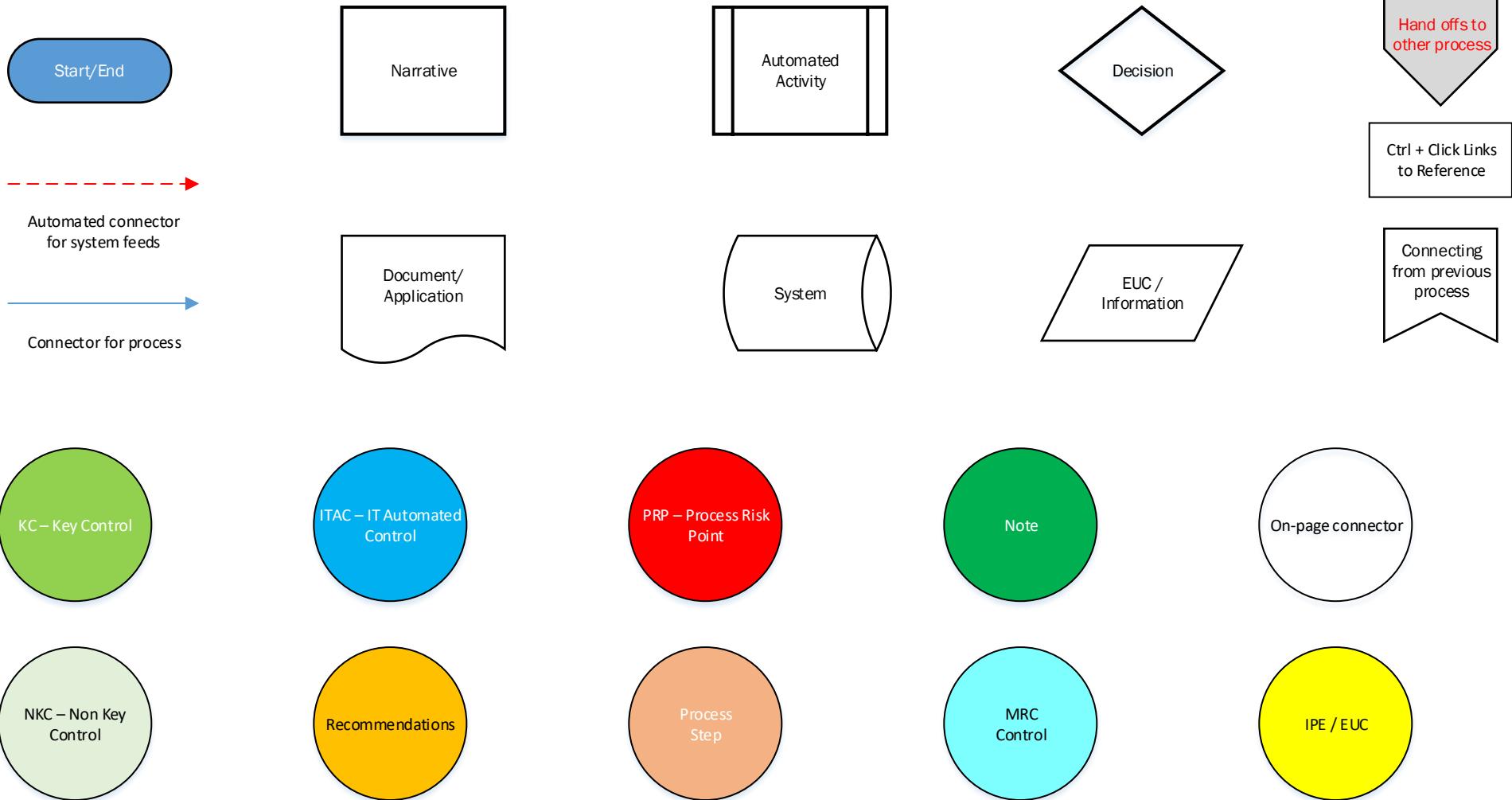
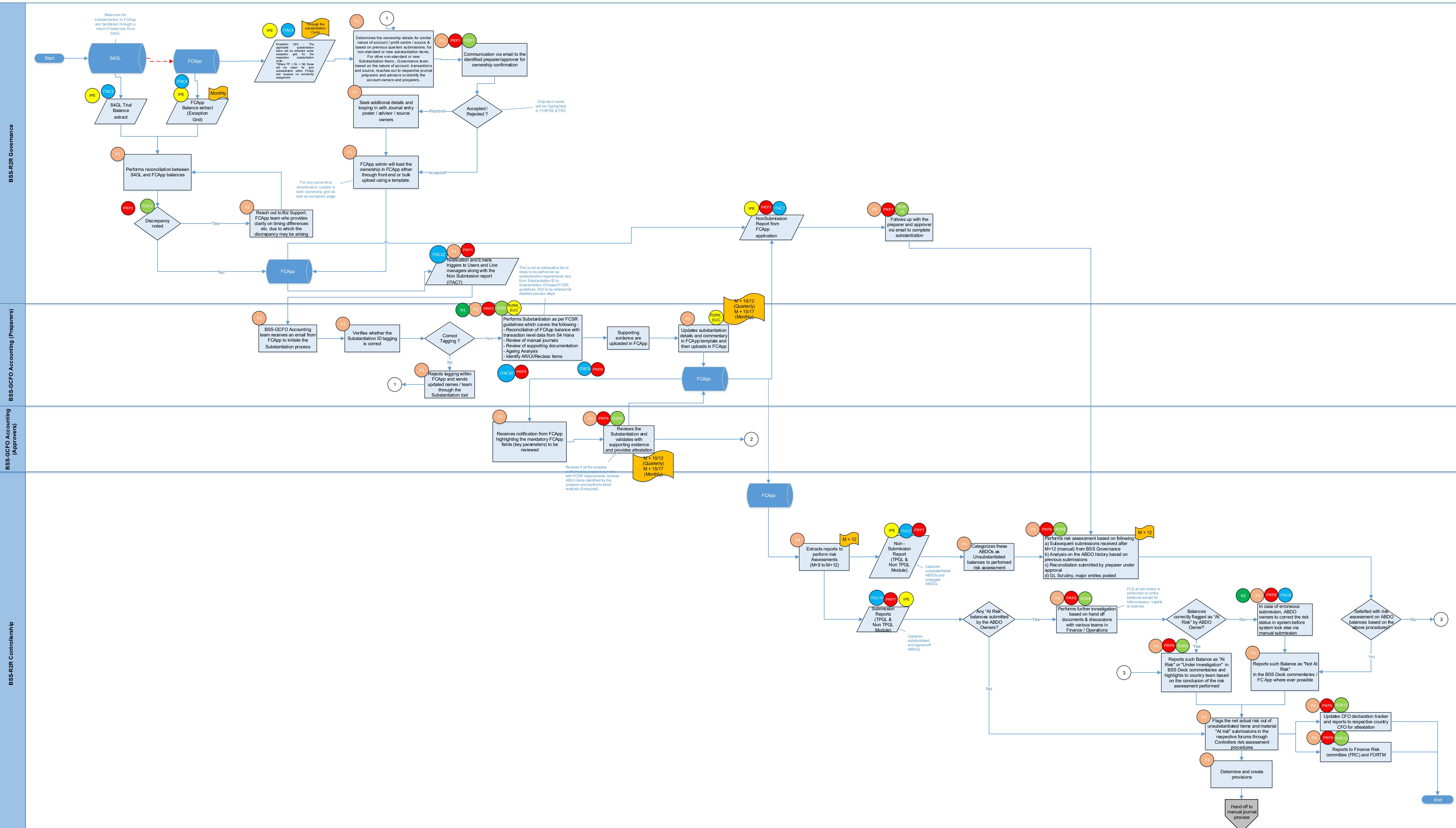


## Legend





\*\*Note:  
 1. (i) For High Risk accounts, substantiation and FCA approval is taken on a monthly basis whereas quarterly for other accounts  
 (ii) Substantiation is performed by preparers from respective R2R accounting teams and source data for doing substantiation is obtained from various source systems/ teams based on the type of ABDOS. Respective R2R Accounting teams: GSR-Risk ECL, R2R Accounting- Fixed Assets, R2R HR Accounting, R2R Central Accounting – Property Leases, R2R Accounting and Controls, R2R Accounting- Global Units with balances in Other Assets and Other Liabilities, R2R – TTO Accounting.

2. In case of erroneous submission, Preparers and Approvers can update the tagging only till FCA lock date. FCA Lock on M+12 (quarterly) / M+4 (monthly) is configured by Governance team with the help of Support team

3. BSS R2R process is performed at country level for all the countries in scope.

4. K2A and Exit entities are not onboarded to FC App, targeted for Q4 2025.

Abbreviations	Meaning
BSS-R2R	Balance Sheet Substantiation - Record to Report
ABDO	Business Unit, Department, Operating Unit and Account
FCS	Financial Control System
PSGL	People Soft General Ledger
UI/AR/BS re-class	Under Investigation / At Risk / Balance Sheet re-class
GPO	Group Process Owner
GPM	Group Process Manager
PSS	Production Support Service
R2R	Record to Report
FCSR	Financial Control Substantiation and Reconciliation