

ACTUAL0 Category in BFC SYENSQO

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1. OBJECTIVE AND SCOPE

1.1 Objective of this Procedure

This procedure describes purpose of **ACTUAL0 reporting category** and how it is managed in BFC, as well as other **related customizing in other BFC modules**.

1.2 Scope

This procedure applies to the **BFC Administration** team.

2. REFERENCE DOCUMENTS

- [Companies management \(SYENSQO GAR List and BFC\)](#) (Finance Service Line)

3. DEFINITIONS

GAR Team - Group Accounting & Reporting Team (Consolidation & Tax team)

BFC-Admin Team - Team administrating BFC SCO (Syensqo Group Consolidation tool)

General Group Secretary - Team from Legal Corporate communicating changes on Syensqo's shareholding structure (new or change in ownership, mergers, divestments, liquidations...) and managing companies' codifications in both ERP and BFC

CAM - Company Account Manager

FSL SU FA GL - General Ledger team from Service Unit "Financial Accounting" in FSL (GBS Finance Service Line)

IG - Fully Consolidated method

IP - Proportional Consolidation method

ME - Equity Method

NC - Not Consolidated

4. SUMMARY

4.1 Purpose and Content

The **deliverables from the ACTUAL0** data collection are :

- **Syensqo Group shareholding structure** – updated and published in GAR SYENSQO AODOC team site [Syensqo Shareholding Structure](#)
- The **financial valuation of the non consolidated companies** at Group level (vs Group consolidated figures).
- The **local equity of legal companies for dividend valuation purpose**

Depending on the consolidation method (IG - IP - MEQ - NC) of the reporting companies, the **content of their ACTUAL0 reporting package may differ**:

Consolidated Companies (IG/IP/MEQ conso methods)

- **L4005 schedule "Investment (number)"** - reports the number of shares that the reporting company (as Mother) owns in each of its affiliate (Daughters), as well as the the number of shares that the affiliate has issued, then it is possible to know the percentage owned by each of the Mother (s). If there is any variance compared to opening balance, it is explained by flow
- **L4000 schedule "Local Gaap equity for dividends valuation"** - reports the **Dec Y-1** statutory equity information needed to evaluate the dividends distribution at Group level
- **L4020 schedule "Shareholder's equity"** - reports the numbers of shares issued by the Daughter company, split per its Mother companies. If there is any variance compared to opening balance it is explained by flow

Non Consolidated (NC) Companies

- **L4005 schedule "Investment (number)"** - same content and reporting principles as for Consolidated companies - To be noted that in most of cases, the Non Consolidated companies do not own affiliates
- **L4020 schedule "Shareholder's equity"** - reports the numbers of shares issued by the Daughter company, split per its Mother companies. If there is any variance compared to opening balance it is explained by flow
- **L4050 schedule "Financial information"** – reports the summarized **Dec Y-1** Financial Statements (consistent with published annual accounts approved by Board of Shareholders and with equity value **after** dividends distribution), headcounts and external auditors names

4.1 Reporting Calendar Purpose

Depending on their **consolidation status** and depending on the **quarterly reporting period**, **ACTUAL0 data to be updated and published are different**:

ACTUAL0 Reporting packages	Type of companies	
	IG / IP / MEQ	Non Conso
L4005 - Investments (numbers/mothers side)	Q1 Q2 Q3 Q4	Q1 Q2 Q3 Q4
L4020 -Shareholders equity (numbers/ daughters side)	Q1 Q2 Q3 Q4	Q1 Q2 Q3 Q4
L4000 - Local gaap equity for dividends valuation (Dec Y-1 data)	Q1	-
L4050 - Financial information on NC cnies (Dec Y-1)	-	Q3

Permanent instructions on ACTUAL0 Reporting are issued every year by FSL SU FA team and published in [Syensqo GAR Team site "Permanent Instructions" folder](#), and also inserted in Quarterly GAR closing instructions:

The screenshot displays the Syensqo GAR Team site interface. The top navigation bar shows the path: Functions - Finance - Group Accounting & Reporting - SCo > All Documents. A search bar and a button 'Utiliser les nouvelles vues' are also present. The left sidebar shows a folder tree under 'Functions - Finance - Group Accounting & Reporting - SCo', with 'BFC Doc and Training' expanded to show '01. Conso Instructions' and 'Permanent Instructions'. The main content area is a table of documents. The document '02. ACTUAL 0 Instructions 2022.pptx' is highlighted in yellow.

Titre	Folder	Dernière modification	Au
01. Contacts GAR team members.xlsx	Functions - Finance - Group Accounting & Reporting	13/12/2023 08:35:17	Cai
03. Tax forecasts_template.xlsx	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:29	sys
06. Financial Instruments.pptx	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:26	sys
03. IFRS 16 Example deferred taxes.xlsx	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:24	sys
03. Statutory impairment test_process (update)	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:19	sys
02. ACTUAL 0 Instructions 2022.pptx	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:14	sys
03. TP - ACTUAL1-TAX-Import.xlsx	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:11	sys
05 Actual2 package review.pptx	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:08	sys
03. Tax package guidebook (2020).pptx	Functions - Finance - Group Accounting & Reporting	28/04/2023 16:14:05	sys

4.2 Responsibilities

- **General Group secretary:** collects and communicates changes in the Syensqo's shareholding structure (new or change in ownership, mergers, divestments, liquidations...)
- **GAR Team:**
 - communicate changes in Syensqo Shareholding structure through its Structure File in GAR SYENSQO AODOC - "[Syensqo structure files](#)"
 - analyzes ACTUAL0 inputs (Local equity for dividends valuation)
 - uses ACTUAL0 consolidated data (Financial Information on NC companies / Shareholding tree) to build appendices from the Annual report
- **BFC Administration team** maintains and updates ACTUAL0 reporting category (packages generation, consolidation creation, scheduling and on demand run)
- **CAM** enters the information for the companies under his/her scope:
 - for NC companies: CAM or CAM from the Mother company
- **FSL SU FA GL** is responsible to perform the quarterly checks on ACTUAL0 data (number of shares declared by Mothers & Daughters) and to manage mass lockings & unlockings

4.3 Overview

At the **beginning of the year**, **ACTUAL0 category** has to be **created for the current year**. By principle, there is **only one category per year**, using one **single December period** (ACTUAL0 - YYYY.12).

Package generation :

- **Starts with** should correspond to the **perimeter published in the Y-1** annual report with the following updates:
- **Companies sold / liquidated / merged in Y-1 => no pack to be created**
 - CBCR (based on Y-1 / IG IP MEQ) not needed. If any need, data can be collected out of ACTUAL0
 - Financial data on Non Conso (based on Y-1) not needed by GAR
- **Companies entering in the scope in Y** (new acquired), **package should be generated as soon as the company is created in BFC** following the official communication from General Group Secretary.

ACTUAL0 12.YYYY – Quarterly procedure for lockings & unlockings

Mass locking WD1?	Conso (IG IP MEQ)	Non Conso	Mass unlocking WD5 ?	Conso (IG IP MEQ)	Non Conso
Q1	yes	yes	Q1	yes	yes
Q2	yes	yes	Q2	yes	yes
Q3	yes	yes	Q3	yes	yes
Q4	yes	yes	Q4	n.a (frozen)	

- **"Reporting Organizer"** is the module where BFC Admin will **create the ACTUAL0 Reporting category for the current Y** defining:
 - Start/End dates / Package schedules / Set of controls / Source for opening balance / Deadline for 1st submission (D-1 end of March Y) / Integration mode after publication
- **"RU Organizer"** is the module where BFC Admin will **insert the Reporting companies and generate their ACTUAL0 package**
 - **List of companies to be inserted** can be copied **from the Y-1 ACTUAL0 category, removing** after manually the **packages not to be created (sold liquidated merged companies)** and **adding the new companies** expected to report from Y
 - **Non Conso companies:** BFC Admin will **adapt their package schedules and set of controls** (as they have a different reporting content compared to IG IP MEQ companies)
 - Note that **package schedules and set of controls to be used** are defined in this document **"BFC Admin Reporting set up per category and period"**

- **SYENSQO** - includes IG / IP / MEQ companies only - note that this is the scope also used in IFRS ACTUAL2 consolidation
- **SYENFULL** - ALL companies (IG IP MEQ NC) considered as **100% consolidated** (as if they were all IG)
- **SYENCONSO** - IG companies consolidated at 100% / IP MEQ and NC consolidated as IP at their % of interests

[illegible]

Consolidations under Variant (V) 2 need to be **updated on Quarterly basis**:

- when the **Conversion Rates of the period** are made available (WD-1)
- when the **SYENSQO scope of the period** is made available (WD1)

ACTUAL0 SCHEDULING (AUTOMATED) CONSOLIDATION RUNS

- Every quarter on **from WD1 till WD4** scheduling of ACTUAL0 for **SYENSQO V2 and SYENFULL V2** and their **related Reconciliation consos - every hour**

5. REPORTING SETUP

5.1 REPORTING SETUP - Reporting Organizer

In the **Reporting Organizer** module, ACTUAL0 Category for the period (Reporting ID) is created with its reporting characteristics (Deadline, Folder, Set of Controls, Opening Balances...).

To create a new Reporting ID for the period, select the one of the previous year in the field **Select Reporting IDs**.

In this example, it is being created the category for 2024, so it was select as reference the category of 2023

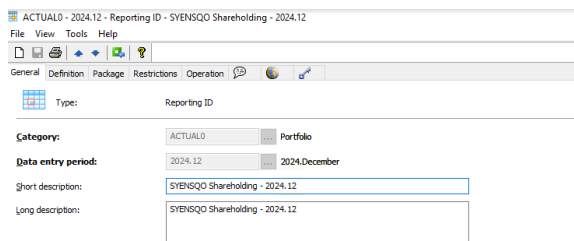
Then in **Reporting Organizer** module **Open** it and **Save As**.



The **General** tab defines the general properties of the reporting ID.

Enter the following information:

- **Category** - ACTUAL0
- **Data entry period** - YYYY.12
- **Short & Long description** - SYENSQO Shareholding - YYYY.12



The **Definition** tab indicates the reporting status. It can also be specified the associated category scenario and the start and end dates for the reporting.

Enter the following information:

- **Version of category scenario**: refer to this document **"BFC Admin Reporting set up per**

category and period" to get the category scenario version to be used

- **Start & End Date:** As ACTUAL0 is used from the beginning of the year until the final Year End, enter a large range, e.g. January 1st of current year to March 31st next year.

ACTUAL0 - 2024.12 - Reporting ID - SYENSQO Shareholding - 2024.12

File View Tools Help

General Definition Package Restrictions Operation

Reporting is prepared

Definition

Category scenario: ACTUAL0 - A2103 Version d'exploitation Groupe March 2021

Category: ACTUAL0 Portfolio

Version: A2103 Version exploitation Group Mars 2021

Calendar

Start date: Thursday, February 15, 2024 - 11:30:4

End date: Monday, March 31, 2025 - 11:30:4

The **Package** tab defines the data entry settings applicable to packages:

- **Windows and Internet folder / Internet-specific folder:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Set-of controls:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Control level to be reached:** **Q** - This field needs a special attention, because if any the previous field is changed this one is deleted, always ensure it is filled properly.

- ☒ **Blocking** - Flag the option Blocking.
- ☐ **Apply to central manual journal entries** - it **MUST NOT** be flagged

- **Opening balance:**
 - **Category:** ACTUAL0.
 - **Data entry period:** **Y** **YYY-1.12** - Inform the period which the opening balances are retrieved. Always December of previous year.
 - **Scope:** SYENSQO
 - **Variant:** 2 (IFRS consolidation taken as reference)

ACTUAL0 - 2024.12 - Reporting ID - SYENSQO Shareholding - 2024.12

File View Tools Help

General Definition Package Restrictions Operation

Windows and Internet folder: ACTUAL0NEW ACTUAL0 -> From September 2019

Internet-specific folder: ACTUAL0NEW ACTUAL0 -> From September 2019

Set of controls: ACTO-IG Set of control ACTO QTR Solvay Legacy

Group control level: Q

Blocking ☒ Apply to central manual journal entries as well ☐

Lock on publication: Total

Set of rules:

Opening balance data ☒ Consolidated ☒ Preconsolidated

Consolidation: ACTUAL0 - 2023.12 - 5 SYENSQO Scope - For doc L4005/L4020 - Shareholding structure

Category: ACTUAL0 Portfolio

Data entry period: 2023.12 2023.December

Scope: SYENSQO SYENSQO

Variant: 2 IFRS Norms

Consolidation currency: EUR Euro

Associate opening balance data periods: ☒

The **Restrictions** tab defines the data entry restrictions which are applied when the data is entered.

The flow **F00** (Opening Balances) must be informed in **Read-only Flows**, to prevent any change in Opening Balances.

ACTUAL0 - 2024.12 - Reporting ID - SYENSQO Shareholding - 2024.12

File View Tools Help

General Definition Package Restrictions Operation

Read-only data

Read-only flows: in F00 OPENING BALANCE

☒ Read-only flows only if there is an opening balance

Read-only periods: in

Data Entry Restrictions

Restriction:

Protected technical origin

☐ Read-only technorig:

☐ Intercompany

The **Operation** tab defines the settings to publish the packages.

In the **Deadline** it has to be informed the date that the packages will have to be published.

It has to be changed each quarter, **after the mass unlock of the packages**, according to date defined in the **Syensqo Closing Calendar** available in the GAR SYENSQO AODOCs Library.

Automated integration after publication must be activated

ACTUAL0 - 2024.12 - Reporting ID - SYENSQO Shareholding - 2024.12

File View Tools Help

General Definition Package Restrictions Operation

Package publication

Deadline: Tuesday, December 31, 2024 - 4:0 ☐ authorized advance publications

Automatic integration

After publication

☒ Published in standard mode

☒ Published by special permission

☒ Published in advance mode Control level reached

After reception

☐ Published in standard mode

☐ Published by special permission

☐ Published in advance mode Control level reached

The **Translation** tab defines the object descriptions for the selected language.

Both French and English should be informed: SYENSQO Shareholding - YYYY.12

ACTUAL0 - 2024.12 - Reporting ID - SYENSQO Shareholding - 2024.12

File View Tools Help

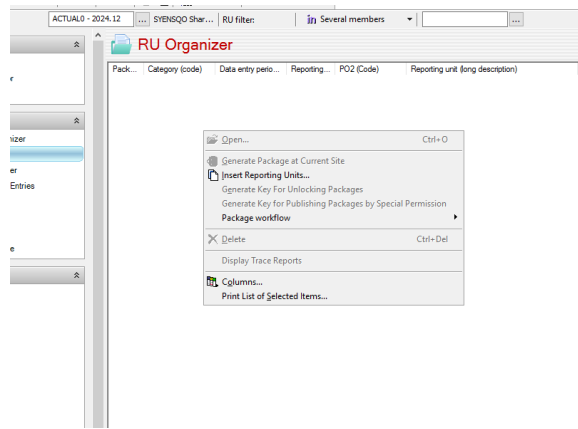
General Definition Package Restrictions Operation

	Short description	Long description
French	SYENSQO Shareholding - 2024.12	SYENSQO Shareholding - 2024.12
English	SYENSQO Shareholding - 2024.12	SYENSQO Shareholding - 2024.12
German		
Spanish		
Italian		
Local		

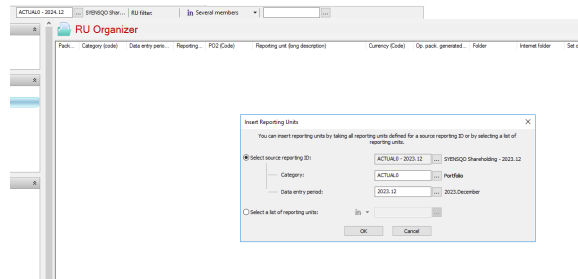
5.2 REPORTING SETUP - RU Organizer

In the RU Organizer is defined the companies to be reported in the category.

In the **RU Organizer** module , right click **"Insert reporting units"**

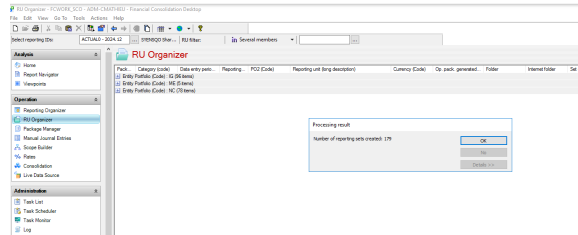


As source select the Reporting ID ACTUAL0 from previous year YYYY-1.12

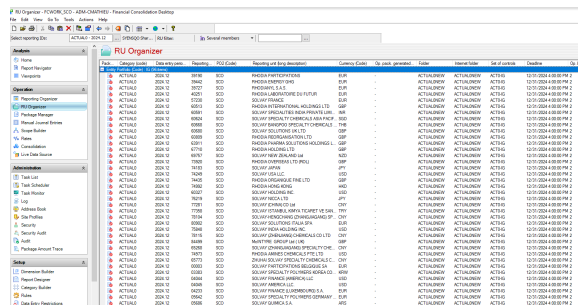


Then the reporting packages are created in RU Organizer module.

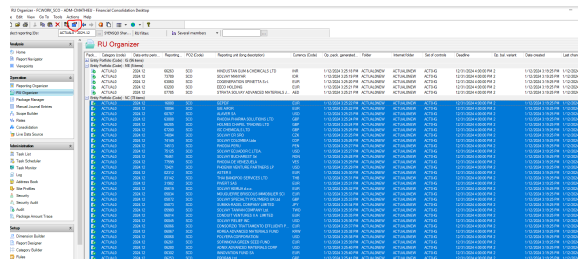
Note that the packages will have the status , meaning that they are still not available in the Package Manager module.



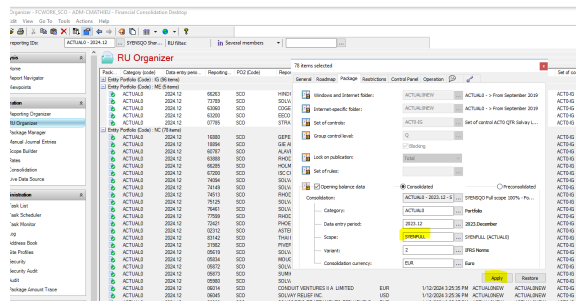
Before Generate the packages to the Package Manager module, ensure that all the companies are with the correct Consolidation Method (column Entity Portfolio), and if any company needs either to be added or deleted.



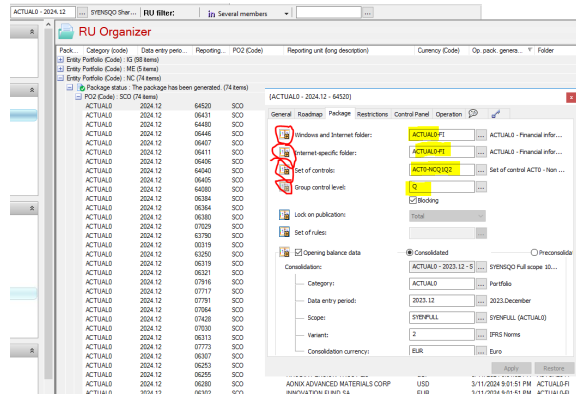
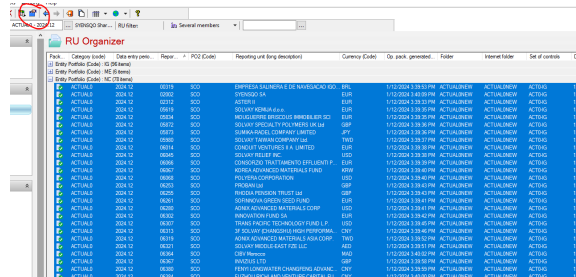
Changes required for Non Consolidated companies before Generation: Opening balance + Set Folders & Controls



- Before to launch the generation, **change the Opening Balance of Non Consolidated companies - scope SYENSQO to SYENFULL** (Non Conso are not in SYENSQO scope):
- **CTRL+A** to select Non Conso
- Then **Properties**

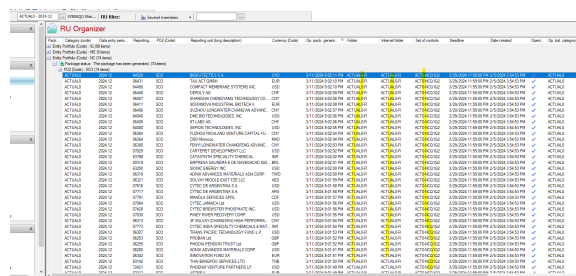


- In **Package Tab**, replace **SYENQO** by **SYENFULL**
- Then **Apply**



Before to launch the generation, change the Folder and Set of controls

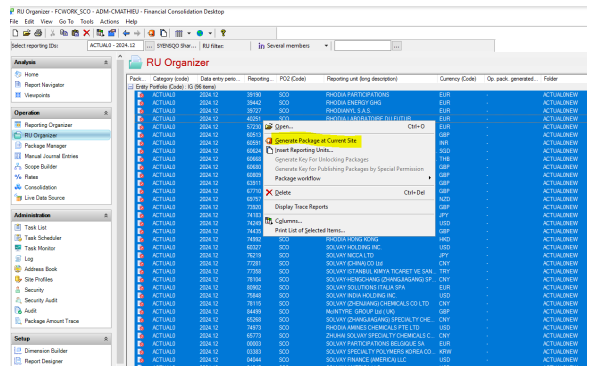
- **CTRL+A** to select Non Conso
- Then **Properties**



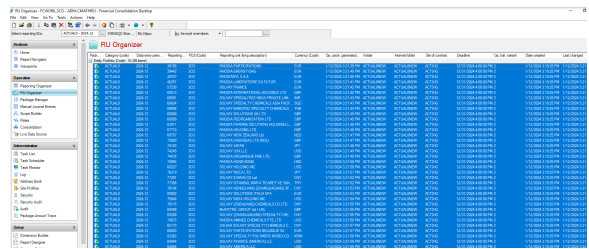
- In **Package Tab**,
 - **Windows and Internet folder / Internet-specific folder:** [change the folder to ACTUAL0-FI](#) - refer to this document "[BFC Admin Reporting set up per category and period](#)"
 - **Set-of controls:** [change the set to ACT0-NCQ1Q2](#) (applicable for Q1 and Q2) - refer to this document "[BFC Admin Reporting set up per category and period](#)"
 - **Group Control level:** [set to Q](#)
 - Then **Apply**

Back to Home Screen, check that Folders and Set of controls of Non Conso have been updated

To make the reporting available in the **P**ackage Manager module, select all packages and with the right click choose "[Generate Package at Current Site](#)".



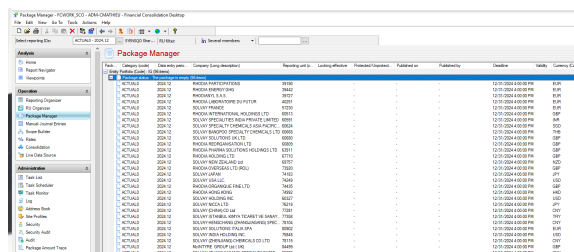
The package status changes to , meaning that the **package are now available** in the Package Manager module.



5.3 REPORTING SETUP - Package Manager

Once generated, Reporting packages appear as available in the **Package Manager** module.

Through this module, follow-up on packages status (Empty, Changed, Published & Integrated).



Package Name	Category	Version	Status	Date
ACTUAL0	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL1	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL2	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL3	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL4	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL5	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL6	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL7	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL8	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL9	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL10	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL11	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL12	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL13	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL14	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL15	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL16	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL17	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL18	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL19	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL20	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL21	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL22	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL23	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL24	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL25	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL26	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL27	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL28	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL29	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL30	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL31	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL32	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL33	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL34	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL35	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL36	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL37	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL38	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL39	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL40	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL41	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL42	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL43	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL44	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL45	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL46	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL47	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL48	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL49	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL50	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL51	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL52	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL53	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL54	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL55	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL56	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL57	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL58	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL59	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL60	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL61	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL62	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL63	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL64	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL65	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL66	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL67	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL68	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL69	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL70	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL71	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL72	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL73	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL74	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL75	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL76	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL77	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL78	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL79	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL80	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL81	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL82	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL83	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL84	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL85	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL86	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL87	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL88	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL89	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL90	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL91	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL92	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL93	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL94	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL95	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL96	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL97	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL98	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL99	Reporting	2022-0	Empty	12/11/2022 14:00:00
ACTUAL100	Reporting	2022-0	Empty	12/11/2022 14:00:00

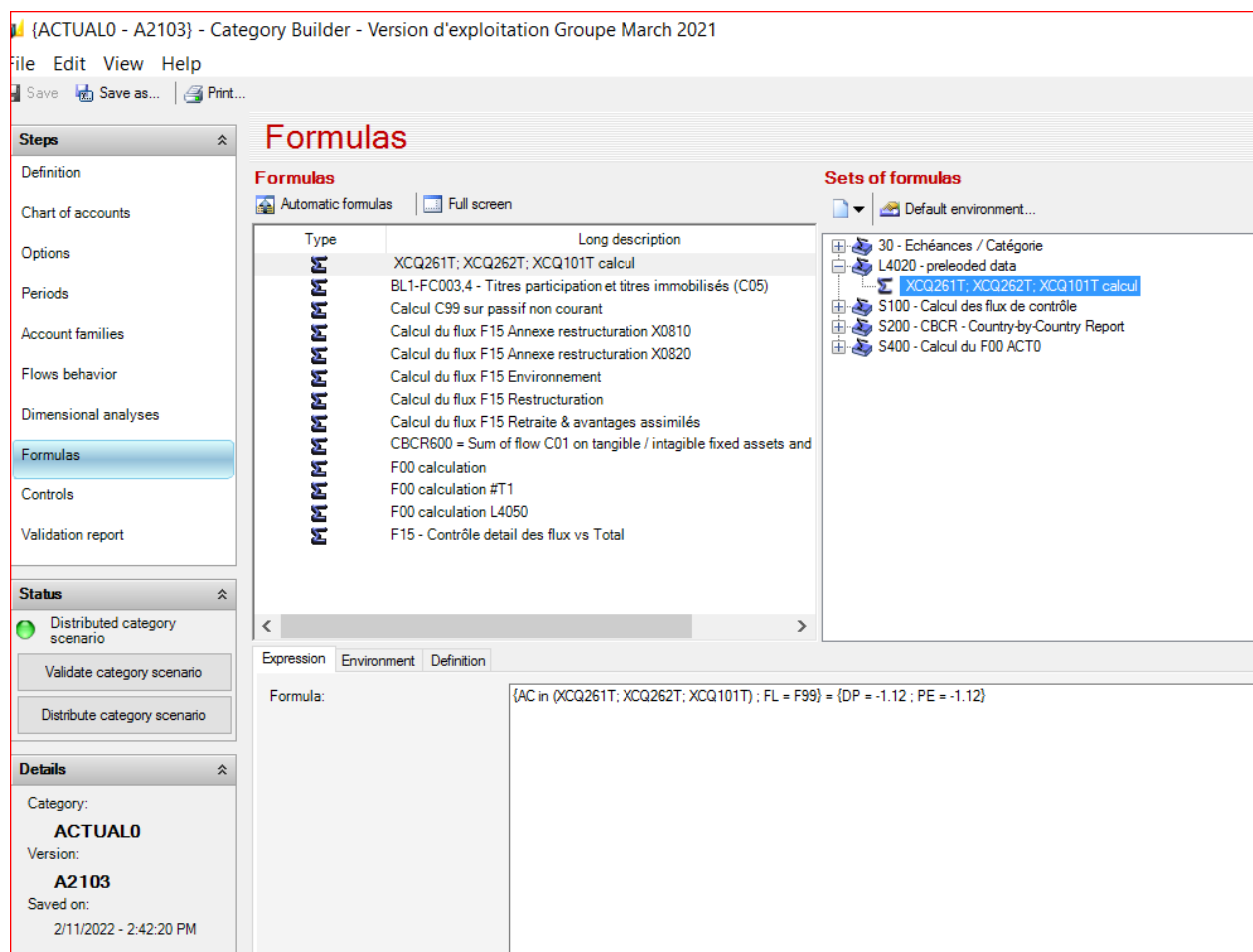
5.4 REPORTING SETUP - Pre-loading of F99 at the beginning of the year

As of 2022, **F99 "Closing balance" of L4005 (Investments - number of shares) and L4020 (Shareholder's equity) is pre-loaded with the F00 "opening data"**.

To ease the reporting process for the CAM and Accounting Platform managing companies hosting significant numbers of investments or mothers, GAR and FSL SU FA teams requested the pre-loading of F99 in headings XCQ261T / XCQ262T / XCQ101T with the values from previous year (=F00 Opening flow from current year) but **keeping the possibility to edit/modify the preloaded data**. Change requested for all companies whatever their consolidation status.

At the publication of the packs, CAMs should confirm or modify the values pre-loaded in F99.

As a result, a **new formula in the category scenario of ACTUAL0** has been introduced:



Formulas

Automatic formulas | Full screen

Type	Long description
XCQ261T; XCQ262T; XCQ101T calcul	
BL1-FC003.4 - Titres participation et titres immobilisés (C05)	
Calcul C99 sur passif non courant	
Calcul du flux F15 Annexe restructuration X0810	
Calcul du flux F15 Annexe restructuration X0820	
Calcul du flux F15 Environnement	
Calcul du flux F15 Restructuration	
Calcul du flux F15 Retraite & avantages assimilés	
CBCR600 = Sum of flow C01 on tangible / intangible fixed assets and	
F00 calculation	
F00 calculation #T1	
F00 calculation L4050	
F15 - Contrôle detail des flux vs Total	

Sets of formulas

Default environment...

- 30 - Echéances / Catégorie
- L4020 - preloaded data
- XCQ261T; XCQ262T; XCQ101T calcul
- S100 - Calcul des flux de contrôle
- S200 - CBCR - Country-by-Country Report
- S400 - Calcul du F00 ACT0

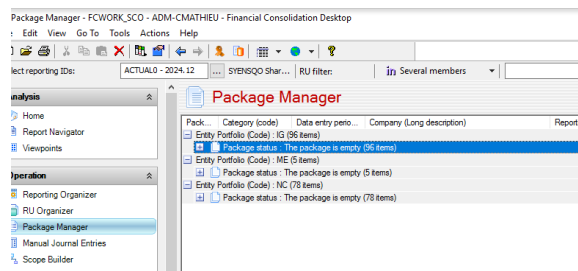
Formulas

Expression | Environment | Definition

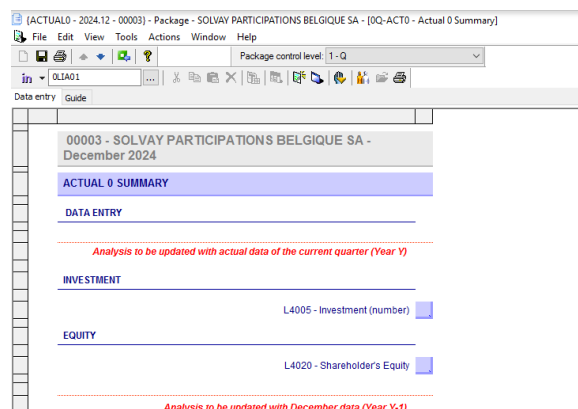
Formula: {AC in (XCQ261T; XCQ262T; XCQ101T) ; FL = F99} = {DP = -1.12 ; PE = -1.12}

In order to ensure that this automatic pre-filling is working it is **recommended to open 1 package per each consolidation method (IG IP MEQ NC) right after the package generation** to check in schedules L4005 and L4020 that the pre-loading is working as expected.

in the **Package Manager** module, select one of each conso method package.



Open schedules **L4005** and **L4020**.



Check **F99** is equal to **F00** and it is editable.

The screenshot shows a table with columns: F00 OPENING, F99 CLOSING, F15 VARIATION, and F20 INCREA. The table lists various investment securities held by SOLVAY PARTICIPATIONS BELGIQUE SA. The data is as follows:

	F00 OPENING	F99 CLOSING	F15 VARIATION	F20 INCREA
Investment securities held				
00007 HESTIA SA	1	1	0	+
00237 SOLVAY CHIMIE SA	1	1	0	+
00366 SOLVAY PEROXYTHAI LIMITED	1	1	0	+
03397 SOLVAY CHIMIKA S.A.	1	1	0	+
05785 SOLVAY VOSTOK LLC	260,000	260,000	0	+
05854 SOLVAY FINANCE IRELAND UNLIMITED	1	1	0	+
05974 SOLVAY PHARMACEUTICALS SA - MANAGEMENT	1	1	0	+
05990 SOLVAY STOCK OPTION MANAGEMENT SPRL	1	1	0	+
06059 SOLVAY ALEXANDRIA TRADING L.L.C.	199,980	199,980	0	+
06275 SOLVAY SAUDI SERVICES COMPANY	250	250	0	+
06293 SOLVAY CHEMICALS INDONESIA P.T.	3,340	3,340	0	+
06307 TRANS PACIFIC TECHNOLOGY FUND L.P.	10,000,000	10,000,000	0	+
06382 KUMOVIS GmbH	0	0	0	+
06405 9T LABS AG	10,246	10,246	0	+
57230 SOLVAY FRANCE	125,477,676	125,477,676	0	+
63200 EECO HOLDING	5,843,610	5,843,610	0	+
63280 COGENERATION ROSIGNANO S.P.A	222,222	222,222	0	+
99995 OTHER SHARES (<10%)	324	324	0	+
Total group	142,017,655	142,017,655	0	
Number of shares issued by subsidiaries				

Check **F99** is equal to **F00** and it is editable.

The screenshot shows a table with columns: F00 OPENING, F99 CLOSING, F15 VARIATION, F40 CHG CAP, and F50 RECLAS. The table lists various investment securities held by SOLVAY PARTICIPATIONS BELGIQUE SA. The data is as follows:

	F00 OPENING	F99 CLOSING	F15 VARIATION	F40 CHG CAP	F50 RECLAS
CURRENT YEAR					
XCQ101T Share capital-no. of authorized shares	151,995,651	151,995,651	0	+	-
Shareholding companies					
00001 SOLVAY SA - CORPORATE HEADQUARTERS (SCH)	151,995,650	151,995,650	0	+	-
00237 SOLVAY CHIMIE SA	1	1	0	+	-
Share capital-no. of authorized shares	151,995,651	151,995,651	0		-
To be broken down (must equal 0)	0	0			

6. SCOPES OF CONSOLIDATION

6.1 SCOPES OF CONSOLIDATION - SYENFULL

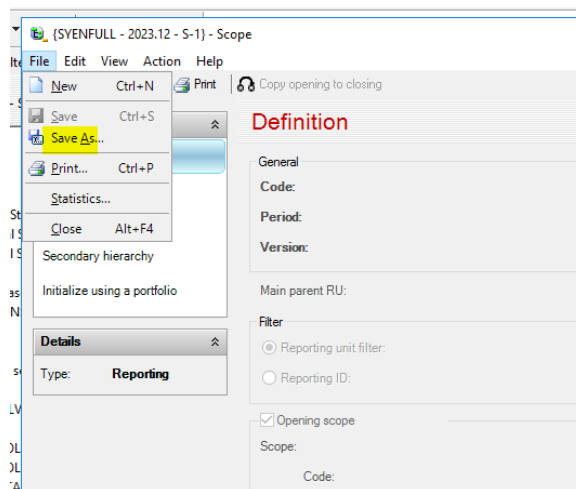
- **SYENFULL** definition- **ALL companies (IG IP MEQ NC)** considered as **100% consolidated (as if they were all IG)**

One scope SYENFULL per year to be updated all during the year each time a change is communicated (by Group General Secretary or by GAR in its structure file).

The scope is **created in the BFC** **_Top_SCO**, with reference to the one of the previous year.

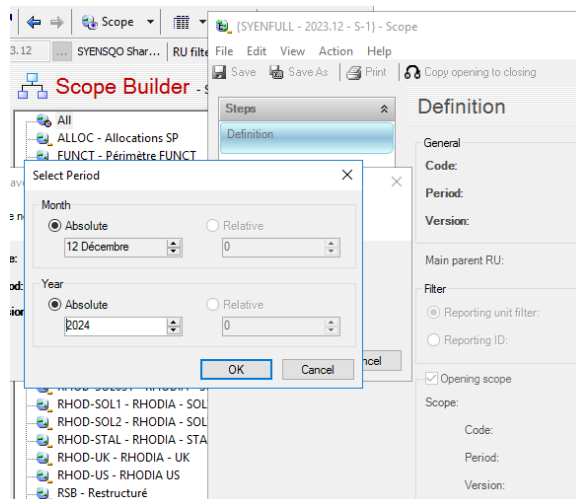
For this, **open** the last version available of the scope and select the option **Save As**.

In this example, to create the scope for 2024, it was created as reference to the scope of 2023.

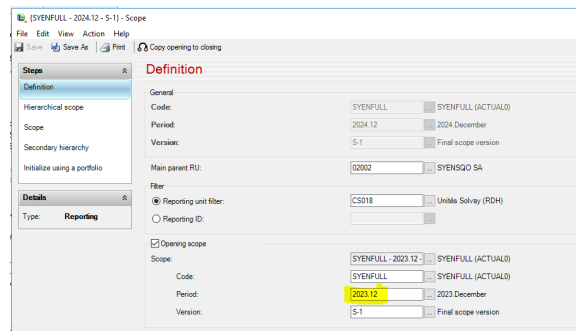


Enter the information necessary to create the new period.

- **Code:** SYENFULL
- **Period:** YYYY.12
- **Version:** S-1



In the step **Definition**, update the period informed in the **Opening Scope** to the previous year.



Then the scope for the new period is created - in the example here SYENFULL 2024.12.

Even though, in the step **Scope**, ensure that all companies that left the Group in the previous year are not present in the scope for the current period.

[illegible]

6.2 SCOPES OF CONSOLIDATION - SYENCONSO

- One scope SYENCONSO per year to be updated all during the year each time a change** (new companies, leaving companies, change in interests %) **is communicated** (bv Group General Secretary or bv GAR in its structure file).

For this, **open** the last version available of the scope and select the option **Save As**.

The screenshot displays the 'Portfolio Builder' application. On the left, a list of portfolios is visible, with 'SYNCONSO - 2023.12 - S-11 - Scope' selected. The main workspace shows the 'Details' tab for this portfolio. The 'General' section contains the following data:

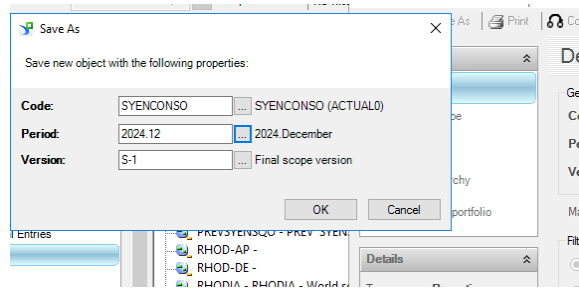
Field	Value
Name	SYNCONSO
Period	2023.12
Version	S-1

Below the general information, the 'Filter' section is configured with:

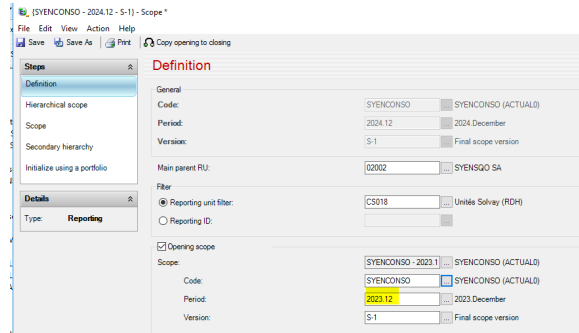
- Reporting unit filter: CS018
- Reporting ID: (empty)

The 'Opening scope' checkbox is checked, and the 'Scope' is set to 'SOLCONSO - 2022.12'. The 'Code' is 'SOLCONSO', the 'Period' is '2022.12', and the 'Version' is 'S-1'. A 'Comment' field is located at the bottom left, and a 'Modifications' section is at the bottom right.

- **Code:** SYENCONSO
- **Period:** YYYY.12
- **Version:** S-1



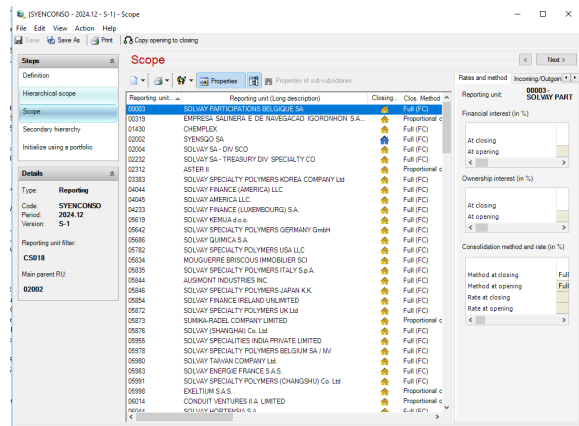
In the step **Definition**, update the period informed in the **Opening Scope** to the previous year.



Then the scope for the new period is created.

Note that this scope only allows companies set as **Full conso (FC)** or **Proportional Integration (IP)**, this way when there is the **end of a company** and its Consolidation Method is changed to **Not Consolidated** the company is automatically excluded from the scope.

Even though, in the step **Scope**, ensure that all companies that left the Group in the previous year are not present in the scope for the current period.



After all the information is validated the scope has **to be transferred to the BFC_Prod_SCO platform**.

6.3 SCOPES OF CONSOLIDATION - SYENSQO

- **SYENSQO** - includes IG / IP / MEQ companies only (Non Conso excluded)- note that this is the scope also used in IFRS ACTUAL2 consolidation

One scope SYENSQO per month to be updated every WD1 (new companies, leaving companies, change in consolidation methods or in interests %) following the information received during the month (by Group General Secretary or by GAR in its structure file).

The scope is created in the **BFC_Top_SCO**, with reference to the one of the previous month.

For this, open the last version available of the scope and select the option **Save As**.

In this example, to create the scope for 2024.01, we will use as starting point SYENSQO scope 2023.12

Enter the information necessary to create the new period.

- **Code:** SYENSQO
- **Period:** YYYY.MM
- **Version:** S-4

In the step **Definition**, update the period informed in the **Opening Scope** to the previous year.

In the step **Scope**, the following procedure describes how to update the companies (insertion & deletion) [Companies management in BFC - section 6. ScopeManagement](#)

After all the information is validated the scope has to be transferred to the **BFC_Prod_SCO** platform.

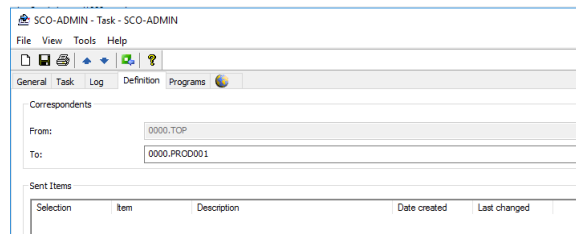
6.4 SCOPES OF CONSOLIDATION - Transfer from BFC_Top_SCO to BFC_Prod_SCO

BFC_Top_SCO

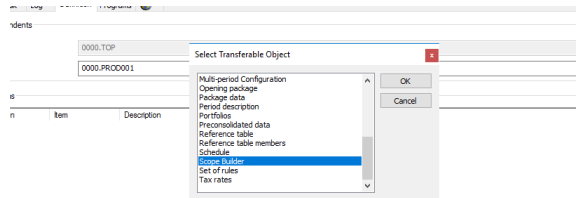
In the **Administration** domain select the **Task List** module, then open the object **SCO-ADMIN**.

Type	Code	Active	Status	Priority	Last run	Run next
Type of Task : Receive objects (9 items)						
Type of Task : Run audit (40 items)						
Type of Task : Run consolidation (98 items)						
Type of Task : Run intercompany reconciliations (18 items)						
Type of Task : Scan objects (1 item)						
Type of Task : Send objects (1668 items)						
SCO-WORK		✓	✓	→	1/12/2024 4:32:22 PM	-
SCO-ADMIN		✓	✓	→	1/11/2024 4:57:23 PM	-
SCO-GESTION		✓	✓	→	1/4/2024 5:13:00 PM	-
SCO-CTRLFIN		✓	✓	→	12/5/2023 9:41:38 AM	-
SCO-CONSO		✓	✓	→	11/17/2023 9:55:51 AM	-

Click on the icon  **New Transferable Object** to select the type of object to be transferred.

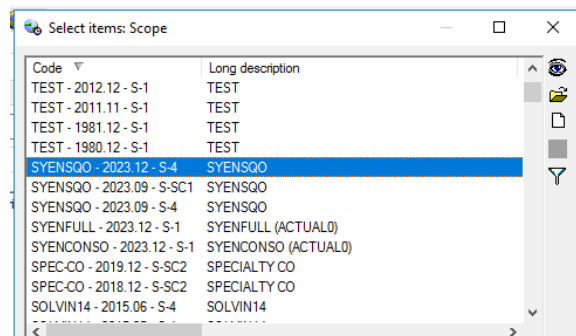


Select the option **Scope Builder**.



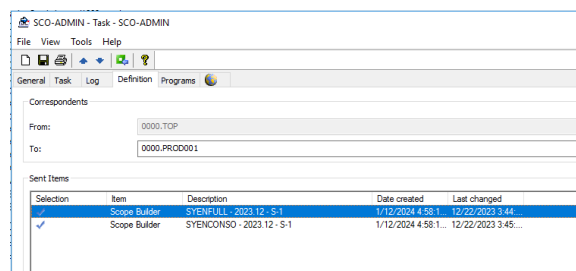
Then within the object to be transferred, it has to be select the items.

Click on the button **Select Items**  and select the scopes to be transferred.

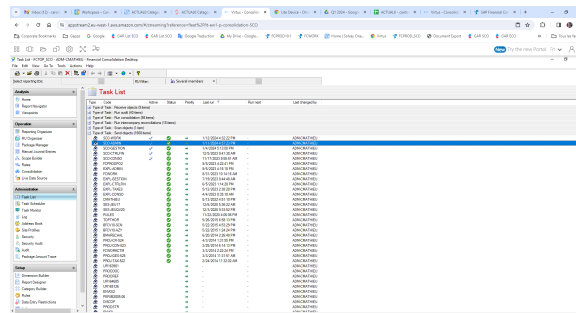


Back to the tab Definition, items selected to be transferred appear.

After have all items selected **Save** the task and **close** it.

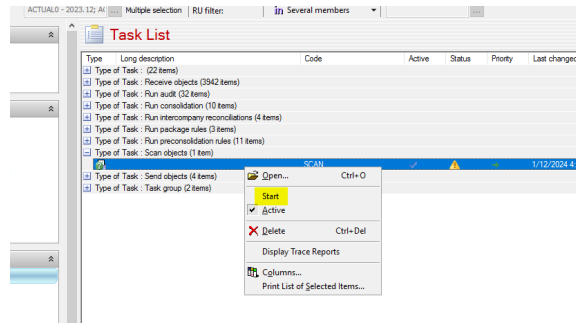


With the right click on the object **SCO-ADMIN** select the option **Start**. After this step the task has been transferred to the BFC_Prod_SCO platform.

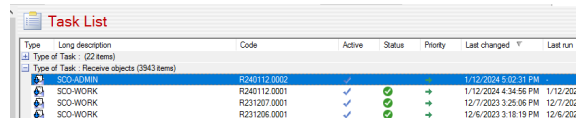


BFC_Prod_SCO

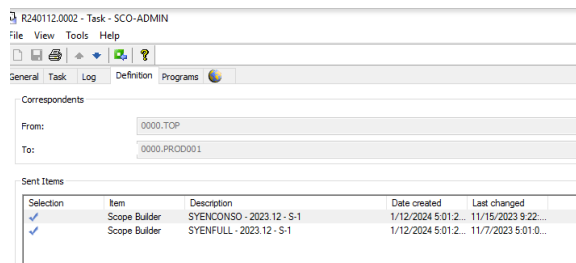
In the **Administration** domain select the **Task List** module, select the **SCAN** object with right click over it select the option **Start**.



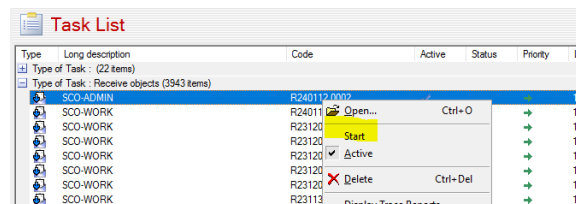
Then a new object will be available in **Receive Objects**.



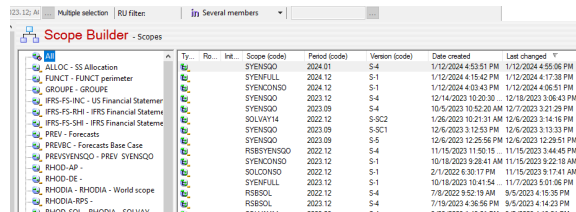
Open the new object and ensure that the items are those selected in **BFC_Top_SCO**.



With the right click on the object select the option **Start** to run the process.



After the process finishes, validate if the the Scope was properly transferred to the **Scope Builder** module.



7. CONSOLIDATIONS & INTERCO SETUP

7.1 CONSOLIDATIONS SETUP

There are **4 consolidations** required for the ACTUAL0 category:

- **SYENFULL V2.**
- **SYENCONSO V1**
- **SYENSQO V2**

This table summarizes **purpose and usage** of each:

Associated consolidations & scopes									
Usage/control	Scope of cnies needed	Scope	Variant	Opening bal.	Scope	Exc rates	Need for interco reconciliation	Schedule for control	
Timing of ACTUAL0 usage Reconciliation of shares mothers vs daughters. IG/IP/MEQ (based on comparison between L4005 and L4020)	Q1 Q2 Q3 Q4	IG IP MEQ	SYENSQO	2	Dec Y-1	Q1 Q2 Q3 Q4	Q1 Q2 Q3 Q4	yes	CD190_8
Reconciliation of shares mothers vs daughters - FULL. IG/IP/MEQ/ NC (based on comparison between L4005 and L4020) From March 2024, every quarter for Non Conso cnies	Q1 Q2 Q3 Q4	ALL	SYENFULL	2	Dec Y-1	Dec Y	Q1 Q2 Q3 Q4	yes	CD190_8
L4050 - Financial information on NC cnies (Dec Y-1)	Q3	NC	SYENCONSO	1	Dec Y-1	Dec Y-1	Dec Y-1	no	mirror schedule + Excel retrieves
ACTUAL0 scopes - main differences									
SYENSQO	IFRS IG/IP/ MEQ only - Non conso excluded								
SYENFULL	All IP IG MEQ NC @ 100%								
SYENCONSO	IG @ 100 % / MEQ IP NC in IP method at their % of interests								

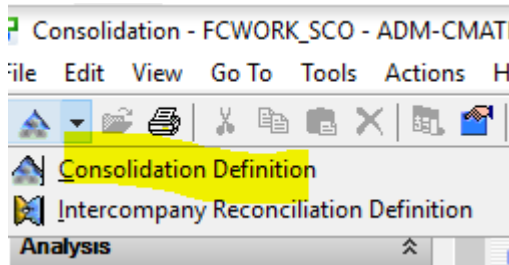
To create a consolidation it can be done **from scratch** or with reference to the version of the previous year **through the Save As** option.

The management of Consolidations is done in the **Consolidation** module within the **Operation** domain.

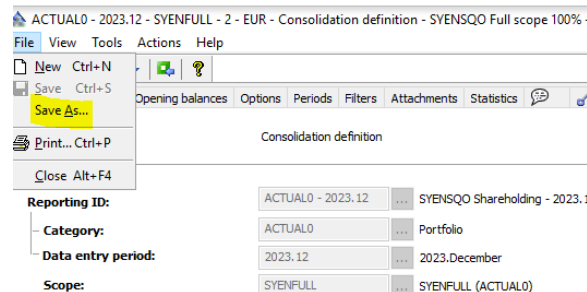
Consolidation definition	Reporting ID (code)	Long description	Scope code (to ...)	Lock	Process	Variant (to ...)
Intercompany reconciliation definition	ACTUAL0 - 2024.12	SYENSQO Scope Y-1 - For doc L4000 - CIRCF revenue	SYENSQO		1	1
	ACTUAL0 - 2024.12	SYENSQO Full Scope Y-1 Ownership rate - For doc L4000 - Data for NC	SYENCONSO		1	1
	ACTUAL0 - 2024.12	SYENSQO Scope - For doc L4005/L4020 - Shareholding structure	SYENSQO		2	2
	ACTUAL0 - 2024.12	SYENSQO Full scope 100% - For doc L4005/L4020 - Shareholding struc...	SYENFULL		2	2

The consolidations are set for the category period, which should be informed in the field **Select Report IDs**, in this example ACTUAL0 - 2024.12.

To create a consolidation from the scratch select the option **Consolidation Definition**.



To create the consolidation with reference to another one, open the consolidation of the previous year/ period, and within the menu **File** choose the option **Save As**.

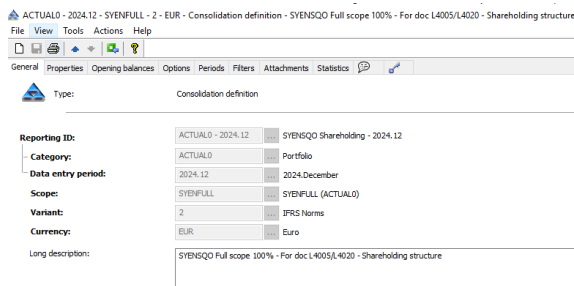


Through this option all the information are retrieved from the previous consolidation, hence the some information need to be update according to the new period.

7.1.1 CONSOLIDATIONS SETUP - SYENFULL V2

In the tab **General** should contain the following information:

- **Category:** ACTUAL0
- **Data entry period:** YYYY.12
- **Scope:** SYENFULL
- **Variant:** 2
- **Currency:** EUR
- **Long Description:** Syensqo full Scope 100% - For doc L4005/L4020 - Shareholding structure



In the tab **Properties** should contain the following information:

- **Scope Period:** YYYY.12
- **Version:** S-1
- **Set of rules:** OC-IFRS-2103
- **Multiply thresholds by:** 1
- **Conversion Rate Period:** YYYY.MM (latest available table in YYYY)
- **Conversion Rate Version:** REEL

ACTUAL0 - 2024.12 - SYENFULL - 2 - EUR - Consolidation definition - SYENSQO Full scope 100% - For doc L4005/L4020 - Shareho

File View Tools Actions Help

General Properties Opening balances Options Periods Filters Attachments Statistics

Scope

Scope: SYENFULL - 2024.12 - SYENFULL (ACTUAL0)

Scope code: SYENFULL SYENFULL (ACTUAL0)

Period: 2024.12 2024.December

Version: S-1 Final scope version

Set of rules: OC-IFRS-2103

Multiply thresholds by: 1

Conversion

Conversion rate: 2024.12 - REEL 2024.December -

Period: 2024.12 2024.December

Version: REEL

Cat. scen. used

Category scenario

Category: ACTUAL0 Version d'exploitation Groupe March 2021

Category: ACTUAL0 Portfolio

Version: A2103 Version exploitation Group Mars 2021

In the tab **Opening Balances** should contain the following information:

- **Category:** ACTUAL0
- **Data entry period:** previous YYYY.12
- **Scope:** SYENFULL
- **Variant:** 2
- **Currency:** EUR
- **Source period:** previous YYYY.12

ACTUAL0 - 2024.12 - SYENFULL - 2 - EUR - Consolidation definition - SYENSQO Full scope 100% - For doc L4005/L4020 - Shareholding structure

File View Tools Actions Help

General Properties Opening balances Options Periods Filters Attachments Statistics

Opening balance data

Consolidation:

Category: ACTUAL0 Portfolio

Data entry period: 2023.12 2023.December

Scope: SYENFULL SYENFULL (ACTUAL0)

Variant: 2 IFRS Norms

Currency: EUR Euro

Source period: 2023.12 2023.December

The information in the other tabs is generated automatically.

7.1.2 CONSOLIDATIONS SETUP - SYENCONSO V1

In the tab **General** should contain the following information:

- **Category:** ACTUAL0
- **Data entry period:** YYYY.12
- **Scope:** SYENCONSO
- **Variant:** 1
- **Currency:** EUR
- **Long Description:** SYENSQO Full Scope Ownership rate - For doc L4050 - Financial information on NC cnies

ACTUAL0 - 2024.12 - SYENCONSO - 1 - EUR - Consolidation definition - SYENSQO Full Scope Y-1 Ownership rate - For doc L4050 - Data for NC cnies

File View Tools Actions Help

General Properties Opening balances Options Periods Filters Attachments Statistics

Consolidation definition

Type:

Reporting ID: ACTUAL0 - 2024.12 SYENSQO Shareholding - 2024.12

Category: ACTUAL0 Portfolio

Data entry period: 2024.12 2024.December

Scope: SYENCONSO SYENCONSO (ACTUAL0)

Variant: 1 Legal statements

Currency: EUR Euro

Long description: SYENSQO Full Scope Y-1 Ownership rate - For doc L4050 - Data for NC cnies

In the tab **Properties** should contain the following information:

- **Scope Period:** previous YYYY.12
- **Version:** S-1
- **Set of rules:** OC-IFRS-2103
- **Multiply thresholds by:** 1
- **Conversion Rate Period:** previous YYYY.12
- **Conversion Rate Version:** REEL

ACTUAL0 - 2024.12 - SYENCONSO - 1 - EUR - Consolidation definition - SYENSQO Full Scope Y-1 Ownership rate - For doc L4050 - Data for NC cnies

File View Tools Actions Help

General Properties Opening balances Options Periods Filters Attachments Statistics

Scope

Scope: SYENCONSO - 2023.12 SYENCONSO (ACTUAL0)

Scope code: SYENCONSO SYENCONSO (ACTUAL0)

Period: 2023.12 2023.December

Version: S-1 Final scope version

Set of rules: OC-IFRS-2103

Multiply thresholds by: 1

Conversion

Conversion rate: 2023.12 - REEL 2023.December -

Period: 2023.12 2023.December

Version: REEL

Cat. scen. used

Category scenario

Category: ACTUAL0 Version d'exploitation Groupe March 2021

Category: ACTUAL0 Portfolio

Version: A2103 Version exploitation Group Mars 2021

In the tab **Opening Balances** should contain the following information:

- **Category:** ACTUAL0

- **Data entry period:** previous YYYY.12
- **Scope:** SYENCONSO
- **Variant:** 1 (from 2022)
- **Currency:** EUR
- **Source period:** previous YYYY.12

The information in the other tabs is generated automatically.

Field	Value
Consolidation:	ACTUAL0 - 2023.12 - S
Category:	ACTUAL0
Data entry period:	2023.12
Scope:	SYENCONSO
Variant:	1
Currency:	EUR
Source period:	2023.12

7.1.3 CONSOLIDATIONS SETUP - SYENSQO VARIANT 2

In the tab **General** should contain the following information:

- **Category:** ACTUAL0
- **Data entry period:** YYYY.12
- **Scope:** SYENSQO
- **Variant:** 2
- **Currency:** EUR
- **Long Description:** SYENSQO Scope - For doc L4005 /L4020 - Shareholding structure

Field	Value
Reporting ID:	ACTUAL0 - 2024.12
Category:	ACTUAL0
Data entry period:	2024.12
Scope:	SYENSQO
Variant:	2
Currency:	EUR
Long description:	SYENSQO Scope - For doc L4005/L4020 - Shareholding structure

In the tab **Properties** should contain the following information:

- **Scope Period:** YYYY.MM - Set for the quarterly closing of reference

Version: S-4

- **Set of rules:** OC-IFRS-2103
- **Multiply thresholds by:** 1
- **Conversion Rate Period:** YYYY.MM (latest available table in YYYY)
- **Conversion Rate Version:** RE EL

Field	Value
Scope:	SYENSQO - 2024.12 - S
Set of rules:	OC-IFRS-2103
Multiply thresholds by:	1
Conversion rate:	2024.12 - REEL
Category scenario:	ACTUAL0 - A2103

In the tab **Opening Balances** should contain the following information:

- **Category:** ACTUAL0
- **Data entry period:** previous YYYY.12
- **Scope:** SYENSQO
- **Variant:** 2
- **Currency:** EUR

Source period: previous YYYY.12

Field	Value
Consolidation:	ACTUAL0 - 2023.12 - S
Category:	ACTUAL0
Data entry period:	2023.12
Scope:	SYENSQO
Variant:	2
Currency:	EUR
Source period:	2023.12

The information in the other tabs is generated automatically.

7.2 INTERCOMPANY RECONCILIATION SETUP

Purpose of this reconciliation performed using ACTUAL0 scopes is to **compare and check consistency between shares declared by mothers** (schedule L4005 from ACTUAL package) **versus the ones declared by daughters** (schedule L4020 from ACTUAL0 package) using **BFC report "CD 190_8"**.

7.2.1 INTERCO SETUP - using consolidation SYENSQO V2 (IG IP MEQ only)

In the tab **General** should contain the following information:

- **Category:** ACTUAL0
- **Data entry period:** YYYY.12
- **Scope:** SYENSQO
- **Variant:** 2
- **Currency:** EUR
- **Reconciliation Variant:** A-1

ACTUAL0 - 2023.12 - SYENSQO - 2 - EUR - A-1 - Reconciliation definition

File View Tools Help

General Definition Statistics

Type: Intercompany reconciliation definition

Consolidation:

Category: ACTUAL0
 Data entry period: 2023.12
 Scope: SYENSQO
 Variant: 2
 Currency: EUR

Reconciliation variant: A-1

Long description:

In the tab **Definition** should contain the following information:

- **Other set of rules:** C-RAPRO-ACT0
- **Select reporting units to be processed:** All reporting units

ACTUAL0 - 2023.12 - SYENSQO - 2 - EUR - A-1 - Reconciliation definition

File View Tools Help

General Definition Statistics

Processing type

☐ Source consolidation set of rules: ACTUAL0 - 2023.12 - SYENSQO - 2 - EUR

☒ Other set of rules

C-RAPRO-ACT0 C-RAPRO-ACT0

☐ Specific reconciliation rule

Select reporting units to be processed

☒ All reporting units

☐ Only reporting units with package data

7.2.2 INTERCO SETUP - using consolidation SYENFULL V2 (Non Conso cnies included)

In the tab **General** should contain the following information:

- **Category:** ACTUAL0
- **Data entry period:** YYYY.12
- **Scope:** SYENFULL
- **Variant:** 2
- **Currency:** EUR
- **Reconciliation Variant:** A-1

ACTUAL0 - 2023.12 - SYENFULL - 2 - EUR - A-1 - Reconciliation definition

File View Tools Help

General Definition Statistics

Type: Intercompany reconciliation definition

Consolidation:

Category: ACTUAL0
 Data entry period: 2023.12
 Scope: SYENFULL
 Variant: 2
 Currency: EUR

Reconciliation variant: A-1

Long description:

In the tab **Definition** should contain the following information:

- **Other set of rules:** C-RAPRO-ACT0
- **Select reporting units to be processed:** All reporting units

ACTUAL0 - 2023.12 - SYENFULL - 2 - EUR - A-1 - Reconciliation definition

File View Tools Help

General Definition Statistics

Processing type

☐ Source consolidation set of rules: ACTUAL0 - 2023.12 - SYENFULL - 2 - EUR

☒ Other set of rules

C-RAPRO-ACT0 ... C-RAPRO-ACT0

☐ Specific reconciliation rule

Select reporting units to be processed

☒ All reporting units

☐ Only reporting units with package data

7.3 CONSOLIDATIONS SETUP - Quarterly Update

On a quarterly basis:

- Periods of the **Conversion Rate** in the consolidation **SYENSQO V2** and **SYENFULL V2** should be updated to the ones applicable on the quarterly period.
- In **SYENSQO V2**, the **Scope** must also be updated every quarter with the latest SYENSQO available

In the tab **Properties** update the following fields:

- Conversion rate period to replace by the latest available Exc Rates table** (YY Y.03 early April / YYY.06 early July...)
- SYENSQO V2: Scope period to replace by the latest available scope** (YYY.03 early April / YYY.06 early July...)

ACTUAL0 - 2023.12 - SYENSQO - 2 - EUR - Consolidation definition - SYENSQO Scope - For doc L4005/L4020 - Shareholdin

File View Tools Actions Help

General Properties Opening balances Options Periods Filters Attachments Statistics

Scope

Scope code: SYENSQO ... SYENSQO

Period: 2023.12 ... 2023.Décembre

Version: S-4 ... Solvay désopacifié

Set of rules: OC-IFRS-2103 ... OC-IFRS-2103

Multiply thresholds by: 1

Conversion

Conversion rate: 2023.12 - REEL ... 2023.Décembre - Taux réels

Period: 2023.12 ... 2023.Décembre

Version: REEL ... Taux réels

Cat. scen. used

Category scenario

Category: ACTUAL0 ... Phase Portefeuille

Version: A2103 ... Version exploitation Group Mars 2021

7.4 CONSOLIDATION & INTERCO - Run scheduling

Purpose of this scheduling is to run automatically both consolidation and reconciliation on a given period and at a defined frequency.

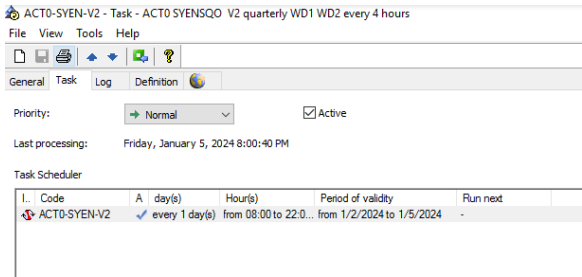
4 tasks created to run each quarter from WD1 till WD4 every hour:

- Based on **SYENSQO scope / variant 2**:
 - Consolidation => **ACT 0-SYEN-V2**
 - Corresponding interco reconciliation (comparing shares numbers declared by mothers & daughters) => **A0-INT-SYENS**

Type	Long description	Code
Type of Task : (22 items)		
Type of Task : Receive objects (3988 items)		
Type of Task : Run audit (32 items)		
Type of Task : Run consolidation (7 items)		
ACT0 SYENFULL V2 quarterly WD1 WD2 WD3 WD4 every hour		ACT0-SYEFULL
ACT0 SYENSQO V2 quarterly WD1 WD2 WD3 WD4 every hour		ACT0-SYEN-V2
RSB SYENSQO D5 to D20 once a day 5am		RSB-SYENSQO
ACT1-TAX SYENSQO - WD-4 to WD-1 every hour		ACT1-TAX-SYE
SYENSQO-USD AUTO WD4 to WD10 every hour		SYENSQO-USD
SYENSQO-EUR AUTO WD3 to WD6 every hour		SYENSQO-EUR
ACT2-HC-TAX-SYENSQO		ACT2-HC-SYEN
Type of Task : Run intercompany reconciliations (3 items)		
ACT0 INTERCO SYENSQO quarterly WD1 WD2 WD3 WD4 every hour		A0-INT-SYENS
ACT0 INTERCO SYENFULL quarterly WD1 WD2 WD3 WD4 every hour		A0-INT-SYEF
INTERCO-SYENSQO-AUTO WD3 to WD5 every hour		IC-SYEN-AUTO
Type of Task : Run package rules (3 items)		
Type of Task : Run preconsolidation rules (11 items)		
Type of Task : Scan objects (1 item)		
Type of Task : Send objects (4 items)		
Type of Task : Task group (2 items)		

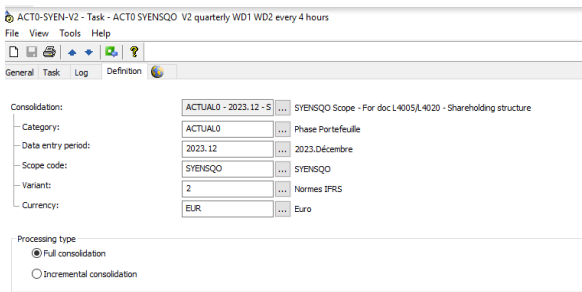
- Based on **SYENFULL scope / variant 2:**
 - Consolidation => **ACT0-SYEFULL**
 - Corresponding interco reconciliation (comparing shares numbers declared by mothers & daughters)
=> **A0-INT-SYEF**

Every quarter, the **period of validity** needs to be updated to **start from WD1 morning and to finish at the end of WD4**.



Besides the adjustment on dates (to be done every quarter), **tasks definition must also be updated once new conso & interco 12.YYYY has been set up**.

In the example on the right, 2023.12 value for 2023 reporting.



8. COMPANIES OPERATIONS

8.1 COMPANIES OPERATIONS - New Companies

When the group acquires a new company, whatever its consolidation status, a **package has to be created in the ACTUAL0 Category**.

To create the package ensure that the company has already been created in BFC, otherwise follow the instructions in the **Procedure related to Companies management in BFC**:

After the communication from the Corporate Secretary, the information about the concerned company should be **available in the Structure File available in the GAR SYENSQO AODOCs Library**.

Code	Company Name	Country	Category	Consolidation	Reporting Period
0001	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0002	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0003	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0004	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0005	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0006	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0007	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0008	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0009	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12
0010	ACTUAL0	France	ACTUAL0	Full consolidation	2023.12

Within the **Operation** domain select the **RU Organizer** module.



The screenshot shows the 'RU Organizer' window. The left sidebar has 'RU Organizer' selected under the 'Operation' section. The main table lists reporting units. The first unit is 'Entry Portfolio (Code): IG (96 items)' with a status of 'ACTUAL' and a date of '2024.12'. A right-click context menu is open over the first row, with 'Insert Reporting Units...' highlighted. Other menu items include 'Open...', 'Generate Package at Current Site', 'Generate Key For Unlocking Packages', 'Generate Key For Publishing Packages by Special Permission', 'Package workflow', 'Delete', 'Display Trace Reports', and 'Cgcolumns...'. The top of the window shows a filter set to 'ACTUAL - 2024.12' and a user 'Several members'.

Insert Reporting Units

You can insert reporting units by taking all reporting units defined for a source reporting ID or by selecting a list of reporting units.

☐ Select source reporting ID:

Category:

Data entry period:

☒ Select a list of reporting units:

ACTUAL - 2024.12 | PIREGGO Share | RU Filter: | Several members |

RU Organizer

Pack	Category code	Data entry type	Reporting	PO2 Code	Reporting unit (long description)	Currency code	Op. pack	gens	Folder	Internet folder
12 Empty Pankola Code (12.00 items)										
1	ACTUAL	2024.12	63390	ECO	COSEDERATION FISSAGNANO S.P.A	EUR				ACTUALNEW
2	ACTUAL	2024.12	60603	ECO	INDUSTRIAL GUM & CHEMICALS LTD	EUR	1/12/2024 3:25:18 PM			ACTUALNEW
3	ACTUAL	2024.12	7210	ECO	REVUY MANUFACT	EUR				ACTUALNEW

By default, when a package is added through the **Insert Reporting Units** option, the definitions are the same than the Category created in the **Reporting Organizer** module, it means, the package has the definitions of a Consolidated company. Then if the new company is a not consolidated, the definitions have to be changed.

Since the **schedules collected for a Not Consolidated and a Consolidated (IG IP MEQ) company are different**, this tab has some specification for each type of company. Set of schedules per type of company are **defined in this document "BFC Admin Reporting set up per category and period"**

- **Windows and Internet folder:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Internet-specific folder:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Set-of controls:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Control level to be reached:** Q
 - This field need a special attention, because if any the

previous field is changed this one is deleted, always ensure it is fulfilled properly.

- ☒ **Blocking** - Flag the option Blocking.
- ☐ **Apply to central manual journal entries** - **MUST NOT** be flagged
- **Opening balance:**
 - **Category:** ACTUAL0.
 - **Data entry period:** **YYYY-1.12** - Inform the period which the opening balances are retrieved. Always December of previous year.
 - **Scope:** **SYENFULL** - This scope is taken into account all the companies in the Group's structure.
 - **Variant:** **2** - This information is related to the consolidation rules, in this instance is the variant 2, which considers the IFRS Norms.
 - **Consolidation currency:** EUR - The Group Consolidation Currency, always EUR, regardless the company currency.

Consolidated Company (IG IP MEQ)

- **Windows and Internet folder:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Internet-specific folder:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Set-of controls:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Control level to be reached:** **Q** - This field need a special attention, because if any the previous field is changed this one is deleted, always ensure it is fulfilled properly.

- ☒ **Blocking** - Flag the option Blocking.
- ☐ **Apply to central manual journal entries** - **MUST NOT** be flagged
- **Opening balance**
 - **Category:** ACTUAL0.
 - **Data entry period:** **Y YYYY-1.12** - Inform the period which the opening balances are

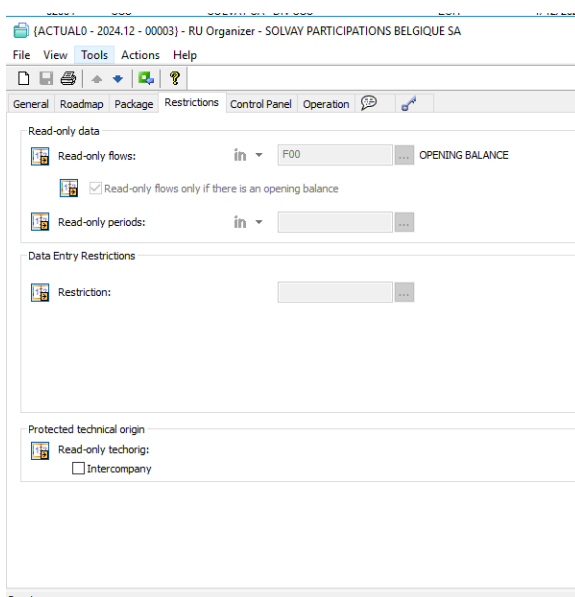
retrieved. Always
December of
previous year.

- **Scope:** SYENSQO-
This scope is taken
into account just the
consolidated
companies.
- **Variant:** 2 - This
information is related
to the consolidation
rules, in this instance
is the variant 2, which
considers the IFRS
Norms.
- **Consolidation
currency:** EUR - The
Group Consolidation
Currency, always
EUR, regardless the
company currency.

The tab **Restrictions** is automatically
filled, but it is necessary to confirm that
the option Read-only flows is set for the
F00, this means that the opening
balances are not available for edition.

Then save .

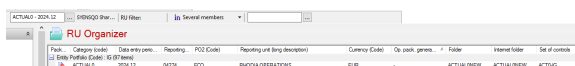
 All the other tabs are
automatically filled.



Outside the package creation/edition
screen, make sure all the information is
compliant.

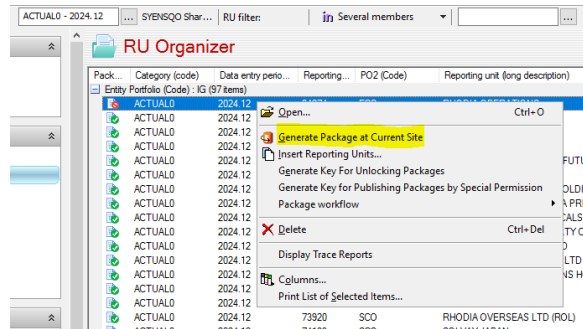
At this stage the package is created at
the "RU Organizer" module.

Its status is: **The package has not
been generated.**

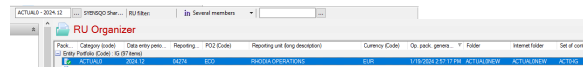


Pack	Category (code)	Data entry perm.	Reporting	PCE Code	Reporting unit (long description)	Currency (code)	Op. pack. gener.	Folder	Internet folder	Set of controls
ACTUAL0	2024.12	ACTN	ECO	RNDXIA OPERATIONS	EUR	-	ACTUALNEW	ACTUALNEW	ACTING	

To generate the package, choose with
right click the option: **Generate
Package at Current Site.**



Then status will be changed, meaning that the package is now available at the "Package Manager" module, thus available for the users that have access for this company at this phase.



8.2 COMPANIES OPERATIONS - End of Companies (liquidated / merged / sold)

Reporting Setup

Generally, for the companies that left the Group during the course of the year, the packages remain in the ACTUAL0 - YYYY.12, however at the **beginning of the next year** the packages **should not be generated**.

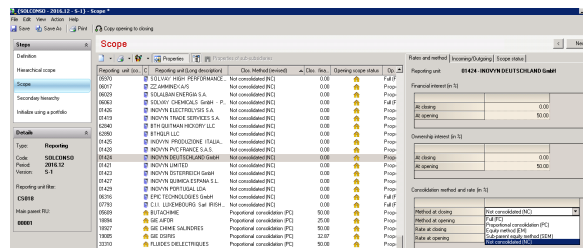
Along the year YYYY the packages of these companies should stay **Protected**, instead locked, this way it is possible to identify the companies that left the Group.

Scope of Consolidation

When a company left the Group, the company should be updated in the Scope of Consolidation.

The companies should be **set as Not Consolidated** and their **Financial and ownership interests set to 0** in the three scopes:

- SYENCONSO
- SYENFULL
- SYENSQO



Note that in **SYENCONSO** and **SYENFULL** scopes, it is **not necessary to create an intermediate package** for the company in the tab Incoming /Outgoing of the scope.

While in the scope **SYENSQO** there are only Consolidated companies, it means that just the companies **IG, IP and ME** can be excluded from this scope, and it should be created the **intermediate package** for these companies in the tab Incoming /Outgoing of the scope. For more details of operations in the scope SYENSQO, scope, refer to the **Procedure related to Companies management in BFC**.

8.3 COMPANIES OPERATIONS - Change of Consolidation Method

The change of the method of consolidation concerns the transition **from the Not Consolidated/ Equity Method/ Proportional** to **Full Consolidated**, or **vice versa**. In other words, this transition is assimilated to either an increase or decrease in the rate of integration.

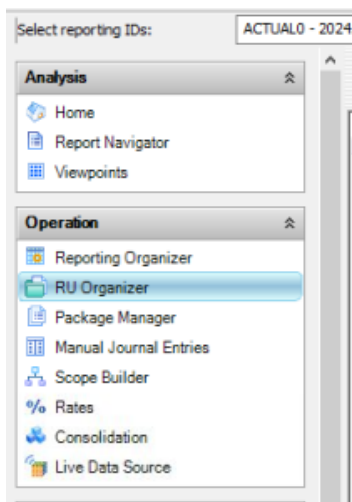
The change of consolidation method should be **communicated by the Syensqo Corporate Secretary** as well as available in the [Structure File](#) within the **GAR SYENSQO AODOCs Library**.

As a consequence of such change, **content of their ACTUAL0 package** may have to be **amended, as well as the reporting setup and the scope of consolidation**.

Reporting Setup

In the **BFC_Prod_SCO**, enter in the category for the correspondent period, in this instance, it should be ACTUAL0 – 2017.12.

Within the **Operation** domain select the **RU Organizer** module and open the company to be updated.



In the tab **Package** it will be informed what determines the documents that are shown in the company's package, as well as the set of rules (Validations), opening balance, and the Scope that the company is assigned on this phase.

The information in this tab has to be updated according to the new consolidation method.

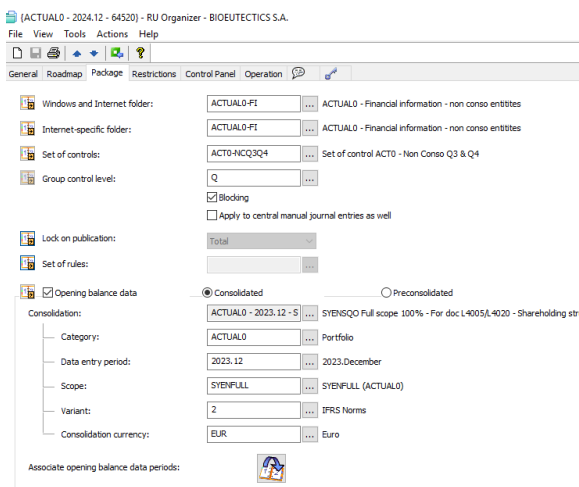
Company moving to Not Consolidated status

- **Windows and Internet folder:** ACTUAL0-FI - refer to this document "**BFC Admin Reporting set up per category and period**"
- **Set-of controls:** either ACT0-NCQ1Q2 or ACT0-NCQ3Q4 depending on when it occurs during the year - refer to this document "**BFC Admin Reporting set up per category and period**"
- **Control level to be reached:** not to be changed - remains Q

☒ **Blocking** - Flag the option Blocking.

☐ **Apply to central manual journal entries** - **MUST NOT** be flagged

- **Opening balance:**
 - **Category:** ACTUAL0.
 - **Data entry period:** YYY-1.12 - Inform the period which the opening balances are retrieved. Always December of previous year.



- **Scope:** SYENFULL - This scope is taken into account all the companies in the Group's structure.
- **Variant:** 2 - This information is related to the consolidation rules, in this instance is the variant 2, which considers the IFRS Norms.
- **Consolidation currency:** EUR - The Group Consolidation Currency, always EUR, regardless the company currency.

Company moving from Non Conso to Consolidated status (IG or IP or MEQ)

- **Windows and Internet folder:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Internet-specific folder:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Set-of controls:** refer to this document "**BFC Admin Reporting set up per category and period**"
- **Control level to be reached:** Q
 - This field need a special attention, because if any the previous field is changed this one is deleted, always ensure it is fulfilled properly.

☒ **Blocking** - Flag the option Blocking.

☐ **Apply to central manual journal entries** - **MUST NOT** be flagged

- **Opening balance**
 - **No change.** If we change to SYENSQO, no opening will appear as the company was not in this SYENSQO conso previous year

(ACTUAL0 - 2024.12 - 00319) - RU Organizer - EMPRESA SALINERA E DE NAVEGACAO IGORONHON S.A. - ESNISA

File View Tools Actions Help

General Roadmap Package Restrictions Control Panel Operation

Windows and Internet folder: ACTUAL0-F1 ACTUAL0 - Financial information - non conso entities

Internet-specific folder: ACTUAL0-F1 ACTUAL0 - Financial information - non conso entities

Set of controls: ACT0-NICQ3Q4 Set of control ACT0 - Non Conso Q3 & Q4

Group control level: Q

☒ Blocking
☐ Apply to central manual journal entries as well

Lock on publication: Total

Set of rules:

☒ Opening balance data

☒ Consolidated ☐ Preconsolidated

Consolidation: ACTUAL0 - 2023.12 - S SYENSQO Full scope 100% - For doc L40056.4020 - Shareholding structure

Category: ACTUAL0 Portfolio

Data entry period: 2023.12 2023.December

Scope: SYENFULL SYENFULL (ACTUAL0)

Variant: 2 IFRS Norms

Consolidation currency: EUR Euro

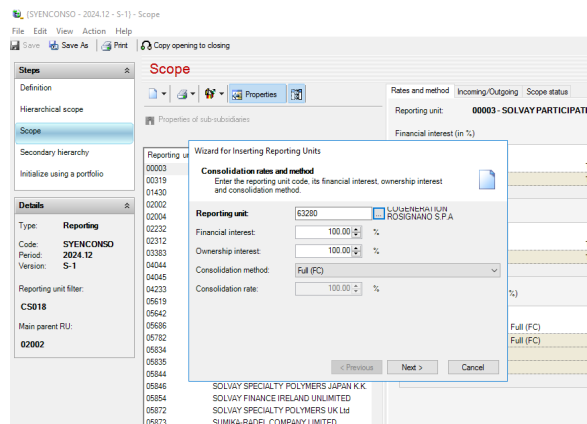
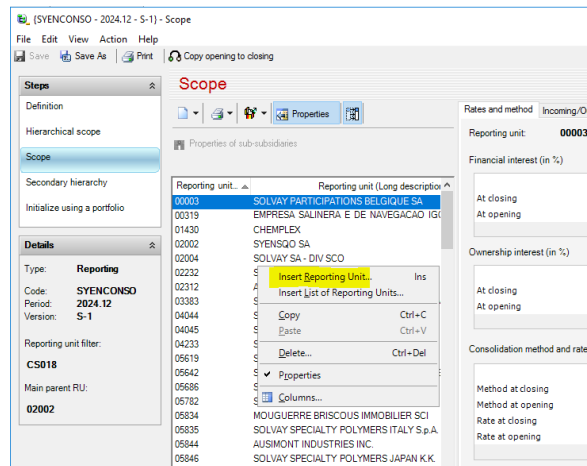
Associate opening balance data periods:

Scope of Consolidation

Within the **Operation** domain, select the **Scope Builder** module and open the scope **SYENCONSO**, then choose the company that needs to be updated and change:

- **Financial Interest at Closing:** Enter the rate
- **Ownership Interest at Closing:** Enter the rate

- **Method at closing:** Select the new method of consolidation



In the scope **SYENSQO**, if a company changes from **Not Consolidated** to **Consolidated** the company needs to be added to the scope. For this, within the scope, click on the button **Insert Reporting Units** and enter the company code and rates.

If the company was already present in the scope and changed the consolidation method, its information needs to be updated in accordance to the new method.

When a company change its Consolidation Method no action is needed in the Scope **SYENFULL**, since all companies are set as Full Consolidated.

END OF PROCEDURE