Co$ta - Anaplan Bridge Calculation

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Bridge from Origin to Destination for EBITDA calculation steps

You can check here the bridge process.

Calculation in resume:

- Starting from Anaplan Scope
- Removing the items that are not included in EBITDA, such as Capex, B/S elements, Taxes, etc...
- Adding the billing and internal allocations
- Adding the inventory consumption, such as spare parts (going to P&L on Destination)

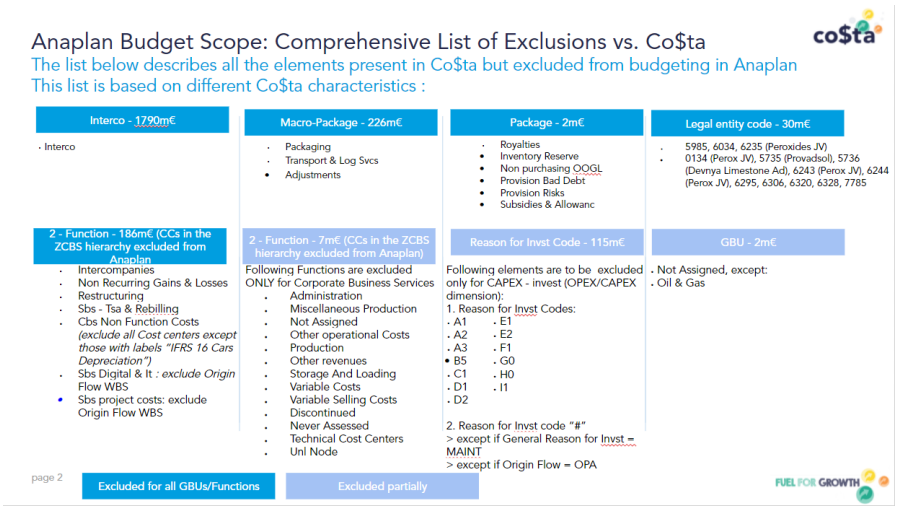
Remark: Costs at Origin of Anaplan scope do not consider Origin flow: " **FI**: Packaging & Spare parts reception "

Co$Ta Bridge Report

F2G Scope (*)	762,205
Out - of - Scope (*)	1,273,811
ANAPLAN Scope - Total Costs at Origin	2,036,016
- Capital Lease	-51,811
+ Good Consumed from Inventory	40,794
- Capitalisation	-97,033
- Stock VC	-49,571
- Balance Sheet	-15,933
- Error	-13,612
- Non ERP	-12,388
+ Charge In - Billing (*)	0
- Charge Out - Billing (*)	-74,024
+ Charge In - Internal Allocations (*)	0
- Charge Out - Internal Allocations (*)	-61,825
-Post underlying Ebitda lines	-10,670
Bridge Items - Total Costs	-346,074

Remember that the bridge is done by Anaplan Scope, which is different scope of COSTA Destination total figures.

In resume:



Bridge Items:

CAPITAL LEASE

This represents the costs settled to IFRS16 (Destination type "IFRS16" on COSTA). As per IFRS16 Lease costs are not included in EBITDA.

Don't forget that bridge figures are of Anaplan scope:

COSTA DESTINATION

Destination Type	Sum of Actual Destination - Conso view (Local)
IFRS16	34 716 742,26
Grand Total	**34 716 742,26**

ANAPLAN SCOPE

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟IFRS16	#	33 784 342,26
IFRS16 Total		**33 784 342,26**
Grand Total		**33 784 342,26**

EXCLUSION FROM ANAPLAN

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟IFRS16	X	932 400,00
IFRS16 Total		**932 400,00**
Grand Total		**932 400,00**

In the example above the amount considered for Anaplan bridge is 33.784K as 932K are already out of Anaplan scope, so no need for adjustment through the bridge.

GOOD CONSUMED FROM INVENTORY

Destination view ignores Origin Flow FI (linked to purchasing of goods) and replaces it by Inventory consumption (such as spare parts), using the flow from where it is consumed.

Origin View

Origin Flow	Origin Value
CCA	100
OPA	20
WBS	10
FI	15
Total	145

Destination View

Origin Flow	Origin Value	Inventory Consumption	Destination Value
CCA	100	2	102
OPA	20	10	30
WBS	10	8	18
FI			
Total	130	20	150

The way to identify this costs in BW, is filtering the cost elements that explain this flow (consumption of spare parts and packaging). See full detail here

Exclusion Reason	GL Account Sub Type	Cost Element	
PACKAGING CONSO.	PACKAGING	6091020100	Packaging-int iss
		98150975	PACK CONS INTERN VAR
		98150996	ST VAR SUB CONT PACK
SPARE PARTS CONSO.	INDUSTRIAL SUPPLIES	6091020000	Gen&tech it-int iss
		6091020200	Sp p-int iss
		98300035	SP INTL CONSUMP VAR
		98160035	CP-VAR.ST.FOURN.CONS

Don't forget that bridge figures are of Anaplan scope:

COSTA DESTINATION

Destination Type	Cost Element	Cost Element name	Sum of Actual Destination - Conso view (Local)
PL	CHEF/6091020000	Gen&tech it-int iss	2 014 603,29
	CHEF/6091020100	Packaging-int iss	309 912,01
	CHEF/6091020200	Sp p-int iss	1 643 188,50
PL Total			3 967 703,80
Grand Total			3 967 703,80

ANAPLAN SCOPE

Destination Type	Flag - Anaplan Perim	Cost Element	Cost Element name	Sum of Actual Destination - Conso view (Local)
PL	#	CHEF/6091020200	Sp p-int iss	1 643 188,50
		CHEF/6091020000	Gen&tech it-int iss	2 005 512,74
		CHEF/6091020100	Packaging-int iss	8,35
PL Total				3 648 709,59
Grand Total				3 648 709,59

EXCLUSION FROM ANAPLAN

Destination Type	Flag - Anaplan Perim	Cost Element	Cost Element name	Sum of Actual Destination - Conso view (Local)
PL	X	CHEF/6091020000	Gen&tech it-int iss	9 090,55
		CHEF/6091020100	Packaging-int iss	309 903,66
		CHEF/6091020200	Sp p-int iss	
PL Total				318 994,21
Grand Total				318 994,21

In the example above the amount considered for Anaplan bridge is 3.968K as 319K are already out of Anaplan scope, so no need for adjustment through the bridge.

CAPITALIZATION

Capitalized costs in Anaplan scope like maintenance, development costs for R&I, IT projects, Regulatory and Capitalized commercial costs, need to be excluded from EBITDA bridge calculation. This costs are capitalized via WBS projects and represented in COSTA on destination type "CAPEX".

Check Destination type Capex.

Don't forget that bridge figures are of Anaplan scope:

COSTA DESTINATION

Destination Type	Sum of Actual Destination - Conso view (Local)
CAPEX	15 434 903,46
Grand Total	**15 434 903,46**

ANAPLAN SCOPE

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ **CAPEX**	#	15 422 644,64
CAPEX Total		**15 422 644,64**
Grand Total		**15 422 644,64**

EXCLUSION FROM ANAPLAN

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ **CAPEX**	X	12 258,82
CAPEX Total		**12 258,82**
Grand Total		**12 258,82**

In the example above the amount considered for Anaplan bridge is 15.423K as 12K are already out of Anaplan scope, so no need for adjustment through the bridge.

STOCK VC

Cost and benefits that are classified in the product costing process as variable costs (Waste treatment services, Hedge, etc...)

Check Destination type STOCK VC.

Don't forget that bridge figures are of Anaplan scope:

COSTA DESTINATION

Destination Type	Sum of Actual Destination - Conso view (Local)
STOCK_VC	1 407 224,07
Grand Total	**1 407 224,07**

ANAPLAN SCOPE

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ **STOCK_VC**	#	1 234 989,82
STOCK_VC Total		**1 234 989,82**
Grand Total		**1 234 989,82**

EXCLUSION FROM ANAPLAN

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ **STOCK_VC**	X	172 234,25
STOCK_VC Total		**172 234,25**
Grand Total		**172 234,25**

In the example above the amount considered for Anaplan bridge is 1.235K as 172K are already out of Anaplan scope, so no need for adjustment through the bridge.

BALANCE SHEET

This costs are primary posted in P&L cost elements, usually in a CO order, and after settled to Balance sheet accounts. They are represented in COSTA on destination type "GLACC".

Don't forget that bridge figures are of Anaplan scope:

COSTA DESTINATION

Destination Type	Sum of Actual Destination - Conso view (Local)
GLACC	1 104 432,68
Grand Total	**1 104 432,68**

ANAPLAN SCOPE

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟GLACC	#	933 446,60
GLACC Total		**933 446,60**
Grand Total		**933 446,60**

EXCLUSION FROM ANAPLAN

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟GLACC	X	170 986,08
GLACC Total		**170 986,08**
Grand Total		**170 986,08**

In the example above the amount considered for Anaplan bridge is 933K as 171K are already out of Anaplan scope, so no need for adjustment through the bridge.

ERROR

Specific cases where the difference between Origin and Destination is >150% or <0%. This cases are excluded from the Matrix calculations and its applied the rule Destination = Origin, this means we don't know the real destination type and for that reason they are not considered for EBITDA calculation. They are represented in COSTA on destination type "ERROR".

Don't forget that bridge figures are of Anaplan scope:

COSTA DESTINATION

Destination Type	Sum of Actual Destination - Conso view (Local)
ERROR	2 550 611,31
Grand Total	**2 550 611,31**

ANAPLAN SCOPE

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ERROR	#	2 550 388,08
ERROR Total		**2 550 388,08**
Grand Total		**2 550 388,08**

EXCLUSION FROM ANAPLAN

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ERROR	X	223,23
ERROR Total		**223,23**
Grand Total		**223,23**

In the example above the amount considered for Anaplan bridge is 2.550K as 223 are already out of Anaplan scope, so no need for adjustment through the bridge.

NON ERP

This value is uploaded manually for the Origin view of Non ERP entities, where we consider Destination = Origin, however its not provided any characteristic of Destination. Because there is no assignment to destination type (PL, Capex, etc...) this amount is excluded from EBITDA.

BILLING

Charge Out - The cost is reflected in destination type Billing. It represents the billing / chargeback of costs, this can be to external parties or Interco (when is inter GBU). If it is a Interco billing the info of partner responsible CC and GBU is available

Check Destination type Billing.

Origin View

Origin Flow	Origin Value	Partner LE	Partner GBU	Partner Resp CC
CCA	100	LE A	GBU A	CC A
Total	100			

Destination View

Destination type	Destination Value	Partner LE	Partner GBU	Partner Resp CC
PL	80			
Billing A	15	LE B	GBU B	CC B
Billing B	5	External	NA	NA
Total	100			

Charge In - The cost perspective of the Billing receiver GBU

Origin View

Origin Flow	Origin Value	Partner LE	Partner GBU	Partner Resp CC
CCA	20	LE B	GBU B	CC B
Total	20			

Destination View

Destination type	Destination Value	Partner LE	Partner GBU	Partner Resp CC
PL	20			
PL	15	NA	GBU A	NA
Total	35			

INTERNAL ALLOCATION

Charge Out - The cost is reflected in destination type PL. The cost moves from a GBU at Origin to another GBU in Destination

Origin View

Origin Flow	Origin Value	Partner LE	Partner GBU	Partner Resp CC
CCA	100	LE A	GBU A	CC A
Total	100			

Destination View

Destination type	Destination Value	Partner LE	Partner GBU	Partner Resp CC
PL	80			
PL	20	LE B	GBU B	CC B
Total	100			

Charge In - The cost perspective of the Internal Allocation at the receiver GBU

Origin View

Origin Flow	Origin Value	Partner LE	Partner GBU	Partner Resp CC
CCA	20	LE B	GBU B	CC B
Total	20			

Destination View

Destination type	Destination Value	Partner LE	Partner GBU	Partner Resp CC
PL	20			
PL	20	NA	GBU A	NA
Total	35			

Don't forget that bridge figures are of Anaplan scope:

COSTA DESTINATION

Destination Type	Sum of Actual Destination - Conso view (Local)
BILLING	90 723 752,65
Grand Total	**90 723 752,65**

ANAPLAN SCOPE

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ **BILLING**	#	97 848 918,71
BILLING Total		**97 848 918,71**
Grand Total		**97 848 918,71**

EXCLUSION FROM ANAPLAN

Destination Type	Flag - Anaplan Perimeter	Sum of Actual Destination - Conso view (Local)
⊟ **BILLING**	X	-7 125 166,06
BILLING Total		**-7 125 166,06**
Grand Total		**-7 125 166,06**

In the example above the amount considered for Anaplan bridge is 97.849K as -7.125K are already out of Anaplan scope, so no need for adjustment through the bridge.

POST UNDERLYING EBITDA LINES

Costs with Destination Type "PL" (costs impacting P&L of the period) that do not make part of EBITDA calculation, namely:

- Interests
- Taxes
- Depreciation
- Amortization

P&L headings included for this exclusion are:

R45100 ; R45200 ; R45300 ; R48611 ; R48620 ; R48650 ; R48690 ; R48760 ; R48790 ; R53610 ; R53710 ; R53820 ; R73200 ; RXXX05