Business Structures management in BFC SYENSQO

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1.PURPOSE AND USAGE OF BUSINESS STRUCTURES IN BFC

Syensqo IFRS reporting is organized per legal companies (one reporting package per legal company) reporting their Financial Statements (P&L, Balance Sheet and Cash Flow Statement) on a monthly basis. To allow Businesses to get their Financial results, **each legal company** will in addition **split its results on Business dimensions.**

The following items of Financial Statements require an allocation per Business:

- **P&L until EBIT (Operating Income)**
- **Internal sales and external sales**
- **Working Capital (stocks, acc. receivables and payables), CAPEX (capital expenditures), Fixed assets and Investments**
- **Free Cash flow**

It means that Group IFRS Consolidated results can be obtained as sum of legal companies and as sum of Businesses.

This IFRS reporting per Businesses **is used by both Businesses and Syensqo Corporate Controlling teams** to prepare the analysis of Syensqo Businesses performance included in both **Financial press releases every quarter and Annual report.**

To be noted that Business structures are also used in Controlling reporting categories (RSB and PREV).

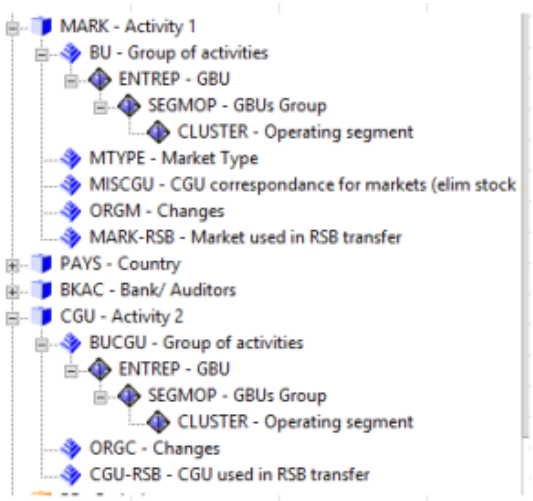
2.BUSINESS STRUCTURES HIERARCHIES IN BFC

Business structures are organized around **5 levels aggregating each others in a global hierarchy** (following a "Russian dolls" principle - *1 level can belong to only one upper level and never two*):

- **CLUSTER = Operating segment**
  - This is the upper level of the hierarchy
  - Codification rule : 4 letters
  - Corresponds to the **level of external communication** on Syensqo Businesses performance
  - **Only used for retrieval purposes**, not as entry point for data entry
  - *Example: MATE "Materials", SOLU "Solutions"...*
  - Approval process for creation of new CLUSTER / update of content: Syensqo Corporate Controlling

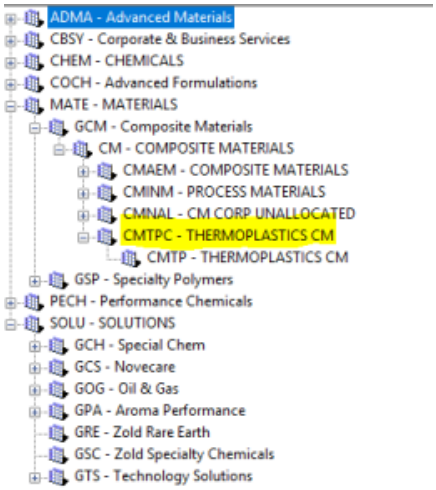
- **SEGMOP = Group of GBU's = Operational Segment**
  - This is the 2nd level of the hierarchy
  - Codification rule : 3 letters
  - Used **internally to group GBU's** - not a level subject to external communication
  - **Only used for retrieval purposes**, not as entry point for data entry
  - *Examples in Cluster MATE "Materials": GCM "Composites Materiasl", GSP "Specialty Polymers"...*
  - Approval process for creation of new SEGMOP/ update of content: Syensqo Corporate Controlling

- **ENTREP = GBU = Global Business Unit**



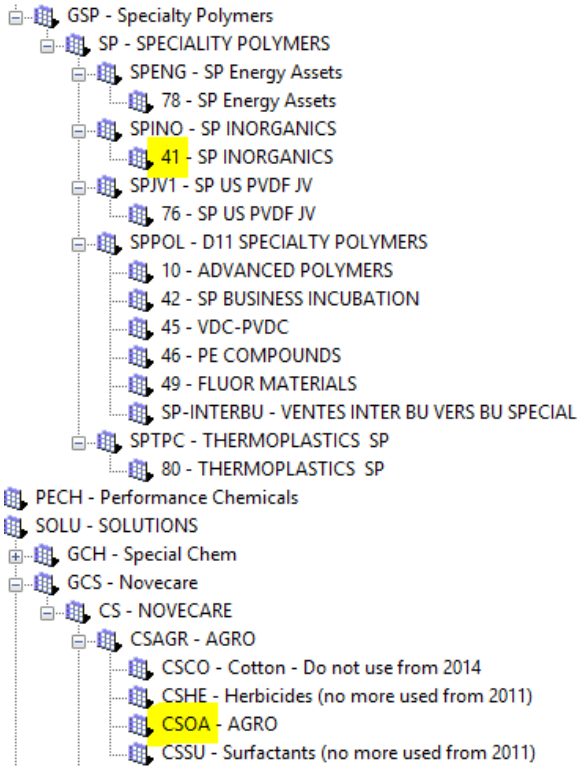
- This is the 3rd level of the hierarchy
- Codification rule : 2 letters
- **Used internally** - corresponds to the Business organization and management with Global Director, Finance teams...
- **Only used for retrieval purposes**, not as entry point for data entry
- *Examples in Segmop GCM "Composites Materials"": CM "Composites Materials"*
- Exception / constraint on codification: do not choose codes starting with "D", "Dx" codes dedicated to Discop GBU's (examples: DO "Discop Acetow" / DM "Discop Performance Polyamides"...), creation subject to request and approval from GAR
- Approval process for creation of new GBU : Syensqo Corporate Controlling , on proposal made initially by Businesses
- Approval process for update on GBU's content : Businesses

- **BU = Business Unit**
  - This is the 4th level of the hierarchy
  - Codification rule : 5 letters - the 2 first letters are the ones of the belonging GBU code
  - **Used internally** - allows each GBU to sub divide its activities (criteria considered to split can be external market, external application, product lines...)
  - **Only used for retrieval purposes**, not as entry point for data entry
  - Examples in GBU CM "Composites Materials"": CMTPC " Thermoplastics"
  - Exception/constraint: do not choose codes starting with "D", "DxDIS" codes dedicated to Discop BU's (examples: DODIS "Discop Acetow"...)
  - Approval process for creation of new BU / update of content : Businesses
  - Note that Business requests are subject to challenge from SBS FSL teams if they bring complexity (in setup and maintenance) without any demonstrated added value for performance follow up

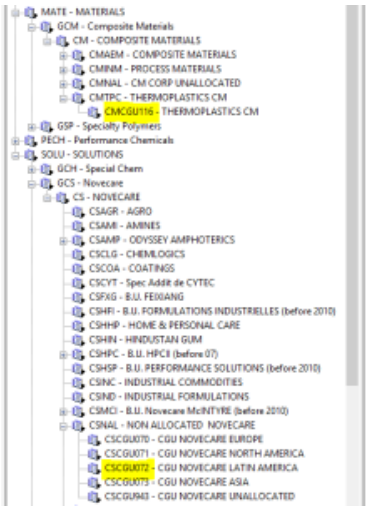


5th and last level combines 2 different dimensions : **MARK "Activity1" and CGU "Activity2"**

- **MARK "Activity1"**
  - **Level for data entry** in the **IFRS reporting** packages to enter **P&L components and Acc Receivables**
  - **Level also directly used in BFC customizing** (category scenario, consolidation rules, reports, Business users accesses...) and **in Journal manual entries** from Syensqo Corporate (GAR and Controlling)
  - Codification rule :
    - Different practices coming from the past - capital letters or digits
      - *example on the right side on GBU CS "Novecare" and SP "Spec Polymers":*
        - *usage of digits in SP: example 41 "SP Inorganics"*
        - *usage of letters in CS: example CSOA "Agro"*
    - Best practice: it is recommended to cross check that any new Activity1 code proposed for BFC does not exist already :
      - 1) in ERP's (PF1, WP1) with FSL SU MAC Master Data team
      - and 2) in BFC dimension builder (BFC Admin team to take care of it)



- **CGU "Activity2"**
  - **Level for data entry** in the **IFRS reporting** packages to enter **Working capital, Fixed assets and Investments**
  - **Level also directly used in BFC customizing** (category scenario, consolidation rules, reports, Business users accesses...) and **in Journal manual entries** from Syensqo Corporate (GAR and Controlling)
  - Codification rule :
    - Codes can combine letters and digits - the two 1st characters being the CGU abbreviation (example : CMxxxxxx for Composites materials)
    - Best practice: it is recommended to cross check that any new Activity2 code proposed for BFC (for both Syensqo and Rhodia legacies) does not exist already:
      - 1) in ERP (PF1, WP1) with FSL SU MAC Master Data team
      - and 2) in BFC dimension builder (BFC Admin team to take care of it)



- **Approval process for both MARK and CGU:**
  - Approval process for creation of new MARK and GBU : Businesses
  - Note that Business requests are subject to challenge from GBS FSL teams if they bring complexity (in setup and maintenance) without any demonstrated added value for performance follow up

3. OVERALL PROCESS FOR BUSINESS STRUCTURES UPDATES

3.1. PLANNING

Process of Business structures updates is organized **yearly** through a **"3 steps / waves" cycle**

Best practice is to **start in Q3 Y the identification and setup of Business structures changes expected for Go Live Jan 1st Y+1**

Wave 1 - October Y: 1st set of expected changes needed for Budget (Controlling cycle)

- Needed for budget exercise in PREV reporting category
- Only new structure items are created with "NEW " value in "Changes" characteristic of both Actvity1 and Activity2 reference tables from Dimension builder (to avoid usage in on going Y Actuals)

Wave 2 - December Y : 2nd set of changes (late answers from GBU's) / Creation of New objects in BFC

- Late decisions from GBU's (not communicated earlier in October)
- Only new structure items are created with "NEW " value in "Changes" characteristic of both Actvity1 and Activity2 reference tables from Dimension builder (to avoid usage in on going Y Actuals)

Wave 3 - end of January Y+1 : Activation/Deactivation in BFC for Y+1 reportings

- GO to be given by Syensqo Corporate Controlling - when Year end Y-1 results finalized (usually achieved around end of January)
- BFC set up launched **around January 25th** to have few days before January Y+1 reporting generation
- In this last round:
  - "NEW" values removed to blank
  - "OLD" values set up to block usage on Activity 1 & 2 not to be used anymore in Y+1 ACTUALS
  - updates in hierarchies content (change of links)
  - update of descriptions to add "Not to be used anymore from xxxx" when required
- Not forgetting impacts on Business users accesses: as Business accesses are based on GBU codes, any creation of a new GBU code is expected to require updates (new GBU code to be added) of accesses of Businesses users belonging to the new GBU
- Not forgetting impacts on Filters from Dimension builder: such filters have been created to allow artificial combination of several GBU's (to keep track of historical business structures)

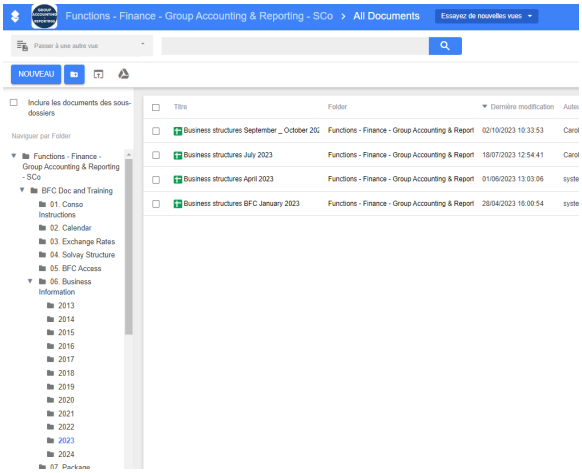
Any change of Business structures out of this yearly cycle (i.e. during the year) is **technically feasible** in BFC structures and ERP Master data tables. **However never recommended** as restatement of past months (since Jan 1st Y+1) is a heavy exercise in ERP's

3.2. ACTORS AND REFERENCE FILE TO COLLECT Y+1 BUSINESS STRUCTURE CHANGES

The following actors are involved:

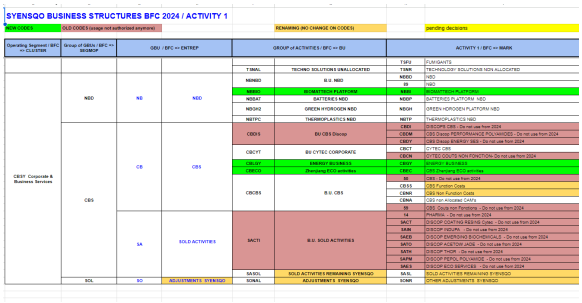
- **Syensqo Corporate Controlling**
  - Coordinates the collection of changes with Businesses and inside Syensqo Corporate Controlling
  - Challenges, when appropriate, the proposed changes - can consult for advice FSL teams - BFC Admin and SU MAC Master Data team
  - Communicates the changes received to BFC Admin and FSL SU MAC Master Data team
  - Controls the BFC set up of changes of Business structures before piloting to BFC Production database

- **BFC Admin team**:
  - Create and update the Reference file gathering the BFC Business structures changes for Y+1
    - File **maintained in a Google sheet format** - Link to example "Syensqo 2025 Business structures"
    - When finalized , Reference file is **posted in GAR SYENSQO AODOC Team site** - 1 folder per year Year Business Structure files



  - "Y+1" Reference file is created from save as of "Y current business structures" Reference file
  - Then it is updated **highlighting the different type of changes required for Y+1** (received from Syensqo Corporate Controlling):

- **New objects** to be created and used from Y+1 reportings - *green background in the example on the right side*
    - As explained earlier in this procedure, BFC Admin will propose the BFC codification**,** checking with FSL SU MAC Master Data team that no constraint with ERP's
- **Old objects** not to be used anymore from Y+1 reportings - *pink background in the example on the right side*
- **Change of links (transfers)** inside hierarchies
- **Simple renaming in description** - *orange background in the example on the right side*



- Once changes collected and new required codifications validated, BFC Admin will perform the associated BFC customizing
- Updates Business users accesses and Business filters, when required, occurs before January Y+1 reporting

- **FSL SU MAC Master Data team**:
    - Challenges when needed the requested changes
    - Ensure coordination of Business structures updates in the ERP's with Business Data Administrators, FSL Master data teams and IT
    - Collaborates with BFC Admin to align on BFC codifications
    - Ensure communication and global coordination within Finance network (FSL, Businesses...)

4. CREATION / UPDATES OF BUSINESS STRUCTURES IN BFC

4.1. CREATION OF NEW OBJECTS

Timing : Wave 2 - December Y

Sequence of creation: From upper levels to lower ones

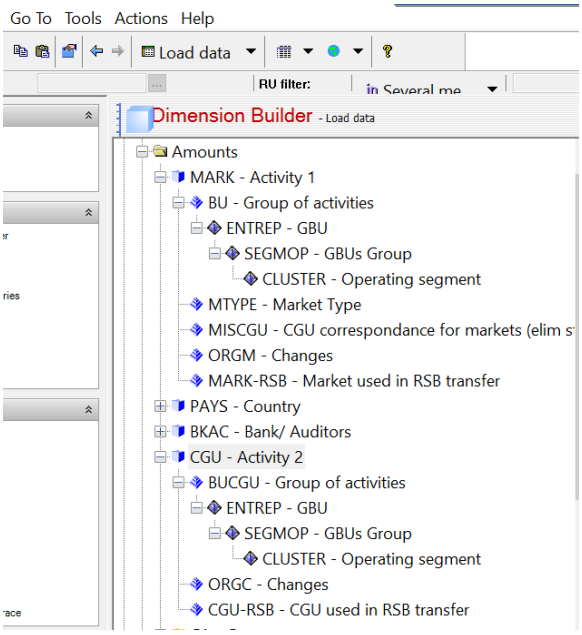
- In case of **creation of new objects at each level of the hierarchies** and linked each others , it is **recommended to start the creation at the upper level of the hierarchy.**
    - *Example below creation of a new Activity 1 associated to a new BU => BFC Admin will create 1st the upper level (BU) and then after the lower one (MARK)*

- Also **recommended to start 1st creating new CGU "Activity2" codes and then after new MARK "Activity1"**

Connect to BFC_Top_SCO:

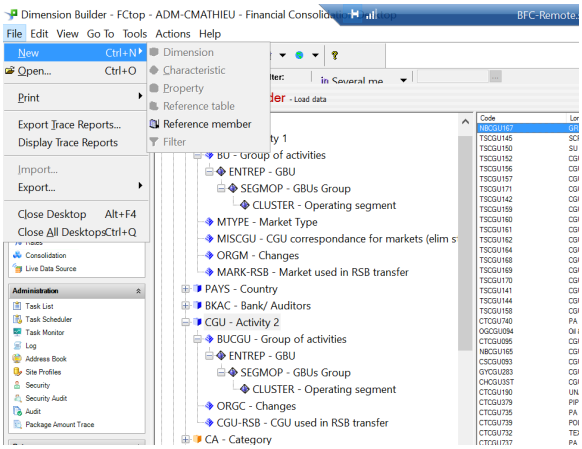
Select the "**Dimension Builder**" module in the "**Setup**" domain.

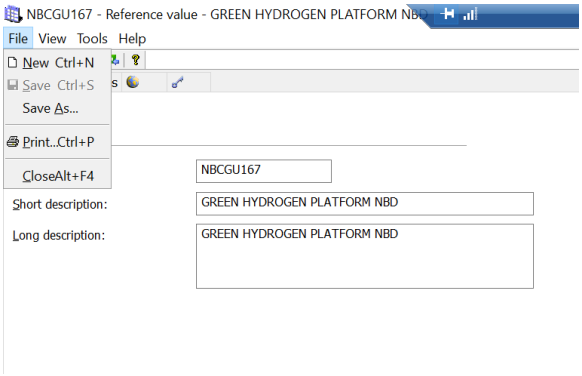
Then select the **MARK** and **CGU** dimensions and expand the hierarchy to access to the upper levels.



4.1.1 Creation of new CGU "Activity 2"

A **CGU** can be created from scratch in the option "**New Reference Member**", or through "**Save As**" from an existing CGU code.





In the tabs "**General**" and **"Translation",** enter the information in the following fields as indicated in the Reference file:

- Code
- Short description - EN & FR (same ones)
- Long description - EN & FR (same ones)

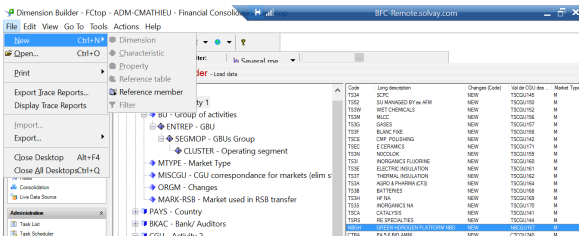
In the tab "**Properties**",

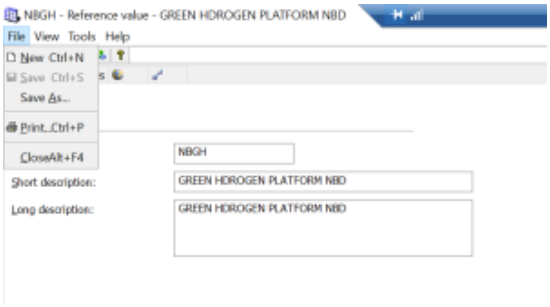
- **Group of activities:** COMPULSORY characteristic
  - Enter the belonging BU value defined in the Reference File

- **Changes:**
  - **Before Jan Y+1**: "NEW" value to be selected - this is will prevent from usage in on going Y reportings
  - ***End of January Y+1, "****NEW" value will be removed and field will stay empty => the new object will be available for usage in Y+1 reportings*

4.1.2 Creation of new MARK "Activity 1"

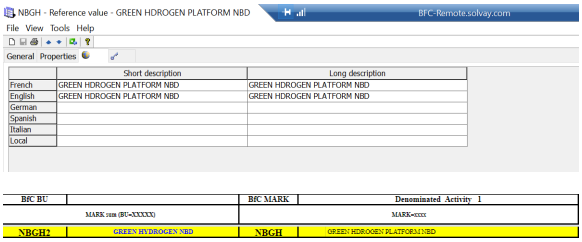
A **MARK "Activity 1"** can be created from scratch in the option "**New Reference Member**", or through "**Save As**" from an existing MARK code.





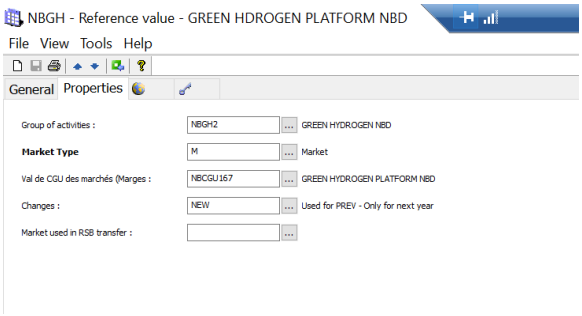
In the tabs "**General**" and **"Translation",** enter the information in the following fields as indicated in the Reference file:

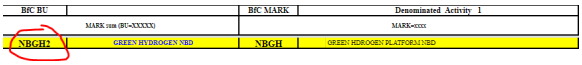
- Code
- Short description - EN & FR (same ones)
- Long description - EN & FR (same ones)



In the tab "**Properties**",

- **Group of activities:** COMPULSORY characteristic
  - Enter the belonging BU value defined in the Reference File





- **MARKET type:** COMPULSORY characteristic
  - **4 different possible values**:
    - **M** "Market " - most common value
    - **E** "Entreprise" - this value has to be selected for new MARK created to host unallocated activities of the GBU (codes such as xxNR)
    - **PM** "Generic market partner code" - this value has to be used for new fictive MARK created to host inter BU's sales inside the same GBU (codes xx-INTERBU where xx stands for the GBU code) - usually 1 generic market partner code created for each GBU
    - **DISCOP** - this value has to be used for new MARK created to host Discontinued activities (post M&A items) - such value are requested by Corporate teams
  - Refer to the value indicated in the Reference File

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blocked URL

- **CGU value (valeur de CGU des marchés):** COMPULSORY characteristic
  - This field allows to link MARK and CGU, link that is **needed to manage elimination of margins in inventories in the IFRS consolidation process** (Margin elimination in P&L requiring a MARK value and in Bal Sheet Stocks requiring a CGU value)
  - Refer to the value indicated in the Reference File

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Special case of 1 CGU transferred and split into 2 or more CGUs: In the corresponding "new" MARK codes we can assign only one CGU.

Example: In 2022, TSDP and TSFU were transferred from TSDPH to TSMIN BU. Corresponding CGU associated to both TSDP and TSFU wa s split into 2 "new" CGUs. Business must choose which CGU should be assigned to TSDP and TSFU replacing the old CGU.

- **Changes:**
  - Before Jan Y+1: "NEW" value to be entered - this is will prevent from usage in on going Y reportings
  - *End of January Y+1, "NEW" value will be remove and field will stay empty => the new object will be available for usage in Y+1 reportings*

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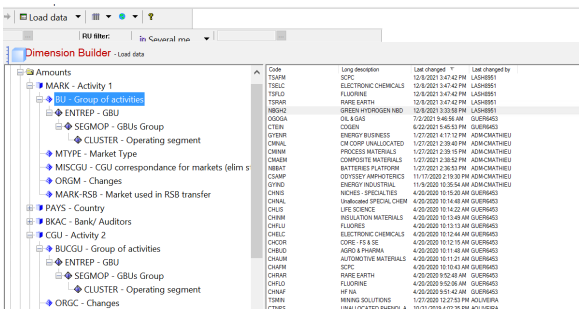
4.1.3 Creation of new BU

A **BU** can be created from scratch in the option "**New Reference Member**", or through "**Save As**" from an existing BU code.

Note that it can be **created either using the MARK or the CGU hierarchy** (no need to create twice in each as 1 single BU table common to both hierarchies).



Note: **No need on BU level to manage the specific f characteristics existing on MARK and CGU** (change, RSB transfer, value for margin in inventories...) as BU level is not used for data entry but only for retrieval purposes.

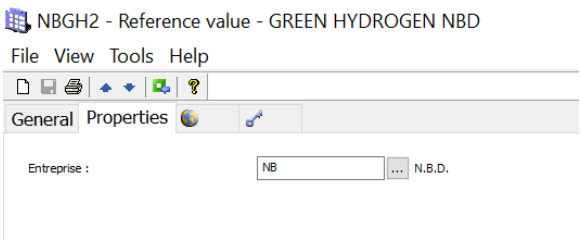
In the tabs "**General**" and **"Translation",** enter the information in the following fields as indicated in the Reference file:

- Code
- Short description - EN & FR (same ones)
- Long description - EN & FR (same ones)

	GROUP of ACTIVITIES
BfC BU	
MARK sum (BU=XXXXX)	
NBGH2	GREEN HYDROGEN NBD

In the tab "**Properties**",

- **Enterprise:** COMPULSORY characteristic
  - Enter the belonging GBU value defined in the Reference File



GBU			GROUP of ACTIVITIES	
BfC ENTREP			BfC BU	
MARK sum (ENTREP=XX)			MARK sum (BU=XXXXX)	
NB	NBD		NBNBD	B.U. NBD
			NBBAT	BATTERIES NBD
			NBGH2	GREEN HYDROGEN NBD
			NBTPC	THERMOPLASTICS NBD

4.1.4 Creation of new GBU / SEGMOP / CLUSTER

Customizing principles are the **same** than the ones described for the **BU "Business Unit" level.**

Note that those levels can be **created either using the MARK or the CGU hierarchy** (no need to create twice in each as single tables for each GBU SEGMOP and CLUSTER levels common to both hierarchies).

Note: As on BU level, **no need on those levels to manage the specific characteristics existing on MARK and CGU** (change, RSB transfer, value for margin in inventories...) as they are not used for data entry but only for retrieval purposes.

4.2. UPDATE OF OBJECTS: "OLD" & "EMPTY" VALUES (MARK"Activity1" and CGU "Activity2" levels only)

Timing : Wave 3 - end of January Y+1

Connect to BFC_Top_SCO:

Select the "**Dimension Builder**" module in the "**Setup**" domain.

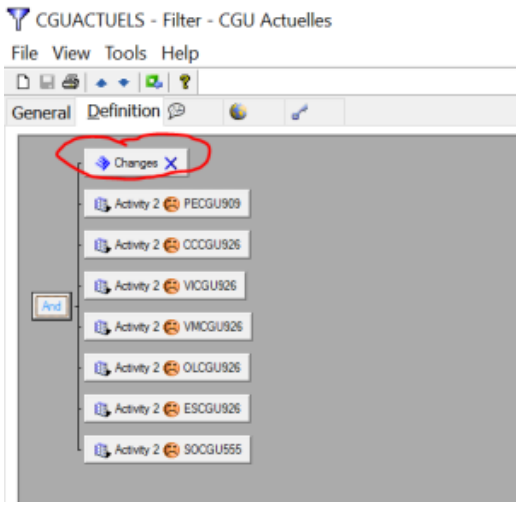
Then select the **MARK** and **CGU** dimensions and expand the hierarchy to access to the upper levels.

4.2.1 Switch from "NEW" to "EMPTY" value on "Change" charateristic

Doing this move, the **new created object (either MARK or CGU)** will **become available for usage in package data entry in Y+1 ACTUAL's reportings** thanks to filters integrated in BFC users accesses providing accesses only on **MARK and CGU objects with EMPTY value on "Change" characteristic** :

- **Filter "MARCHACTUELS"** for MARK dimension:
  - contains MARK with empty value (meaning of the "cross" blue icon) on "Changes" characteristic

- **Filter "CGUACTUELS"** for CGU dimension:
  - contains CGU with empty value (meaning of the "cross" blue icon) on "Changes" characteristic



blocked URL

In the tab “**Properties**” (either **CGU or MARK table),** blocked URL

- **Changes:**
  - "NEW" value to be removed and field to stay empty - follow the instructions from the Reference file to get the list of objects subject to this switch end of January blocked URL

4.2.2 Flag as "Old" on "Change "characteristic / Register (if any) value on "RSB transfer" characteristic

Doing this move, the **existing object (either MARK or CGU) expected not to be used anymore from Y+1** will **become blocked (unavailable) for usage in package data entry in Y+1 ACTUAL's reportings** thanks to filters integrated in BFC users accesses providing accesses only on MARK and CGU objects with empty value (different from OLD and NEW) on "Change" characteristic :

- **Filter "MARCHACTUELS"** for MARK dimension:
  - only contains MARK with empty value (meaning of the "cross" blue icon) on "Changes" characteristic

- **Filter "CGUACTUELS"** for CGU dimension:
  - only contains CGU with empty value (meaning of the "cross" blue icon) on "Changes" characteristic

blocked URL

In the tab “**Properties**” (either **CGU or MARK table),** blocked URL

- **Changes:**
  - OLD value to be selected - follow the instructions from the Reference file to get the list of objects to be put as OLD (pink background)

ACTIVITY 2 (CGUs / Divisions)		Technical guidelines for creation in BFC / field BFC structure "Changes"
BIC CGU	Denominated Activity 2	
CMCGU126	CGU PROCESS MATERIALS (no more to be used from 01/2022)	change to OLD in BFC - timing end January 2022
CMCGU136	CGU CM CORP UNALLOCATED	

blocked URL

blocked URL

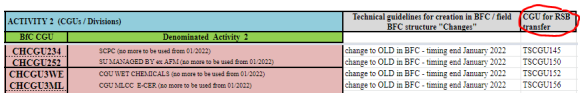
In addition to the "OLD" value, **characteristic "RSB transfer" may have to be filled in to automate RSB restatements** (through dedicated consolidation rules).

Such rules will transfer P&L / Bal Sheet items from OLD CGU/MARK codes (used in Y-1 Actual's reportings) to the NEW ones (used from Y+1 Actual's reportings). This will **allow Business users to compare Y-1 and Y+1 results using the same Business structures (Y+1 one).**

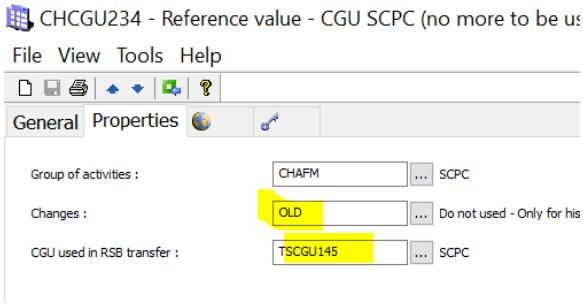
Example:

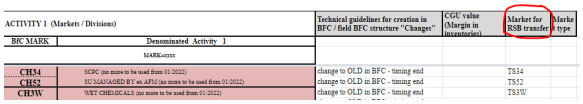
- CGU code CHCGU234 to be flagged as OLD as replaced by new CGU code TSCGU145 => in "CHCGU234"CGU code: "TSCGU145" will be the CGU code to be declared in "RSB transfer" characteristic
- MARK code CH34 to be flagged as OLD as replaced by new MARK code TS34 => in "CH34" MARK code: "TS34" will be the MARK code to be declared in "RSB transfer" characteristic

- **CGU (or MARK) used in RSB transfer:** OPTIONAL characteristic
  - this filed is used in RSB consolidation rules to automate some transfers between CGU (or MARK) from an old to a new code)
  - Value , if any, has to be communicated in the Reference file - if empty, field has to stay empty

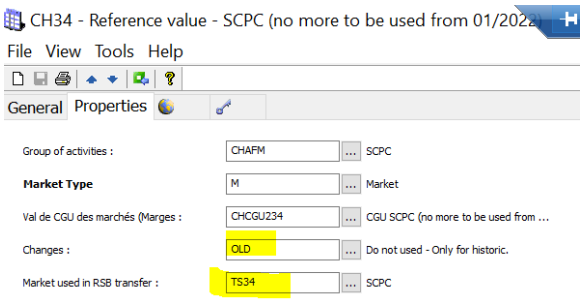


ACTIVITY 2 (CGUs / Divisions)		Technical guidelines for creation in BFC / field BFC structure "Changes"	CGU for RSB transfer
BFC CGU	Denominated Activity 2		
CHCGU234	SCPC (no more to be used from 01/2022)	change to OLD in BFC - timing end January 2022	TSCGU145
CHCGU252	SU MANAGED BY ex AFM (no more to be used from 01/2022)	change to OLD in BFC - timing end January 2022	TSCGU150
CHCGU3WE	CGU WET CHEMICALS (no more to be used from 01/2022)	change to OLD in BFC - timing end January 2022	TSCGU152
CHCGU3ML	CGU MLCC E-CER (no more to be used from 01/2022)	change to OLD in BFC - timing end January 2022	TSCGU156





ACTIVITY 1 (Markets / Divisions)		Technical guidelines for creation in BFC / field BFC structure "Changes"	CGU value (Margin in inventories)	Market for RSB transfer	Marke t type
BFC MARK	Denominated Activity 1				
	MARK-xxxx				
CH34	SCPC (no more to be used from 01/2022)	change to OLD in BFC - timing end		TS34	
CH52	SU MANAGED BY ex AFM (no more to be used from 01/2022)	change to OLD in BFC - timing end		TS52	
CH3W	WET CHEMICALS (no more to be used from 01/2022)	change to OLD in BFC - timing end		TS3W	



In the tab “**Translation**” (either **CGU or MARK table),**

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- **Both FR and EN translations to be updated to indicate** - follow the instructions from the Reference file to get the list of objects to be put as OLD (pink background)

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4.3. CHANGE OF LINKS INSIDE HIERARCHIES (ANY LEVEL INSIDE THE HIERACHIES)

Timing : Wave 3 - end of January Y+1

This move has **not impact on data entry in reporting packages**. However, it **impacts the aggregation of each level and thus Business results obtained in retrieval reports.**

Note that **MARK and CGU hierarchies** are **not subject to any historisation/archiving**. This means that **any transfers** inside will **apply immediately to all reporting periods (past, current and future)**. This is why set up of manual filters (MARK and CGU dimensions) can be requested to BFC Admin by Syensqo Corporate Controlling to artificially rebuild the past hierarchies aggregations and allow data retrievals on the past results using those filters.

Connect to BFC_Top_SCO:

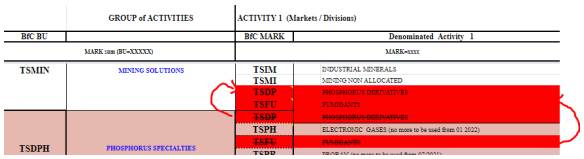
Select the “**Dimension Builder**” module in the "**Setup**" domain.

Then select the **MARK** and **CGU** dimensions and expand the hierarchy to access to the upper levels.

Transfers / change of links can be:

- either transfers of a CGU "Activity2" or a MARK "Activity1" from one BU to another BU
- or move of a BU "Business Unit" from one GBU to another GBU
- or move from a GBU from one SEGMOP to another SEGMOP
- or move from a SEGMOP from one CLUSTER to another CLUSTER

Example in 2022 Business structures changes: TSDP and TSFU moving from BU TSDPH yo BU TSMIN



In the tab “**Properties**” (either **CGU or MARK or BU or GBU or SEGMOP table),**

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- **Changes:**
  - Replace the existing upper level code by the new one
  - *in the example listed before: on MARK "TSDP" change the BU ("Group of activities") code from TSDPH to TSMIN*

4.4. FINAL VALIDATION & CONSISTENCY CHECKS (APPLICABLE TO EACH WAVE)

Timing : @ each wave of customizing

Step1 - BFC Admin team to perform consistency checks in BFC_Top_SCO (customizing database):

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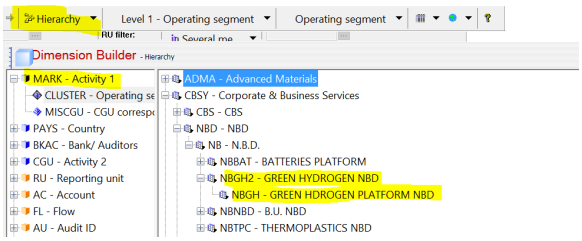
In **each MARK and CGU table**,

- Select **"Load data" mode** and **display in columns all characteristics + EN & FR descriptions**
  - **Filter on "last changed**" to see the latest customized objects
  - Compare changes done (codes, descriptions, values on characteristics) versus Reference file to ensure nothing has been missed

- Select "**Hierarchy" mode, expand the Hierarchy** and

Example for NEW object NBGH (MARK) and NBGH2 (BU)

- Search for NEW objects created from Reference file to check their description and right place in the hierarchy
- Search for OLD objects listed in Reference file to check that their description has been well updated ("no more used to be used from ...")
- Search for TRANSFERS listed in reference file to check that they have been moved at the right place in the hierarchy



Example for NEW object NBGH (MARK) and NBGH2 (BU)

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Example for TRANSFERS of TSDP (MARK) from TSDPH (BU) to TSMIN (BU)

Example for NEW object NBGH (MARK) and NBGH2 (BU)

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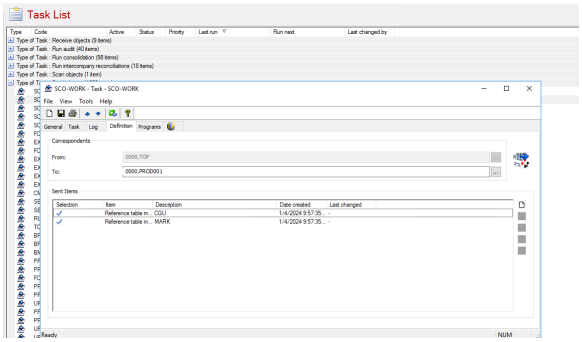
Step 2 - BFC Admin team to pilot changes from BFC_Top_SCO (Customizing database) to BFC_Work_SCO (Testing database) for review and validation from Syensqo Corporate Controlling

- **BFC_Top_SCO: Objects to piloted** : MARK and CGU references tables members (it includes the full hierarchies content: BU, GBU...)
- **BFC_Top_SCO: Type of task to be used**: SCO_Work code (not to confuse with sending of tasks to Production)



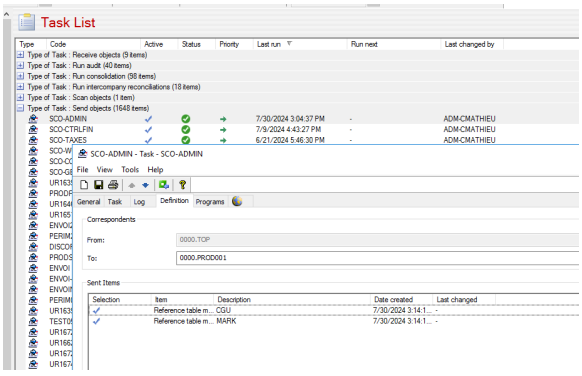
- Connect to **BFC_Work_SCO**, launch Scan and Reception of SCO-Work task
  - **Check in Dimension Builde**r in both MARK and CGU tables that objects (NEW / OLD / TRANSFERS) are there
- **Inform Syensqo Corporate Controlling asking for review and final authorization to pilot to BFC production**

5. PILOTING TO BFC_Prod_SCO

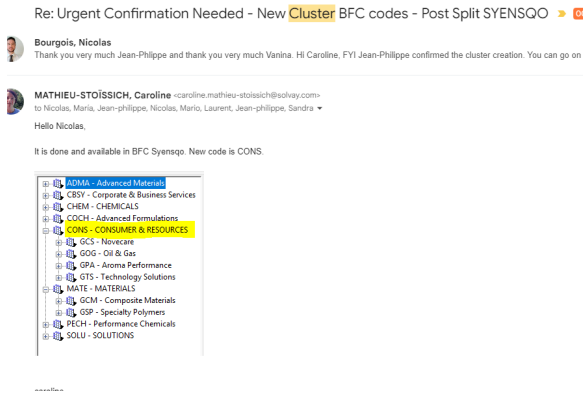
Timing : @ each wave of customizing ONLY when authorized by Syensqo Corporate Controlling

- **Task to be prepared in BFC_Top_SCO:** SCO-ADMIN task including MARK and CGU Reference table members

- Launch the sending of the task
- **Connect to BFC_Prod_SCO**
  - Launch Scan
  - Once Scan terminated, launch the reception of SCO-ADMIN task
  - Check in Dimension Builder in both MARK and CGU tables that objects (NEW / OLD / TRANSFERS) are there



- **Confirm to Syensqo Corporate Controlling** the effective transport of Business structures changes to Production


Re: Urgent Confirmation Needed - New Cluster BFC codes - Post Split SYENSQO

Bourgois, Nicolas
Thank you very much Jean-Philippe and thank you very much Vanina. Hi Caroline, FYI Jean-Philippe confirmed the cluster creation. You can go on

MATHIEU-STOÏSSICH, Caroline <caroline.mathieu-stoissich@solvay.com>
to Nicolas, Maria, Jean-philippe, Nicolas, Mario, Laurent, Jean-philippe, Sandra

Hello Nicolas,

It is done and available in BFC Syensqo. New code is CONS.

ADMA - Advanced Materials
CBSY - Corporate & Business Services
CHEM - CHEMICALS
COCH - Advanced Formulations
CONS - CONSUMER & RESOURCES
GCS - Novecare
GOG - Oil & Gas
GPA - Aroma Performance
GTS - Technology Solutions
MATE - MATERIALS
GCM - Composite Materials
GSP - Specialty Polymers
PECH - Performance Chemicals
SOLU - SOLUTIONS

caroline

Re: Urgent Confirmation Needed - New Cluster BFC codes - Post Split SYENSQO

Bourgois, Nicolas <nicolas.bourgois@syensqo.com>
to me, Maria, Jean-philippe, Nicolas, Mario, Laurent, Jean-philippe, Sandra

Thank you very much **Jean-Philippe** and thank you very much **Vanina**.

Hi **Caroline**,

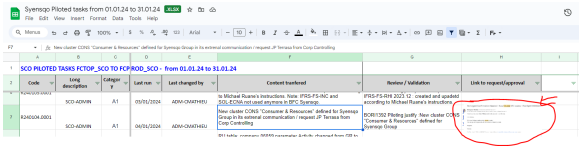
FYI Jean-Philippe confirmed the cluster creation.
You can go on and proceed with the business hierarchy update.

Regards,

Nicolas

On Thu, Jan 4, 2024 at 4:08 PM Terrasa, Jean-philippe <jean-philippe.terrasa@syensqo.com> wrote:

- **A print screen from Corp Controlling initial request or validation** should be **taken and posted in the monthly Piloting file** => This to facilitate the End of Month Review of Pilotings with "4 eyes principle" from BFC Admin team.


Syensqo Piloted tasks from 01.01.24 to 31.01.24

SCO PILOTED TASKS FCTOP_SCO TO FCPROD_SCO - from 01.01.24 to 31.01.24

Code	Long description	Category	Last run	Last changed by	Content tranfered	Review / Validation	Link to request/approval
R240309.0001	SCO-ADMIN	A1	03/01/2024	ADM-CMATHIEU	to Michael Ruane's instructions. Note: IFRS-FS-INC and SOL-ECNA not used anymore in BFC Syensqo	IFRS-FS-RIM 2023.12 - created and updated according to Michael Ruane's instructions	
R240604.0001	SCO-ADMIN	A1	04/01/2024	ADM-CMATHIEU	New cluster CONS "Consumer & Resources" defined for Syensqo Group in its external communication / request JP Terrasa from Corp Controlling	BOR11592 Piloting justify: New cluster CONS "Consumer & Resources" defined for Syensqo Group	

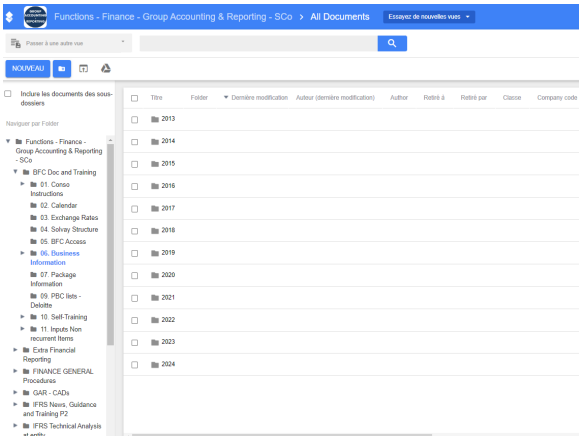
6. DOCUMENTATION UPDATES IN GAR SYENSQO AODOC (BFC Admin team in charge)

Timing : Dec Y + "on flow" during Y+1 each time there is a change

Reference file gathering the BFC Business structures changes for Y+1

- **Maintained in a Google sheet format** - Link to example "2025 Syensqo Business structures"
- When finalized , Reference file has to be **posted in GAR SYENSQO AODOC Team site \ BFC Doc and Training \ 06. Business Information** - 1 folder per year
- **When different versions applicable for the same year**, **each version has to be posted** keeping the past ones (important to keep tracking of the past versions and justification in front of external Auditors)

Process to upload Business Structure file in GAR SYENSQO AODOC *link here to Business Structure folder :*

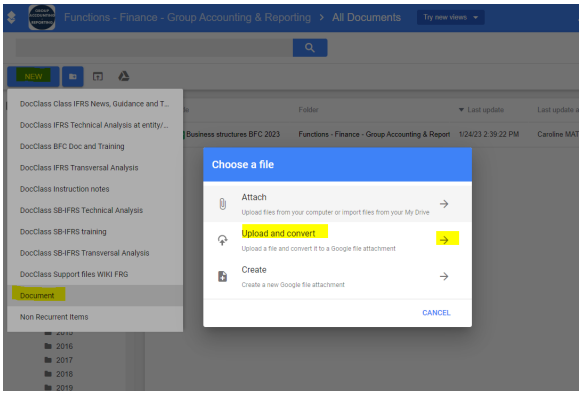


Step 1 - At each beginning of the year YYYY, **created the folder YYYY** in AODOC

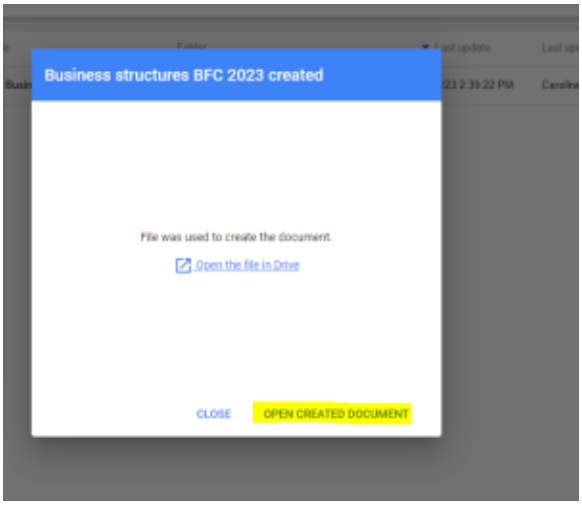
Step 2 - Download in Excel format Business Structure file from GDrive to local desktop (impossible to import directly a GDrive file to AODOC)

Step 3 - Import the Business Structure file (Excel format) to AODOC :

- click on "NEW"
- select "DOCUMENT"
- select "Upload and Convert"
- select the file saved on local desktop and click on "Open"

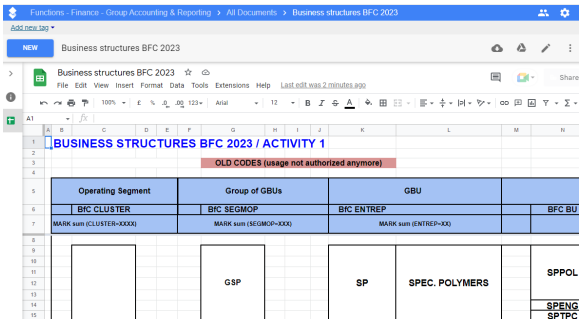


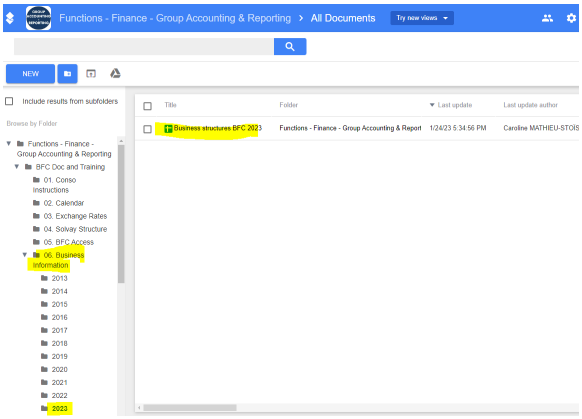
- Message appears confirming the creation in AODOC
- Click on **"Open created document"** to check that the file has been well uploaded



- The **file created must have the same display than the source file** located in BFC Admin G Drive

- Close it and go back in AODOC folder to **check the file is posted at the right place** : sub folder YYYY of library "06. Business Information"





7. RELATED IMPACTS ON BFC USERS ACCESSES

Timing : January Y+1 + "on flow" during Y+1 in case of GBU creation

3 types of users in BFC:

- **Corporate and Transversal teams**: as they **operate on a WW basis**, usually no restriction on legal companies and on Businesses
- **Accounting teams** - data entry: usually **accesses granted using filters on legal companies** - meaning that no restriction on Business dimensions
- **Business teams (controllers, FD's...)** - retrievals: usually **accesses granted using filters on GBU's (1 or several granted)** - meaning that no restriction on legal companies (access to legal companies reporting on those granted GBU('s)

As a consequence, **Business structure changes impacts Business accesses in BFC each time a new GBU is created**

Process to be followed:

- Ask GBU FD (Finance Director) who in his/her team has to get access to the new created GBU (support / advice can be requested from Syensqo Corporate Controlling if needed)
- Once list obtained, process the updates in BFC Users module - Refer to the BFC Users Access management Procedure for more details:
  - New Filters in MARK and GBU dimensions from the Dimension builder)
  - New values on data entry analysis accesses
  - New values in Data access groups
  - Users accounts updates
- Inform the impacted users of new accesses granted
- Complete the related Internal Controls (archiving answer from GBU FD as evidence) - Refer to BFC Internal controls procedure

Example : July 2021 creation of new GBU code O&G "Oil&Gas"made of activities previously hosted in both CS "Novecare" and TS" Technology solutions" GBU's

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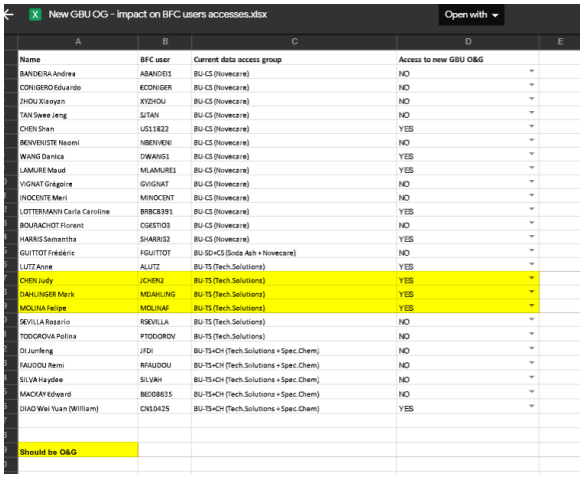
- Contact taken with O&G GBU FD Mark Dahlinger requesting the list of impacted users to get access to the new GBU and confirmation if their existing accesses on CS and TS GBU's should be kept or not



New GBU OG - impact on BFC users accesses.xlsx — Open with

	A	B	C	D	E
	Name	BFC user	Current data access group	Access to new GBU O&G	
	BANDIERA Andrea	ABANDIE1	BU-CS (Novecare)	NO	
	CONIGERO Eduardo	ECONIGER	BU-CS (Novecare)	NO	
	ZHOU Xiaoyan	XYZHOU	BU-CS (Novecare)	NO	
	TAN Swee Jeng	SJTAN	BU-CS (Novecare)	NO	
	CHEN Shan	US11822	BU-CS (Novecare)	YES	
	BENVENISTE Naomi	NBENVENI	BU-CS (Novecare)	NO	
	WANG Danica	DWANG1	BU-CS (Novecare)	YES	
	LAMURE Maud	MLAMURE1	BU-CS (Novecare)	YES	
	VIGNAT Grégoire	GVIGNAT	BU-CS (Novecare)	NO	
	INOCENTE Meri	MINOCENT	BU-CS (Novecare)	NO	
	LOTTERMANN Carla Caroline	BRBCB391	BU-CS (Novecare)	YES	
	BOURACHOT Florent	CGESTIO3	BU-CS (Novecare)	NO	
	HARRIS Samantha	SHARRIS2	BU-CS (Novecare)	YES	
	GUITTOT Frédéric	FGUITTOT	BU-SD+CS (Soda Ash + Novecare)	NO	
	LUTZ Anne	ALUTZ	BU-TS (Tech.Solutions)	YES	
	CHEN Judy	JCHEN2	BU-TS (Tech.Solutions)	YES	
	DAHLINGER Mark	MDAHLING	BU-TS (Tech.Solutions)	YES	
	MOLINA Felipe	MOLINAF	BU-TS (Tech.Solutions)	YES	
	SEVILLA Rosario	RSEVILLA	BU-TS (Tech.Solutions)	NO	
	TODOROVA Polina	PTODOROV	BU-TS (Tech.Solutions)	NO	
	DI Junfeng	JFDI	BU-TS+CH (Tech.Solutions + Spec.Chem.)	NO	
	FAUDOU Remi	RFAUDOU	BU-TS+CH (Tech.Solutions + Spec.Chem.)	NO	
	SILVA Haydee	SILVAH	BU-TS+CH (Tech.Solutions + Spec.Chem.)	NO	
	MACKAY Edward	BE008635	BU-TS+CH (Tech.Solutions + Spec.Chem.)	NO	
	DIAO Wei Yuan (William)	CN10425	BU-TS+CH (Tech.Solutions + Spec.Chem.)	YES	
	Should be O&G				

- In the **BFC_Prod_SCO** database:

- **Dimension builder - Filters on MARK and CGU dimensions :** new filters created to manage the different combinations of GBU's listed in GBU FD's file, integrating in their content the new GBU

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- **Users module - Data entry-analysis access:** new values created to manage the different combinations of GBU's listed in GBU FD's file, integrating in their content the new MARK and CGU filters created in the step before

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- **Users module - Data access groups:** new values created to manage the different combinations of GBU's listed in GBU FD's file and integrating in their content the new "Data entry-analysis access" values created in the step before

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- **Users module - Users account** : User Samantha Harris - Data Access Group updated with the new Data access group "BU OG+CS" value created (added OG "Oil&Gas" GBU while CS "Novecare" access kept (as requested in GBU FD file))

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8. RELATED IMPACTS ON BFC FILTERS FOR RETRIEVALS

Timing : January Y+1 + "on flow" during Y+1 in case of GBU merge or spin off

When GBUs are merged or splitted it may be useful for historical data retrieval to have a filter that includes the old GBUs that were previously separated or combined.

Examples :

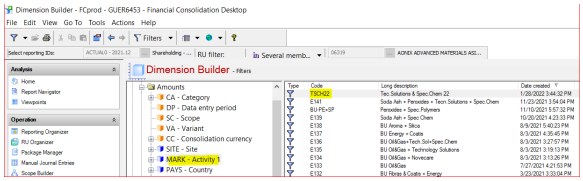
1. *As of January 2022 the entire Special Chem. GBU (CH) has been transferred to Technology Solutions (TS)*
2. *July 1st 2021, O&G (OG) GBU has been created from transfer from O&G activities previously hosted in both Novecare (CS) and Technology Solutions (TS) GBU's*

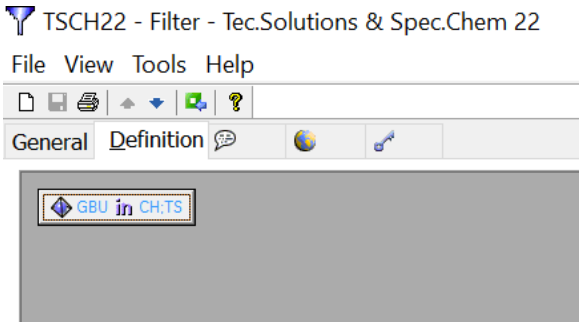
In the 1st example, if a BFC end user wants to retrieve data prior to 2022, previously hosted in two GBUs (TS and CH) and now in just one, he /she can use a filter (combining CH and TS) and that way get the data collected for the 2 GBUs.

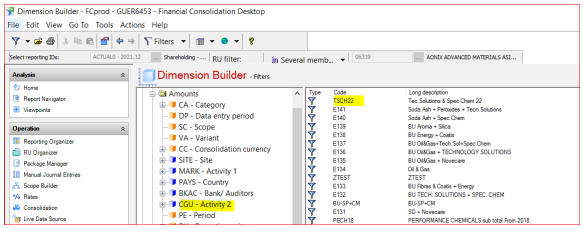
Such need must be always confirmed by Syensqo Corporate Controlling before creating the filter in BFC.

- In the **BFC_Prod_SCO** database:

- **Dimension builder - Filter mode - Filters on MARK AND CGU dimensions :** new filters created to manage the merge of the the GBUs







END OF THE PROCEDURE