

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 |
| <hr/> | |
| - 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 |
| <hr/> | |
| 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:

Anaplan Budget Scope: Comprehensive List of Exclusions vs. Co\$ta
 The list below describes all the elements present in Co\$ta but excluded from budgeting in Anaplan
 This list is based on different Co\$ta characteristics :



| Interco - 1790m€ | Macro-Package - 226m€ | Package - 2m€ | Legal entity code - 30m€ |
|--|---|--|---|
| <ul style="list-style-type: none"> Interco | <ul style="list-style-type: none"> Packaging Transport & Log Svcs Adjustments | <ul style="list-style-type: none"> Royalties Inventory Reserve Non purchasing OOG Provision Bad Debt Provision Risks Subsidies & Allowanc | <ul style="list-style-type: none"> 5985, 6034, 6235 (Peroxides JV) 0134 (Perox JV), 5735 (Provasol), 5736 (Devnya Limestone Ad), 6243 (Perox JV), 6244 (Perox JV), 6295, 6306, 6320, 6328, 7785 |
| <p>2 - Function - 186m€ (CCs in the ZCBS hierarchy excluded from Anaplan)</p> <ul style="list-style-type: none"> Intercompanies Non Recurring Gains & Losses Restructuring Sbs - Tsa & Rebilling Cbs Non Function Costs (exclude all Cost centers except those with labels "IFRS 16 Cars Depreciation") Sbs Digital & It - exclude Origin Flow WBS Sbs project costs: exclude Origin Flow WBS | <p>2 - Function - 7m€ (CCs in the ZCBS hierarchy excluded from Anaplan)</p> <p>Following Functions are excluded ONLY for Corporate Business Services</p> <ul style="list-style-type: none"> Administration Miscellaneous Production Not Assigned Other operational Costs Production Other revenues Storage And Loading Variable Costs Variable Selling Costs Discontinued Never Assessed Technical Cost Centers Unl Node | <p>Reason for Invest Code - 115m€</p> <p>Following elements are to be excluded only for CAPEX - invest (OPEX/CAPEX dimension):</p> <p>1. Reason for Invest Codes:</p> <ul style="list-style-type: none"> A1 - E1 A2 - E2 A3 - F1 B5 - G0 C1 - H0 D1 - I1 D2 <p>2. Reason for Invest code "#"</p> <ul style="list-style-type: none"> > except if General Reason for Invest = MAINT > except if Origin Flow = OPA | <p>GBU - 2m€</p> <ul style="list-style-type: none"> Not Assigned, except: Oil & Gas |
| page 2 | Excluded for all GBUs/Functions | Excluded partially | FUEL FOR GROWTH |

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.CON |

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 Intercro (when is inter GBU). If it is a Intercro 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