

# Tax Reporting in BFC SYENSQO

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    - 2.3.13 Generate all packages and final control

## 1. Purpose and Content of Tax Reporting

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

### 1.1 Purpose and Actors

#### Core principles

The tax package aims at **reporting the income tax charge at entity level**

The objective of the tax package is

- to isolate the Adjustments from the IFRS EBT
- to calculate the IFRS and Underlying income tax expense for the period

Scope: **WW consolidated companies (IG / IP / not required for MEQ)**

Actors involved and responsibilities

- **GAR Tax Reporting manager** is responsible
  - to calculate the IFRS and Underlying income tax expense for the period (at Group level);
  - to compute and monitor the Underlying Tax Rate ("UTR") of the Group for continuing operations;
  - to monitor the income tax paid in the Free Cash Flow; and
  - to ensure compliance with IFRS requirements.
- **Country Accounting Managers** ("CAMs") with the support of **Tax Compliance Managers** ("TCMs") if any are responsible
  - to fill the tax packages in
  - to timely provide accurate information in BFC

# 1.2 Reporting periods and Content

Reporting periods for Taxes organized around :

- **Interim reporting** (quarterly: **March, June September**): **Projected tax rate methodology**
- **Hard Close** (October) and **Year-end reporting**: **Actual (enacted) tax rate methodology**

In order to comply with the above, the **tax package has been divided in two phases**

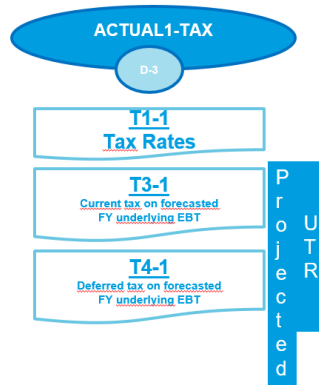
- **Actual1-Tax** phase/category that aims at calculating, during **interim periods**, the Underlying projected Tax Rate (“UTR”) based on full-year forecasts of the Underlying EBT (Earnings Before Tax)
- **Actual2** phase / category that aims at calculating during **Hard Close and at Final Year End** the YTD income tax charge of the period

## INTERIM PERIODS - overview

The only purpose of the Actual1-Tax package is to provide tax rates:

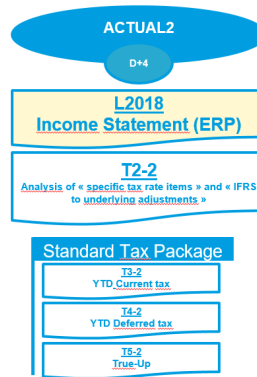
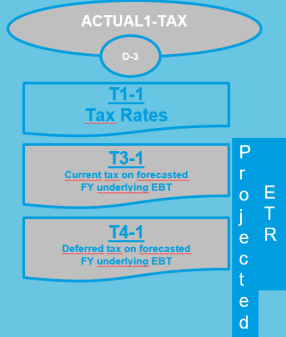
- **Enacted tax rates**: current vs deferred & standard vs reduced  
⇒Data entry in the schedule T1-1
- **« Projected » tax rates**: Underlying only  
⇒Computed in the schedules T3-1 (current taxes) and T4-1 (deferred taxes)

⇒No blocking controls between Actual1-Tax and Actual2 phases



The Actual2 Tax package aims at detailing the current and deferred YTD components of the IFRS tax charge

### INTERIM PERIODS

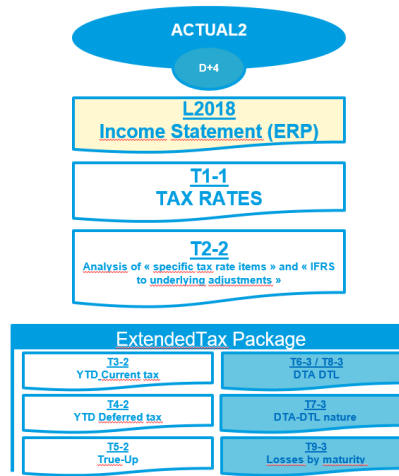


## HARD CLOSE and YEAR END - overview

The Actual2 Tax package aims at detailing the current and deferred YTD components of the IFRS tax charge

YEAR-END  
(and HARD-CLOSE)

**No Actual1-Tax anymore**



For more detail, refer to the [Tax Package guidebook](#) published in GAR AODOC Library.

## 1.3 BFC Administration's role

BFC Admin team is in charge of:

- **reporting set-up** and **package generation** related to both ACTUAL1-TAX and ACTUAL2 categories
- **specific pre-loadings** of the packages (Tax Rates / P&L YYYY.09 for Hard Close)

## 2. Definitions

**GAR Team** - SYENSQO Group Accounting & Reporting Team (including position of Tax Reporting manager)

**BFC-Admin Team** - Team administrating BFC (SYENSQO Group Consolidation tool)

**FSL CAM** - Company Account Manager

**FSL TCM** - Tax Compliance Managers

**IG** - Full Consolidated method

**IP** - Proportional Consolidation method

## 2. Reporting Setup

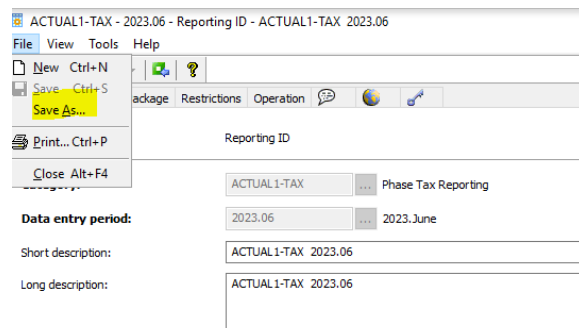
### 2.1 ACTUAL1-TAX (Interim periods: March, June and September)

#### 2.1.1 Reporting Organizer

In the **Reporting Organizer** module it is created the Reporting ID and it is defined the common data for the packages, as the Deadline, Folder, Set of Controls, Opening Balances, etc.

An option to create the Reporting for a new period is through the option **Saving As** based in the last version available.

In this procedure it will be created the ACTUAL1-TAX category for the period 2023.09, so the Reporting ID to be entered as reference is **ACTUAL1-TAX - 2023.06**.



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

Enter the following information:

- **Category** - ACTUAL1-TAX
- **Data entry period** - YYYY.QQ
- **Short & Long description** - Phase Tax Reporting- YYYY.QQ

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:** 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:** It can be specified the scheduled start and end dates. The reporting status depends on these dates. Enter a large range, e.g. January 1st of current year to Jan. 1st next year.

The **Package** tab defines the settings of the data entry environment for the packages.

Enter the following information:

- **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:** LEV1 - 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 as well** - **MUST NOT** be flagged

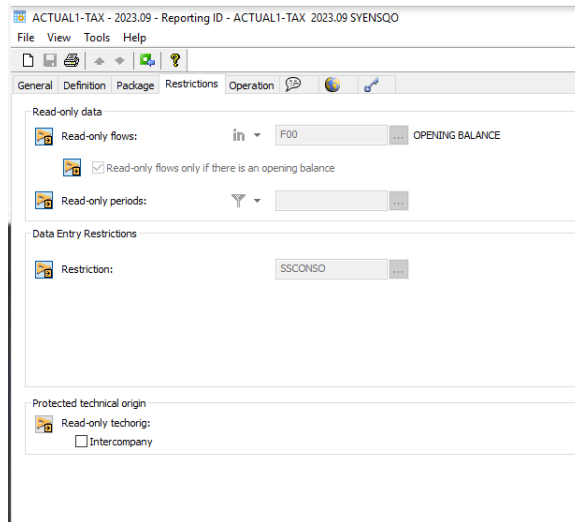
**Opening Balance data:**

- **Category:** ACTUAL2 - as reference of Year End from previous year (no ACTUAL1-TAX at Year End)
- **Data entry period:** YYYY-1.12 - Inform the period which the opening balances are retrieved. Always December of previous year.
- **Scope:** SYENSQO- includes consolidated companies.
- **Variant:** 2 - IFRS Norms.

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, this way it will not be available for edition in the package.

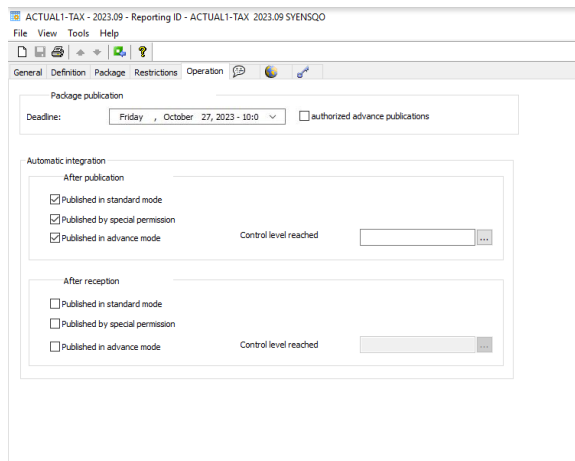
Data entry restrictions **S5CONSO**.



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

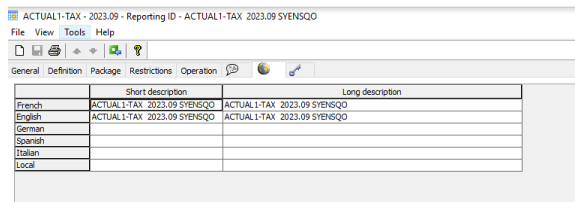
In the **Deadline** it has to be informed the date that the packages will have to be published.

It has to be changed each quarter, according to date defined in the **SYE NSQO Finance Accounting Closing Calendar** available in the SYENSQO GAR AODOCs Library.




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

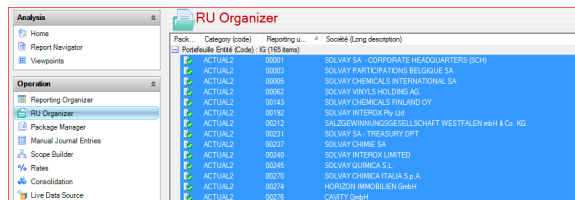
Both French and English should be informed.




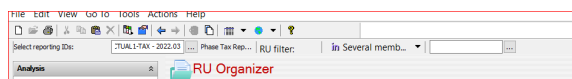
## 2.1.2 RU Organizer

In the RU Organizer we define the companies to be reported in the category.


Select the **IG** and **IP** packages in the RU Organizer module from **category ACTUAL2 / previous period** and copy (through the icon  or Ctrl+C).

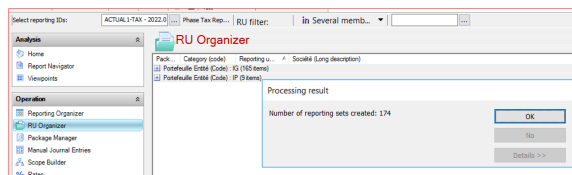


Change the period to the one that is being created and paste packages (through the icon  or Ctrl+V).



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.

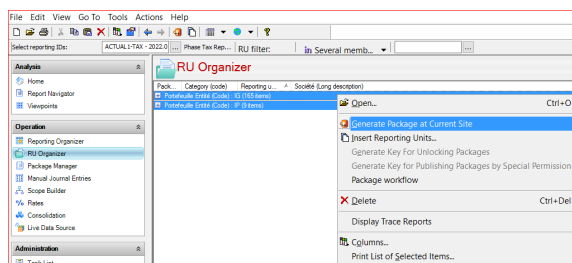



**! Before Generate the packages to the Package Manager module, ensure that all the companies are with the correct Consolidation Method (column Entity Portfolio), and if any company needs either to be added or deleted**

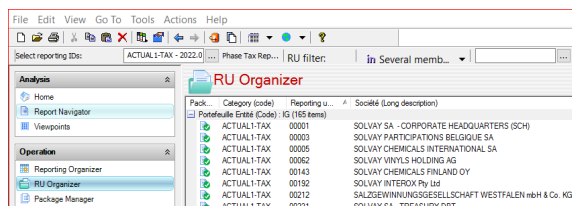
Companies entering or leaving the SYENSQO Group are registered in the following file [Syensqo Structure file](#) available in SYENSQO GAR AODOC Library

### 2.1.3 Package Manager

To make the reporting available in the **Package 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.



### 2.1.4 Automatic pre-load of Tax Rates in package data - ACTUAL1-TAX and ACTUAL2

#### 2.1.4.1 Preloading in ACTUAL1-TAX

In order to facilitate the work from FSL CAM and TCM's, there are **formulas** in ACTUAL1-TAX category scenario to pre load **Tax rates in schedule T1-1, flow F99**, but **keeping them editable** ,as follow:

- ACTUAL1-TAX 03.YYYY = pre load 12.YYYY-1 from ACTUAL2 (no ACTUAL1-TAX in December)
- ACTUAL1-TAX 06.YYYY = pre load 03.YYYY from ACTUAL1-TAX
- ACTUAL1-TAX 09.YYYY = pre load 06.YYYY from ACTUAL1-TAX

#### Pre-loading based on formula from ACTUAL1-TAX category Scenario

{AC in (TXRCS; TXRCR; TXRDS; TXRDR) ; FL = F99} = IF ((PE = +0.03) ; {FL = F99 ; DP = -1.12 ; PE = -1.12 ; CA = ACTUAL2} ; IF (PE = +0.06) ; {FL = F99 ; DP = +0.03 ; PE = +0.03} ; IF (PE = +0.09) ; {FL = F99 ; DP = +0.06 ; PE = +0.06}))

#### Content of T1-1 Schedule

A	B	C	D	E
1			OPENING F00	CLOSING F99
2	Code	Description		
4	TXRCS	Tax rate - Current - Standard	25.00%	25.00%
5	TXRCR	Tax rate - Current - Reduced	0.00%	0.00%
6	TXRDS	Tax rate - Deferred - Standard	25.00%	25.00%
7	TXRDR	Tax rate - Deferred - Reduced	0.00%	0.00%
9		<b>Projected ETR</b>		
10	ETXRC	Effective tax rate - Current	-	9.13%
11	ETXRD	Effective tax rate - Deferred	-	4.48%
12	ETXR	Effective Tax Rate - Total	-	13.61%

### 2.1.4.2 Preloading from ACTUAL1-TAX to ACTUAL2

To avoid double work in ACTUAL2, there are formulas in ACTUAL2 category scenario to pre load from ACTUAL1-TAX Tax rates in schedule T1-1-ACTUA2, flow F99, without any possible modification, as follow:

- ACTUAL2 03.YYYY = pre load 03.YYYY from ACTUAL1-TAX
- ACTUAL2 06.YYYY =pre-load 06.YYYY from ACTUAL1-TAX
- ACTUAL2 09.YYYY = pre-load 09.YYYY from ACTUAL1-TAX

**Formula from ACTUAL2 category Scenario** (example below for TXRDS heading, same applies for the other tax rates headings)

{AC = TXRDS ; FL = F99} = {AC = TXRDS ; FL = F99 ; CA = ACTUAL1-TAX}
[PE = +0.03] OR [PE = +0.06] OR [PE = +0.09]

**Content of T1-1-ACTUA2 Schedule** (same layout as T1-1 schedule from ACTUAL1-TAX)

A	B	C	D	E
1			OUVERTURE F00	CLÔTURE F99
2	Code	Libellé		
4	TXRCS	Taux d'impôt - Courant - Standard	25.00%	25.00%
5	TXRCR	Taux d'impôt - Courant - Réduit	0.00%	0.00%
6	TXRDS	Taux d'impôt - Différé - Standard	25.00%	25.00%
7	TXRDR	Taux d'impôt - Différé - Réduit	0.00%	0.00%
9		<b>Taux Projétés</b>		
10	ETXRC	Taux d'impôt effectif - Courant	-	9.15%
11	ETXRD	Taux d'impôt effectif - Différé	-	2.72%
12	ETXR	Taux d'impôt effectif	-	11.87%

## 2.1.5 Control of pre-loading of Tax rates ACTUAL1-TAX (WD-9) and ACTUAL2 (WD-2)

This control **can not be performed through Excel** retrieves as there is no way to generate a massive saving of **ACTUAL1-TAX packages right after their generation in WD-9**, and the same for **ACTUAL2 packages generated in WD-2**. Without the "Save" action, pre-loaded Tax rates can not be retrieved in Excel.

Thus, control will be performed through a **direct check in packages on a representative company - 02002 Syensqo SA - considering that if the formula works for one company it works for all** (no restriction or filter of companies in the settings of the Pre-loading formula):

- **Step 1** : Open **ACTUAL1-TAX package of 02002 Syensqo SA** (in the below example June) and open **schedule T1-1** => check that **Tax Rates are pre loaded but remain editable** (blue triangle icon)

ACTUAL1-TAX - 2022.06 - 00001  
 SOLVAY SA - CORPORATE HEADQUARTERS (SCH)  
 Status: Integrated Validity: Valid Currency: EUR  
 Since: 23 days ago Controls: Successful Group Control Level: LEV1  
 By: BE11501 Package Control Level: LEV1

HOME SCHEDULES CONTROLS COMMENT & ATTACHMENTS

T1-1 | Taux d'impôt

	A	B	C	D	E
1				OUVERTURE F00	CLÔTURE F99
2	Code	Libellé			
4	TXRCS	Taux d'impôt - Courant - Standard		25,00%	25,00%
5	TXRCR	Taux d'impôt - Courant - Réduit		0,00%	0,00%
6	TXRDS	Taux d'impôt - Différé - Standard		25,00%	25,00%
7	TXRDR	Taux d'impôt - Différé - Réduit		0,00%	0,00%
9		<u>Taux Projeté</u>			
10	ETXRC	Taux d'impôt effectif -Courant		-	9,15%
11	ETXRD	Taux d'impôt effectif -Différé		-	2,72%
12	ETXR	Taux d'impôt effectif		-	11,87%

- **Step 2** : Open (read only mode) **ACTUAL1-TAX package of 02002 Syensqo SA** on **previous quarter** (in the example below March) and open **schedule T1-1** => check that **Tax Rates from previous quarter** (non editable as previous quarter closed) **are the ones pre-loaded for the reporting period just generated (Step1)**

**ACTUAL1-TAX - 2022.03 - 00001**  
 SOLVAY SA - CORPORATE HEADQUARTERS (SCH)  
 Status: Integrated Validity: Valid Currency: EUR  
 Since: Today (9:23 AM) Controls: Successful Group Control Level: LEV1  
 By: ADM-CMATHIEU Package Control Level: LEV1

HOME SCHEDULES CONTROLS COMMENT & ATTACHMENTS

T1-1 | Taux d'impôt

	A	B	C	D	E
1				OUVERTURE F00	CLÔTURE F99
2	Code	Libellé			
4	TXRCS	Taux d'impôt - Courant - Standard		25,00%	25,00%
5	TXRCR	Taux d'impôt - Courant - Réduit		0,00%	0,00%
6	TXRDS	Taux d'impôt - Différé - Standard		25,00%	25,00%
7	TXRDR	Taux d'impôt - Différé - Réduit		0,00%	0,00%
9		<u>Taux Projeté</u>			
10	ETXRC	Taux d'impôt effectif -Courant		-	8,92%
11	ETXRD	Taux d'impôt effectif -Différé		-	2,72%
12	ETXR	Taux d'impôt effectif		-	11,64%

Few days later (WD-2) after ACTUAL1-TAX package generation (done in WD-9), pre-loading of Tax Rates from ACTUAL1-TAX to ACTUAL2 packages (generated in WD-2) has to be checked as well.

- Step 3 : Open ACTUAL2 package of 02002 Syensqo SA (in the below example June) and open schedule T1-1-ACTUA2 => check that Tax Rates are pre loaded with NON editable status (no blue triangle icon).

**ACTUAL2 - 2022.06 - 00001**  
 SOLVAY SA - CORPORATE HEADQUARTERS (SCH)  
 Status: Modified Validity: To be validated Currency: EUR  
 Since: 14 days ago Controls: To be run Group Control Level: LEV1  
 By: ADM-CMATHIEU Journal Entries: Package rules to be run Package Control Level: LEV1

HOME SCHEDULES JOURNAL ENTRIES CONTROLS COMMENT & ATTACHMENTS

T1-1-ACTUA2 | Taux d'impôt

	A	B	C	D	E
1				OUVERTURE F00	CLÔTURE F99
2	Code	Libellé			
4	TXRCS	Taux d'impôt - Courant - Standard		25,00%	25,00%
5	TXRCR	Taux d'impôt - Courant - Réduit		0,00%	0,00%
6	TXRDS	Taux d'impôt - Différé - Standard		25,00%	25,00%
7	TXRDR	Taux d'impôt - Différé - Réduit		0,00%	0,00%
9		<u>Taux Projeté</u>			
10	ETXRC	Taux d'impôt effectif -Courant		-	8,19%
11	ETXRD	Taux d'impôt effectif -Différé		-	2,72%
12	ETXR	Taux d'impôt effectif		-	11,87%

- Step 4 : Open ACTUAL1-TAX package of 02002 Syensqo SA (in the below example June) and open schedule T1-1 => compare and check that the same rates have been pre-loaded in ACTUAL2

**ACTUAL1-TAX - 2022.06 - 00001**  
 SOLVAY SA - CORPORATE HEADQUARTERS (SCH)  
 Status: Integrated Validity: Valid Currency: EUR  
 Since: 24 days ago Controls: Successful Group Control Level: LEV1  
 By: BE11501 Package Control Level: LEV1

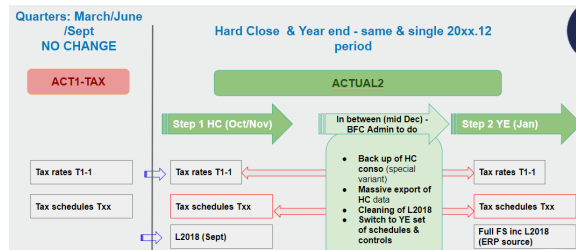
HOME SCHEDULES CONTROLS COMMENT & ATTACHMENTS

T1-1 | Taux d'impôt

	A	B	C	D	E
1				OUVERTURE F00	CLÔTURE F99
2	Code	Libellé			
4	TXRCS	Taux d'impôt - Courant - Standard		25,00%	25,00%
5	TXRCR	Taux d'impôt - Courant - Réduit		0,00%	0,00%
6	TXRDS	Taux d'impôt - Différé - Standard		25,00%	25,00%
7	TXRDR	Taux d'impôt - Différé - Réduit		0,00%	0,00%
9		<u>Taux Projeté</u>			
10	ETXRC	Taux d'impôt effectif -Courant		-	9,15%
11	ETXRD	Taux d'impôt effectif -Différé		-	2,72%
12	ETXR	Taux d'impôt effectif		-	11,87%

## 2.2 Hard Close (HC) Tax opening

Hard Close and Year End are managed under a **single category ACTUAL2** and a **single December period (yyyy.12)**.



### 2.2.1 Pre-load of package data

Hard Close Tax packages need to be pre-filled with:

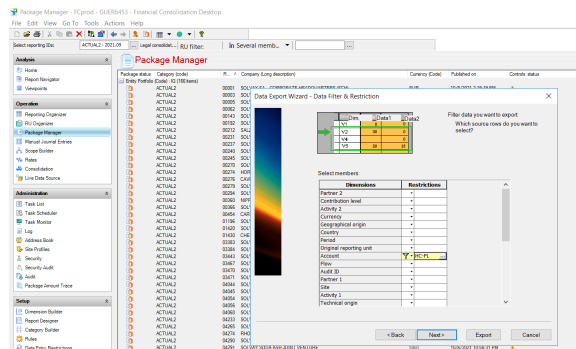
- **P&L data** (L2018 schedule)
- **Tax rates** (T1-1-ACTUA2 schedule)
- both taken from **ACTUAL2 09.YYYY**

#### 2.2.1.1 Tax Rates pre-loading => automated

- The pre-loading of Tax rates in schedule T1-1-ACTUA2 is automatically done through formula from ACTUAL2 Category Scenario:

[AC in (TXRDS, TXRDR, TXRCS, TXRCR, ETXRC, ETXRD, ETXR) : FL = F99] : (DP = +0.09 ; PE = +0.09)

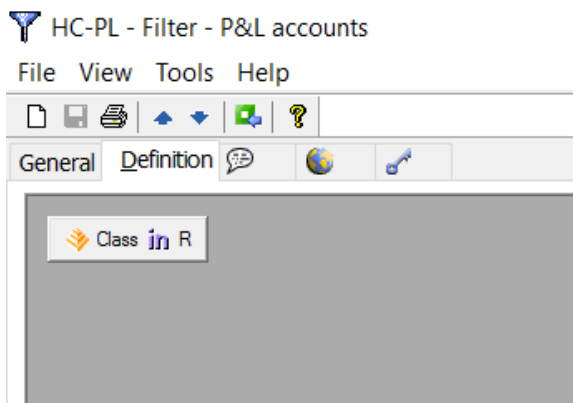
[PE = +0.12]



- No action required

### 2.2.1.2 Export ACTUAL2 YYYY.09 packs (P&L data)

- Export massively the ACTUAL2 YYYY.09 packs for IG & IP companies\* **filtering on P&L** ("Accounts" filter to be used: **HC-PL** see content).
- File exported should be named as **09.YYYY ACT2 export.txt** and saved in this folder - select the **folder of the year**



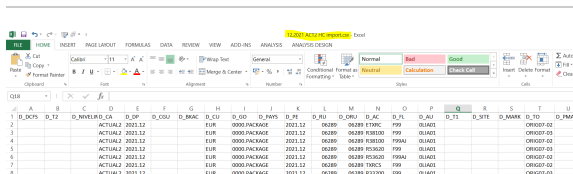
### 2.2.1.3 Convert the exported file into the HC tax import file

From the exported file a new file must be created by save as and named as **12.YYYY ACT2 HC import.csv**.

In this new file we need to clean/change some data as follow:

- Remove all lines for **entities expected to leave** the consolidation scope between October and Year End - *list of companies to be confirmed from GAR team*.
- Remove all lines where D\_FL column are not F99; F99AJ; F99EX
- Remove all lines where T1 column is not empty
- Remove all lines where D\_MARK and D\_PMARK columns are not empty
- Remove all lines where D\_PAYS column is not empty
- Remove all lines where D\_MVTCA column is not empty
- Remove all lines where D\_ZADM column is not empty
- Replace YYYY.09 by YYYY.12 in columns D\_DP and D\_PE
- Formatting of columns D\_RU and D\_ORU must be with 5 digits (to keep company codes under 5 digits and not to miss the "0"). Format cells of columns D\_RU and D\_ORU as Custom / Type "00000".

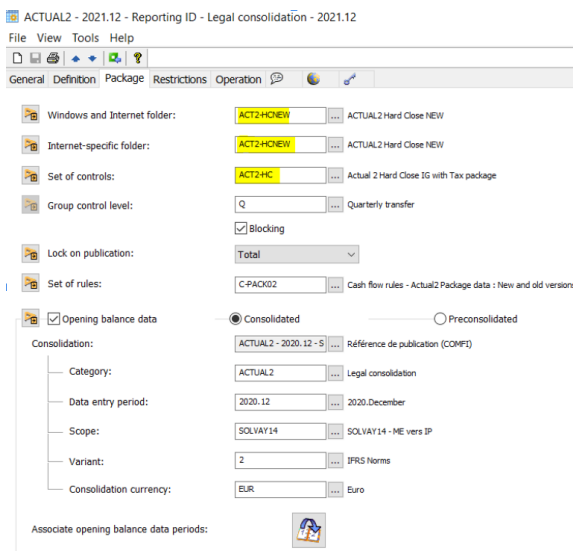
The import file should also be saved in this folder selecting the **folder of the year**



### 2.2.1.4 Open ACTUAL2 YYYY.12 reporting period

Choose **set of folders and controls** applicable for HC Tax - refer to this document "**BFC Admin Reporting set up per category and period**"


Adapt the **deadline for submission** according to date defined in the [Sye nsqo Finance Accounting Closing Calendar](#) available in the SYENSQO GAR AODOCs Library

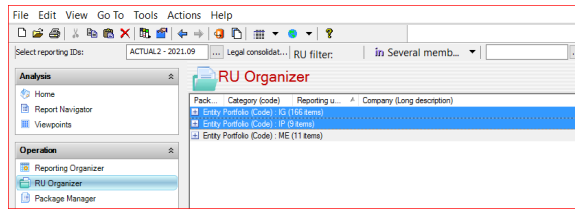



### 2.2.1.5 Insert Reporting Units and generate the packages

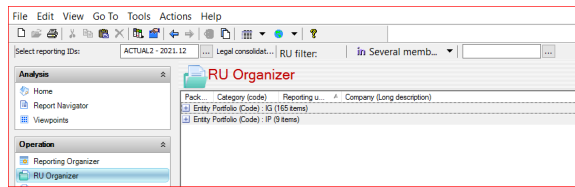
Select the reporting units from ACTUAL2 September (yyyy.09) **excluding** :

- the **MEQ (Equity method companies)** excluded from Tax reporting
- entities expected to leave the consolidation scope between October and Year End - list of companies to be confirmed from GAR team.**

Copy through the icon  or Ctrl+C:

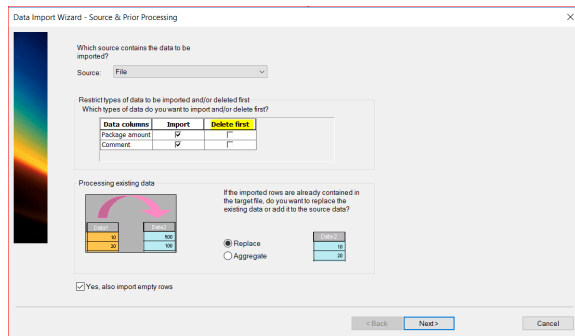


Paste through the icon  or Ctrl+V:

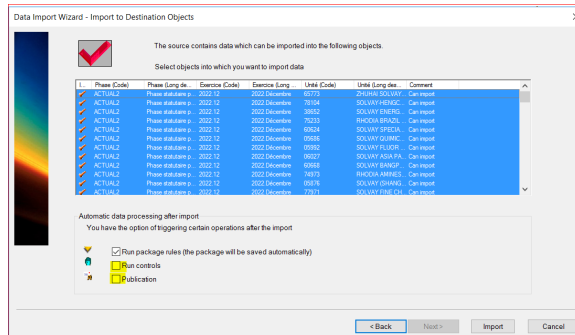


### 2.2.1.6 Import the 12.YYYY ACT2 HC import.csv file (P&L data)

**Note:** Do not flag "delete first" in order to not delete the Tax rates preloaded by formulas.



**Note:** do not flag Run controls or Publication.



### 2.2.1.7 Final checks on the P&L data imported and the pre-loaded Tax Rates

#### 2.2.1.7.1 Massive Controls through Excel retrieves

In order to ensure that the data imported is correct BFC Admin must run and refresh the following Excel/BFC retrieval file which is **comparing P&L and Tax rates in both ACTUAL2 packages: 09 and 12 periods => expected results : data are equal between both periods**

### Tax rates check (tabs YYYY.12 TXxx HC F99 / YYYY.12 TXxx HC F00 / YYYY.12 ETxx HC F99)

Expected result - Tax Rates F99 generated for Tax HC equal to the ones of September

Reporting number	Entity name	Control Status	Tax rate - Current	Tax rate - Reference	Tax rate - Expected	Tax rate - Difference
RU-00001	SOLVAY S.A. - SOLVAY S.A. (SOLVAY S.A.)	OK	0.00%	0.00%	0.00%	0.00%
RU-00001	SOLVAY PARTICIPATIONS BELGQUE S.A.	OK	0.00%	0.00%	0.00%	0.00%
RU-00001	SOLVAY CHEMICALS INTERNATIONAL S.A.	OK	0.00%	0.00%	0.00%	0.00%
RU-00002	SOLVAY FRANCE FINANCE S.A.	OK	0.00%	0.00%	0.00%	0.00%
RU-00002	SOLVAY FINANCE BELGQUE S.A.	OK	0.00%	0.00%	0.00%	0.00%

If there are **companies entering the scope** since the last time Excel file was updated, the following adjustments must be done in the Excel / BFC file:

- In tabs YYYY.12 TXxx HC F99 / YYYY.12 TXxx HC F00 / YYYY.12 ETxx HC F99 / P&L control per heading, add the lines for the reporting units that have entered the scope.

If there are **companies that entered the scope after September and thus contributing to the HC reporting (while having no data on September)**, the following adjustments must be done in the Excel / BFC file:

- In tabs YYYY.12 TXxx HC F99 / YYYY.12 TXxx HC F00 / YYYY.12 ETxx HC F99, they should present a gap (HC data existing while empty in September) in control columns => insert just a comment in the file to justify the gap
- In tab P&L HC, add more columns to retrieve 12.YYYY data for the companies newly consolidated and confirm the difference in column CHECK is equal to the total of companies newly consolidated.

If there are **companies that left the scope after September and thus not contributing to the HC reporting**, the following adjustments must be done in the Excel / BFC file:

- In tabs YYYY.12 TXxx HC F99 / YYYY.12 TXxx HC F00 / YYYY.12 ETxx HC F99, they should present a gap (HC data empty while existing in September) in control columns => insert just a comment in the file to justify the gap
- In tab P&L HC, add more columns to retrieve 09.YYYY data for the companies that have left and confirm the difference in column CHECK is equal to the total of companies leaving the scope.

**Companies entering or leaving the Solvay Group** are registered in the following file **Syensqo Structure file** available in Syensqo GAR AODOC Library.

Link to the Excel/BFC retrieval file named **"HC Opening check YYYY".xls** stored in BFC Admin google folders selecting the **folder of the year**

### P&L check (tab P&L HC):

### P&L investigations if P&L checks do not match (tab P&L Control per given heading):

## 2.2.1.7.2 Selected controls directly in packages

Controls to be made **consulting directly packages** of the most significant companies:

- 02002 Syensqo SA
- 64220 Specialty Operations France
- 60327 Solvay Holding Inc

Open the related packages and consult P&L L2018 and each tax schedule to check that:

- **Schedule T1-1-ACTUA2 "tax rates"** is filled with data and other tax schedules are empty and ready for input;
- **P&L schedule L2018** to check that data is filled

## 2.2.2 Creation of Consolidation definition

- The consolidation definition for HC Tax should be created by a **save as of ACTUAL2 09.yyyy / Variant 2**.

- Scope and exchange rates from period yyyy.09 should be kept as latest known when HC Tax starts.

### 2.2.2.1 Consolidation automatic run

There is a task created to manage planned runs of HC consolidation - A CT2-HC-SYEN - that needs to be updated.

Type	Long description	Code	Active	Status	Priority
Type of Task	(22 items)				
Type of Task	Receive objects (3973 items)				
Type of Task	Run audit (32 items)				
Type of Task	Run consolidation (7 items)				
	ACT2-HC-TAX-SYENSQO	ACT2-HC-SYEN	✓	●	→
	SYENSQO-EUR AUTO WD3 to WD6 every hour	SYENSQO-EUR	✓	●	→
	SYENSQO-USD AUTO WD4 to WD10 every hour	SYENSQO-USD	✓	●	→
	RSB-SYENSQO D5 to D10 once a day 5am	RSB-SYENSQO	✓	●	→
	ACT0-SYENFULL V2 quarterly WD1 WD2 every 4 hours	ACT0-SYENFULL	✓	●	→
	ACT0-SYENSQO V2 quarterly WD1 WD2 every 4 hours	ACT0-SYENV2	✓	●	→
	ACT1-TAX-SYENSQO - WD4 to WD11 every hour	ACT1-TAX-SYE	✓	●	→
Type of Task	Run intercompany reconciliations (3 items)				
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)				

Definition - needs to be changed for current year 12.YYYY HC

ACT2-HC-SYEN - Task - ACT2-HC-TAX-SYENSQO

File View Tools Help

General Task Log Definition

Consolidation: ACTUAL2 - 2023.12 - S ACTUAL2 IFR5 SYENSQO 2023.12

Category: ACTUAL2 Legal consolidation

Data entry period: 2023.12 2023.December

Scope code: SYENSQO SYENSQO

Variant: 2 IFR5 Norms

Currency: EUR Euro

Processing type

Full consolidation

Incremental consolidation

Task period of validity: period of runs to be validated with GAR Tax reporting manager

ACT2-HC-AUTO - Task Scheduler

File View Tools Help

General Task Log Definition

Priority: Normal Active

Last processing: no completed task saved

I.	Code	A	day(s)	Hour(s)	Period of validity	Run next
✓	ACT2-HC-AUTO	✓	every 1 wee...	...	from 08:30 to 23:3... from 10/13/2024 to 12/12/2... 10/14/2024 8:30:...	

ACT2-HC-AUTO - Task Scheduler

File View Tools Help

General Definition

Process Run By: ADM-CMATHIEU MATHIEU Caroline

Active

ASAP

Once on: Wednesday, January 31, 2022 at: 15:04

Recurrent:

Period Manager

Day

Week

Every 1 week on

Monday  Tuesday  Wednesday  Thursday

Friday  Saturday  Sunday

Daily

Once at: 08:30

Every: 4 Hour(s) start: 08:30 end: 23:30

Duration

Start date: Sunday, October 13, 2022 No end date

Until: Thursday, December 12, 2022

## 2.3 Switch from Hard Close to Year End

### 2.3.1 Back up of Hard Close Consolidated data

After last run of Hard Close (ACTUAL2 YYYY.12 variant 2) done by GAR Tax Reporting manager (expected to be between Dec 10th and 15th), BFC Admin team **save the last run under a variant 1 and lock it.**

Item	Account	Period	Variant	Lock	Release	Release Date	Release User	Release Status
Consolidation	ACTUAL2 YYYY.12	2024	12	2	1			Released
Consolidation	ACTUAL2 YYYY.12	2024	12	1	1			Released

Expected result: No differences between V2 (last run before packages cleaning) and V1

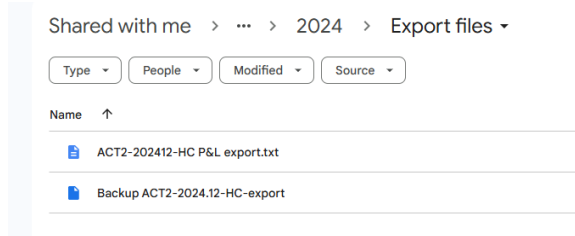
	CA=ACTUAL2 SC=COLMAY14	CA=ACTUAL2 SC=COLMAY14
	V2	V1
	DP=2024.12	DP=2024.12
	RU sum [All values]	RU sum [All values]
	FL=F99	FL=F99
	AU sum [All values]	AU sum [All values]
	NIVEL=TS	NIVEL=TS
	Zetat	Zetat
	check	check
Chiffre d'Affaires	0	0
Revenus autres selon le chiffre d'affaires	0	0
Chiffre d'affaires (passif)	0	0
Autres revenus de factures - Utilité et autres services	0	0
Autres revenus de factures - Recherche	0	0
Autres revenus de factures - Management Fees	0	0
Autres revenus de factures	0	0
Chiffre d'affaires & autres revenus de factures	0	0
Redevances cartes selon le chiffre d'affaires	0	0
Autres frais variables sur ventes	0	0
Frais de publicité - variable	0	0
Frais variables sur ventes	0	0
Coûts variables des ventes	0	0
Ecart réel/standard - Coûts variables des ventes	0	0
Diminution des marges en stocks	0	0
Coûts variables des ventes	0	0
Marge de contribution	0	0
Ecart réel / standard - Coûts non proportionnels de p	0	0
Coûts non proportionnels de production de la période	0	0
Var d'absorption - Coûts non proportionnels absorbés	0	0
Coûts non proportionnels des ventes	0	0

**Control in Excel/BFC retrieves** that P&L Conso Group Net Result variant 1 = variant 2 - link to the file named "HC Tax back up variant 1 check.xls" located in BFC Admin google folders selecting the **folder of the year**

### 2.3.2 1st massive export of ACTUAL2 YYYY.12 packs reported during Hard Close process

BFC Admin **exports massively** (without any restriction on accounts, flows, etc) all the reported packs **under a flat file** (csv or txt)

File exported should be named as **Backup ACT2-YYYY.12-HC-export.txt** and saved in the **folder of the year**



### 2.3.3 2nd massive export of ACTUAL2 YYYY.12 packs filtering on Rxxx headings

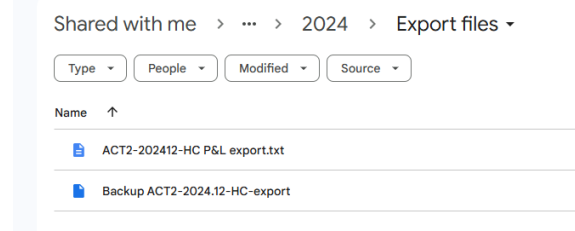
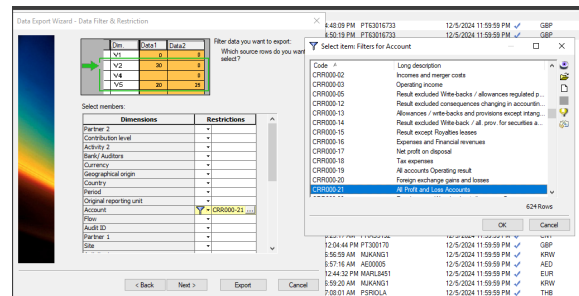
BFC Admin **exports massively** all the reported packs (**filtered by R\* Headings**) under a flat file:

- using in the **Export options filter CRR000-21** to extract only P&L Headings

#### Notes

- csv should be the format** to avoid splitting a comment in separate columns in case there are commas in the text /comment

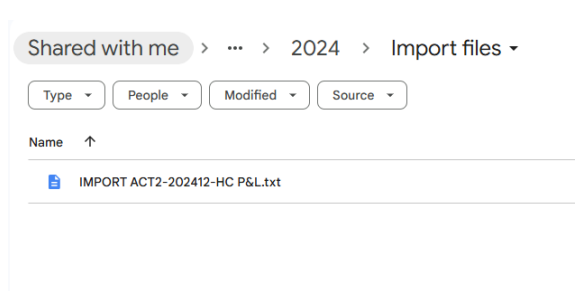
Open the file in csv format to confirm all is OK (no empty or broken lines).



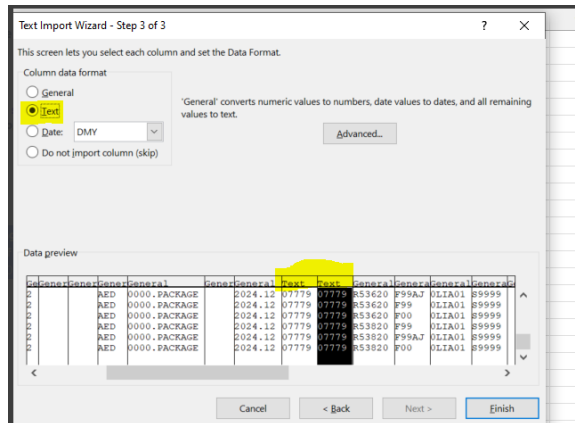
File exported should be named as **ACT2-YYYY.12-HC P&L export.csv** and saved in the [folder of the year](#)

### 2.3.4 Create the massive Import file with purpose of cleaning L2018 (P&L headings) schedule

BFC Admin to [save the 2nd massive Export under a new document "Import file"](#) named **ACT2-YYYY.12-HC P&L import.csv**.



When opening the file into Excel (step after) and formatting text to columns **do not forget to adjust the format of columns related to RU and ORU to TEXT** to avoid to lose "0" in company codes (example 00001 becoming 1 without the "text" formatting)



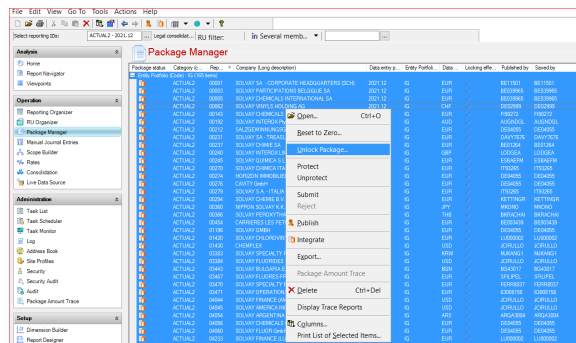
#### Cleaning to be done:

Remove all lines with flow (D_FL column) F00 and C01	Why ?  -F00 is the opening generated by BFC - can not be imported
Keep flow F99AJ even if it is expected to be rejected during import as calculated data	Why to keep ? to avoid too many deletion of lines
Keep lines with partner (T1) S9999 , even if expected to be rejected during import as calculated data	Why to keep ? to avoid too many deletion of lines
Keep lines with flow F99EX (even if some of them will be rejected during import as calculated by BFC)	Why to keep ? not easy to guess which ones to be kept or removed - safer to keep all

Check that detailed analysis dimension such as SITES / PAYS / MARK / CGU/ T2 / YEAR...) are empty	
Replace for all remaining lines amounts (P_AMOUNTS column) by 0	This is the way to set the P&L to 0 and to erase the HC P&L
Replace for all remaining lines comments (P_COMMENTS column) by empty cells	This is the way to erase the HC P&L comments
Save and close the file.	
<b>Warning:</b> check that coding of companies kept with 5 digits (example: company SSA is coded "00001" and not transformed to "1"	

### 2.3.5 Unlock massively the existing ACTUAL2 YYYY.12 packages

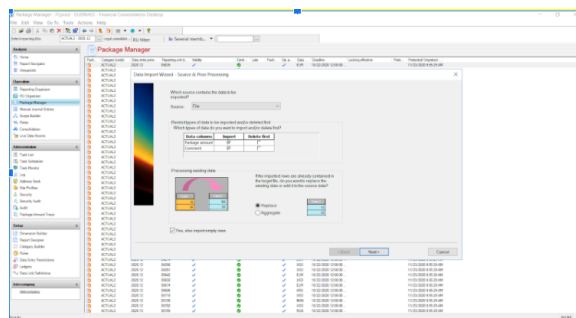
Packages need to be unlocked to allow the massive import.



### 2.3.6 Import massively the "Import file" (from Step 2.3.4) to clean both P&L HC data and comments

Key points on Import options to be selected:

- Choose **replace data** (and not aggregate data)
- Choose **"Yes, also import empty rows"**
- **Import comments** (to erase HC comments with empty cells)
- **Do not reset to 0 the pack before import !** (not to erase Tax schedules)
- **Activate the "run package rules"** after import to get a saving of the packs and thus a saving of the P&L cleaning ! Only way to massively check that P&L cleaned using Excel/BFC retrieves.
- **Do not activate the "Run controls" after import :** by definition a lot of blocking controls would appear that could confuse the user opening beginning of January their YE pack



Download the Rejected data file and check that root cause is justified (calculated amounts, data not opened to import)

Expected rejected data are calculated data:

- F99AJ
- F99EX / D\_TO=ORIG07-02
- F99 / D\_T1=99999

### 2.3.7 Control that P&L set to 0 and that HC data still there in Tax schedules

#### 2.3.7.1 Massive Controls through Excel/BFC retrieves

Objective of the check in Excel done on the full scope of companies but using PACK amounts:

- P&L accounts should all be at 0
- Tax rates should be still there

Link to the file named "Tax reporting - Move Hard close to Year End YYYY.xls" located in this folder selecting the folder of the year

If there are companies entering the scope since the last time Excel file was updated, the following adjustment must be done in the Excel / BFC file:

- In tabs "Tax rates F99" / "Tax rates F00" / "P&L search on specific heading" add the lines for the reporting units that have entered the scope.

Companies entering or leaving the Syensqo Group are registered in the following file [Syensqo Structure file](#) available in SYENSQO GAR AODOC Library.

### 1) Check on P&L (tab P&L F99 F99EX F99AJ):

Expected result after move from Hard Close to Year End : All lines should equal to 0 for F99 / F99EX / F99AJ

	CA=ACTUAL2 SC-SOLVAY14 OC=EUR 202212	CA=ACTUAL2 SC-SOLVAY14 OC=EUR 202212	CA=ACTUAL2 SC-SOLVAY14 OC=EUR 202212
RU sum IGP	DP=2022.12	DP=2022.12	DP=2022.12
AU sum (AU values)	FL=F99 AU sum (AU values)	FL=F99EX AU sum (AU values)	FL=F99AJ AU sum (AU values)
Chiffre d'affaires	AC=H10000	0	0
Reservations perçues selon le chiffre d'affaires	AC=H10000	0	0
Autres revenus de factures - Usages et autres services	AC=H11000	0	0
Autres revenus de factures - Recherche	AC=H11000	0	0
Autres revenus de factures - Management Fees	AC=H11500	0	0

### 2) P&L investigations if P&L checks do not match (tab P&L search on specific heading):

To be used if one or several P&L Heading not @ 0 in tab "P&L F99 F99EX F99AJ"

Period to be checked : YYYY12

	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12
Define heading @ issue AC=xxxxx "ME" & "VC" check to be approved	AC=RS240	AC=RS270	AC=RS100	AC=RS200
Last check companies done on August 23rd 2022	FL=F99	FL=F99	FL=F99	FL=F99

P&L SCHEDULE L2018

Reporting number	Entity name	Consolidation Status	Coûts non proportionnels de production de la période	Produits répartis sur éléments de trésorerie	Impôts courants	Impôts différés
RU=0001	SOLVAY SA - CORPORATE HEADQUARTERS (SCH)	IG	0,00	0,00	0,00	0,00
RU=0003	SOLVAY PARTICIPATIONS BELGIQUE SA	IG	0,00	0,00	0,00	0,00
RU=0005	SOLVAY CHEMICALS INTERNATIONAL SA	IG	0,00	0,00	0,00	0,00
RU=0009	SOLVAY FINANCE FRANCE S.A	IG	0,00	0,00	0,00	0,00
RU=0082	SOLVAY VINYL HOLDING AG	IG	0,00	0,00	0,00	0,00
RU=00125	SOLVAY (SCHWEIZ) AG	IG	0,00	0,00	0,00	0,00

### 3) Check on Tax rates (tabs Tax rates F99 & Tax rates F00):

Expected result after move from Hard Close to Year End : Tax Rates expected to still be there

Period to be checked : YYYY12

	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12	CA=ACTUAL2 DP=2022.12 PE=2022.12
Define heading @ issue AC=xxxxx "ME" & "VC" check to be approved	AC=TR000	AC=TR000	AC=TR000	AC=TR000	AC=TR000	AC=TR000
Last check companies done on August 23rd 2022	FL=F99	FL=F99	FL=F99	FL=F99	FL=F99	FL=F99

TAX RATES SCHEDULE T1-1

Reporting number	Entity name	Consolidation Status	Taux d'imposition effect Courant	Taux d'imposition effect Différé	Taux d'imposition effect	Taux d'imposition Courant Standard	Taux d'imposition Différé Standard	Taux d'imposition Standard
RU=0001	SOLVAY SA - CORPORATE HEADQUARTERS (SCH)	IG	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
RU=0003	SOLVAY PARTICIPATIONS BELGIQUE SA	IG	0,00%	0,00%	0,00%	0,00%	0,00%	
RU=0005	SOLVAY CHEMICALS INTERNATIONAL SA	IG	0,00%	0,00%	0,00%	0,00%	0,00%	
RU=0009	SOLVAY FINANCE FRANCE S.A	IG	0,00%	0,00%	0,00%	0,00%	0,00%	
RU=0082	SOLVAY VINYL HOLDING AG	IG	0,00%	0,00%	0,00%	0,00%	0,00%	
RU=00125	SOLVAY (SCHWEIZ) AG	IG	0,00%	0,00%	0,00%	0,00%	0,00%	
RU=00134	PERFORMANCES CO BRASIL Ltda	ME	0,00%	0,00%	0,00%	0,00%	0,00%	
RU=00141	SOLVAY CHEMICALS FINI AND OY	IC	0,00%	0,00%	0,00%	0,00%	0,00%	

### 2.3.7.2 Selected controls directly in packages

Controls to be made by opening the most significant companies:

- 02002 Syensqo SA
- 64220 Specialty Operations France
- 60327 Solvay Holding Inc

Open the related package and consult each tax schedule to check that Hard close data and comments are still there / consult P&L schedule L2018 to check that no data and no comment

### Example, T3-3 Current income tax:

ACTUAL2 - 202112 - 00001 - Package - SOLVAY SA - CORPORATE HEADQUARTERS (SCH) (locked package) - T3-3 - Current income Tax - Yearly Close

Code	Description	Comment	TOTAL - ETRS			Underlying (Projected ETR)		
			Total	Standard Rate	Reduced Rate	Total	Standard Rate	Reduced Rate
			Y000	Y010	Y020	Y010	Y011	Y012
H0120	EARNING BEFORE TAX (EBT) - After transfer		-250,551	-250,551	-	93,500	93,500	-
ACPE010	Elimination of dividends received		-	-	-	-	-	-
ACPE020	Provision for securities / for charge in affiliates		-	-	-	-	-	-
ACPE030	Non-deductible amortization of goodwill		-	-	-	-	-	-
ACPE040	Other accounting permanent differences 1	Hybrid interest from 80231	25,269	25,269	-	-	-	-
ACPE050	Other accounting permanent differences 2	DR	-1,372	-1,372	-	-1,372	-1,372	-
ACPE060	Other accounting permanent differences 3	F501 (early swap) dividend	1,391	1,391	-	-	-	-
ACPE070	Other accounting permanent differences 4		-	-	-	-	-	-
ACPE080	Accounting permanent differences		-24,731	-24,731	-	-4,372	-4,372	-

P&L (schedule L2018):

	FI0	FS9 CLOSING	FB9X Adjustments	FB9J Underlying
R10000 Net sales				
R10000 Reversed royalties according to sales				
<b>ST-CA-PM Net sales (published)</b>				
R11200 Other revenues on activities - Utilities and other site services				
R11400 Other revenues on activities - Research				
R11500 Other revenues on activities - Management Fees				
<b>STOT-R110 Other revenues on activities</b>				
<b>ST-R1111 Net sales &amp; other revenues on activities</b>				
R12000 Royalties paid according to sales				
R12000 Other variable expenses on sales				
R12910 Logistics costs - variable				
<b>STOT-R1200 Variable selling expenses</b>				
R15400 Variable costs of sales				
R15410 Actual/Standard variance - Variable costs of sales				
R15430 Elimination of margin in inventories				
<b>STOT-R1500 Variable costs of sales</b>				

### 2.3.8 Switch set of folders and controls from HC to Year End ones

In the following table (refer to this document "[BFC Admin Reporting set up per category and period](#)") are defined the **Folders** and **Set of Controls** to be used for each type of company in each Category and reporting period (monthly, Quarterly, Hard Close, Year-End):

**Warning:** Apply to central manual journal entries option **MUST NOT** be flagged

ACTUAL2 - 2024.12 - Reporting ID - SYENSQO IFRS 2024.12

File View Tools Help

General Definition Package Restrictions Operation

Windows and Internet folder: ACT2IG-YENEW ACTUAL2 Year-End Reporting - From January 2019

Internet-specific folder: ACT2IG-YENEW ACTUAL2 Year-End Reporting - From January 2019

Set of controls: ACT2IG-YE ACTUAL2 IG Year-End

Group control level: Q Quarterly transfer

Blocking

Apply to central manual journal entries as well

Lock on publication: Total

Set of rules: C-PACK02 Cash flow rules - Actual2 Package data : New and old versions

Opening balance data  Consolidated  Preconsolidated

Consolidation: ACTUAL2 - 2023.12 - S ACTUAL2 IFRS SYENSQO 2023.12

Category: ACTUAL2 Legal consolidation

Data entry period: 2023.12 2023 December

Scope: SYENSQO SYENSQO

Variant: 2 IFRS Norms

Consolidation currency: EUR Euro

Associate opening balance data periods:

Adapt the **deadline** according to date defined for **package publication** in the [Package Generation Planning file](#).

**Regenerate all packages** to get the application of the new folders / controls / deadline

ACTUAL2 - 2021.12 - Reporting ID - Legal consolidation - 2021.12

File View Tools Help

General Definition Package Restrictions Operation

Package publication

Deadline: Friday, January 7, 2022 - 11:00:00  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

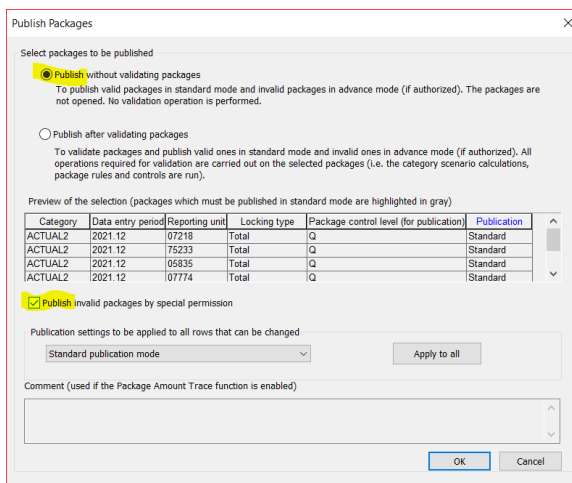
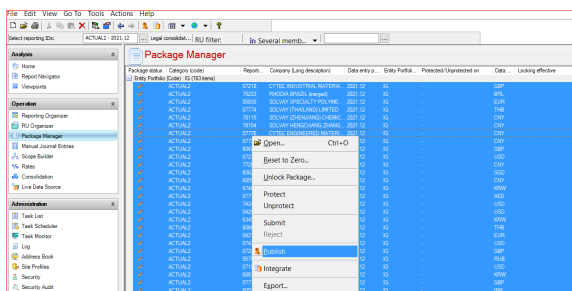
Control level reached: [ ]

### 2.3.9 Publication and unlocking of packages

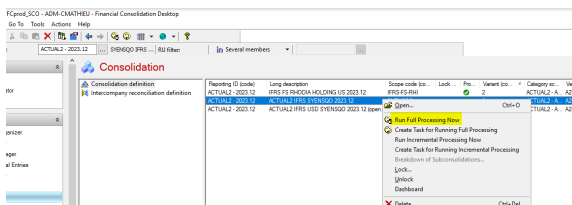
In order to clean the data at conso level the packages that have just been cleaned with the mass import must be published.

**Publication has to be done by special permission, in most cases,** since packages are not valid (having blocking controls).

Note it **could happen that some packages**, if not having tax data and thus no blocking controls, are **published with standard mode and thus become locked**.



Once packages have been published, **12.YYYY conso SYENSQ / V2** needs to be run to clean data at conso level.

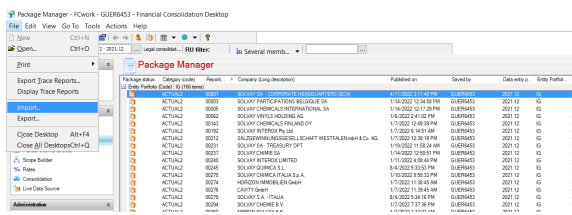


### 2.3.10 Change package status to "Modified"

In order not to confuse end users, the package status must be **changed from Published to Modified**.

Packages have been published almost empty (only tax schedules have data) in order to clean up the data at conso level.

The status should now be set back to modified by reimporting the file imported in section 2.3.6.



Note : **Before launching the reimport, check that all packages are unlocked and proceed packages unlockings if needed** (case to happen on packages published by Standard mode in step 2.3.9)

**Key points on Import options to be selected:**

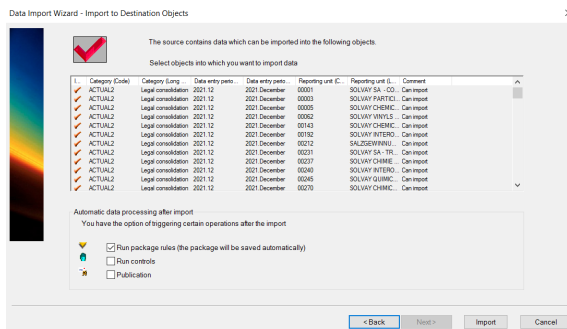
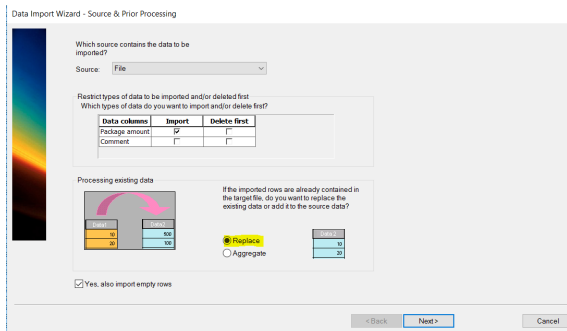
- Choose **replace data** (and not aggregate data)

- Choose **"Yes, also import empty rows"**
- **Do not reset to 0 the pack before import !** (not to erase Tax schedules)
- **Activate the "run package rules"** after import to get a saving of the packs and thus a saving.
- **Do not activate the "Run controls" after import** : by definition a lot of blocking controls would appear that could confuse the user opening beginning of January their YE pack

Check that all packages appear with modified status .

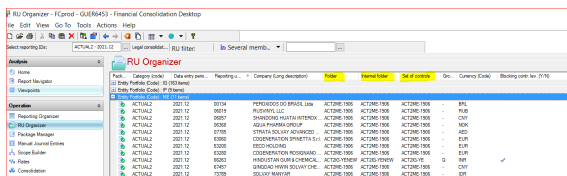
If some packages still appear as "Integrated" then workaround to be applied

- open package and "Save". Close
- or if Save button is not available, open L2018 schedule and enter 0 amount in 1st line "R10000" heading and Save. Close



### 2.3.11 Add and create the MEQ (equity methods) packs

Adapt set of Folders and controls (refer to this document **"BFC Admin Reporting set up per category and period"**) of Equity Methods (different from IG and IP companies) to Year End profile . **Exception for company 66263 Hindustan Gum.**



### 2.3.12 Create packages for companies entering in the conso scope

Check also the list of IG / IP / MEQ versus November ACTUAL2 reporting one (in case companies have entered in the scope in November, after the launch of HC Tax).

Companies entering or leaving the Syensqo Group are registered in the following file **SYENSQO Structure**.

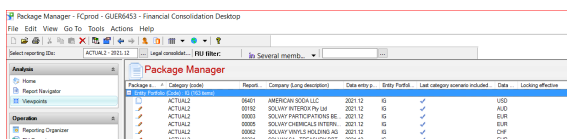
If a company leave the YYYY.12 scope:

1. Its package has to be reset to 0
2. Publication of empty package to be made to send empty data to BFC PreConso table
3. Then delete the package and its RU organizer

### 2.3.13 Generate all packages and final control

Check that package status is:

- **"Modified"** for IG and IP which took part to HC Tax process (consequence of the Import cleaning)
- **"Empty"** for MEQ and new added companies



L7010/F00:

Open the following packages (without any action or saving inside !) to check that F00 there in L7010 / Year end schedules there / P&L schedule L2018 with 0 data / Tax schedules still with data (IG and IP used during Hard close):

- IG 74249 Solvay USA Inc
- MEQ 73789 Solvay Manyar

	F10 OPENING	F10 NET INC N-1	F10 NET INCOME	F10 VARIATION	Checking
<b>A. Assets</b>					
A20080 Intangible Assets under construction	13,457	-	-	-13,457	OK
A20100 Software	185,561	-	-	-185,561	OK
A20500 Patents & licences	55,126	-	-	-55,126	OK
A20510 Trademarks	7,688	-	-	-7,688	OK
A20600 Development costs	208,816	-	-	-208,816	OK
A20800 Other intangible assets	16,215	-	-	-16,215	OK
A20900 Long term receivables	62,545	-	-	-62,545	OK
A20980 Development costs under construction	44,715	-	-	-44,715	OK
A21000 Land	50,564	-	-	-50,564	OK
A21300 Buildings and improvements	436,016	-	-	-436,016	OK
A21500 Other tangible assets	49,329	-	-	-49,329	OK
A21700 Plant, machinery & equipment	1,427,251	-	-	-1,427,251	OK
A21900 Tangible assets under construction	102,835	-	-	-102,835	OK
A23300 Buildings - Right of use - Gross value	31,807	-	-	-31,807	OK
A23400 Transportation equipment - Right of use - Gross value	12,893	-	-	-12,893	OK
A23500 Other tangible assets - Right of use - Gross value	1,776	-	-	-1,776	OK
A23700 Industrial Equipment - Right of use - Gross value	14,446	-	-	-14,446	OK
A24000 Investments in associates and joint ventures	2,044	-	-	-2,044	OK

Year end schedules:

04274 - RHODIA OPERATIONS - December 2021	
<b>ACTUAL 2 SUMMARY</b>	
<a href="#">Access to full list of package schedules</a>	
<b>FINANCIAL STATEMENTS</b>	
<b>INCOME STATEMENT</b>	
<b>FIXED ASSETS</b>	
<b>INVESTMENTS</b>	
<b>EQUITY</b>	
<b>PROVISIONS</b>	
<b>OTHER NON CURRENT &amp; CURRENT ASSETS / LIABILITIES</b>	
<b>SPECIAL OPERATIONS</b>	
L3060 - Specific flows and impact of special operations	
<b>TAX</b>	






	F10	F10 CLOSING	F10EX Adjustments	F10EX Underlying
R10000 Net sales	681,970	0	-	0
R10000 Received royalties according to sales	1,615	0	-	0
<b>ST-CA-PM Net sales (published)</b>	<b>683,585</b>	<b>0</b>	<b>-</b>	<b>0</b>
R11200 Other revenues on activities - Utilities and other site services	64,871	0	-	0
R11400 Other revenues on activities - Research	30,768	0	-	0
R11500 Other revenues on activities - Management Fees	71,185	0	-	0
<b>STOT-R110 Other revenues on activities</b>	<b>176,824</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>ST-R111 Net sales &amp; other revenues on activities</b>	<b>858,405</b>	<b>0</b>	<b>-</b>	<b>0</b>
R12000 Royalties paid according to sales	-	0	-	0
R12000 Other variable expenses on sales	-	0	-	0
R12910 Logistics costs - variable	-25,305	0	-	0
<b>STOT-R120 Variable selling expenses</b>	<b>-25,305</b>	<b>0</b>	<b>-</b>	<b>0</b>
R15400 Variable costs of sales	-378,338	0	-	0
R15400 actual/inventories variations - Variable costs of sales	-6,789	0	-	0
R15430 Elimination of margin in inventories	-	0	-	0

	F10	F10 CLOSING	F10EX Adjustments	F10EX Underlying
R10000 Net sales	681,970	0	-	0
R10000 Received royalties according to sales	1,615	0	-	0
<b>ST-CA-PM Net sales (published)</b>	<b>683,585</b>	<b>0</b>	<b>-</b>	<b>0</b>
R11200 Other revenues on activities - Utilities and other site services	64,871	0	-	0
R11400 Other revenues on activities - Research	30,768	0	-	0
R11500 Other revenues on activities - Management Fees	71,185	0	-	0
<b>STOT-R110 Other revenues on activities</b>	<b>176,824</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>ST-R111 Net sales &amp; other revenues on activities</b>	<b>858,405</b>	<b>0</b>	<b>-</b>	<b>0</b>
R12000 Royalties paid according to sales	-	0	-	0
R12000 Other variable expenses on sales	-	0	-	0
R12910 Logistics costs - variable	-25,305	0	-	0

END OF THIS PROCEDURE

## Workflow history

This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

Mar 25, 2025	Actor	Type	Activity	Version
Published	 STOISSICH, Caroline	Edit	updated the page at 5:38 pm	
		State	changed state to <b>Published</b> at 4:38 pm	v107
Draft	 STOISSICH, Caroline	State	gave <i>Approvers</i> approval at 4:38 pm	
		State	changed state to <b>Draft</b> at 4:38 pm	v107
Jan 09, 2025				
Published	 STOISSICH, Caroline	Edit	updated the page at 3:43 pm	
		State	changed state to <b>Published</b> at 2:43 pm	v106
Draft	 STOISSICH, Caroline	State	gave <i>Approvers</i> approval at 2:43 pm	
		State	changed state to <b>Draft</b> at 2:43 pm	v106
Dec 16, 2024				
Published	 STOISSICH, Caroline	Edit	updated the page at 5:41 pm	
		State	changed state to <b>Published</b> at 4:41 pm	v105