

Tax Reporting in BFC SYENSQO

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 - 2.3.9 Publication and unlocking of packages
 - 2.3.10 Change package status to "Modified"
 - 2.3.11 Add and create the MEQ (equity methods) packs
 - 2.3.12 Create packages for companies entering in the conso scope
 - 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**

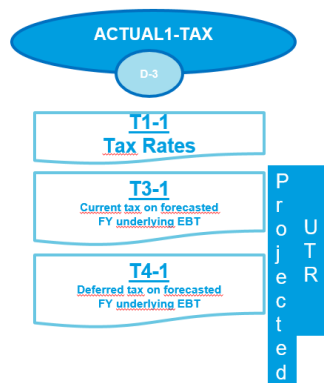
- **Actual1-Tax** phase/category that aims at calculating, during **interim periods**, the Underlying projected Tax Rate ("UTR") based on full-year forecasts of the Underlying EBT (Earnings Before Tax)
- **Actual2** phase / category that aims at calculating during **Hard Close and at Final Year End**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

INTERIM PERIODS - overview

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

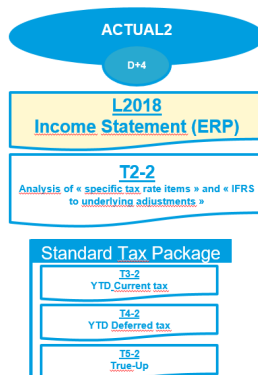
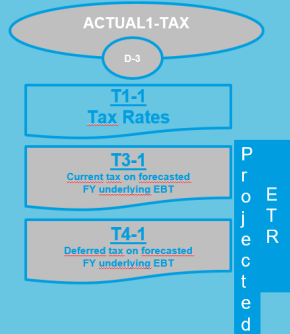
- **Enacted tax rates:** current vs deferred & standard vs reduced
⇒ Data entry in the schedule T1-1
- **« Projected » tax rates:** Underlying only
⇒ Computed in the schedules T3-1 (current taxes) and T4-1 (deferred taxes)

⇒ 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

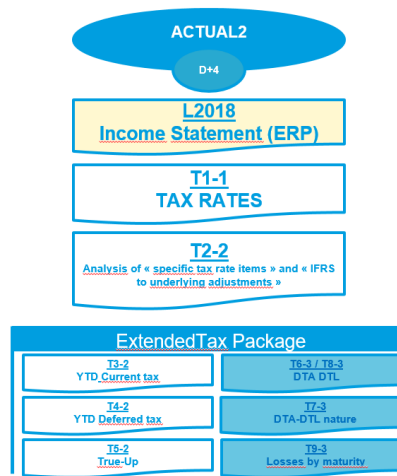


HARD CLOSE and YEAR END - overview

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.

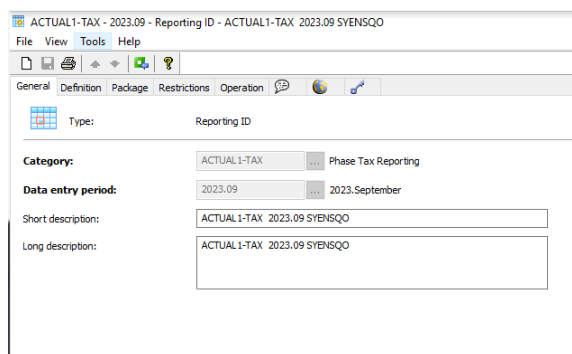
An option to create the Reporting for a new period is through the option **Saving As** based in the last version available.

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:

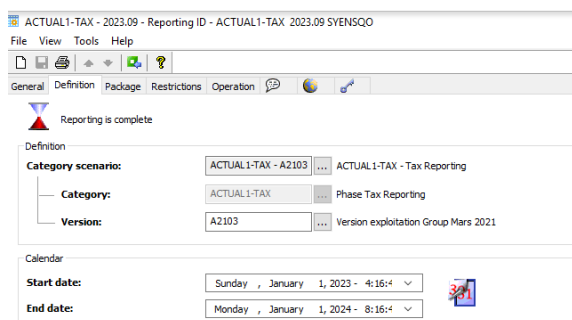
- **Category** - ACTUAL1-TAX
- **Data entry period** - YYYY.QQ
- **Short & Long description** - Phase Tax Reporting- YYYY.QQ



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:

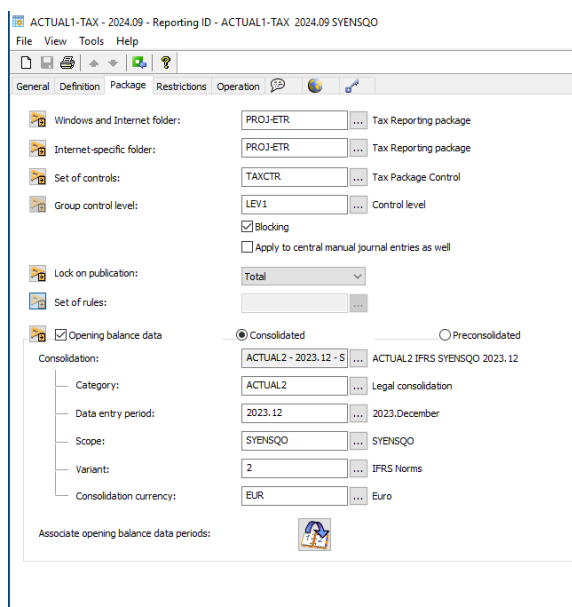
- **Windows and Internet folder:** refer to this document "[BFC Admin Reporting set up per category and period](#)"
- **Internet-specific folder:** refer to this document "[BFC Admin Reporting set up per category and period](#)"
- **Set-of controls:** refer to this document "[BFC Admin Reporting set 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 **SSCONSO**.

ACTUAL1-TAX - 2023.09 - Reporting ID - ACTUAL1-TAX 2023.09 SYENSQO

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: OPENING BALANCE

Data Entry Restrictions

Restriction: SSCONSO

Protected technical origin

Read-only techorig: ☒ 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, according to date defined in the **SYE NSQO Finance Accounting Closing Calendar** available in the SYENSQO GAR AODOCs Library.

ACTUAL1-TAX - 2023.09 - Reporting ID - ACTUAL1-TAX 2023.09 SYENSQO

File View Tools Help

General Definition Package Restrictions Operation

Package publication

Deadline: Friday, October 27, 2023 - 10:0 ☐ 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.

ACTUAL1-TAX - 2023.09 - Reporting ID - ACTUAL1-TAX 2023.09 SYENSQO

File View Tools Help

General Definition Package Restrictions Operation

	Short description	Long description
French	ACTUAL1-TAX 2023.09 SYENSQO	ACTUAL1-TAX 2023.09 SYENSQO
English	ACTUAL1-TAX 2023.09 SYENSQO	ACTUAL1-TAX 2023.09 SYENSQO
German		
Spanish		
Italian		
Local		

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).

Analysis

Home

Report Navigator

Viewpoints

Operation

Reporting Organizer

RU Organizer

Package Manager

Manual Journal Entries

Scope Builder

Rates

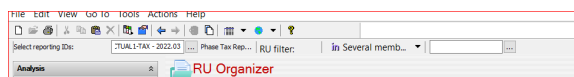
Consolidation

Live Data Source

RU Organizer

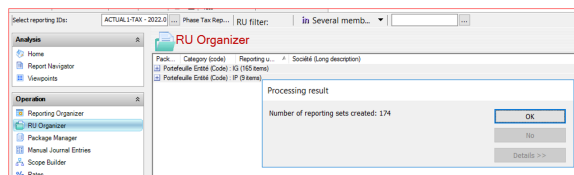
Pack	Category (code)	Reporting u.	Société (Long description)
ACTUAL2	00001		SOLVAY SA - CORPORATE HEADQUARTERS (SCH)
ACTUAL2	00001		SOLVAY PARTICIPATIONS BELGIE SA
ACTUAL2	00005		SOLVAY CHEMICALS INTERNATIONAL SA
ACTUAL2	00002		SOLVAY INVISTA HOLDING AG
ACTUAL2	00043		SOLVAY CHEMICALS FINLAND OY
ACTUAL2	00102		SOLVAY INTEROX PV US
ACTUAL2	00212		SALZGEWINNINGSGESELLSCHAFT WESTFALEN mbH & Co. KG
ACTUAL2	00201		SOLVAY SA - TREASURY DPT
ACTUAL2	00207		SOLVAY CHINE SA
ACTUAL2	00206		SOLVAY INTEROX LIMITED
ACTUAL2	00245		SOLVAY GUINCA S.L.
ACTUAL2	00270		SOLVAY CHIMICA ITALIA S.p.A
ACTUAL2	00274		HORIZON IMMOBILIEN GMBH
ACTUAL2	00276		CHIFFY GMBH

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.

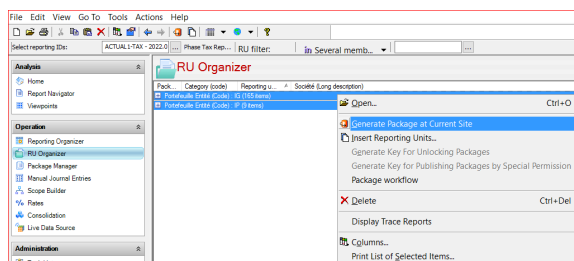


Before Generate the packages to the Package Manager module, ensure that all the companies are with the correct Consolidation Method (column Entity Portfolio), and if any company needs either to be added or deleted

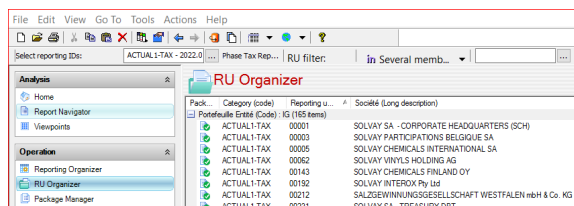
Companies entering or leaving the SYENSQO Group are registered in the following file [Syensqo Structure file](#) available in SYENSQO GAR AODOC Library

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


ACTUAL1-TAX - 2021.09 - 00001
 SOLVAY SA - CORPORATE HEADQUARTERS (SCH)
 Status:  Integrated Validity:  Valid Currency: EUR
 Since: 115 days ago Controls:  Successful Group Control Level: LEV1
 By: BE11501 Package Control Level: LEV1

Read-Only:  Package is locked

[HOME](#)
[SCHEDULES](#)
[CONTROLS](#)
[COMMENT & ATTACHMENTS](#)





T1-1 | Tax Rates









	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		<u>Projected ETR</u>			
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)

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 



Find 

	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

Find

	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		Taux Projeté			
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		Taux Projeté			
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

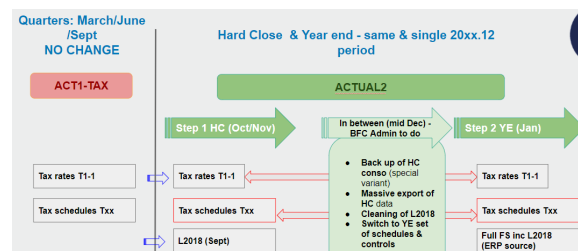
T1-1 | Taux d'impôt

Find

	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		Taux Projeté			
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:

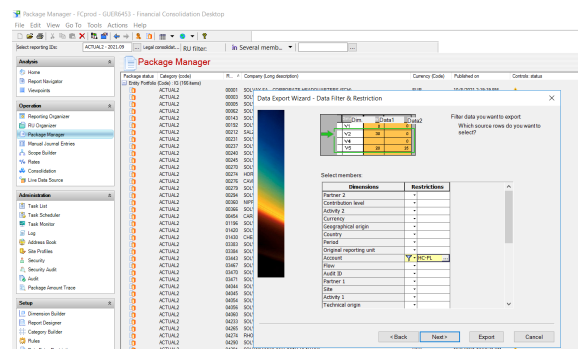
- **P&L data** (L2018 schedule)
- **Tax rates** (T1-1-ACTUA2 schedule)
- both taken **from ACTUAL2 09.YYYY**

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]

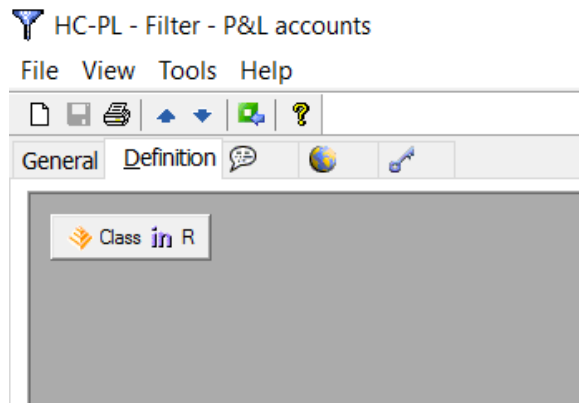
[PE = +0.12]



- 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](#)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	D_DP	D_FL	D_MVTCA	D_PAYS	D_ORU	D_PMARK	D_RU	D_DP	D_PAYS	D_ORU	D_PMARK	D_RU	D_DP	D_PAYS	D_ORU	D_PMARK	D_RU	D_DP	D_PAYS	D_ORU
2	ACTUAL2	2021.12	EUR	0000	PACKAGE	2021.12	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000
3	ACTUAL2	2021.12	EUR	0000	PACKAGE	2021.12	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000
4	ACTUAL2	2021.12	EUR	0000	PACKAGE	2021.12	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000
5	ACTUAL2	2021.12	EUR	0000	PACKAGE	2021.12	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000
6	ACTUAL2	2021.12	EUR	0000	PACKAGE	2021.12	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000
7	ACTUAL2	2021.12	EUR	0000	PACKAGE	2021.12	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000
8	ACTUAL2	2021.12	EUR	0000	PACKAGE	2021.12	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000

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

ACTUAL2 - 2021.12 - Reporting ID - Legal consolidation - 2021.12

File View Tools Help

General Definition Package Restrictions Operation

Windows and Internet folder: ACT2-HCNEW ACTUAL2 Hard Close NEW

Internet-specific folder: ACT2-HCNEW ACTUAL2 Hard Close NEW

Set of controls: ACT2-HC Actual 2 Hard Close IG with Tax package

Group control level: Q Quarterly transfer

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 - 2020.12 - 5 Référence de publication (COMPT)

Category: ACTUAL2 Legal consolidation

Data entry period: 2020.12 2020.December

Scope: SOLVAY14 SOLVAY14 - ME vers IP

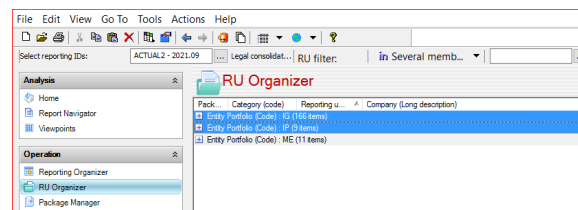
Variant: 2 IFRS Norms

Consolidation currency: EUR Euro

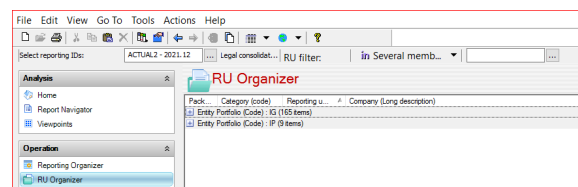
Associate opening balance data periods:

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

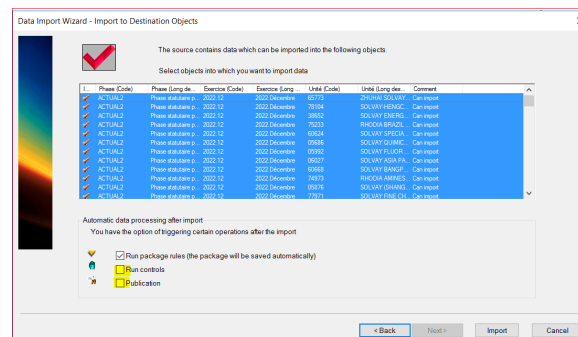
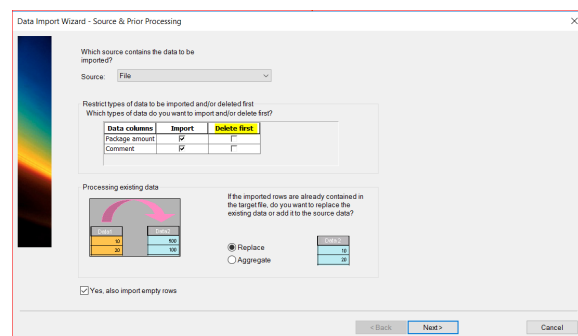
- Copy through the icon or Ctrl+C



Paste through the icon  or Ctrl+V:



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.

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

[illegible]

- 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.

- 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.

- 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.

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](#)

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

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

- **Schedule T1-1-ACTUA2 "tax rates"** is filled with data and other tax schedules are empty and ready for input;
- **P&L schedule I 2018** to check that data is filled

[illegible]

To be used if one or several P&L Heading not @ equal to September in tab "P&L HC"		package	package	package	package		
		CA-ACTUAL2	CA-ACTUAL2	CA-ACTUAL2	CA-ACTUAL2		
		PE-2022-12	PE-2022-12	PE-2022-12	PE-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
TO BE UPDATED WITH IN-SCOPE CLOSING & BOLD							
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022-12		
		CA-2022-12	CA-2022-12	CA-2022-12	CA-2022-12		
		PL-2022-12	PL-2022-12	PL-2022-12	PL-2022		

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

ACTUAL2 - 2021-12 - 00001 - Package - SOLVAY SA - CORPORATE HEADQUARTERS (SCH) (Locked package) - **TT1-ACTUAL2 - Tax Rates**

File Edit View Tools Actions Window Help

Package control level: 3-0

OL1A01

Date entry Guide

		OPENING F00	CLOSING F09
Code	Description		
TXRCR	Tax rate - Current - Standard	25.00%	25.00%
TXRCR	Tax rate - Current - Reduced	0.00%	0.00%
TXRDS	Tax rate - Deferred - Standard	25.00%	25.00%
TXRDR	Tax rate - Deferred - Reduced	0.00%	0.00%
<u>Projected ETR</u>			
ETXRC	Effective tax rate - Current		9.13%
ETXRD	Effective tax rate - Deferred		4.48%
ETXRX	Effective Tax Rate - Total		13.61%

(ACTUAL - 2021-12 - 0000) - Package - SOLWAY SA - CORPORATE HEADQUARTERS SCHI (Loaded package) - 12/16 Income statement									
File Edit View Tools Actions Window Help									
Package interface - Q-Q									
In - 70241									
Data entry Guide									
	F00	F99 CLOSING	FBIEX Adjustments	FBAJ Underlying					
R10000 Net sales	13,951	9,096		9,096					
R10000 Received royalties according to sales	11,762	6,113		6,113					
ST-CAPM Net sales (published)	25,713	15,209		15,209					
R11200 Other revenues on activities - Utilities and other site services	264	73		73					
R11400 Other revenues on activities - Research R&D	12	16		16					
R11500 Other revenues on activities - Management Fees	-	-		-					
STOT-R110 Other revenues on activities	278	89		89					
ST-BEAT Net sales	25,991	15,288		15,288					

ACTUAL 2 - 2021.12 Legal consolidation - RUJ filter: In Several memb... 57230 SOLSKY FRANCE

Consolidation

Consolidation definitions Reporting ID code Scope code Long description Op Scope period Cons. rate period Set of rules (code)

- 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 - [ACT2-HC-SYEN](#) - that needs to be updated.

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

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

Task List					
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 D20 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 WD1 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)					

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

Date entry period:

2023.12

2023.December

Scope code:

SYENSQO

SYENSQO

Variant:

2

IFRS Norms

Currency:

EUR

Euro

Processing type

☒ Full consolidation

☐ Incremental consolidation

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

File View Tools Help

General Task Log Definition

Priority:

Normal

Active

Last processing:

no completed task saved

Task Scheduler

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

☒ Active

Process Run By

ADM-CHATHIEU MATHIEU Caroline

Change

☐ ASAP

☐ Once on: Wednesday, January 31, 2024 at: 15:04

☒ Recurrent:

Period Manager

☐ Day

☒ Week

☐ month(s)

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, 2024

☐ No end date☒ Until: Thursday, December 12, 2024

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.](#)

[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

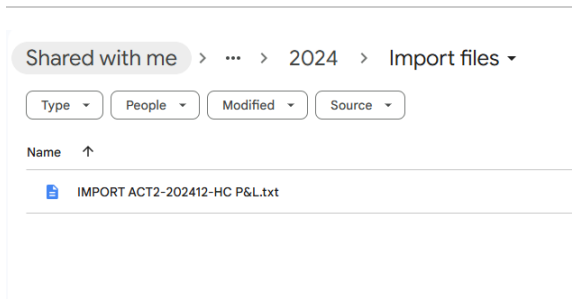
- csv should be the format** to avoid splitting a comment in separate columns in case there are commas in the text /comment

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

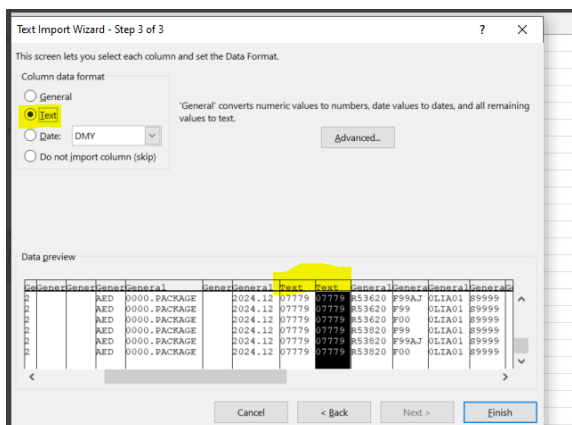
File exported should be named as **ACT2-YYYY.12-HC P&L export.csv** and saved in the [folder of the year](#)

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)



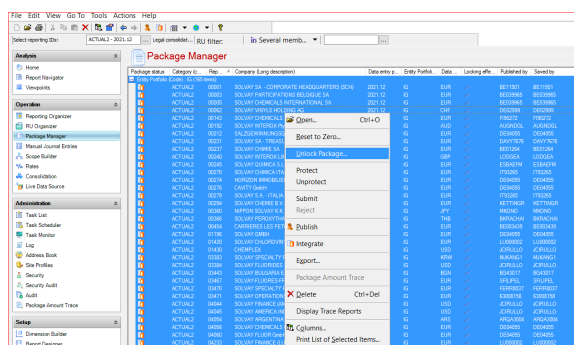
Cleaning to be done:

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.	
Warning: 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

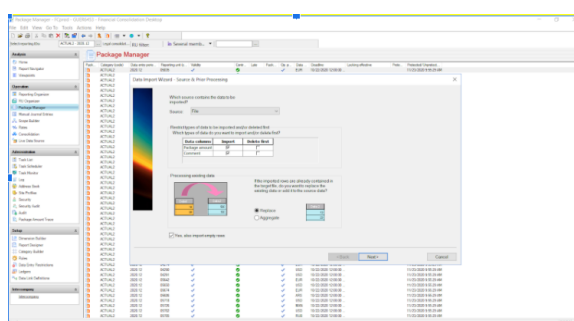
Packages need to be unlocked to allow the massive import.



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 if 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=SOUSVY14 CO=EUR 2022-12	CA=ACTUAL2 SC=SOUSVY14 CO=EUR 2022-12	CA=ACTUAL2 SC=SOUSVY14 CO=EUR 2022-12	CA=ACTUAL2 SC=SOUSVY14 CO=EUR 2022-12
ALL CONSO	ALL CONSO	ALL CONSO	ALL CONSO
RU sum IGP	DP=2022.12	DP=2022.12	DP=2022.12
AIJ sum (AIJ values)	Filter "IGP" created in PCPROD: includes IP and IG only	RU sum IGP	RU sum IGP
FL=F99 AIJ sum (AIJ values)	PACK	FL=F99EX AIJ sum (AIJ values)	FL=F99AJ AIJ sum (AIJ values)
Chiffre d'affaires	AC=H10000	0	0
Reste à payer	AC=H10000	0	0
Autres revenus de l'activité - Usines et autres services	AC=H11000	0	0
Autres revenus de l'activité - Recherche	AC=H11000	0	0
Autres revenus de l'activité - 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"			
CA=ACTUAL2 DP=2022.12 PC=2022.12	CA=ACTUAL2 DP=2022.12 PC=2022.12	CA=ACTUAL2 DP=2022.12 PC=2022.12	CA=ACTUAL2 DP=2022.12 PC=2022.12
AC=SC0440	AC=SC0710	AC=SC0710	AC=SC0720
FL=F99	FL=F99	FL=F99	FL=F99
Last check companies done on August 23rd 2022			
P&L SCHEDULE L2018			
Reporting number	Entity name	Compte Status	Coûts non proportionnels de production de la période (hors amort.)
RU=0001	SOLVAY SA - CORPORATE HEADQUARTERS (SCH)	IG	0,00
RU=0003	SOLVAY PARTICIPATIONS BELGIQUE SA	IG	0,00
RU=0005	SOLVAY CHEMICALS INTERNATIONAL SA	IG	0,00
RU=0009	SOLVAY FRANCE FRANCE S.A.	IG	0,00
RU=0082	SOLVAY VINYL HOLDING AG	IG	0,00
RU=0125	SOLVAY (SCHWEIZ) AG	IG	0,00
RU=0125	SOLVAY (SCHWEIZ) AG	IG	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			
CA=ACTUAL2 DP=2022.12 PC=2022.12	CA=ACTUAL2 DP=2022.12 PC=2022.12	CA=ACTUAL2 DP=2022.12 PC=2022.12	CA=ACTUAL2 DP=2022.12 PC=2022.12
AC=CT0000	AC=CT0000	AC=CT0000	AC=CT0000
FL=F99	FL=F99	FL=F99	FL=F99
Last check companies done on August 23rd 2022			
TAX RATES SCHEDULE T1-1			
Reporting number	Entity name	Compte Status	Taux d'imposition Courant
RU=0001	SOLVAY SA - CORPORATE HEADQUARTERS (SCH)	IG	0,00%
RU=0003	SOLVAY PARTICIPATIONS BELGIQUE SA	IG	0,00%
RU=0005	SOLVAY CHEMICALS INTERNATIONAL SA	IG	0,00%
RU=0009	SOLVAY FRANCE FRANCE S.A.	IG	0,00%
RU=0082	SOLVAY VINYL HOLDING AG	IG	0,00%
RU=0125	SOLVAY (SCHWEIZ) AG	IG	0,00%
RU=0125	SOLVAY (SCHWEIZ) AG	IG	0,00%
RU=0141	SCH VAY CHEMICAL S.FIN AND CO	IG	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 - 2021.12 - 00001 - Package - SOLVAY SA - CORPORATE HEADQUARTERS (SCH) (locked package) - T3-3 - Current income Tax - Yearly Close			
File Edit View Tools Actions Window Help			
T3-3 - T3-3 - T3-3 - T3-3 - T3-3 - T3-3			
Data entry Suite			
TOTAL-IFRS			
Underlying (Projected ETR)			
Total Standard Rate Reduced Rate Total Standard Rate Reduced Rate			
Y000 Y001 Y002 Y003 Y004 Y005 Y006 Y007			
EARNINGS BEFORE TAX (EBT) - After transfer			
250,551 250,551 - - 93,588 93,588			
ACPE010 Emission of dividends received			
ACPE020 Provision for liabilities / for charge in affiliates			
ACPE030 Non-inducible amortization of goodwill			
ACPE041 Other accounting permanent differences 1			
ACPE051 Other accounting permanent differences 2			
ACPE061 Other accounting permanent differences 3			
ACPE071 Other accounting permanent differences 4			
ACPE081 Accounting permanent differences			

P&L (schedule L2018):

	F10	F10 CLOSING	F10EX Adjustments	F10A Underlying
R10000 Net sales				
R10000 Reversed royalties according to sales				
ST-CA-F10 Net sales (published)				
R11000 Other revenues on activities - Utilities and other site services				
R11400 Other revenues on activities - Research				
R11500 Other revenues on activities - Management Fees				
STOT-R110 Other revenues on activities				
ST-R111 Net sales & other revenues on activities				
R12000 Royalties paid according to sales				
R12000 Other variable expenses on sales				
R12000 Logistics costs - variable				
STOT-R120 Variable selling expenses				
R14000 Variable costs of sales				
R14100 Actual/Standard variance - Variable costs of sales				
R14100 Elimination of margin in inventories				
STOT-R150 Variable costs of sales				

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

☐ 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

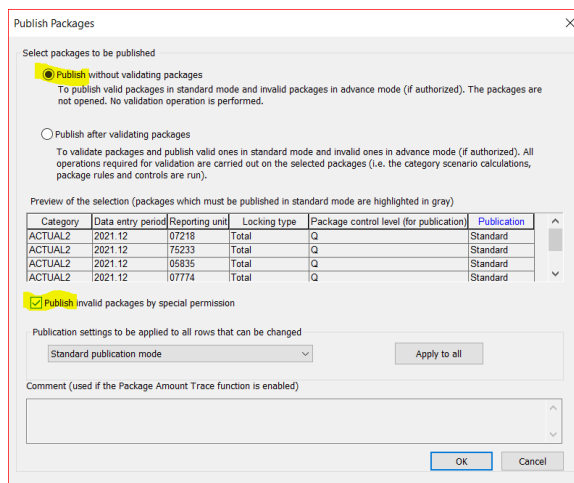
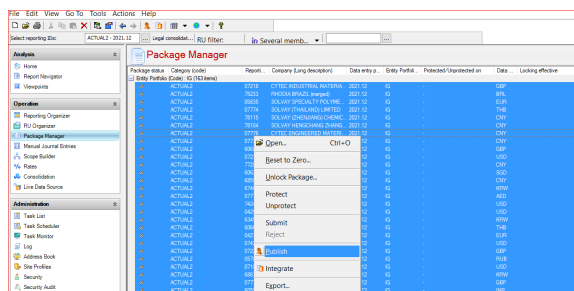
Control level reached

2.3.9 Publication and unlocking of packages

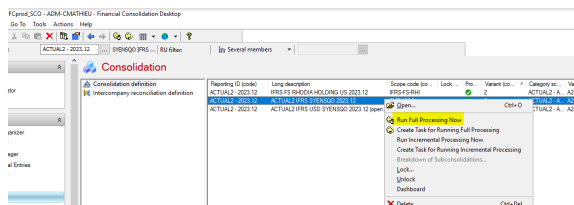
In order to clean the data at conso level the packages that have just been cleaned with the mass import must be published.

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 SYENSQO / 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**.

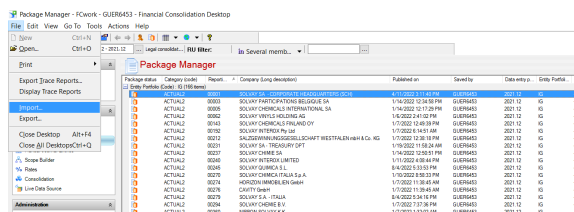
Packages have been published almost empty (only tax schedules have data) in order to clean up the data at conso level.

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)

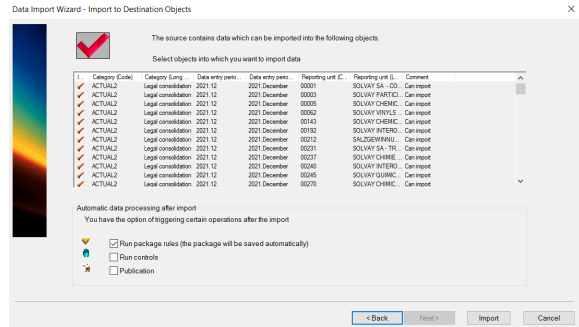
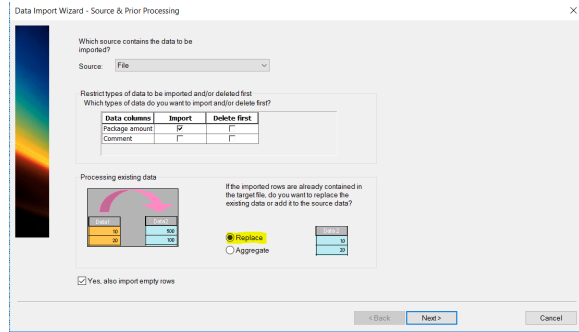


- Choose **"Yes, also import empty rows"**
- **Do not reset to 0 the pack before import !** (not to erase Tax schedules)
- **Activate the "run package rules"** after import to get a saving of the packs and thus a saving.
- **Do not activate the "Run controls" after import** : by definition a lot of blocking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

Check that all packages appear with modified status .

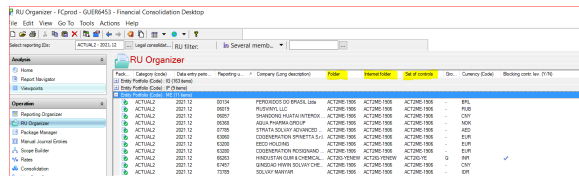
If some packages still appear as Integrated" then workaround to be applied

- 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**.

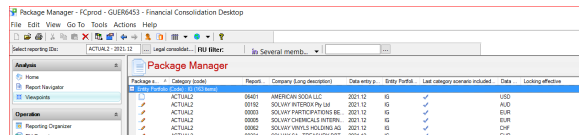
If a company leave the YYYY.12 scope:

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
A Assets					
A20080 Intangible Assets under construction	13.457	-	-	-13.457	OK
A10100 Software	185.961	-	-	-185.961	OK
A20040 Patents & licences	55.136	-	-	-55.136	OK
A20100 Trademarks	7.988	-	-	-7.988	OK
A20000 Development costs	208.818	-	-	-208.818	OK
A10800 Other intangible assets	16.215	-	-	-16.215	OK
A20800 Long term receivables	62.545	-	-	-62.545	OK
A20800 Development costs under construction	44.710	-	-	-44.710	OK
A21100 Land	50.564	-	-	-50.564	OK
A21300 Buildings and improvements	406.016	-	-	-406.016	OK
A21500 Other tangible assets	46.328	-	-	-46.328	OK
A21100 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	31.867	-	-	-31.867	OK
A23400 Transportation equipment - Right of use - Gross value	12.893	-	-	-12.893	OK
A23500 Other tangible assets - Right of use - Gross value	1.770	-	-	-1.770	OK
A23700 Industrial Equipment - Right of use - Gross value	14.446	-	-	-14.446	OK
A24000 Investments in associates and joint ventures	2.046	-	-	-2.046	OK

Year end schedules:

[ACTUAL2 - 2021.12 - 04274] - Package - RHODIA OPERATIONS - [0Q-ACT2YENEW - Actual 2 Summa	
File Edit View Tools Actions Window Help	
Package control level: 3 - Q	
in OLIA01	
Data entry	
04274 - RHODIA OPERATIONS - December 2021	
ACTUAL 2 SUMMARY	
Access to full list of package schedules	
FINANCIAL STATEMENTS	
INCOME STATEMENT	
FIXED ASSETS	
INVESTMENTS	
EQUITY	
PROVISIONS	
OTHER NON CURRENT & CURRENT ASSETS / LIABILITIES	
SPECIAL OPERATIONS	
L3060 - Specific flows and impact of special operations	
TAX	

[ACTUAL2 - 2021.12 - 04274] - Package - RHODIA OPERATIONS - [L2018 - Income statement]				
File Edit View Tools Actions Window Help				
Package control level: 3 - Q				
in OLIA01				
Data entry				
Code				
		F10	F10EX	F10A/ Underlying
		FBI CLOSING	Adjustments	
R10000	Net sales	681.976	0	0
R10000	Received royalties according to sales	1.015	0	0
ST-CA-F10 Net sales (published)		683.991	0	0
R11200	Other revenues on activities - Utilities and other site services	64.871	0	0
R11400	Other revenues on activities - Research	35.758	0	0
R11500	Other revenues on activities - Management Fees	74.195	0	0
STOT-R110 Other revenues on activities		174.814	0	0
ST-R111 Net sales & other revenues on activities		858.405	0	0
R12000	Royalties paid according to sales	-	0	0
R12900	Other variable expenses on sales	-	0	0
R12910	Logistics costs - variable	-25.305	0	0
STOT-R120 Variable selling expenses		-25.305	0	0
R15400	Variable costs of sales	-378.338	0	0
R15410	Actual/Standard variance - Variable costs of sales	-6.799	0	0
R15430	Elimination of margin in inventories	-	0	0

File Edit View Tools Actions Window Help					
Package control level: 3 - Q					
in OLIA01					
Data entry					
Summary: Suite					
		F10	F10 CLOSING	F10EX Adjustments	F10A/ Underlying
R10000	Net sales	-	-	-	-
R10000	Received royalties according to sales	-	-	-	-
ST-CA-P10 Net sales (published)					
R11200	Other revenues on activities - Utilities and other site services	-	-	-	-
R11400	Other revenues on activities - Research	-	-	-	-
R11500	Other revenues on activities - Management Fees	-	-	-	-
STOT-R110 Other revenues on activities					
ST-R111 Net sales & other revenues on activities					
R12000	Royalties paid according to sales	-	-	-	-
R12900	Other variable expenses on sales	-	-	-	-
R12910	Logistics costs - variable	-	-	-	-

END OF THIS PROCEDURE