

# BFC Reporting - Blocking controls analysis

## Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

- Scope of applicability: ww, country\_accounting
- Country or group of countries (if applicable): belux, china, france, italy, lam, nam,uk\_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, south\_korea, thailand, singapore, new\_zealand, emea\_transversal, apac\_transversal
- Unit and Domain according to the [List of labels to be used in the Finance Service Line space](#)
  - E.g. 1: WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
    - Labels to be used: **ww, financial\_accounting, central\_fin\_proc\_compliance**
  - E.g. 2: France Operation in Financial Accounting:
    - Labels to be used: **country\_accounting, france, financial\_accounting**  
(for country operations, the Domain is always country\_accounting)

3. Fill in all fields as described above

4. Name the title of each section using OPD methodology naming convention - **Infinitive verb without the "to", mainly action verb...something) -" I do something..."**

5. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

Domain: Financial Accounting

Responsibility area:

## Table of contents

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- Table of contents
  - 1. Objective and Scope
    - 1.1. Objective of this Operation
    - 1.2. Scope
  - 2. Definitions
  - 3. Tasks description
  - 3.1. I request for Blocking Controls Extraction
  - 3.2. I perform the Blocking Controls Analysis
    - 3.2.1. I prepare a new sheet to copy new information
    - 3.2.2. I update the reference data
    - 3.2.3. I adjust the sheet to gather information
    - 3.2.4. I compile the Blocking Controls received

- 3.2.5. I extract manually the EMEA Blocking Controls
  - 3.2.6. I do a sanity check
  - 3.2.7. I remove the Solvay companies
  - 3.2.8. I ensure data to be analysed is considered
  - 3.2.9. I ensure consistency
- 3.3. I update the Dashboard
    - 3.3.1. I access the Dashboard and feeding file
    - 3.3.2. I copy information to the feeding file
    - 3.3.3. I verify all information is being correctly considered in all charts

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## Scope




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## ERP




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## Frequency




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## References

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## Forms

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## Attachments

BFC Reporting - Blocking controls analysis >> [BFC Reporting - dashboard](#)

# 1. Objective and Scope

## 1.1. Objective of this Operation

The objective of this procedure is to identify and categorize the blocking controls obtained during the month.

## 1.2. Scope

The scope of this procedure is worldwide, applicable to all BFC reporting companies from PF1, WP1 and PI1 systems.

# 2. Definitions

Deadline proposal: Every Month, on D+6.

See [Finance Glossary](#):

# 3. Tasks description

### 3.1. I request for Blocking Controls Extraction

On D+4, send an email requesting the blocking controls report.

Recipients:

- Daranee Mokprong (APAC) <daranee.mokprong@solway.com>
- Magno Silva (NAM/LAM) <magno.silva@solway.com>
- Treasury SCO <treasury.accounting@syensqo.com>

Note: Blocking controls from EMEA should be extracted manually

### 3.2. I perform the Blocking Controls Analysis

#### 3.2.1. I prepare a new sheet to copy new information

Access the [Blocking Controls Analysis](#) folder in Google Drive, create a new file for the current month, and use the previous month's file as a template to ensure formulas are copied.

#### 3.2.2. I update the reference data

**Update** the GAR List: The GAR List must be updated quarterly or whenever there is a change or a new entity.

#### 3.2.3. I adjust the sheet to gather information

Rename the second tab to the month being analyzed, update the date in column B (Month), and clear columns G and H.

Blocking controls extraction for 07\_2024 Blocking Controls x

**Reis, Ana karoline**  
to Daranee, Luiz, SSSB, treasury, me, Delphine, Teresa

Dear Colleagues,

Can you please share with us the extraction of the Blocking Controls 07\_2024?

Thank you and best regards,

... > Blocking Controls analy... > Blocking Controls Analy... > ☰

Type People Modified

New! Keyboard shortcuts Drive keyboard shortcuts have been updated to give you first-letters navigation

Name

- Syensqo 07 2024 Blocking Controls Analysis
- Syensqo 02 2024 Blocking Controls Analysis
- Syensqo 06 2024 Blocking Controls Analysis
- Syensqo 01 2024 Blocking Controls Analysis
- Syensqo 04 2024 Blocking Controls Analysis
- Syensqo 03 2024 Blocking Controls Analysis
- Syensqo 05 2024 Blocking Controls Analysis

Syensqo 07 2024 Blocking Controls Analysis

Title	BFC Code	Entity name	Country	Region	Group comp	Consolidati	Control %	Func
00003 = Solway		3 ue SA, Bruxelles	BE-Belgium	EMEA	Active	Fully consolidate	100	
00319= Empresa		319 DORANHON S.A.	BR-Brazil	LAM	Active	Not consolidate	99.7	
01430 = CHEMIF		1430 CHEMIFLEX	US-United State	NAM	Active	Fully consolidate	100	
02002 = Special		2002 Ico Belgium SRL	BE-Belgium	EMEA	Active	Not consolidated (NI)		
02004 = Solway		2004 ay SA - Div SCo	BE-Belgium	EMEA	Active	Not consolidate	100	
02232 = Solway		2232 Div Specialty Co	BE-Belgium	EMEA	Active	Not consolidate	100	
02312 = Aster II		Aster II	FR-France	EMEA	Active	Not consolidate	14.31	
03383 = Solway		3383 Ica Co Ltd, Seoul	KR-South Korea	APAC	Active	Fully consolidate	100	
04044 = Solway		4044 LC, Houston, TX	US-United State	NAM	Active	Fully consolidate	100	
04045 = Solway		4045 ic, Houston, TX	US-United State	NAM	Active	Fully consolidate	100	
04233 = Solway		4233 Luxembourg SA	LU-Luxembourg	EMEA	Active	Fully consolidate	100	
05619 = Solway		5619 ja DOO, Zagreb	HR-Croatia	EMEA	Active	Not consolidate	100	
05642 = Solway		5642 intBH, Hannover	DE-Germany	EMEA	Active	Fully consolidate	100	
05680 = Solway		5680 A, Buenos Aires	AR-Argentina	LAM	Active	Fully consolidate	100	
05762 = Solway		5762 L, Alpharetta, GA	US-United State	NAM	Active	Fully consolidate	100	
05834 = Mougue		5834 s Immobilier SCI	FR-France	EMEA	Active	Not consolidate	100	
05835 = Solway		5835 ly S p A, Milano	IT-Italy	EMEA	Active	Fully consolidate	100	
05844 = Ausimo		5844 Wilmington, DE	US-United State	NAM	Active	Fully consolidate	100	
05846 = Solway		5846 Minato Ku-Tokyo	JP-Japan	APAC	Active	Fully consolidate	100	
05854 = Solway		5854 J, Limited, Dublin	IE-Ireland	EMEA	Active	Fully consolidate	100	
05872 = Solway		5872 L, Warrington	GB-Great Britain	EMEA	Active	Not consolidate	100	
05873 = Sumika		5873 Tokyo Shinakwa	JP-Japan	APAC	Active	Not consolidate	50	
05876 = Solway		5876 J, Shanghai Co Ltd	CN-China	APAC	Active	Fully consolidate	100	

Database Controls 07.2024 Analysis by Control GAR LIST COMPANIES Pivot Tables

Syensqo 07 2024 Blocking Controls Analysis

Scope	Month	Country	System	Region	Accounting Site	BFC Code	Control	Description
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A
#N/A	2024.07	#N/A	#N/A	#N/A	#N/A			#N/A

Database Controls 07.2024 Analysis by Control GAR LIST COMPANIES Pivot Tables

### 3.2.4. I compile the Blocking Controls received

From the files received from APAC, NAM/LAM, and Treasury, copy and paste the **BFC codes** and corresponding **blocking control codes** into columns **G** and **H**.

Status	Control description	BFC Code	Control	Description
Blocking L30-002	Generic BC - Changes in Balance Sheet accounts must be analyzed (F15-0)	12-30T	(1312890 + 0) Show det:L3005 - Intangible and Tangible Assets	5908 07/2024
Blocking L30-006	ACP - Short-term loans payable must be analyzed (F15-0)	12-30T	(-137334 + 0) Show det:L5620 - Current Liabilities - Intercomp	5686 07/2024
Blocking L30-038C	CAM - Net changes in deferred tax (DRACR) must be the same - L2-30T	(NA + 802) Show det:L3070 - Retention report - Analysis of d		5686 07/2024
Blocking L56-002	SUI MAC - Analysis of inter-company Sales/Trade must be equal L2-50M	(48006 + 48068) Show det:L5625 - Sales & Royalties analysis by A		5686 07/2024
Blocking L67-004	SUI MAC - Breakdown by Activity of payables must equal the ext L2-67MN	(1316527 + 2619020) L6725 - External payables / Inventorie		5686 07/2024
Blocking L67-007	ACP & CAM - Detail by Activity on advances received (L41160) L2-67MN	(52 - 731) Show details:L6735 - External receivables - Advance		5686 07/2024
Blocking L67-004	SUI MAC - Breakdown of A/C receivables by activity must equal L2-67MN	(14003 - 1201491) L64-0725 - External receivables - Advance		5686 07/2024
Blocking L30-006	SUI FA GL - Write-back provisions of restructuring must be equal L2-30T	(137018 - 120059) Show:L3018 - Income statement		7725 07/2024
Blocking L68-006	SUI FA GL - Revision of restructuring provisions must be equal L2-30T	(-132000 + -11028) S4 L2018 - Income statement		7725 07/2024
Blocking L67-004	SUI MAC - Breakdown by Activity of payables must equal the ext L2-67MN	(281500 + 382662) L61025 - External payables / Inventorie		7723 07/2024
Blocking L56-002	ACP & INTERCO - Analysis of inter-company balance sheet line # L2-50T	(343 + 0) Show det:L5615 - Non current Liabilities - Interco		7723 07/2024
Blocking L52-0061	SUI MAC - Gains and Losses on the recurring disposals of fixed # L2-50M	(51 + 578) Show det:L3005 - Intangible and Tangible Assets		7723 07/2024
Blocking L67-0151	SUI MAC - Breakdown by Activity must equal the total of the Tax L2-67MN	(NA + 578) Show det:L6790 - Fixed Assets disposals - Analy		7723 07/2024
Blocking L67-004	SUI MAC - Breakdown by Activity of payables must equal the ext L2-67MN	(53817 + 55013) Show L6725 - External payables / Inventorie		7723 07/2024
Blocking L67-011	SUI MAC - Breakdown by Activity must equal the account total (L2-67MN)	(1196 + 2392) Show L6725 - External payables / Inventorie		7723 07/2024
Blocking L67-012	SUI MAC - Breakdown by Activity must equal the account total L2-67MN	(-1196 + 2392) Show L6720 - Fixed Assets - Investments - G		7723 07/2024
Blocking L67-041	ACP & CAM - Breakdown by Activity of shares must be equal to L2-67MN	(NA + 1758) Show det:L6720 - Fixed Assets - Investments - G		7723 07/2024
Blocking L30-002	Generic BC - Changes in Balance Sheet accounts must be analyzed L2-30T	(160 + 0) Show details: L3005 - Intangible and Tangible Assets		7723 07/2024
Blocking L30-006	ACP - Short-term loans payable must be analyzed (F15-0)	12-30T	(6088 + 0) Show details:L5620 - Current Liabilities - Intercomp	7722 07/2024
Blocking L30-002	Generic BC - Changes in Balance Sheet accounts must be analyzed L2-30T	(16 + 0) Show details: L3005 - Intangible and Tangible Assets		4045 07/2024
Blocking L30-014	SUI MAC - Commissioning of tangible assets through F34 flow L2-30T	(431 + 0) Show details:L3005 - Intangible and Tangible Assets		5782 07/2024
Blocking L30-015	SUI MAC - Commissioning of intangible assets through F34 flow L2-30T	(431 + 0) Show details: L3005 - Intangible and Tangible Assets		5782 07/2024

Scope	Month	Country	System	Region	Accounting Site	BFC Code	Control	Description	
2	SCO	2024-07	AR-Argentina	ERP Solvay PF1	LAM	Curitiba	5686	L30-002	Changes in BS accts analyzed (F15-0)
3	SCO	2024-07	AR-Argentina	ERP Solvay PF1	LAM	Curitiba	5686	L30-006	Short-term loans payable must be analyzed (F15-0)
4	SCO	2024-07	AR-Argentina	ERP Solvay PF1	LAM	Curitiba	5686	L30-038C	Variation in Deferred Taxes/Assets/Liabilities sh
5	SCO	2024-07	AR-Argentina	ERP Solvay PF1	LAM	Curitiba	5686	L56-022	Analysis of inter-company Sales/Trade must be
6	SCO	2024-07	AR-Argentina	ERP Solvay PF1	LAM	Curitiba	5686	L67-034	External Payables (L40100 - residual amount m
7	SCO	2024-07	AR-Argentina	ERP Solvay PF1	LAM	Curitiba	5686	L67-037	Advances received by activity - L41160
8	SCO	2024-07	AR-Argentina	ERP Solvay PF1	LAM	Curitiba	5686	L67-054	External Receivables (A41100 - residual amount
9	SCO	2024-07	CL-Chile	ERP Solvay WP1	LAM	Curitiba	7725	L30-066	BS Flow F35 stands for write-back of provisions
10	SCO	2024-07	CL-Chile	ERP Solvay WP1	LAM	Curitiba	7725	L60-036	BS Flow F35 stands for write-back of provisions
11	SCO	2024-07	CL-Chile	ERP Solvay WP1	LAM	Curitiba	7725	L67-034	External Payables (L40100 - residual amount m
12	SCO	2024-07	MX-Mexico	ERP Solvay WP1	NAM	Curitiba	7723	L56-002	Intercompany balances by partner should follo
13	SCO	2024-07	MX-Mexico	ERP Solvay WP1	NAM	Curitiba	7723	L52-0061	Technical flow in BFC COS which reflects the g
14	SCO	2024-07	MX-Mexico	ERP Solvay WP1	NAM	Curitiba	7723	L67-0151	Technical flow C04 reflects the Net Book Value
15	SCO	2024-07	MX-Mexico	ERP Solvay WP1	NAM	Curitiba	7723	L67-034	External Payables (L40100 - residual amount m
16	SCO	2024-07	MX-Mexico	ERP Solvay WP1	NAM	Curitiba	7723	L67-031	Working Capital by COS
17	SCO	2024-07	MX-Mexico	ERP Solvay WP1	NAM	Curitiba	7723	L67-032	Breakdown by Activity must equal the account
18	SCO	2024-07	MX-Mexico	ERP Solvay WP1	NAM	Curitiba	7723	L67-041	Breakdown by Activity of shares must be equal
19	SCO	2024-07	PE-Peru	ERP Solvay WP1	LAM	Curitiba	7722	L30-002	Changes in BS accts analyzed (F15-0)
20	SCO	2024-07	PE-Peru	ERP Solvay WP1	LAM	Curitiba	7722	L30-006	Short-term loans payable must be analyzed (F15-0)
21	SCO	2024-07	US-United States	ERP Solvay PF1	NAM	Curitiba	4045	L30-002	Changes in BS accts analyzed (F15-0)
22	SCO	2024-07	US-United States	ERP Solvay PF1	NAM	Curitiba	5782	L30-014	Commissioning of tang assets through F34 flow m
23	SCO	2024-07	US-United States	ERP Solvay PF1	NAM	Curitiba	5782	L30-015	Commissioning of intangible assets through F3
24	SCO	2024-07	US-United States	ERP Solvay PF1	NAM	Curitiba	5782	L60-040	Depreciations assets Rou (A29310; A29330; A2
25	SCO	2024-07	US-United States	ERP Solvay PF1	NAM	Curitiba	5782	L67-0151	Technical flow C04 reflects the Net Book Value

### 3.2.5. I extract manually the EMEA Blocking Controls

Manually extract the EMEA blocking controls by accessing the ["Monthly Upload Robot - Blocking Control Extraction - 2024."](#)

Extract the blocking controls for the countries listed in the ["Instructions"](#) document.

For each country, find the files for the month being analyzed, and copy and paste the **blocking controls** and **BFC codes**.

### 3.2.6. I do a sanity check

Some BFC codes may not be found. Verify the correct codes in the **GAR list** if needed.

### 3.2.7. I remove the Solvay companies

Filter out the **ECO** companies and **delete** it from the file to ensure the analysis is performed only for **SCO** companies.

### 3.2.8. I ensure data to be analysed is considered

In the "Analyses by Control" tab:

- Clear data from columns **I, J, K, L, M,** and **N** starting from row 4 (previous month's data).
- Copy data from columns **B, C, D, E, F,** and **G** from row 4, then paste as values only into columns **I, J, K, L, M,** and **N** starting from row 4.

Ensure the values in column **O** are **divided** by the last value in column **N**.

### 3.2.9. I ensure consistency

In the "Pivot Table" tab, verify that the **total in column B** matches the **total in column N** from the "Analyses by Control" tab.

BFC Monthly Upload R... > Blocking controls extra... > 2024 >

Type - People - Modified -

Name	Last modified b...	File size
KR	-	-
US	-	-
PL	-	-
ID	-	-
TH	-	-
LU	-	-
NZ	-	-
BR	-	-
UK	-	-
AU	-	-

... > 2024 > KR >

X 1 selected

Name

7988_06.2024_20240703_043133.xlsx
3383_03.2024_20240814_113546.xlsx
6746_06.2024_20240605_043646.xlsx
6746_03.2024_20240404_044619.xlsx
3383_04.2024_20240506_040155.xlsx
3383_03.2024_20240404_042132.xlsx
6439_03.2024_20240404_040942.xlsx
6746_06.2024_20240703_051942.xlsx
7988_06.2024_20240605_044203.xlsx
6345_04.2024_20240506_043140.xlsx

7988\_06.2024\_20240703\_043133 .xlsx

File Edit View Insert Format Data Tools Help

100% \$ % 0.00 123 Default...

	A	B	C	D	E	F	G	H
1	Status	Control	Control d-Set	Details	Linked ac	Company Code		
2					T3-2 - Current Income Tax - Quarterly Closes			
	Blocking	L80-018	CAM -Chi L2-80M	(-293664	L2018 - Income statement		7988	
3					L2018 - Income statement			
	Blocking	L80-020	CAM -Chi L2-80M	(1485 = 7	T4-2 - Deferred Income Tax - Quarterly Closes		7988	
4								
5								

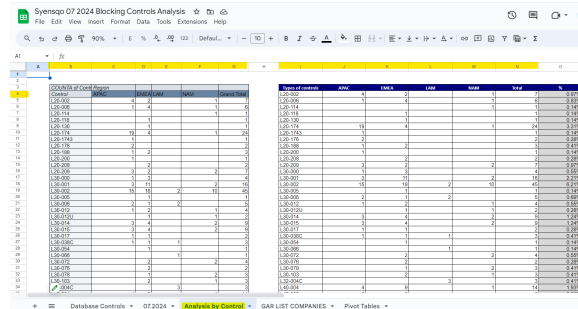
## 3.3. I update the Dashboard

### 3.3.1. I access the Dashboard and feeding file

Access the [Dashboard](#) and open the file "Dashboard 05\_2022 onwards" to find the "Feeding Data" sheet.

### 3.3.2. I copy information to the feeding file

Copy the columns **B, C, D, E, F, G, H, I, J** and **L** from the tab "07.2024" of the file "Blocking Controls Analysis" and paste it as **values only** into the file "Production BFC - Blocking Control 2020 DataStudio V3.0" in their respective columns.



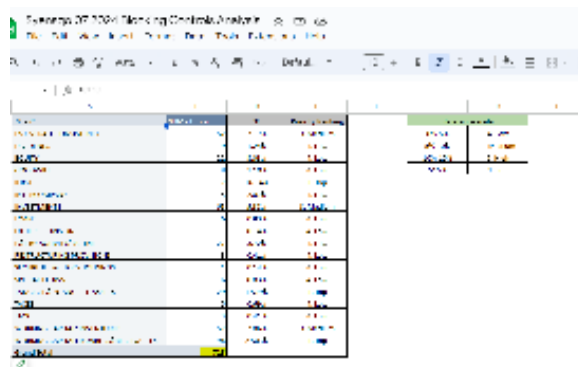
N	O
7	1.73%
1	0.25%
1	0.25%
1	0.25%
17	4.20%
14	3.46% ×
1	0.25%
2	0.49%
3	0.74%
1	0.25%
8	1.98%
405	100.00%

### 3.3.3. I verify all information is being correctly considered in all charts

Verify that the current month information is displayed correctly in **all charts** in the Data Studio dashboard. If not, check the file **configuration**, **data source**, and **chart parameters**.

On page 2, update the "Topic Prioritization" title with the month being analyzed.

End of document.



**Dashboard 05\_2022 onwards**

File Edit View Insert Format Data Tools Extensions Help

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Month Country System Region Accounting Site

**Feeding Data sheet**

[https://docs.google.com/spreadsheets/d/131QzQWcY\\_KL7Z\\_U8r-crrdAqut6CFCFueU5QzKxvkdsg1-d/edit#gid=0](https://docs.google.com/spreadsheets/d/131QzQWcY_KL7Z_U8r-crrdAqut6CFCFueU5QzKxvkdsg1-d/edit#gid=0)

Production BFC - Blocking Control 2023 DataStudio V4 SCO.0

File Edit View Insert Format Data Tools Extensions Help

100%

Month Country System Region Accounting Site

**Synergy 07 2024 Blocking Controls Analysis**

File Edit View Insert Format Data Tools Extensions Help

100%

Line	System	Region	Accounting Site	Blocking Controls	Amount	Blocking Controls	Amount	Blocking Controls	Amount
1	SCO	ARG	COB	SCO	588,130,000	SCO	588,130,000	SCO	588,130,000
2	SCO	ARG	COB	SCO	588,130,000	SCO	588,130,000	SCO	588,130,000
3	SCO	ARG	COB	SCO	588,130,000	SCO	588,130,000	SCO	588,130,000
4	SCO	ARG	COB	SCO	588,130,000	SCO	588,130,000	SCO	588,130,000

**Production BFC - Blocking Control 2023 DataStudio V4 SCO.0**

File Edit View Insert Format Data Tools Extensions Help

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Month	Country	System	Region	Accounting Site	Blocking Controls	Amount
2023-01	ARG	SCO	COB	SCO	588,130,000	588,130,000
2023-02	ARG	SCO	COB	SCO	588,130,000	588,130,000
2023-03	ARG	SCO	COB	SCO	588,130,000	588,130,000

