Actual3 Guidelines

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Objective and Scope

Objective of this Procedure

The purpose of this document is to provide the guidelines to fill in BFC Actual3 package.

Scope

This operating procedure (OP) applies to all the companies under the scope of FA SL Service Center.

Definitions

SBS – Solvay Business Services
FAC GL – Financial Accounting Service Line (Service Unit)
FAC Interco – Financial Accounting Service Line (Service Unit)
ACP - Accounting Platform
BFC – Consolidation tool
Actual 3 – Package inside BFC reporting tool, which aims to provide a deeper detail on items reported in previous BFC reporting packages (Actual 2)
CAM – Company Accounting Manager
GAR – Group Accounting and Reporting
PF2 – Solvay Legacy's SAP system
WP2 – Rhodia Legacy's SAP system

Responsibilities

The BFC Actual 3 package has **split responsibilities between FA SL, ACC PLAT and the CAM of the company**, depending on the schedules and headings to fill in. Detailed information on "who does what" is included in each schedule details inside this procedure.

Periodicity

BFC Actual 3 is required for September closure and December closure. The deadlines for the publishing of this package are communicated by GAR.

BFC Actual 3 schedules for Consolidated Companies

The following BFC schedules are reported under Actual3:

L6605 - Borrowings by maturity
L6810 - Commitments and contingencies given
L6825 - Analysis of employee expenses
L6864 - Net Financial Indebtedness
L6880 - Overdue on receivables - Ageing balance
L7110 - Transactions with Related Parties

L4051 - Financial information for equity companies

BFC Actual 3 schedules for Equity method companies

L6810 - Commitments and contingencies given

L7110 - Transactions with Related Parties

Schedule details

L4051 – Financial information for equity companies

This schedule is under the **responsibility of CAM.**

This schedule only concerns the companies which have shares recorded under A24000.
You need to report balance sheet and P/L items of the affiliate companies that are consolidated under "Equity method".

L6605 – Borrowings by maturity

This schedule is under the **responsibility of the CAM**, for PF2 and WP2 systems.
In this schedule, the closing values of long term and short term borrowings are retrieved from Actual 2 package. It is then required to split the values according to their maturity (period where the borrowed money must be returned to the loaner).
The headings that need to be split by maturity are the following:

- Long Term (from 1 year to over 5 years): L16100, L16800, L16830 and L16810: is classified with Fixed Rate
- Short Term (less than 1 year): L51900, L57000 and L58200: is mainly variable rate but need to be confirm upon the loan.

Short Term portion of Long Term debt: L56000, L56010, L 56030: follow the rate of the Long term loan (Fixed Rate)

Changes in the schedule L6605 - IFRS16 impact - A report is sent by MAC to fill this information.

Part 1. Book value

a. Insert L16830 LT lease IFRS16 under L16810 LT lease debt
b. Include L16830 in sub-total "Borrowings > 1 year"
c. Insert L56030 ST lease IFRS16 under L56010 ST lease debt
d. Include L56030 in sub-total "Borrowings < 1 year"
f. Include A46300 in sub-total "Borrowings < 1 year"
g. Include A26300 and split by flow.

Part 2. Nominal value

a. Insert X16109 Lease debt IFRS16 (incl.ST debt) Nominal value under X16108

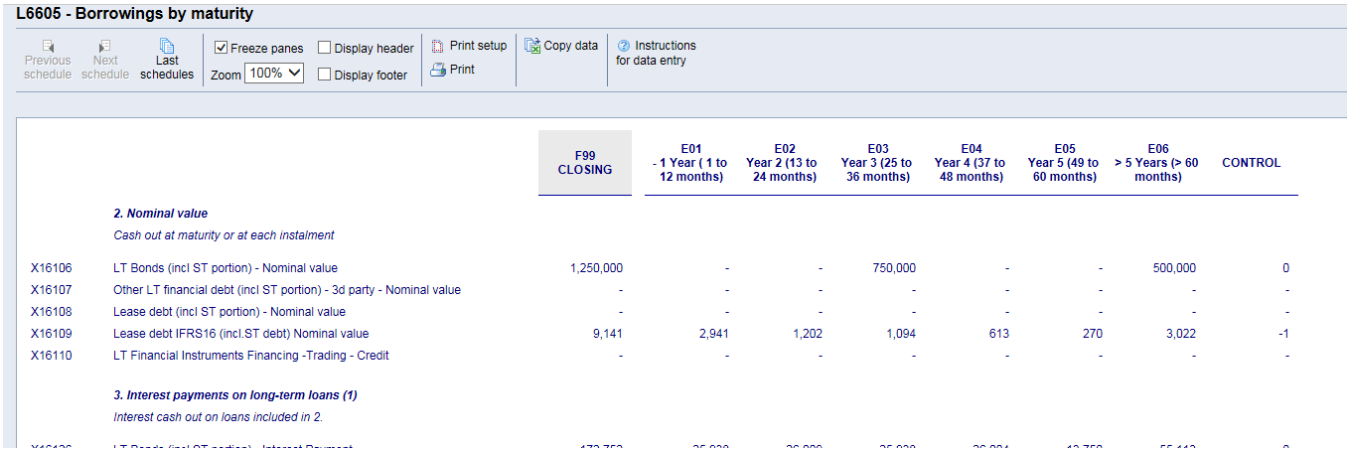
b. Insert X16113 F99 + Split per maturity flows

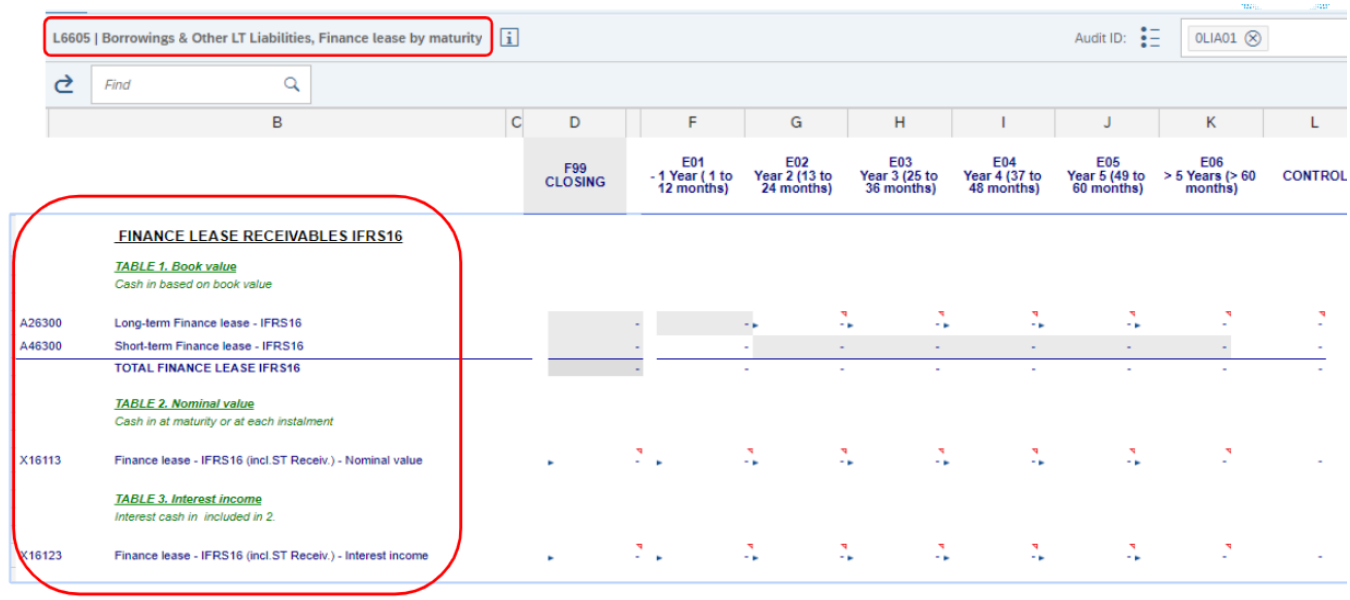
Part 3. Interest payments on LT loans

a. Insert X16129 Lease debt IFRS16 (incl.ST debt) Interest payment under X16128

b. Insert X16123 F99 + Split per maturity flows

Reminder: IFRS16 leasing is a financial debt with a fixed interest rate.

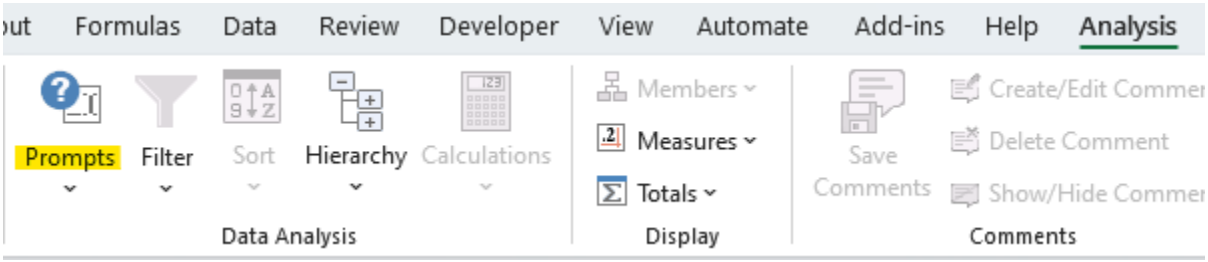




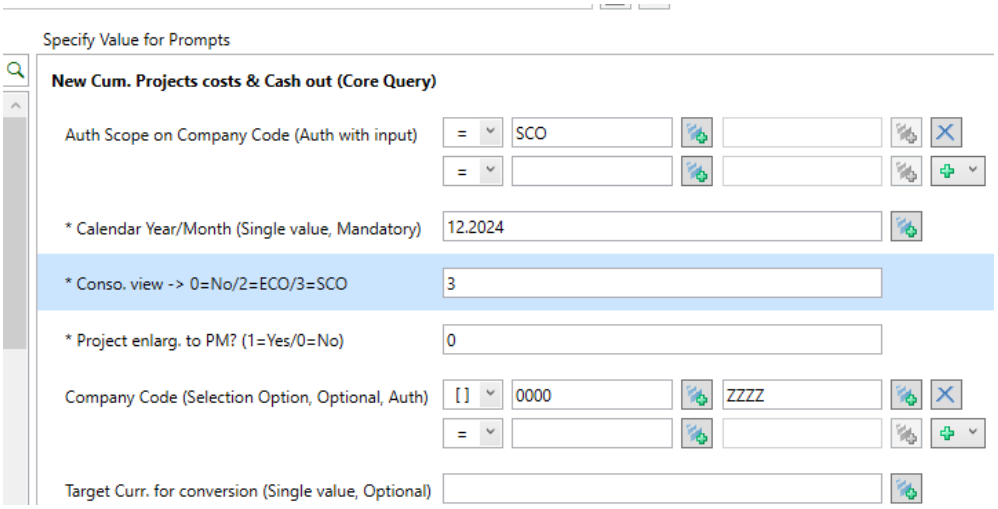
L6810 – Commitments and contingencies given

This schedule is under the **responsibility of the FAC GL,** for PF2 and WP2 systems.
In this schedule, the CAM needs to insert the values of guarantees, security interests and commitments given by the company for the acquisition of assets or other balance sheet items.

This schedule contains 2 parts:
1° - E6001 Commitments to acquire tangible and intangible assets (excluded Right of Use) - Extracted by BW through E6001 Template

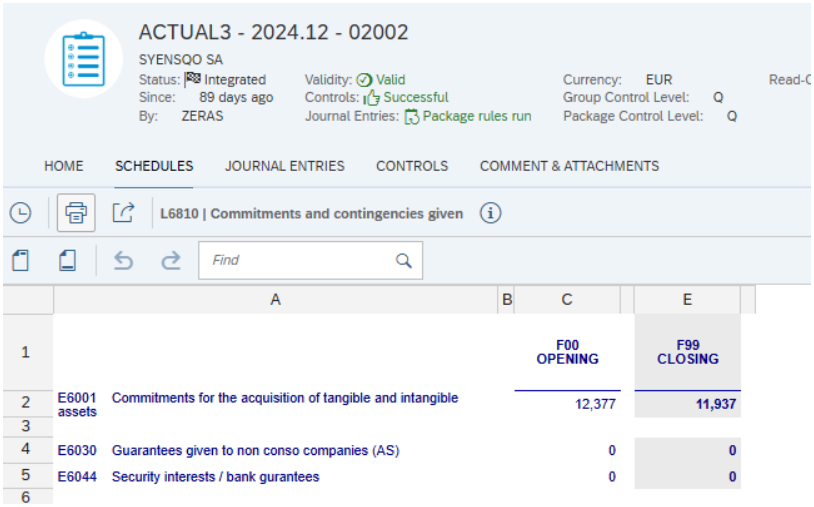


In the first tab "Feuil1" - Click on Prompts and fill in accordingly and click ok



A filter on WBSE Syst. status should be done excluding WBS with status Closed and Technically completed and its WBS related to CAPEX (WBSE type IM) should include on this extraction.

Update the data tab with the relevant information take from the GAR List. In pivot tab, refresh de data after run BW prompt. Verify if there was any error, if not, please proceed with BFC upload.



	A	B	C	E
1			F00 OPENING	F99 CLOSING
2	E6001 Commitments for the acquisition of tangible and intangible assets		12,377	11,937
3				
4	E6030 Guarantees given to non conso companies (AS)		0	0
5	E6044 Security interests / bank gurantees		0	0
6				

2° - E6044 Security interests / bank guarantees - Each quarter Treasury Department will do Extraction of guarantees for GAR and forward it to all CAMs and FAC team- to know what must be declared in Actual3 schedule L6810 and which company must declare it the "Yes" must be selected in column "BFC disclosure".

The amount posted in the L6810 for the financial guarantees should correspond to the FARAWAY database of financial guarantees managed by Treasury. The "Fairway" database of the Treasury Dpt will contain the indication if it must be included in BFC and also by which company. The filing of the L6810 schedule must be based on Fairway. For most of your CAMs nothing would need to be disclosed as from Dec 2019.

Example:

Principal Code	Principal Name	Applicant Code	Applicant Name	Guarantor Name	Beneficiary Name	Which party must declare it in B	BFC Disclosure	iount (end of day, l	Currency	ge Rate (anal	ount (end of day, re	Currency
0001	SOLVAY SA	6019	RUSVINYL, LLC, MOSCOW	BNPP Fortis	Intercreditor Agent - BNPP CIB	Principal	Yes	15.772.022,84	EUR	1,00	15.772.022,84	EUR
0001	SOLVAY SA	6019	RUSVINYL, LLC, MOSCOW	BNPP Fortis	Intercreditor Agent - BNPP CIB	Principal	Yes	511.185.079,94	RUB	0,01	5.588.982,21	EUR
0001	SOLVAY SA	6019	RUSVINYL, LLC, MOSCOW	SOLVIN GMBH & CO KG, RHEINBERG	Various banks	Guarantor	Yes	62.500.000,00	EUR	1,00	62.500.000,00	EUR
0001	SOLVAY SA	0240	Solvay Interox Limited	SOLVAY SA	Solvay UK DB Scheme	Applicant	Yes	48.000.000,00	GBP	1,11	53.449.139,80	EUR
6771	RHODIA HOLDINGS LTD	6771	RHODIA HOLDINGS LTD	RHODIA HOLDINGS LTD	Rhodia UK Pension Fund	Applicant	Yes	550.000.000,00	GBP	1,11	612.438.060,24	EUR

- Filter on yes on column "BFC disclosure"
- Column P "Which party must declare it in BFC" give the company concerned
    - if "principal" refer to column I and H "Principal code" "Principal Name" to retrieve the code
    - if "guarantor" refer to column "L Guarantor Name" and retrieve the code of the company in the GAR list
    - if "applicant" refer to column K and retrieve the code in the GAR list
- The amounts to report are in column R " Outset. Amount (end of day, base currency)"

L6825 – Analysis of employee expenses

This schedule is under the **responsibility of FAC GL**, for PF2 and WP2 systems.

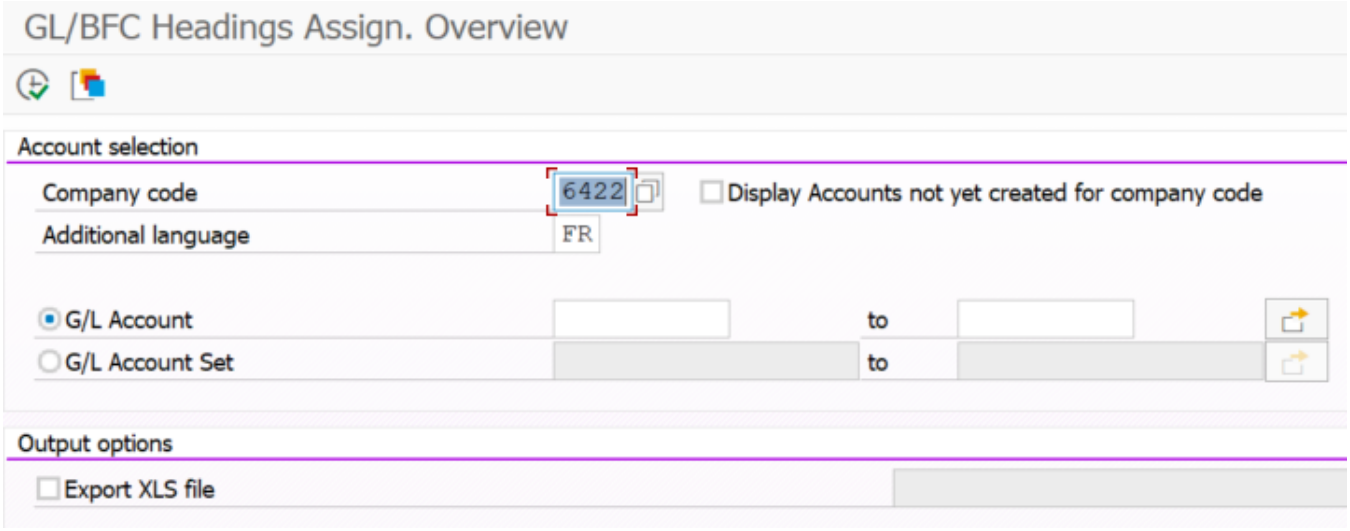
Important: before the below step (extraction of the information from SAP) it is advisable to confirm if all the accounts that are included in the actual 3 headings are correct.

In transaction KAH3 - ZSOLV Please confirm that the accounts in the heading below are included in the Actual 3 headings

X9910 - Wage
X9920 - Social Contribution Charges
X9990 - Other personnel costs

Those heading should be aligned with the Costa Package PEOPLE and Sub-Packages INTERNAL

In order to compare please go to transaction ZZF_GL_BFC_Overview, just execute:

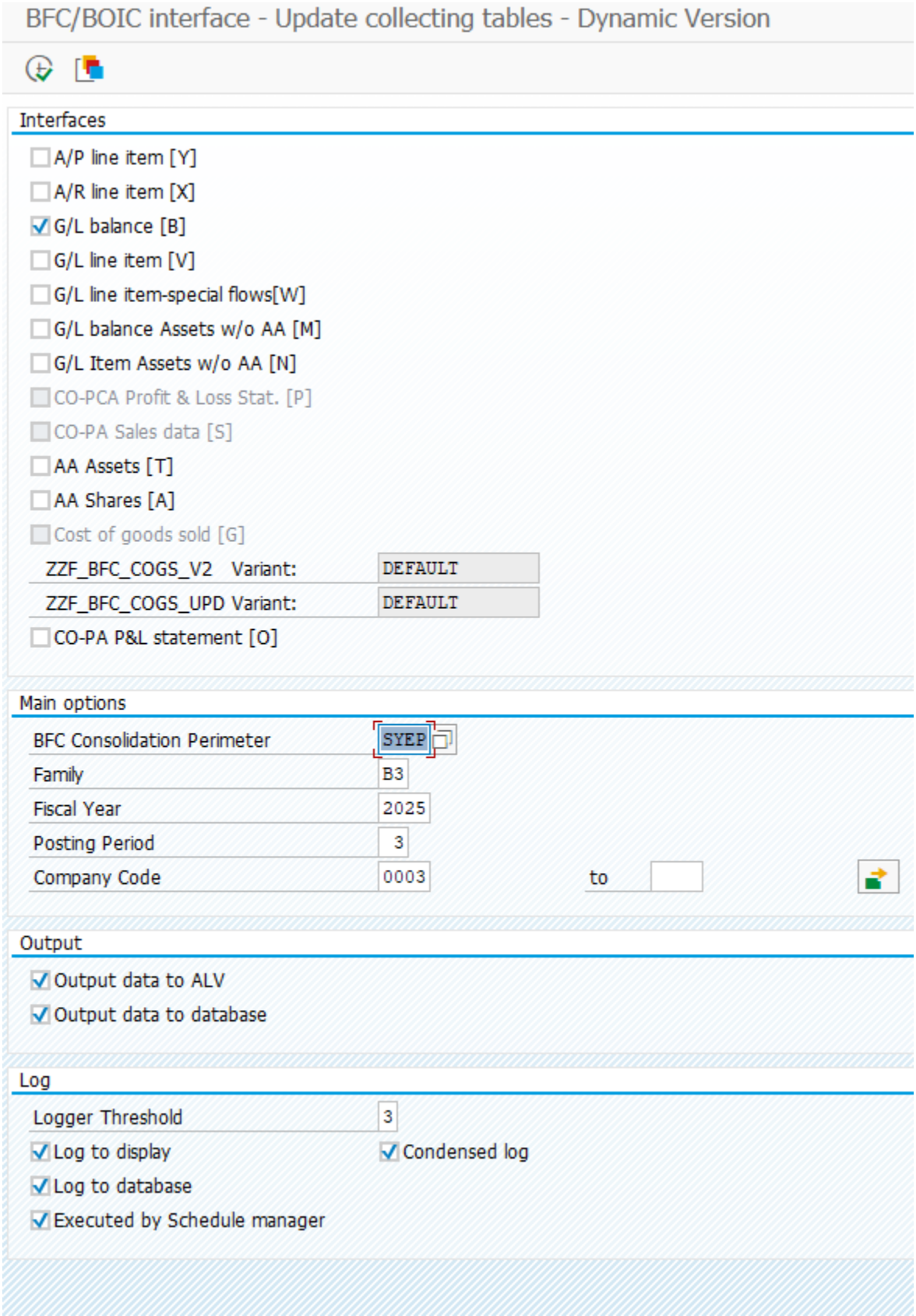


and then when you have a list of all the accounts, you can filter by heading and choose the actual 3 headings.

Also if for any reason a new account is created that should be included in Actual 3 please make sure it is included in the proper heading. For this please contact MAC Data Team .

Note: accounts use for Non-recurring entries (Flows F24/F37 and F56 should be excluded of Actual 3.

As the name implies, we need to insert in this schedule the values related with employee expenses of various natures, which can be found in multiple G/L accounts for each company.
To fill in the data, perform BFC extractions from ZZF_BFC_COLLECTIVE with variant **B3_IAS19 SCO** for PF2, WP2 and PI1.



After that run transaction ZZF_BFC_CONVERSION with the same variant **B3_IAS19 SCO**.

The last part is to extract the information in transaction ZZF_BFC_TRANSFER variant **B3_IAS19 SCO**, chose the path and run.

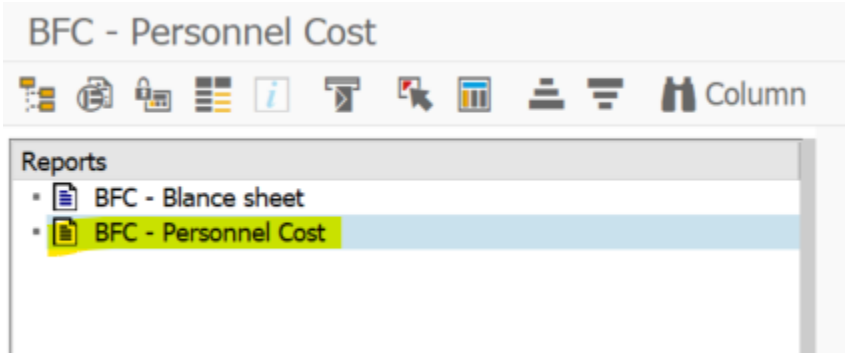
Note: **Confirm the companies in your scope.**

For those transaction check (and if needed change) the BFC Consolidation Parameter depending on:

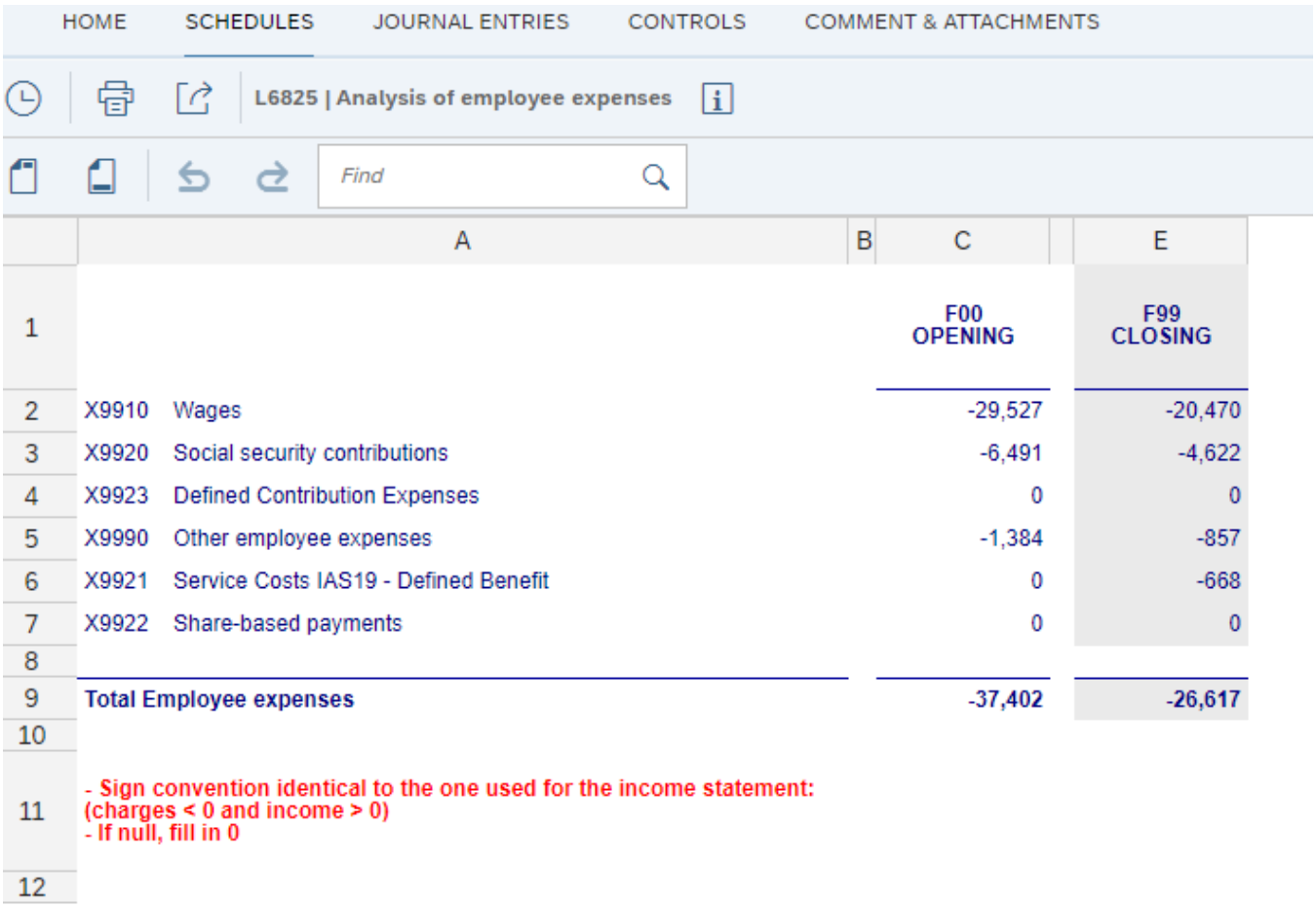
ERP	Syensqo
PF2	SYEP
WP2	SYEW

If you want to check the information extracted you can see by GR55 - Z4F1 report.

After executing the report, select the field "BFC – Personnel Cost" on the top left corner.



The values should be filled in with opposite signs (if positive in SAP, it should be negative in BFC and vice-versa).



	A		B	C	E
1				F00 OPENING	F99 CLOSING
2	X9910	Wages		-29,527	-20,470
3	X9920	Social security contributions		-6,491	-4,622
4	X9923	Defined Contribution Expenses		0	0
5	X9990	Other employee expenses		-1,384	-857
6	X9921	Service Costs IAS19 - Defined Benefit		0	-668
7	X9922	Share-based payments		0	0
8					
9	**Total Employee expenses**			-37,402	-26,617
10					
11	- Sign convention identical to the one used for the income statement: (charges < 0 and income > 0) - If null, fill in 0				
12					

In case a heading has no values, we should insert the amount as 0. If not, it will generate a blocking control.

⚠️ ***Data are in local currency and not in K local currency !!!***

Important: If we compare the BFC data to GR55 Z4F1, there can be discrepancies. These discrepancies are due to the exclusion of the restructuring costs (based on the specific restructuring costs centers codification - *PF2 EE812/ WP2 CCCC-81 and ZFR3-82) (for the companies where Restructuring provisions do exist) and also to the Defined contribution costs reclassification of the US).**

Freinage costs reclass - cancelling from Social Security contributions to the Defined Contribution Expenses (from ACTUAL3 heading X9920 to X9923).

For US and Canada, Defined contribution is not recorded in a dedicated P&L account. We need to change in BFC from ACTUAL3 heading X9920 to X9923.

Open the Payroll file for US and filter for the following wage types:

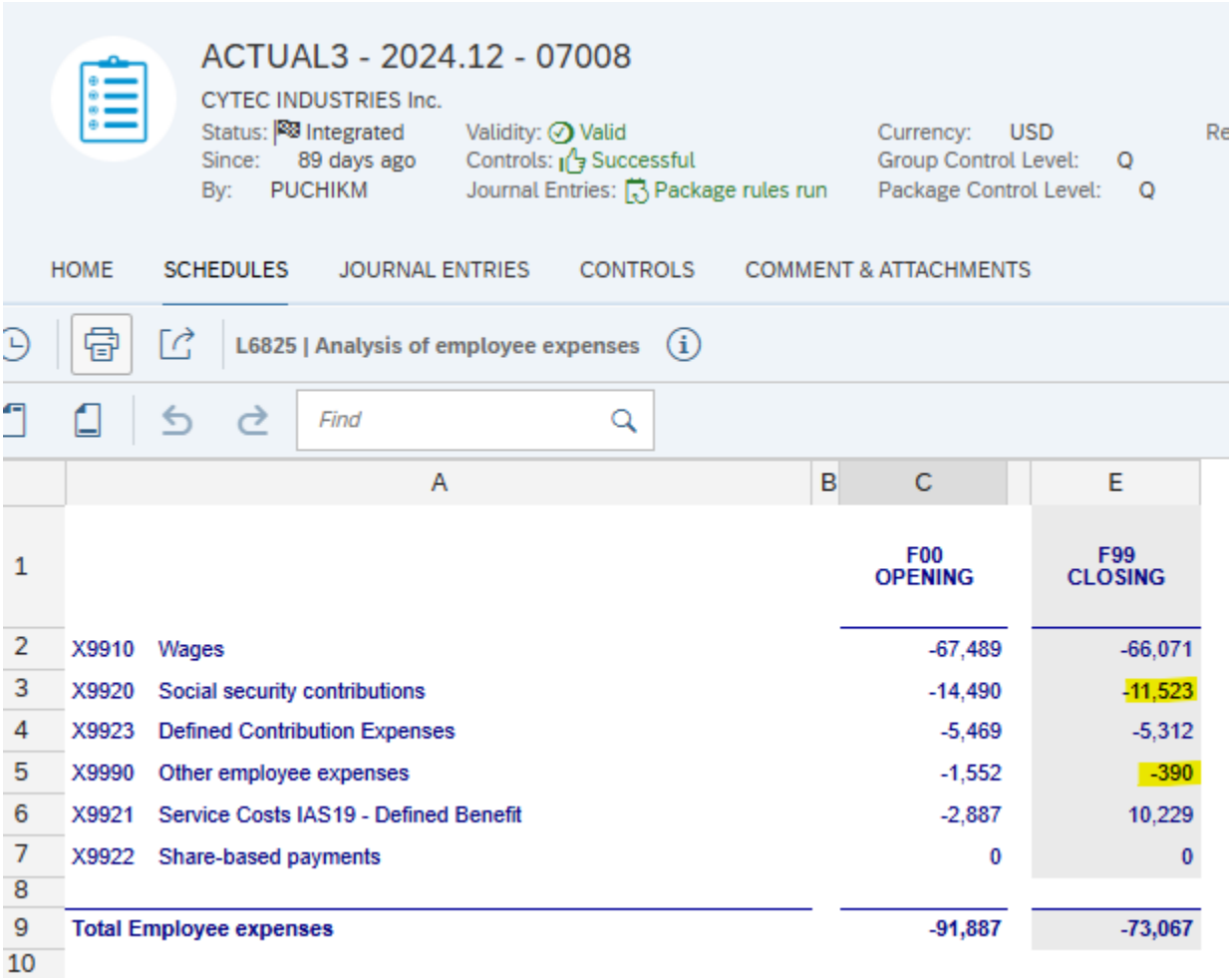
3EZ1, 3EZ2, 3EZ3, 3RC1, 3RF0, 3RF1, 3RF4, 3RF5, 3RF6, 3RF7, 3RF8, 3RF9, 3RR0, 2588 and accounts

WP2 : 98320122 (US fringe) 98320241 (Payroll posting)

PF2 : 6220003320

For Canada the Wage type is 3R12

Then in BFC fill in X9990 that is empty with the amount found above. Remove the same amount from X9920 (The total Employee expensed does not change).



	A		B	C	E
1				F00 OPENING	F99 CLOSING
2	X9910	Wages		-67,489	-66,071
3	X9920	Social security contributions		-14,490	-11,523
4	X9923	Defined Contribution Expenses		-5,469	-5,312
5	X9990	Other employee expenses		-1,552	-390
6	X9921	Service Costs IAS19 - Defined Benefit		-2,887	10,229
7	X9922	Share-based payments		0	0
8					
9	**Total Employee expenses**			**-91,887**	**-73,067**
10					

L6864 –Net Financial Indebtedness

This schedule is under **responsibility of ACP** (can be verified by the **CAM** and adjusted if needed).
In this schedule, the values to be justified and split are being extracted from Actual 2, namely items held with third parties (partner S9999).

L6864 - Analysis of Net Financial Indebtedness by Banks, Not-Consolidated Companies,

Previous schedule | Next schedule | Last schedules | Freeze panes | Display header | Zoom 100% | Display footer | Print setup | Print | Copy data

Reporting unit : 04274 - RHODIA OPERATIONS
Currency : Euro
Category : ACTUAL3 - Statutory 3
Data entry period: 2015.12
Rubrique: -

Analysis of Net Financial Indebtedness by Banks, Not-Consolidated

		F00 OPENING	F99 CLOSING
Reminder of data entered in Actual 2			
A26000	Long-term loans - S9999 Third Parties	23,435	23,332
A26900	Long-term deposits - S9999 Third Parties	1,967	2,105
A53000	Long-term loans receivable - Short-term portion - S9999 Third Parties	2,448	2,218
A54000	Short term loans receivable - S9999 Third Parties	58	58
A47100	Accrued interests receivable - S9999 Third Parties	-	-
A55100	Marketable securities > 3 months	-	-
A55101	Bonds and treasury bills > 3 months	-	-
A59510	Other current financial assets - Write-down	-	-
A51100	Banks - Debit	1,199	3,982
A52000	Term deposits - Cash equivalents	-	-
A55000	Marketable securities < 3 months	-	-
A55010	Bonds and treasury bills < 3 months	-	-
A58100	Treasury accounts - Debit - S9999 Third Parties	0	0
A59500	Cash & Cash equivalents - Write-down	-	-
L16100	Long-term bonds	-	-
L16800	Other long-term financial debts - S9999 Third Parties	3,284	3,614
L16810	Lease debts - Long term	-	-
L47200	Accrued interests payable - S9999 Third Parties	-	0
L51900	Banks - Credit	75	29
L56000	Long-term loans payable - Short-term portion - S9999 Third Parties	1,298	1,045
L56010	Lease debts long term - Short term portion	-	-
L57000	Short-term loans payable - S9999 Third Parties	-	-
L58200	Treasury accounts - Credit - S9999 Third Parties	-1	0
TOTAL		33,763	36,383

If there are values reported under headings L16100 or L16800, we should also specify the type

Detail of L16100			
X16101	Subordinated loans	-	-
X16102	Unsubordinated debenture loans	0	-
Detail of L16800			
X16104	Credit institutions LT	-	-
X16105	Other long-term financial debts - Third Parties	3,284	3,614

Finally, for this schedule, we will need to provide further details on these items, namely the currency and the interest rate applied to the heading (between fixed rate, variable rate or no rate).
The currency can be obtained by checking in SAP the corresponding accounts under each heading.

Detail by currency

		EUR	Euro	-	23,332	-	-	23,332	0
A26000	Long-term loans			-	23,332	-	-	23,332	0
		EUR	Euro	-	2,105	-	-	2,105	0
A26900	Long-term deposits			-	2,105	-	-	2,105	0
		EUR	Euro	-	3,313	-	-	3,313	0
		PLN	Zloty	-	669	-	-	669	0
A51100	Banks - Debit			-	3,982	-	-	3,982	0
		EUR	Euro	-	2,218	-	-	2,218	0
A53000	Long-term loans receivable - Short-term portion			-	2,218	-	-	2,218	0
		EUR	Euro	-	58	-	-	58	0
A54000	Short term loans receivable			-	58	-	-	58	0
		EUR	Euro	-	3,614	-	177	3,437	0
L16800	Other long-term financial debts			-	3,614	-	177	3,437	0

If it is unclear where to fill in the data when filling the details by rate, we can perform the following split:
-Long term headings should be classified as Fixed Rate

-Short term headings should be classified as Variable Rate in the general case (but we can have some specificity depending of the loan.)

-Short term portion of a long term loan should be classified as the the original long term loan meaning fixed Rate

-Accruals should be classified as No Rate

As the information in this schedule is also reviewed by the CAM of the company, we can also contact the CAM to solve any doubts related with this schedule.

New headings:

T A26300 A29630 & ST A46300 A49300 headings:

- Added to Net Financial Indebtedness (EFN) definition

- Split per type of rate (fixed - variable - no rate) and per Currency requested
- *Note: “Fixed” rate expected on IFRS16 sublease contracts*

Corresponding blocking controls :

- Existing L68-010:
    - Split per Currency must be exhaustive
- Existing L68-020:

Split per Type of rate must be exhaustive

L6880 – Overdues on receivables – Ageing balance

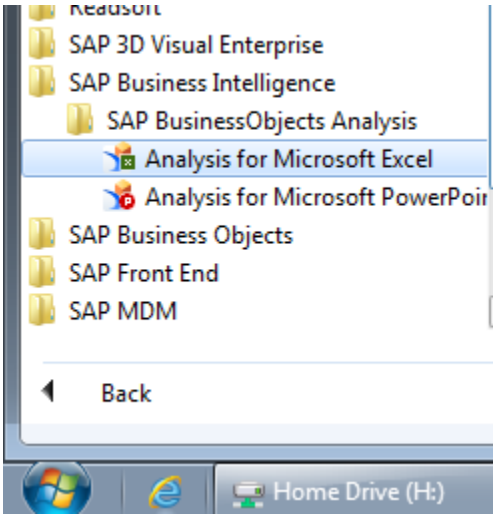
This schedule has mixed responsibilities, depending on the headings to fill in:
-X04011 and X04061: **CAM responsibility** for both PF2 and WP2 systems
-X04051: **FAC GL** responsibility for both PF2 and WP2 systems
In this schedule, we will need to report for the above 3 headings the split of the receivables by overdue items and how long they have been overdue.
The values initially calculated are derived from Actual 2 package. Below the list of headings that are reported under Actual 2 and their correspondence to the 3 headings inside this schedule.

Balance sheet reminder:

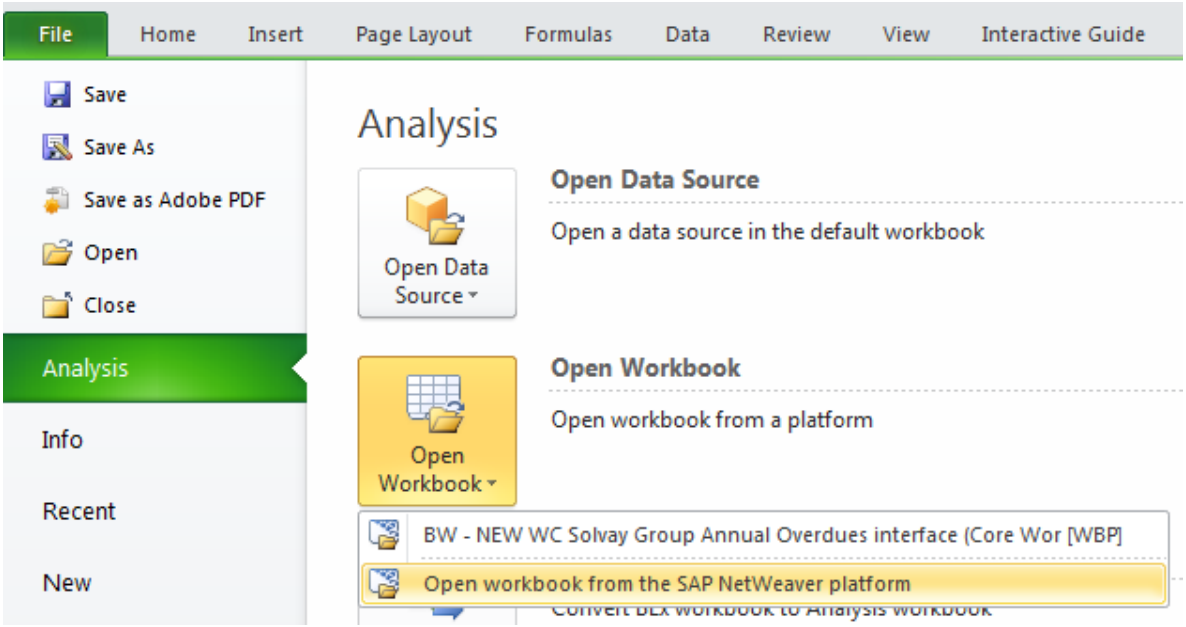
A26000	Long-term loans - Third Parties	-
A26900	Long-term deposits	-
A20900	Long term receivables - Third Parties	124
A29600	Long-term loans - Write-down	-
A29690	Long-term deposits - Write-down	-
A29090	Long-term receivables - Write-down	-
A41100	Trade receivables - Third Parties	7,554
A49100	Trade receivables - Write-down	-59
A40160	Advances paid to suppliers	-
A40170	Advances paid to fixed assets suppliers	-
A42100	Staff / debit	28
A43100	Social institutions / debit	-
A44700	State: Other taxes - Debit	-
A44800	State: VAT - Debit	-1
A46130	Other receivables - non-trade - Third Parties	367
A46160	Receivables on disposal of investments / asset deals	-
A46161	Receivables on fixed assets disposal	-
A47800	Prepaid expenses - Others	-
A47900	Insurance premiums - Debit	451
A53000 S9999	Long-term loans receivable - Short-term portion - Third Parties	-
A54000	Short term loans receivable - S9999 Third Parties	-
A49600	Other short-term receivables - Write-down	-114
A59300	Long-term loans receivable - short-term portion - Write-down	-
A59400	Short-term loans receivable - Write-down	-

X04051X04061X04011

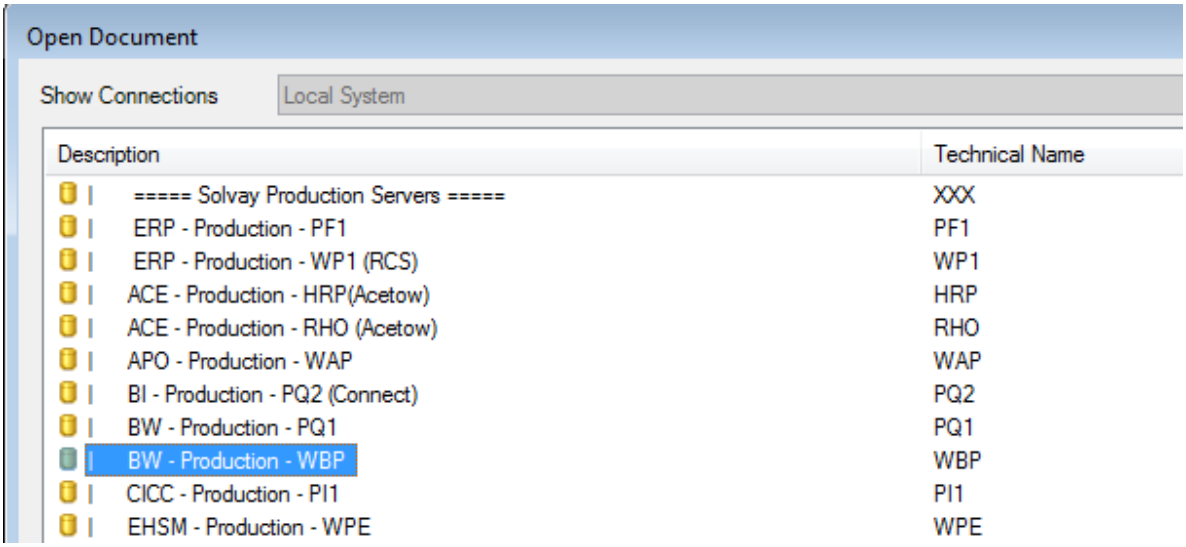
The information to be uploaded to heading X04051 is prepared with a BW workbook. To open it, go to the Start menu and select "Analysis for Microsoft Excel"



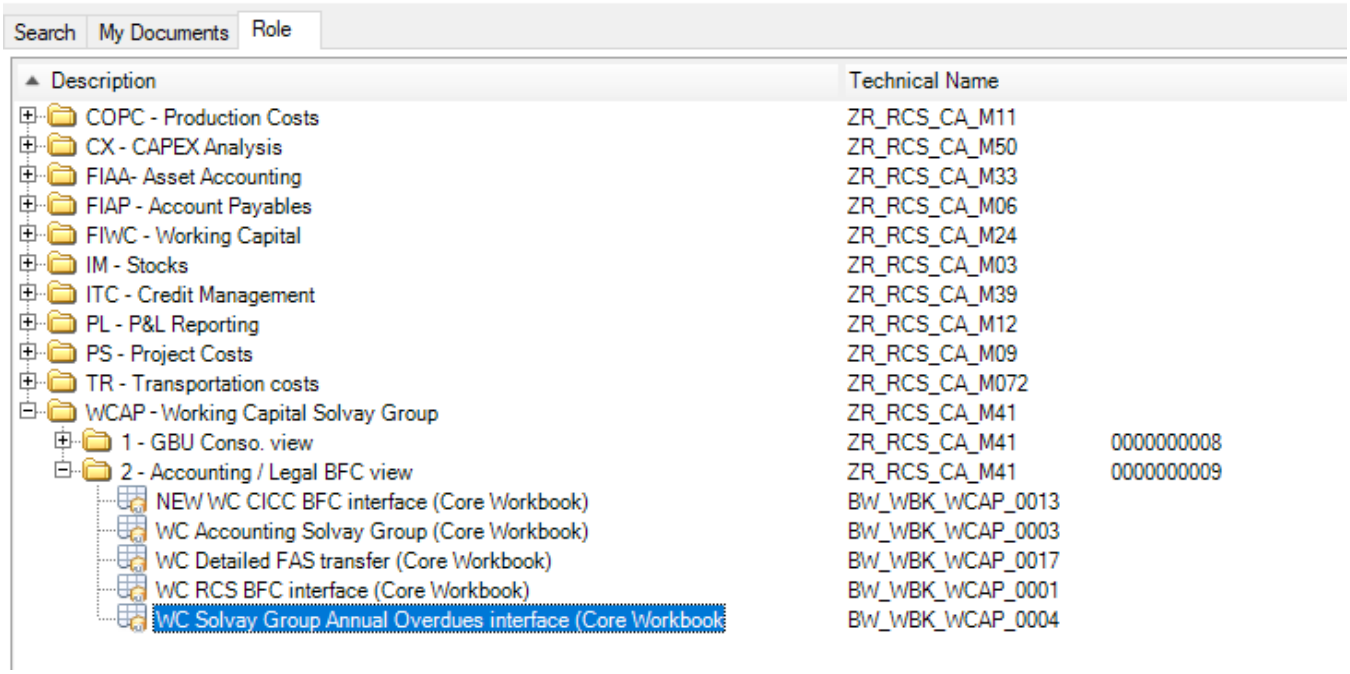
Select File – Analysis – Open Workbook – Open workbook from the SAP NetWeaver platform



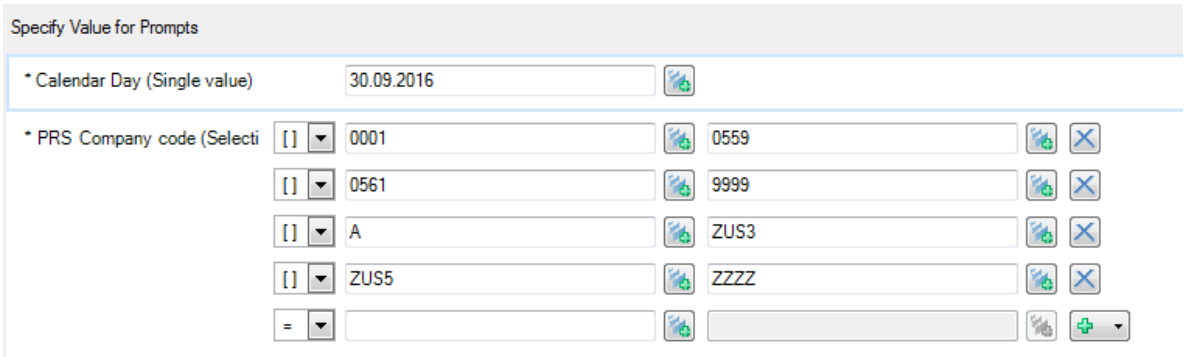
When the system to connect is displayed, select WBP (Client 400)



After logging in, go to Folders – WCAP – Working Capital Solvay Group – 2 – Accounting / Legal BFC view and select the below workbook:



When the "Prompts" window appears, perform the following selections:



The calendar day should be the last day of the Quarter closing (example 30.09.2016 for Q3 2016 closing or 31.12.2016 for Q4 2016 closing).
After confirming the data entered, the system will automatically retrieve for all companies the values for each item and an upload file for BFC (found under sheet "L6880 Overd."), which can be uploaded directly to BFC

A	B	C	D	E	F	G	H	I	J	K	L
D_CA	D_AU	D_FL	D_T1	D_DP	D_PE	D_RU	D_AC	D_CGU	D_MARK	D_CU	P_AMOUNT
ACTUAL3	0LIA01	E18		2016.09	2016.09	00001	X04051			EUR	2355
ACTUAL3	0LIA01	E01		2016.09	2016.09	00001	X04051			EUR	2349
ACTUAL3	0LIA01	E21		2016.09	2016.09	00001	X04051			EUR	2436
ACTUAL3	0LIA01	E22		2016.09	2016.09	00001	X04051			EUR	386
ACTUAL3	0LIA01	E23		2016.09	2016.09	00001	X04051			EUR	4
ACTUAL3	0LIA01	E27		2016.09	2016.09	00001	X04051			EUR	51

When the upload is done, the blocking control related with heading X04051 should disappear.

		F99 CLOSING	E18 GV impaired	E19 Impairment	E20 GV not impaired	E01 Not overdue	E21 < 30 j	E22 31 to 60 days	E23 61 to 90 days	E27 > 90 days	Control
X04011	Long term loans and receivables - Excl. Bad debt	6	-	-	6	6	-	-	-	-	0
X04051	Trade receivables - Excl. Bad debt	2,678	14	-12	2,676	2,691	-7	-	3	-11	0
X04061	Non trade receivables - Excl. Bad debt	7,054	-	-	7,054	7,054	-	-	-	-	0
Total		9,738	14	-12	9,736	9,751	-7		3	-11	0

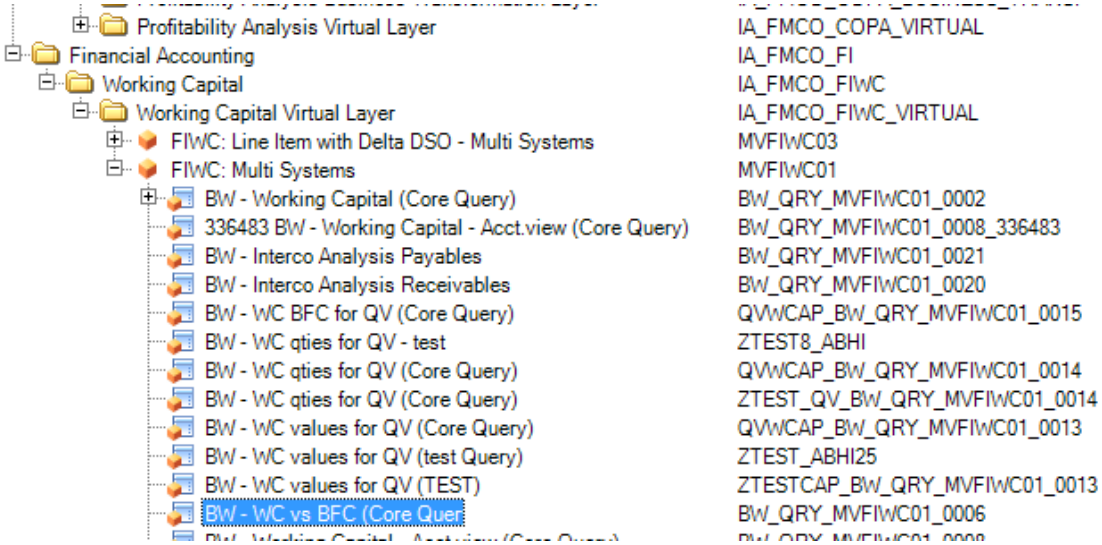
A few additional remarks regarding the amounts to be filled in for this schedule (applies to all the headings):

Column E18 must correspond to the sum of the gross value of the trade receivables that are impaired (totally or partially) ... and only these one !!!
Column E19 must correspond to the heading A49100
Column E20 must correspond to the sum of the trade receivables on which NO impairment have been recorded
Column E01, E21, E22, E23 & E27 must correspond to the ageing balance of the NOT impaired trade receivables

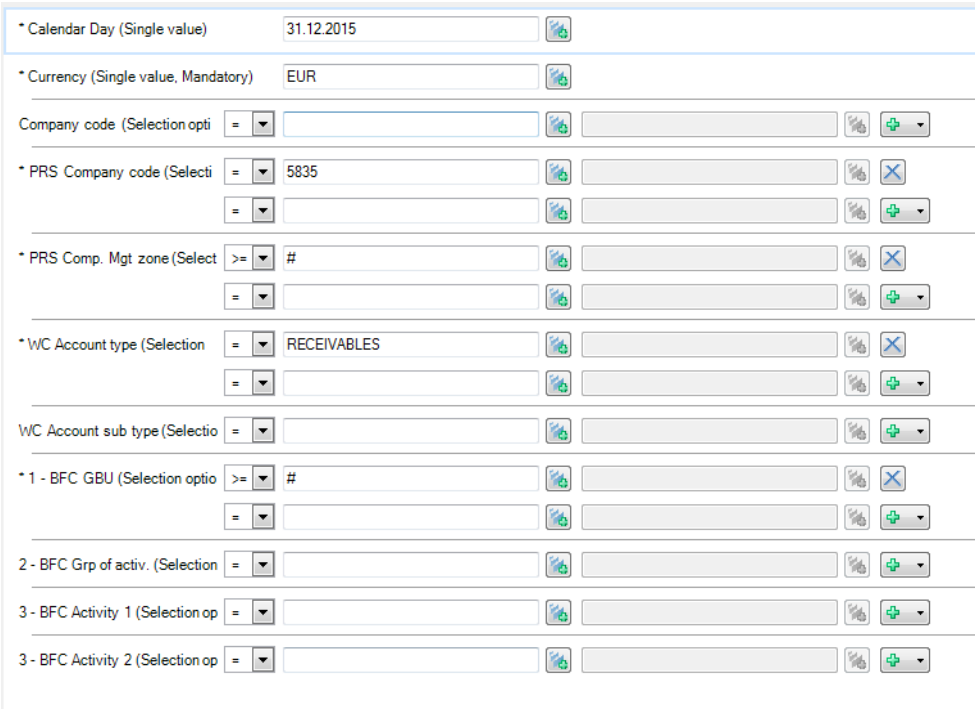
-Values reported under flow E19 should have a counterpart posted in flow E18, with an amount greater than or equal to the amount of E19. This means that the difference between the 2 flows should never be below 0.
-For flows E21, E22, E23 and E27, we should have no values below 0. For the situations that we have values below 0 (due to credit notes, payments, corrections, etc.), we should adjust the negative amount by adding the corresponding value with counterpart of flow E01 (not overdue).

What to do in case the upload doesn't solve the blocking control

In some cases, the blocking control is not solved, even after the upload of the data, there might be a case where the headings reported in the balance sheet with impact on this schedule are different from SAP and BW.
To check this, we can use the BW query BW_QRY_MVFIWC01_0006 (can be found by selecting "Area" view and the following path: Solvay –> Financials Management and Controlling -> Financial accounting -> Working Capital -> Working Capital Virtual Layer ->FIWC: Multisystem)



The fields to be filled should be filled as below (only differences being the Calendar day and the Company Code to be analyzed)
For the remaining headings, the CAM has to fill in the data using the same logic as X04051 – split by impaired / not impaired value and the value that is not impaired should be split between "Not Overdue" and specific dates when it is considered as overdue.



When the query is executed, the column "FC Pack vs BW" will give you the amount of the difference between BW and SAP. You can, after this analysis, sent a request to the CAM asking if the item can be corrected. Usually the correction is done against flow E18 (GV Impaired)

			31.12.2015			
		BW vs BFC sources	BW	FC Pack	FC Pack vs BW	[-]
WC Acct type	PRS Company code		* 1.000 EUR	* 1.000 EUR	* 1.000 EUR	
RECEIVABLES	5835	SOLVAY SPOL IT	48.828	48.920	92	
	Result		48.828	48.920	92	

			Impaired		Not impaired						
							Overdue				
		F99 CLOSING	E18 GV impaired	E19 Impairment	E20 GV not impaired	E01 Not overdue	E21 < 30 j	E22 31 to 60 days	E23 61 to 90 days	E27 > 90 days	Control
X04011	Long term loans and receivables - Excl. Bad debt	726	-	-	-	-	-	-	-	-	726
X04051	Trade receivables - Excl. Bad debt	49,033	1234+94	-2,263	49,968	47,588	2,675	27	25	-347	94
X04061	Non trade receivables - Excl. Bad debt	12,490	-	-	-	-	-	-	-	-	12,490
Total		62,249	1,234	-2,263	49,968	47,588	2,675	27	25	-347	13,310

L7110 – Transactions with Related Parties

This schedule has mixed responsibilities. The **split responsibilities between FAC Interco, ACP and the CAM of the company** is done below:

- PF2/WP2 system:

- Heading X5010 Revenues – **FAC Interco**
- Headings X5040 Trade and other receivables - Net value and X5060 Trade and other payables – **ACP**
- Headings X5020 Purchase of goods and services, X5070 Financial loans and XCQ200T – **CAM**

All headings beginning with "X50" inside this schedule need to be filled in with open items that the reporting company has open with "Associated companies" and "Non-consolidated companies" (these companies are companies that use consolidation method 20 – Not Consolidated, 50 – ME – Equity Method, 60 – Not Equity Method, or 70 – Interests 10%-20%).

Main : Consolidation methods (ZZF_CONSO_METHOD)

Conso meth	Conso Description	BFC Conso
10	IG - Fully consolidated	☑
20	NI - Not consolidated	☐
30	IP - Proportionately consolidated	☑
50	ME - Equity method	☐
55	ME - Equity method futur IP	☑
60	Not equity method	☐
70	Interests 10-20%	☐
80	Merged	☐
90	Sold / Liquidated	☐

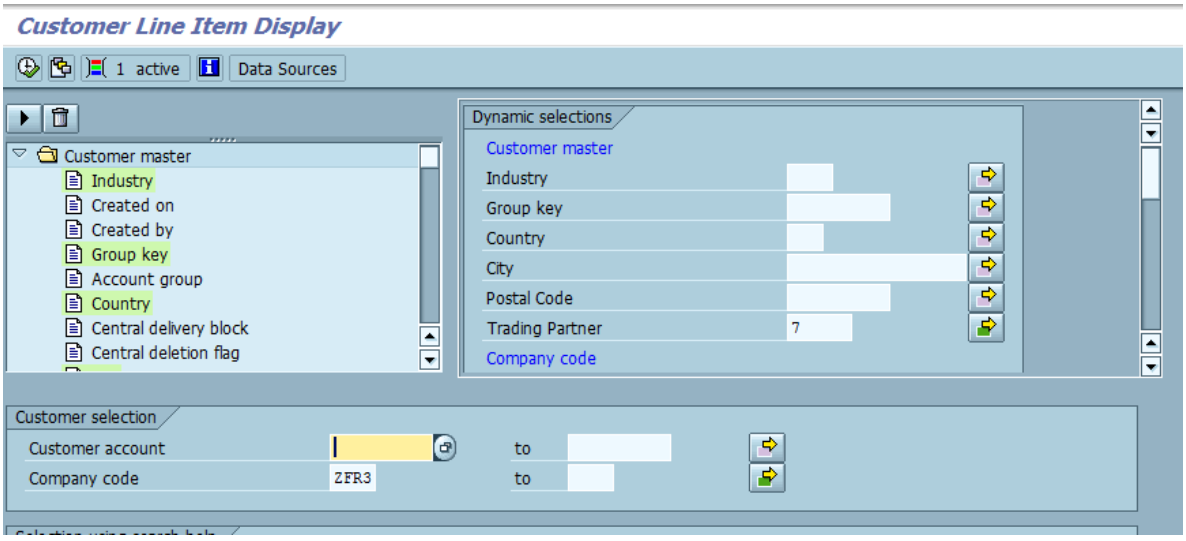
For every transaction that your company has with another company (Revenues, Purchase of Goods and Services, Accounts Receivables, Accounts Payables, or Financial Loans) with one of these consolidation methods, you will need to report it in this schedule.

For heading X5010 Revenues – For PF2/WP2, the information is filled in by **FAC Interco**.
In order to provide the figures, an excel file has been created with the BW query needed to perform the extraction. This file can be found under code SBS-FRM-DRTR-05-120
The file needs to have "Analysis for Microsoft Excel" working in order to be able to refresh the data in the BW query. Detailed instructions on how to operate and extract the needed information can be found inside the Excel file.

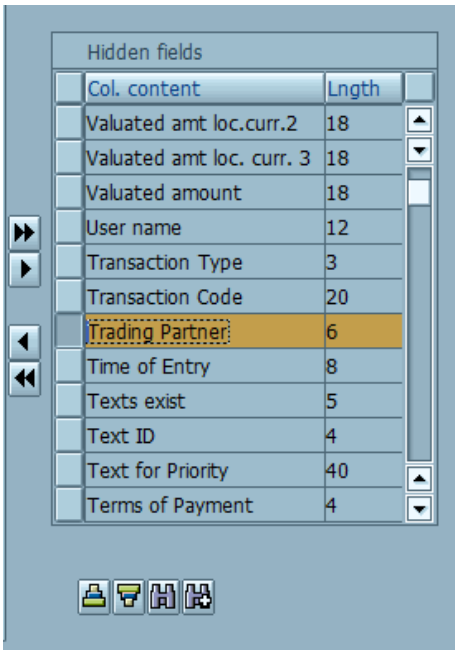
Data filled in by **CAM**. Detail of goods and services purchased for "Associated" companies and "Non-consolidated" companies.

For heading X5040 Trade and other receivables - Net value – ACP - Run transaction FBL5N and select the variant SBS_X5040 (same variant in both systems). This will insert in the Dynamic Selections, all the companies that belong to the previously indicated Consolidation Methods (Non consolidate companies and Associated companies). To be sure that all companies are included correctly in Trading partner field you can check this information based in LEGAL ENTITIES MANAGEMENT, consider the open item until the closure period.

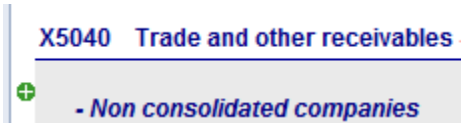
Warning: In the "Company Code" field, only insert the companies that you are responsible.



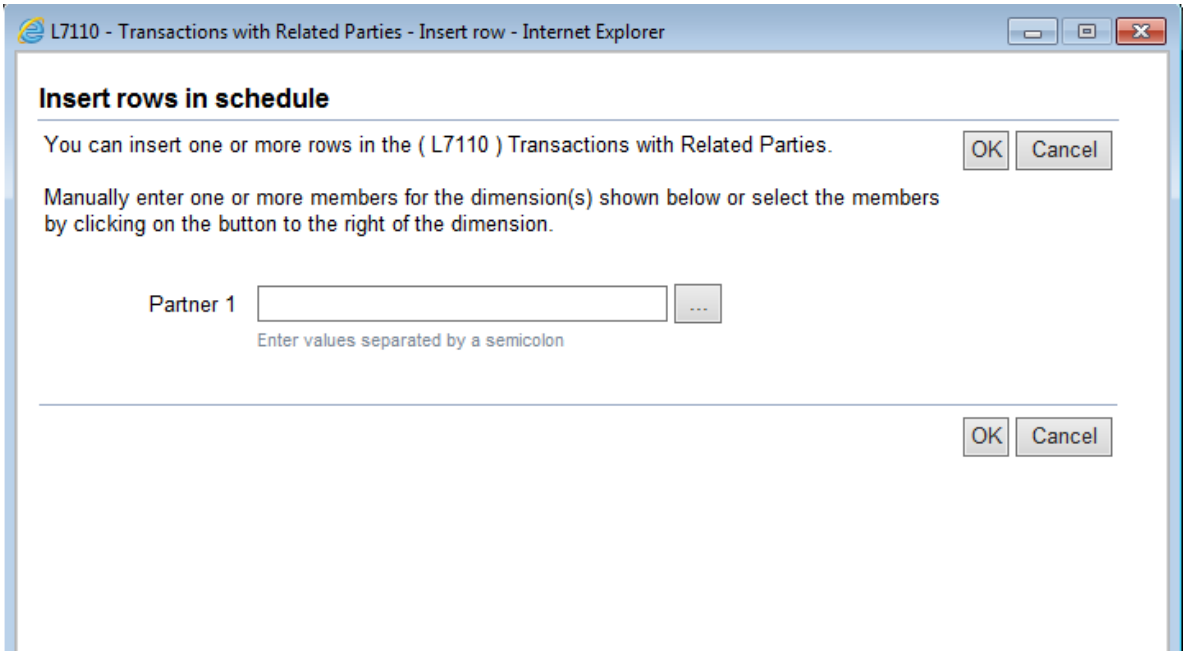
After the report is executed, insert the field "Trading Partner"



With this field, you will now be able to fill in the data by trading partner in BFC, by clicking on the "+" sign



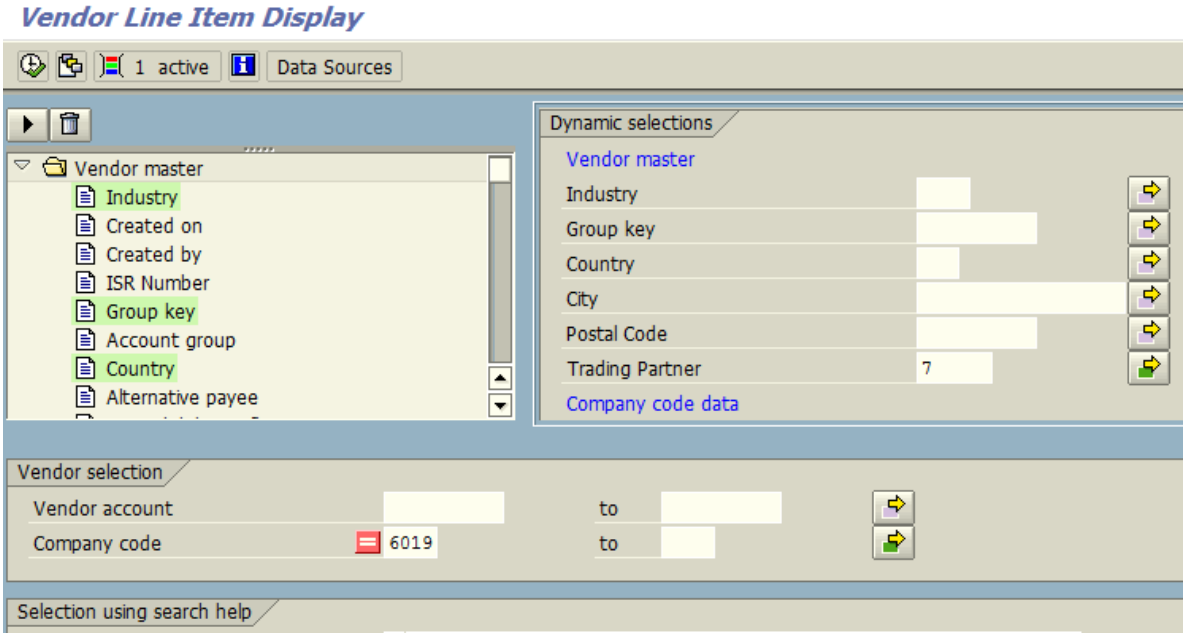
When prompted, insert the trading partner company.



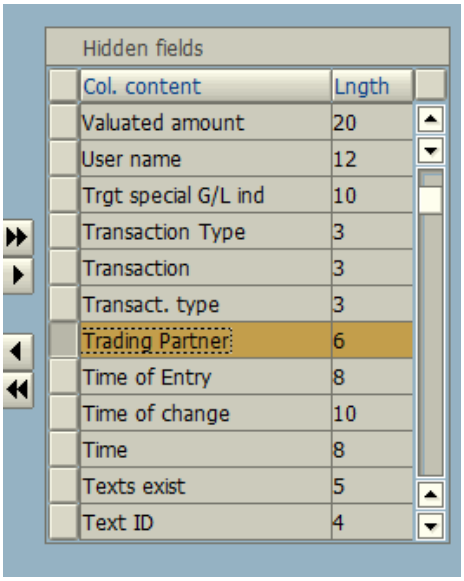
After clicking "OK", you will now be able to fill in the amounts related to that company.

For heading X5060 Trade and other payables – ACP - Run transaction FBL1N and select the variant SBS_X5060 (same variant in both systems). This will insert in the Dynamic Selections, all the companies that belong to the previously indicated Consolidation Methods (Non consolidate companies and Associated companies). To be sure that all companies are included correctly in Trading partner field you can check this information based in LEGAL ENTITIES MANAGEMENT, consider the open item until the closure period.

Warning: In the "Company Code" field, only insert the companies that you are responsible.



After the report is executed, insert the field "Trading Partner".



To fill in the data in BFC, follow the same steps as found for heading X5040.

For heading X5070 Financial loans – Data filled in by CAM. Detail of financial loans to "Associated" companies and "Non-consolidated" companies
For heading XCQ200T – Data filled in by CAM. If the company has any transactions with "Other related parties" with an amount of 100k€, the field should contain "1". If not, it should contain "0".

		2015	
		Year Y	Year Y - 1
Transactions with related parties as defined by IAS 24 'Related parties Disclosures' (amounts > 100 KE) booked in the P/L of the entity.			
X5010	**Revenues (+)**	-	-
	- Non consolidated companies	**-**	**-**
		-	-
	- Associated companies	**-**	**-**
		-	-
X5020	**Purchase of goods and services (-)**	**-236**	**-289**
	- Non consolidated companies	***-236***	***-289***
	05736 DEVNYA LIMESTONE AD	-236	-289
	- Associated companies	**-**	**-**
		-	-
Assets and Liabilites accounted for in the Balance Sheet of the entity, regarding related parties :			
X5040	**Trade and other receivables - Net value (+)**	-	-
	- Non consolidated companies	**-**	**-**
		-	-
	- Associated companies	**-**	**-**
		-	-
X5060	**Trade and other payables (+)**	**17**	**52**
	- Non consolidated companies	***17***	***52***
	05736 DEVNYA LIMESTONE AD	17	52
	- Associated companies	**-**	**-**
		-	-

	-	-
X5070 Financial loans (+)	-	-
- Non consolidated companies	-	-
	-	-
- Associated companies	-	-
	-	-

	Year Y
XCQ200T Have you identified transactions with Other related parties (>100 k€) (except for transactions with non consolidated and associated companies and Joint-Ventures) ?	**0**

If yes, please fill 1 and send a detailed description of the transaction concerned (partner, amount, type) to Consolidation dept. If no, fill in 0.

Appendix

End of document