



FRS 102 leases, cash, reporting and IFRS 9, on one AI platform.

FutureHives puts AI to work across the finance function: ContractHive identifies, reads and accounts for leases under FRS 102 and IFRS 16; NextHive builds the cash forecast; HivelQ turns the trial balance into board packs and management reporting; Estimator9Hive runs IFRS 9 expected credit loss. One platform, built by chartered accountants and validated in Big 4 audits.

FRS 102

IFRS 16

IFRS 9

IFRS 18

AI technology × accounting × audit support. No one else combines all three.

DIGITAL ACCOUNTANCY SHOW 2026 · EXCEL LONDON

VISIT US

Stand A09 7–8 October 2026

Live FRS 102 and IFRS 16 demos, AI cash forecasting and board-ready reporting, on your own data.

LIVE DEMO

FRS 102 Without the Spreadsheet: A Live AI Demo

Thursday 8 October · 11:45 AM to 12:15 PM

Finance Showcase Room

A signed lease goes from PDF to posted journals and disclosures, live.

6

AI PRODUCTS

14 days

TO GO-LIVE

<1 min

PER LEASE

Big 4

AUDIT VALIDATED

FUTUREHIVES LLC · Dubai · London · Sydney · Nairobi

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01

ContractHive

Contract in. Lease identified, accounted, posted. Four steps.

FRS 102

IFRS 16

UK GAAP & IFRS on one engine

1

2

3

4



STEP 01

AI identifies & reads

Decides if a contract is a lease, then extracts every clause.

Under 1 min a lease



STEP 02

Approval workflows

Routes every event to the right approver, maker-checker enforced.

Approvals logged



STEP 03

Automated accounting

ROU asset, liability, schedules and disclosures, automatically.

FRS 102 · IFRS 16



STEP 04

Posting to your ERP

Coded journals posted to your ledger, two-way sync.

Any major ERP

THE OUTCOME

Contract in, journal out.**<1 min**
PER LEASE**100%**
AUDIT TRAIL**0**
RE-KEYING**14 days**
TO GO LIVE

BUILT FOR THE UK MARKET

FRS 102 lease amendments apply from **1 January 2026**, bringing most UK GAAP leases onto the balance sheet. ContractHive runs FRS 102 and IFRS 16 on one engine, so transition, disclosures and audit sit in one place, not in a spreadsheet.

AI lease identification

Any contract tested against the FRS 102 and IFRS 16 lease definition.

One record, five teams

Finance, Legal, Property, Operations and Projects share one record.

Every lease type

Lessee, lessor, sub-lease, sale and leaseback. Excel schedules migrated.

02

NextHive

Cash forecasts that build themselves.

Treasury

Multi-week cash

Multi-entity · Multi-currency

- ✓ **From Excel and bank exports to a live forecast in minutes.** CashFlow AI maps and tags your files, then builds the driver model on a rolling multi-week horizon with live bank and ERP feeds.
- ✓ **Driver-based scenarios.** Base, downside and upside cases, refreshed every cycle.
- ✓ **Group net cash, live.** Shortfalls are flagged early, and AI commentary explains every movement each week.

AI AT THE CORE

Eight steps, one engine. Ingest, map, extract, review, context, setup, build, output. A full multi-week forecast with three scenarios in minutes, fully traceable.

03

HiveIQ

IFRS 18 reporting from day one. Trial balance to board pack.

IFRS 18

Financial & management reporting

Board packs

- ✓ **Board packs in PPT, PDF or Word.** Multi-entity, multi-currency MIS and dashboards, AI chart-of-accounts mapping.
- ✓ **IFRS 18 built in.** Five-category P&L, management performance measures and a configurable notes engine, compliant from the first close.
- ✓ **Ask HiveIQ, your AI analyst.** "What drove the Q2 gross margin change?" answered in seconds, with drill-down to source rows.

IFRS 18

Effective for 2027 year-ends. HiveIQ is ready today, so your first IFRS 18 close is a report run, not a project.

04

Estimator9Hive

IFRS 9 credit risk & ECL, end-to-end.

IFRS 9

ECL

GPPC method

Big 4 audit-validated

- ✓ **Fully automated.** Macro-variable selection, weighted scenarios and PIT PD term structures, recalibrated every cycle.
- ✓ **Transparent by design.** No black boxes. Every component is open to auditor review, backed by annual methodology papers.
- ✓ **Configurable for each regulator.** Country-specific reporting, free updates as rules evolve, annual quant validation.

EAD
EXPOSURE AT
DEFAULT

×

PD
PROBABILITY
OF DEFAULT

×

LGD
LOSS GIVEN
DEFAULT

=

ECL
EXPECTED
CREDIT LOSS

05

HiveStart & ContractIQ

Onboarding and contracts, governed by AI.

HiveStart · onboarding

- ✓ **AI extraction and screening.** Every document read, even scans. KYC, sanctions, PEP checks in minutes.
- ✓ **Governed controls.** Self-registration, approvals, bank callback, dual approval.

ContractIQ · contract intelligence

- ✓ **Ask in plain English.** Every answer links to its source clause. The portfolio is searchable by meaning.
- ✓ **Risk, obligations and draft-to-sign.** Playbook scoring, obligations calendar, e-signature templates.



Free Proof of Concept on Your Own Data

Bring a lease or bank export to Stand A09, or scan to book a demo.

contracthive.ai/request-demo

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