                                                                                       |            |
| Liabilities [Roll Up]                           |                                                                                                                                                       |            |
| Current Liabilities                             | \$ 0                                                                                                                                                  | \$ 0       |
| Noncurrent Liabilities                          | 0                                                                                                                                                     | 0          |
| Liabilities                                     | 0                                                                                                                                                     | 0          |
| Equity [Roll Up]                                |                                                                                                                                                       |            |
| Equity Attributable To Controlling Interests    | 3,000                                                                                                                                                 | 0          |
| Equity Attributable to Noncontrolling Interests | 500                                                                                                                                                   | 0          |
| Equity                                          | 3,500                                                                                                                                                 | 0          |
| Liabilities and Equity                          | \$ 3,500                                                                                                                                              | \$ 0       |

### Statement of Net Assets

| Component: (Network and Hypercube) |                                                                                                                                              |            |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Network                            | 02-Net Assets<br>( <a href="http://luca.auditchain.finance/report/role/NetAssets">http://luca.auditchain.finance/report/role/NetAssets</a> ) |            |
| Hypercube                          | Net Assets [Hypercube]                                                                                                                       |            |
|                                    |                                                                                                                                              |            |
| Reporting Entity [Aspect]          | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                   |            |
| Unit [Aspect]                      | iso4217:USD                                                                                                                                  |            |
|                                    |                                                                                                                                              |            |
| Concept [Aspect]                   | Period [Aspect]                                                                                                                              |            |
|                                    | 2022-12-31                                                                                                                                   | 2021-12-31 |
| Net Assets [Roll Up]               |                                                                                                                                              |            |
| Assets                             | \$ 3,500                                                                                                                                     | \$ 0       |
| Liabilities                        | 0                                                                                                                                            | 0          |
| Net Assets                         | \$ 3,500                                                                                                                                     | \$ 0       |

## Income Statement

| Component: (Network and Hypercube) |                                                                                                                                                                        |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Network                            | 03-Income Statement<br>( <a href="http://luca.auditchain.finance/report/role/ComprehensiveIncome">http://luca.auditchain.finance/report/role/ComprehensiveIncome</a> ) |
| Hypercube                          | Comprehensive Income Statement [Hypercube]                                                                                                                             |

|                           |                                                                                                            |
|---------------------------|------------------------------------------------------------------------------------------------------------|
| Reporting Entity [Aspect] | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> |
| Unit [Aspect]             | iso4217:USD                                                                                                |

| Concept [Aspect]               | Period [Aspect]         |         |
|--------------------------------|-------------------------|---------|
|                                | 2022-01-01   2022-12-31 |         |
| Comprehensive Income [Roll Up] |                         |         |
| Revenues                       | \$                      | 7,000   |
| (Expenses)                     |                         | (3,000) |
| Gains                          |                         | 1,000   |
| (Losses)                       |                         | (2,000) |
| Net Income                     | \$                      | 3,000   |

## Income Statement (Alternative)

| Component: (Network and Hypercube) |                                                                                                                                                                                        |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Network                            | 04-Income Statement (Alternative)<br>( <a href="http://luca.auditchain.finance/report/role/ComprehensiveIncome2">http://luca.auditchain.finance/report/role/ComprehensiveIncome2</a> ) |
| Hypercube                          | Comprehensive Income Statement [Hypercube]                                                                                                                                             |

|                           |                                                                                                            |
|---------------------------|------------------------------------------------------------------------------------------------------------|
| Reporting Entity [Aspect] | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> |
| Unit [Aspect]             | iso4217:USD                                                                                                |

| Concept [Aspect]                                            | Period [Aspect]         |       |
|-------------------------------------------------------------|-------------------------|-------|
|                                                             | 2022-01-01   2022-12-31 |       |
| Comprehensive Income [Roll Up]                              |                         |       |
| Income from Normal Activities of Entity                     | \$                      | 2,000 |
| Income from Peripheral or Incidental Transactions of Entity |                         | 1,000 |
| Net Income                                                  | \$                      | 3,000 |

## Comprehensive Income Statement

| Component: (Network and Hypercube) |                                                                                                                                                                              |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Network                            | 05-Comprehensive Income<br>( <a href="http://luca.auditchain.finance/report/role/ComprehensiveIncome3">http://luca.auditchain.finance/report/role/ComprehensiveIncome3</a> ) |
| Hypercube                          | Comprehensive Income Statement [Hypercube]                                                                                                                                   |

|                           |                                                                                                            |
|---------------------------|------------------------------------------------------------------------------------------------------------|
| Reporting Entity [Aspect] | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> |
| Unit [Aspect]             | iso4217:USD                                                                                                |

| Concept [Aspect]               | Period [Aspect]         |       |
|--------------------------------|-------------------------|-------|
|                                | 2022-01-01   2022-12-31 |       |
| Comprehensive Income [Roll Up] |                         |       |
| Net Income                     | \$                      | 3,000 |
| Other Comprehensive Income     |                         | 0     |
| Comprehensive Income           | \$                      | 3,000 |

## Cash Flow Statement

| Component: (Network and Hypercube)   |                                                                                                                                           |          |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Network                              | 06-Cash Flow<br>( <a href="http://luca.auditchain.finance/report/role/CashFlow">http://luca.auditchain.finance/report/role/CashFlow</a> ) |          |
| Hypercube                            | Cash Flow [Hypercube]                                                                                                                     |          |
| Reporting Entity [Aspect]            | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                |          |
| Unit [Aspect]                        | iso4217:USD                                                                                                                               |          |
| Concept [Aspect]                     | Period [Aspect]                                                                                                                           |          |
| <b>Net Cash Flow [Roll Up]</b>       |                                                                                                                                           |          |
| Net Cash Flow Operating Activities   | 2022-01-01   2022-12-31                                                                                                                   | \$ 1,500 |
| Net Cash Flow Investing Activities   | 2022-01-01   2022-12-31                                                                                                                   | 1,000    |
| Net Cash Flow Financing Activities   | 2022-01-01   2022-12-31                                                                                                                   | 1,000    |
| Net Cash Flow                        | 2022-01-01   2022-12-31                                                                                                                   | \$ 3,500 |
| <b>Assets Roll Forward [Roll Up]</b> |                                                                                                                                           |          |
| Assets, Beginning Balance            | 2021-12-31                                                                                                                                | \$ 0     |
| Net Cash Flow                        | 2022-01-01   2022-12-31                                                                                                                   | 3,500    |
| Assets, Ending Balance               | 2022-12-31                                                                                                                                | \$ 3,500 |

## Prior Period Errors

| Component: (Network and Hypercube)      |                                                                                                                                                                       |                               |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Network                                 | 07-Prior Period Errors<br>( <a href="http://luca.auditchain.finance/report/role/PriorPeriodErrors">http://luca.auditchain.finance/report/role/PriorPeriodErrors</a> ) |                               |
| Hypercube                               | Prior Period Errors [Hypercube]                                                                                                                                       |                               |
| Reporting Entity [Aspect]               | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                            |                               |
| Unit [Aspect]                           | iso4217:USD                                                                                                                                                           |                               |
| Concept [Aspect]                        | Report Date [Axis]                                                                                                                                                    | Period [Aspect]<br>2021-12-31 |
| <b>Prior Period Errors [Adjustment]</b> |                                                                                                                                                                       |                               |
| Equity, Originally Stated               | Prior Report [Member]                                                                                                                                                 | \$ 2,000                      |
| Changes in Accounting Policy            | Current Report [Member]                                                                                                                                               | (1,500)                       |
| Correction of an Error                  | Current Report [Member]                                                                                                                                               | (500)                         |
| Equity, Restated                        | Current Report [Member]                                                                                                                                               | \$ 0                          |

## Prior Period Errors (Alternative)

| Component: (Network and Hypercube) |                                                                                                                                                                                       |                                       |                                          |                   |                            |                                       |                                          |                   |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------|-------------------|----------------------------|---------------------------------------|------------------------------------------|-------------------|
| Network                            | 08-Prior Period Errors (Alternative)<br>( <a href="http://luca.auditchain.finance/report/role/PriorPeriodErrors2">http://luca.auditchain.finance/report/role/PriorPeriodErrors2</a> ) |                                       |                                          |                   |                            |                                       |                                          |                   |
| Hypercube                          | Prior Period Errors [Hypercube]                                                                                                                                                       |                                       |                                          |                   |                            |                                       |                                          |                   |
| Reporting Entity [Aspect]          | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                                            |                                       |                                          |                   |                            |                                       |                                          |                   |
| Unit [Aspect]                      | iso4217:USD                                                                                                                                                                           |                                       |                                          |                   |                            |                                       |                                          |                   |
| Concept [Aspect]                   | Period [Aspect]                                                                                                                                                                       |                                       |                                          |                   |                            |                                       |                                          |                   |
|                                    | 2022-12-31                                                                                                                                                                            |                                       |                                          |                   | 2021-12-31                 |                                       |                                          |                   |
|                                    | Restatement [Axis]                                                                                                                                                                    |                                       |                                          |                   | Restatement [Axis]         |                                       |                                          |                   |
|                                    | Previously Stated [Member]                                                                                                                                                            | Changes in Accounting Policy [Member] | Correction of Accounting Errors [Member] | Restated [Member] | Previously Stated [Member] | Changes in Accounting Policy [Member] | Correction of Accounting Errors [Member] | Restated [Member] |
| Prior Period Errors [Adjustment]   |                                                                                                                                                                                       |                                       |                                          |                   |                            |                                       |                                          |                   |
| Equity                             |                                                                                                                                                                                       |                                       |                                          | 3,500             | 2,000                      | (1,500)                               | (500)                                    | 0                 |

## Changes in Equity Statement

| Component: (Network and Hypercube) |                                                                                                                                                                 |          |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Network                            | 09-Changes in Equity<br>( <a href="http://luca.auditchain.finance/report/role/ChangesInEquity">http://luca.auditchain.finance/report/role/ChangesInEquity</a> ) |          |
| Hypercube                          | Changes in Equity [Hypercube]                                                                                                                                   |          |
|                                    |                                                                                                                                                                 |          |
| Reporting Entity [Aspect]          | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                      |          |
| Unit [Aspect]                      | iso4217:USD                                                                                                                                                     |          |
|                                    |                                                                                                                                                                 |          |
| Concept [Aspect]                   | Period [Aspect]                                                                                                                                                 |          |
| Changes in Equity [Roll Forward]   |                                                                                                                                                                 |          |
| Equity, Beginning Balance          | 2021-12-31                                                                                                                                                      | \$ 0     |
| Comprehensive Income               | 2022-01-01   2022-12-31                                                                                                                                         | 3,000    |
| Investments by Owners              | 2022-01-01   2022-12-31                                                                                                                                         | 1,000    |
| (Distributions to Owners)          | 2022-01-01   2022-12-31                                                                                                                                         | (500)    |
| Equity, Ending Balance             | 2022-12-31                                                                                                                                                      | \$ 3,500 |

## Policies

|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Component: (Network and Hypercube)      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Network                                 | 10-Policies<br>( <a href="http://luca.auditchain.finance/report/role/Policies">http://luca.auditchain.finance/report/role/Policies</a> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Hypercube                               | Policies [Hypercube]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Reporting Entity [Aspect]               | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Concept [Aspect]                        | Period [Aspect]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                         | 2022-01-01   2022-12-31                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Basis of Reporting [Text Block]         | Duis fermentum. Nullam dui orci, scelerisque porttitor, volutpat a, porttitor a, enim. Sed lobortis. Maecenas scelerisque ullamcorper libero. Aliquam porta leo imperdiet pede. In semper, elit vel elementum auctor, lectus purus rhoncus arcu, lacinia sollicitudin justo odio et nunc. Phasellus sagittis fringilla risus. Curabitur iaculis sagittis orci. Ut malesuada libero nec nulla molestie vestibulum. Suspendisse lectus massa, ullamcorper at, tincidunt eget, bibendum vel, risus. Curabitur imperdiet. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Pellentesque dapibus, leo non sollicitudin consequat, lectus orci fringilla felis, non interdum leo libero sed augue. Sed magna. Maecenas ante ipsum, congue ut, sodales a, pulvinar ut, dui. Suspendisse mauris massa, sollicitudin et, hendrerit eget, placerat id, orci. Donec molestie magna. Sed mauris. Nulla facilisi. Fusce tristique posuere ipsum. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Aenean nec justo. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Duis sodales. |
| Nature of Operations [Text Block]       | Curabitur iaculis sagittis orci. Ut malesuada libero nec nulla molestie vestibulum. Suspendisse lectus massa, ullamcorper at, tincidunt eget, bibendum vel, risus. Curabitur imperdiet. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Pellentesque dapibus, leo non sollicitudin consequat, lectus orci fringilla felis, non interdum leo libero sed augue.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Revenue Recognition Policy [Text Block] | Duis fermentum. Nullam dui orci, scelerisque porttitor, volutpat a, porttitor a, enim. Sed lobortis. Maecenas scelerisque ullamcorper libero. Aliquam porta leo imperdiet pede. In semper, elit vel elementum auctor, lectus purus rhoncus arcu, lacinia sollicitudin justo odio et nunc. Phasellus sagittis fringilla risus. Curabitur iaculis sagittis orci. Ut malesuada libero nec nulla molestie vestibulum. Suspendisse lectus massa, ullamcorper at, tincidunt eget, bibendum vel, risus. Curabitur imperdiet. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Pellentesque dapibus, leo non sollicitudin consequat, lectus orci fringilla felis, non interdum leo libero sed augue. Sed magna. Maecenas ante ipsum, congue ut, sodales a, pulvinar ut, dui. Suspendisse mauris massa, sollicitudin et, hendrerit eget, placerat id, orci. Donec molestie magna. Sed mauris. Nulla facilisi. Fusce tristique posuere ipsum. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Aenean nec justo. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Duis sodales. |

## Variance Analysis

|                                    |                                                                                                                                                                   |                   |                 |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|
| Component: (Network and Hypercube) |                                                                                                                                                                   |                   |                 |
| Network                            | 11-Variance Analysis<br>( <a href="http://luca.auditchain.finance/report/role/VarianceAnalysis">http://luca.auditchain.finance/report/role/VarianceAnalysis</a> ) |                   |                 |
| Hypercube                          | Variance Analysis [Hypercube]                                                                                                                                     |                   |                 |
|                                    |                                                                                                                                                                   |                   |                 |
| Reporting Entity [Aspect]          | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                        |                   |                 |
| Unit [Aspect]                      | iso4217:USD                                                                                                                                                       |                   |                 |
|                                    |                                                                                                                                                                   |                   |                 |
| Concept [Aspect]                   | Period [Aspect]                                                                                                                                                   |                   |                 |
|                                    | 2022-01-01   2022-12-31                                                                                                                                           |                   |                 |
|                                    | Scenario [Axis]                                                                                                                                                   |                   |                 |
|                                    | Variance [Member]                                                                                                                                                 | Budgeted [Member] | Actual [Member] |
| Variance Analysis [Roll Up]        |                                                                                                                                                                   |                   |                 |
| Revenues                           | \$ 6,000                                                                                                                                                          | \$ 1,000          | \$ 7,000        |
| (Expenses)                         | (2,000)                                                                                                                                                           | (1,000)           | (3,000)         |
| Gains                              | 750                                                                                                                                                               | 250               | 1,000           |
| (Losses)                           | (1,000)                                                                                                                                                           | (1,000)           | (2,000)         |
| Net Income                         | \$ 3,750                                                                                                                                                          | \$ (750)          | \$ 3,000        |

## Segment Revenues

|                                    |                                                                                                                                                                             |                        |                          |                       |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------|-----------------------|
| Component: (Network and Hypercube) |                                                                                                                                                                             |                        |                          |                       |
| Network                            | 12-Segment Revenues<br><small>(<a href="http://luca.auditchain.finance/report/role/SegmentRevenues">http://luca.auditchain.finance/report/role/SegmentRevenues</a>)</small> |                        |                          |                       |
| Hypercube                          | Segment Revenues [Hypercube]                                                                                                                                                |                        |                          |                       |
|                                    |                                                                                                                                                                             |                        |                          |                       |
| Reporting Entity [Aspect]          | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                                  |                        |                          |                       |
| Unit [Aspect]                      | iso4217:USD                                                                                                                                                                 |                        |                          |                       |
|                                    |                                                                                                                                                                             |                        |                          |                       |
| Concept [Aspect]                   | Period [Aspect]                                                                                                                                                             |                        |                          |                       |
|                                    | 2022-01-01   2022-12-31                                                                                                                                                     |                        |                          |                       |
|                                    | Segments [Axis]                                                                                                                                                             |                        |                          |                       |
|                                    | Segment Alpha [Member]                                                                                                                                                      | Segment Bravo [Member] | Segment Charlie [Member] | All Segments [Member] |
|                                    | Segment Revenues [Set]                                                                                                                                                      |                        |                          |                       |
| Revenues                           | 1,000                                                                                                                                                                       | 4,000                  | 2,000                    | 7,000                 |

## Stock Activity Plan

| Component: (Network and Hypercube)                         |                                                                                                                                                                       |       |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Network                                                    | 13-Stock Plan Activity<br>( <a href="http://luca.auditchain.finance/report/role/StockPlanActivity">http://luca.auditchain.finance/report/role/StockPlanActivity</a> ) |       |
| Hypercube                                                  | Weighted Average Grant Date Fair Value [Hypercube]                                                                                                                    |       |
|                                                            |                                                                                                                                                                       |       |
| Reporting Entity [Aspect]                                  | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                            |       |
| Unit [Aspect]                                              | iso4217:USD/shares                                                                                                                                                    |       |
|                                                            |                                                                                                                                                                       |       |
| Concept [Aspect]                                           | Period [Aspect]                                                                                                                                                       |       |
| Weighted Average Grant Date Fair Value [Roll Forward Info] |                                                                                                                                                                       |       |
| Nonvested Fair Value, Beginning Balance                    | 2021-12-31                                                                                                                                                            | 32.72 |
| Granted                                                    | 2022-01-01   2022-12-31                                                                                                                                               | 41.51 |
| Vested                                                     | 2022-01-01   2022-12-31                                                                                                                                               | 30.92 |
| Forfeited                                                  | 2022-01-01   2022-12-31                                                                                                                                               | 35.93 |
| Nonvested Fair Value, Ending Balance                       | 2022-12-31                                                                                                                                                            | 36.92 |

## Financial Highlights

| Component: (Network and Hypercube) |                                                                                                                                                                            |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Network                            | 14-Financial Highlights<br>( <a href="http://luca.auditchain.finance/report/role/FinancialHighlights">http://luca.auditchain.finance/report/role/FinancialHighlights</a> ) |
| Hypercube                          | Financial Highlights [Hypercube]                                                                                                                                           |
|                                    |                                                                                                                                                                            |
| Reporting Entity [Aspect]          | GH259400TOMPUOLS65II   <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a>                                                                 |
| Unit [Aspect]                      | iso4217:USD                                                                                                                                                                |
|                                    |                                                                                                                                                                            |
| Concept [Aspect]                   | Period [Aspect]                                                                                                                                                            |
|                                    | 2022-01-01   2022-12-31                                                                                                                                                    |
| Financial Highlights [Set]         |                                                                                                                                                                            |
| Revenues                           | 7,000                                                                                                                                                                      |
| Comprehensive Income               | 3,000                                                                                                                                                                      |
| Distributions to Owners            | 500                                                                                                                                                                        |

## Reporting Checklist

The following specifies when specific fragments of a report must be provided.

<https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRYQ9eyVC5eLK/disclosureChecks.html>

<http://www.xbrlsite.com/seattlemethod/platinum/proof/reporting-checklist/reporting-checklist-rules-def.xml>

| #  | Disclosure                     | Checklist Category         | Reason Disclosure Must Exist                                                          | Discovered | Expectation Met | Link to Disclosure Mechanics   |
|----|--------------------------------|----------------------------|---------------------------------------------------------------------------------------|------------|-----------------|--------------------------------|
| 0  | Reporting Checklist            |                            |                                                                                       |            |                 |                                |
| 1  | Balance Sheet                  | Required disclosure        | Disclosure always required, satisfied by Assets Roll Up and Liabilities and Equity... | True       | CONSISTENT      | Balance Sheet                  |
| 2  | Assets Roll Up                 | Part of disclosure         | Satisfies Balance Sheet disclosure                                                    | True       | CONSISTENT      | Assets Roll Up                 |
| 3  | Liabilities and Equity Roll Up | Part of disclosure         | Satisfies Balance Sheet disclosure                                                    | True       | CONSISTENT      | Liabilities and Equity Roll Up |
| 4  | Net Assets Roll Up             | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Net Assets Roll Up             |
| 5  | Income Statement               | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Income Statement               |
| 6  | Income Statement Alternative   | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Income Statement Alternative   |
| 7  | Comprehensive Income           | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Comprehensive Income           |
| 8  | Cash Flow Statement            | Required disclosure        | Disclosure always required, satisfied by Assets Roll Forward and Net Cash Flow...     | True       | CONSISTENT      | Cash Flow Statement            |
| 9  | Assets Roll Forward            | Part of disclosure         | Satisfies Cash Flow Statement disclosure                                              | True       | CONSISTENT      | Assets Roll Forward            |
| 10 | Net Cash Flow Roll Up          | Part of disclosure         | Satisfies Cash Flow Statement disclosure                                              | True       | CONSISTENT      | Net Cash Flow Roll Up          |
| 11 | Changes in Equity              | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Changes in Equity              |
| 12 | Prior Period Error             | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Prior Period Error             |
| 13 | Prior Period Error Alternative | Alternative representation | Not necessary, satisfied by Prior Period Error disclosure                             | True       | N/A             | Prior Period Error Alternative |
| 14 | Basis of Reporting             | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Basis of Reporting             |
| 15 | Nature of Operations           | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Nature of Operations           |
| 16 | Revenue Recognition Policy     | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Revenue Recognition Policy     |
| 17 | Segment Revenues               | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Segment Revenues               |
| 18 | Stock Plan Activity            | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Stock Plan Activity            |
| 19 | Variance Analysis              | Required disclosure        | Disclosure always required                                                            | True       | CONSISTENT      | Variance Analysis              |
| 20 | Financial Highlights           | Possible disclosure        | Disclosure is present                                                                 | True       | CONSISTENT      | Financial Highlights           |

## Disclosure Mechanics

The following specifies the names and essence (a.k.a. wire frame) of each described/specified disclosure and the topic into which each disclosure fits:

<https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRYQ9eyVC5eLK/disclosures.html>

<http://www.xbrlsite.com/seattlemethod/platinum/proof/disclosure-mechanics/disclosure-mechanics.xsd>

<http://www.xbrlsite.com/seattlemethod/platinum/proof/disclosures-topics/disclosures.xsd>

<https://www.xbrlsite.com/seattlemethod/platinum/proof/disclosures-topics/topics.xsd>

| Primary Information |                                |          |                 |                 |                  |                       |            |                                         |                               |
|---------------------|--------------------------------|----------|-----------------|-----------------|------------------|-----------------------|------------|-----------------------------------------|-------------------------------|
| #                   | Disclosure                     | Category | Level           | Pattern         | Disclosure Found | Disclosure Consistent | Applicable | Representation Concept [TEXT BLOCK]     | Representation Concept DETAIL |
| 1                   | Assets Roll Forward            | Unknown  | Level4Detail    | RollForward     | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Assets                        |
| 2                   | Assets Roll Up                 | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Assets                        |
| 3                   | Balance Sheet                  | Unknown  | UNKNOWN         | Component       | True             | CONSISTENT            | True       | -                                       | -                             |
| 4                   | Basis of Reporting             | Unknown  | Level1TextBlock | TextBlock       | True             | CONSISTENT            | True       | Basis of Reporting [Text Block]         | NOT-EXPECTED                  |
| 5                   | Cash Flow Statement            | Unknown  | UNKNOWN         | Component       | True             | CONSISTENT            | True       | -                                       | -                             |
| 6                   | Changes in Equity              | Unknown  | Level4Detail    | RollForward     | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Equity                        |
| 7                   | Comprehensive Income           | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Comprehensive Income          |
| 8                   | Financial Highlights           | Unknown  | Level4Detail    | Hierarchy       | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Revenues                      |
| 9                   | Income Statement               | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Net Income                    |
| 10                  | Income Statement Alternative   | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Net Income                    |
| 11                  | Liabilities and Equity Roll Up | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Liabilities and Equity        |
| 12                  | Nature of Operations           | Unknown  | Level1TextBlock | TextBlock       | True             | CONSISTENT            | True       | Nature of Operations [Text Block]       | NOT-EXPECTED                  |
| 13                  | Net Assets Roll Up             | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Net Assets                    |
| 14                  | Net Cash Flow Roll Up          | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Net Cash Flow                 |
| 15                  | Prior Period Error             | Unknown  | Level4Detail    | Adjustment      | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Equity                        |
| 16                  | Prior Period Error Alternative | Unknown  | Level4Detail    | Hierarchy       | True             | N/A                   | False      | NOT-EXPECTED                            | Equity                        |
| 17                  | Revenue Recognition Policy     | Unknown  | Level1TextBlock | TextBlock       | True             | CONSISTENT            | True       | Revenue Recognition Policy [Text Block] | NOT-EXPECTED                  |
| 18                  | Segment Revenues               | Unknown  | Level4Detail    | Hierarchy       | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Revenues                      |
| 19                  | Stock Plan Activity            | Unknown  | Level4Detail    | RollForwardInfo | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Nonvested Fair Value          |
| 20                  | Variance Analysis              | Unknown  | Level4Detail    | RollUp          | True             | CONSISTENT            | True       | NOT-EXPECTED                            | Net Income                    |

## Reporting Styles

The following information specifies the alternative reporting styles permitted per this financial reporting scheme:

<http://www.xbrlsite.com/seattlemethod/platinum/proof/fac/reporting-styles-cm-ref.xml>

|                                                                                                  |  |
|--------------------------------------------------------------------------------------------------|--|
| (BSC-IS01-CF1) Balance sheet CLASSIFIED, Income Statement, Cash Flow Statement                   |  |
| (BSC-IS02-CF1) Balance sheet CLASSIFIED, Income Statement Alternative, Cash Flow Statement       |  |
| (BSU-IS01-CF1) Balance sheet UNCLASSIFIED, Income Statement, Cash Flow Statement                 |  |
| (BSU-IS02-CF1) Balance sheet UNCLASSIFIED, Income Statement Alternative, Cash Flow Statement     |  |
| (NET-IS01-CF1) Statement of NET ASSETS, cash flow statement NORMAL, Typical Income Statement     |  |
| (NET-IS02-CF1) Statement of NET ASSETS, cash flow statement NORMAL, Alternative Income Statement |  |