Functional Documentation - CAPEX Analysis report

1.0 Overview

CAPEX
Menu

Business Context and Application Overview

This application used the data from Working Capital application (from SAP FI module), the Project Costs applications (fom SAP PS/PM modules) and Real Estate Management SAP RE-FX module related with the Lease contracts. You can see more details in the functional documentation for the respectives applications Working Capital and PRoject Costs.

The objective of this application is to allow BFC Capex vs BW project reporting (PeC and Cash) data reconciliation: it mainly means providing a detailed view of all BFC CAPEX components (PeC/AuC, PeC/FXA, Fixed Asset Supplier, and Lease debt), to be available on a wide range of axes also shared with BW PeC and Cash solution.

This fine analysis grid of CAPEX should allow to:

- Definitively reduce remaining variances when linked to a technical issue
- Explaining variances when they are legitimate and/or irreductible (perimeter, business rules…)

Application User Profile

For this Application the access is provided based on the BW menu "CX - CAPEX" and it's done via Service one.

Fill the form
https://solvay-dwp.onbmc.com/dwp/app/#/itemprofile/622

In SAP system select the "WBP - BW Business Warehouse"

In WBP - BW Business Warehouse : Select the Business Role select the "CX - CAPEX"

Target Users:

Controlling teams.

VERSION	DATE	MODIFIED BY	DESCRIPTION
0.01	31.08.2023	Inês Vilares	Initial draft

Application Type

Data Product Type	☐ Dashboard ☑ Report ☐ Advanced analytics ☐ AI ☐ Others <specify which one>
Technologies	☑ BW ☐ Tableau ☐ Qliksense ☐ Talend ☐ Dataiku ☐ Others <specify which one>
Data Sources *Note: list of all applications and various environment*	☑ SAP PF1 (Production environment) ☑ SAP WP1 ☑ SAP PI1 ☐ BW (versions) ☐ iCare CRM ☐ CORE CRM ☑ BFC ☐ Others <specify the name of the source>

2.0 Business Process

Business Process
CAPEX stands for "Capital Expenditure." It refers to the money a company spends to acquire, upgrade, or maintain physical assets such as buildings, machinery, equipment, vehicles, or technology infrastructure. Capital expenditures are typically made with the expectation that they will provide benefits to the company over an extended period, often several years. Key points about CAPEX include: • Long-term Investments: CAPEX represents investments in assets that are expected to generate value for the company over an extended period, as opposed to day-to-day operational expenses (OPEX). • Depreciation: Many CAPEX items are subject to depreciation, which means their value is allocated over their useful life for accounting and tax purposes. This helps companies match the cost of the asset with the revenue it generates.   ◦ Examples: Common examples of CAPEX include building a new manufacturing facility, purchasing heavy machinery, upgrading computer servers, acquiring vehicles for a delivery fleet, or expanding a company's physical infrastructure. • Strategic Decision: Decisions related to CAPEX are often strategic in nature, as they can significantly impact a company's future growth, productivity, and competitive position. • Budgeting: Companies carefully plan and budget for CAPEX expenditures to ensure they have the necessary funds available for these long-term investments. • Financial Analysis: Analysts and investors often scrutinize a company's CAPEX spending to assess its growth prospects and financial health. High CAPEX can indicate aggressive expansion plans, while low CAPEX may suggest a more conservative approach. • Regulatory and Accounting Considerations: CAPEX spending can have tax implications and may need to comply with accounting standards, such as Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS). In this way, it's important to perform several analysis for CAPEX data to provide long-term value and benefits to the company. CAPEX Calculation: CAPEX = PeC + Variation of FA Supplier + Down Payments to FAS + Lease debts • **PeC (Prise En Charge)**: This represents the actual costs (received costs). They are systematically recorded and allocated to the appropriate project that receives the costs is a WBS element, often through the Project Systems (PS) module. This allows organizations to track and monitor project expenditures in real-time, compare them to budgeted amounts, and assess the financial health and progress of the project. Properly capturing and managing actual costs is crucial for accurate financial reporting, cost control, and decision-making throughout the lifecycle of the CAPEX project it ensures that the project stays on budget and that financial resources are allocated efficiently to achieve the project's objectives. • **FAS (Fixed Asset Suppliers)**: refers to a vendor or supplier that provides the organization with intangible assets for example software and technology, patents, copyrights among others and tangible assets, such as machinery, equipment, vehicles, or other capital goods that are intended to become part of the company's fixed asset inventory. SAP is used to manage the procurement process, record the receipt of assets, verify invoices, and ultimately account for the fixed assets as part of the organization's capital expenditure project. Properly managing the relationship with fixed asset suppliers is crucial to ensure that the organization acquires and maintains the necessary assets efficiently and cost-effectively. • **Lease Contracts:** An agreement between entities which as significant role when organizations want to acquire assets through leasing arrangements. Involve the careful management of leased assets, accounting for lease liabilities and right-of-use assets, and ensuring compliance with lease accounting standards. Proper handling of lease contracts is crucial for accurate financial reporting and effective management of capital expenditures, especially when leasing is chosen as an alternative to outright asset purchase. In here, they are under the IFRS16 which has a significant impact on how organizations account for lease contracts, both for lessees (those who lease assets) and lessors (those who provide assets on lease). In here we will have the information from the investments projects (PecP and FAS) and lease contracts. Note: The vendor values (FAS and Lease Supplier) they are excluded from WC to be in this scope for the CAPEX analysis.

3.0 Application Feature Overview

For this application find below all the workbooks available:

CAPEX Invest. Projects (more detail information for each workbook in the section Process Detail):

Reports	Definition	Prompts	BW Workbook Query	Query Technical Name

CAPEX BFC data - Invest. (Core Workbook)	This report show the values for the YTD for each month and the amounts for each month. The structure contains all the BFC accounts related with the investment data for CAPEX.	Mandatory: • BFC Legal View; • Calendar year /Month; • Exchange Rate Type. Optional: • Authorization Scope; • PRS Company Code; • Curr. conversion; • 1 - BFC GBU.	BW_WBK_CX_0011	BW_QRY_MVFICX01_0011
CAPEX FA adjust. analysis L40800 (Core Workbook)	This report shows the data related with the values from SAP FI data for the Projects and compare this data with the information from the BFC Heading L40800 (closing - open values) for the Fixed Asset Supliers.	Mandatory: • Calendar year /Month • BFC Legal View; • Legal PRS Company Code; • Exchange Rate Type. Optional: • Authorization Scope; • Curr. conversion; • 1 - BFC GBU.	BW_WBK_CX_0009	BW_QRY_MVFICX01_0009

CAPEX Invest. Project to BFC synthesis (Core Workbook)	In this report it's possible to compare the values in the CAPEX structure for the different areas from Project, FI detailed post. FI CX accts. and BFC information for the current month and YtD.	Mandatory: • Calendar year /Month • Conso. View; • Project enlarg. to PM?; • Exchange Rate Type. Optional: • Curr. conversion; • Authorization Scope; • PRS Company Code; • 1 - BFC GBU.	BW_WBK_CX_0018	BW_QRY_MVFICX01_0018
CAPEX Invest. Project vs FI analysis (Core Wrokbook)	Comparison between the PS investment data with the FI information for the CAPEX (PeC, Down payments, FA supplier, Lease Dets) for each project for YtD and for the month selected in the prompts.	Mandatory: • Calendar year /Month • Conso. View; • Project enlarg. to PM?; • Exchange Rate Type. Optional: • Authorization Scope; • Project; • PRS Company Code; • Curr. conversion; • 1 - BFC GBU.	BW_WBK_CX_0014	BW_QRY_MVFICX01_0014

CAPEX Lease Contracts

Reports	Definition	Prompts	BW Workbook Query	Query Technical Name

CAPEX Lease B/S by Flows (Core Workbook)	Opening to Closing debts with YtD values detailed by flows, at Contract level: • L16830/L56030 (**GL entries**); • L40100 assigned to Contract in order to detail Lease reclass. postings (**AP entries**).	Mandatory: • Fiscal year/period; • Legal PRS Comp. % reval. Optional: • Auth Scope on Company Code; • Leg. PRS Comp. Code; • Leg. PRS Comp: only conso?; • 1 - BFC GBU; • Target Curr. for conversion; • Exchange rate type; • for Posted AA entries only.	BW_WBK_CX_0016	BW_QRY_MVFICX01_0016 BW_QRY_MVFICX01_0021 BW_QRY_MVFICX01_0024 BW_QRY_MVFICX01_0025
CAPEX Lease BFC Interface (Core Workbook)	This report contains sheets with the respective BFC heading where we have the BFC information which is uploaded into BW in the correct format to be in compliance with BFC structure and then the users can use the other sheets to check the data and analysis the information which will be ulpoaded in BFC. This is related with the headings L6725 and L6723 and the sheets with the final data are related with values for closing information and by flows. ST&LT liabilities interface to BFC (**GL entries**): • L6725: L16830/L56030 balances; • L6723: A23*/L16830/L56030 YtD postings with flows F20/F30/F56/F60.	Mandatory: • Calendar Day; • Legal PRS Comp. Code. Optional: • Auth Scope on Company Code.	BW_WBK_CX_0015	BW_QRY_MVFICX01_0015

CAPEX Lease Colmar check (Core Workbook)	This report show the amounts for RoU and CAPEX for the month and YtD, Cash Future, Cash Overdue, Cash Due and the Repaymts for the end of the year and next years for the Projects. Default values: WBSE Type = LE	Mandatory: • Fiscal year /period; • Leg PRS Comp. % reval.; Optional: • Auth Scope on Company Code; • Leg. PRS Comp. Code; • Leg. PRS Comp: only conso?; • Project; • Target Curr. for conversion; • WBSE Type; • 1 - BFC GBU.	BW_WBK_CX_0023	BW_QRY_MVFICX01_0023

CAPEX Lease Debt /RoU based on RE Act./Plan. Cash flow (Core Workbook)	Debt/RoU based on REFX cash flow data (**REFX entries**), at Contract level: • Opening to Closing debt with YtD values detailed by flows • Opening, YtD and Closing RoU, Depreciation and Impairment (Depr. also detailed by quarter).	Mandatory: • Fiscal year /period; • Legal PRS Comp. % reval. Optional: • Auth Scope on Company Code; • Cash Flows status; • Leg. PRS Comp. Code; • Leg. PRS Comp: only conso?; • Target Curr. for conversion; • 1 - BFC GBU.	BW_WBK_CX_0019	BW_QRY_MVFICX01_0019
CAPEX Lease Future Cash flow for Budgeting (Core Workbook)	**RoU data:** RoU Gross/Depreciation/Impairment/RoU Net balance at selected period (AA docs) Planned depreciation up to end of Y (REFX entries) Planned depreciation Y+1, Y+2, Y+3, >= Y+4 (REFX entries) **Debt data:** Lease debt (L16830/L56030) balance at selected period (GL + AP entries) Planned Interest/Payment up to end of Y (REFX entries) Planned Interest/Payment Y+1, Y+2, Y+3, >= Y+4 (REFX entries) Debt closing balance **Liability data:** Lease debt (L16830/L56030) balance at selected period (GL + AP entries) Planned To be paid (Repayment) up to end of Y (REFX entries) Planned To be paid (Repayment) Y+1, Y+2, Y+3, Y+4 >= Y+5 (REFX entries)	Mandatory: • Fiscal year /period; • Legal PRS Comp. % reval. Optional: • Auth Scope on Company Code; • Leg. PRS Comp. Code; • Leg. PRS Comp: only conso?; • Target Curr. for conversion; • 1 - BFC GBU.	BW_WBK_CX_0020	BW_QRY_MVFICX01_0020

CAPEX Lease GL extract for KPI automation (Core Workflow)	In this report the users can see a lot of details for the GL accounts related with the leases as example FI document, dates, text, contract, vendor, asset class, conso. trans. type, among others and the amount associate to that posting in local, document and EUR currency,	Mandatory: • Key date for EUR conversion; • Posting date. Optional: • Auth Scope on Company Code; • Clearing date; • Company code; • Item status; • 1 - BFC GBU.	BW_WBK_CX_0001	BW_QRY_CPFICX02_0001
CAPEX Lease REFX RoU (Core Workbook)	Opening, YtD and Closing values at Contract level (**REFX entries**), at Contract level: • RoU • Depreciation • Impairment	Mandatory: • Fiscal year/period; • Legal PRS Comp. % reval. Optional: • Auth Scope on Company Code; • Leg. PRS Comp. Code; • Leg. PRS Comp: only conso?; • Target Curr. for conversion; • 1 - BFC GBU.	BW_WBK_CX_0017	BW_QRY_MVFICX01_0017

CAPEX Lease Rolling Future Cash flow for L6605 (Core Workbook)	This report shows information about the leases and sublease. The users can check a lot of information about the contracts and the values related with the liabilitites and debt (interest and payment) for the month selected, -1 year and future years. (REFX entries).	Mandatory: • Fiscal year /period; • Legal PRS Comp. % reval. Optional: • Auth Scope on Company Code; • Leg. PRS Comp. Code; • Leg. PRS Comp: only conso?; • Target Curr. for conversion; • 1 - BFC GBU.	BW_WBK_CX_0022	BW_QRY_MVFICX01_0022

4.0 Functional Specification

4.1 General Data/Calculations

For these reports, it's important to understand some concepts which will allow the user to work with the reports in the same way as the SAP system and BFC tool.

Consolidation View	The query takes the integration rate of the company and the partner from a table managed by GAR (Group Accounting Reporting). • If Conso method = 50 (Equity) , 20 (Not Conso.) or 60 (Not Equity), Rate = 0%; • If Conso method = 10 (Fully Conso), Rate = 100%; • If Conso method = 30 (Prop), Rate = Integration percentage The formula to retrieve the consolidated sales is in line with BFC: **Consolidated Sales** = Amount * Max [0, Integration Rate of CY (tingsoc) - Integration Rate of Partner (tingpart)] **Internal Sales** = Amount * Min [Integration Rate of CY (tingsoc), Integration Rate of Partner (tingpart)] The integration rate of the partner is managed on the TRADING PARTNER. For specific cases some external customer must be considered as internal for certain company code (joint venture for example) . For cases the Partner integration rate is taken at the crossing Sold To/Company code. In this way, the user has **4 options**: • Option 0 - Legal view: No intercompany eliminations are taking into account; • Option 1 - Consolidated view (for Solvay group): Takes into account the intercompany eliminations (using company code master data); • Option 2 - same logic as option 1 but the data is the consolidated view for Eco Companies • Option 3 - same logic as option 1 but the data is the consolidated view for Sco Companies

GBU Assignment	The concept for GBU doesn't exist in SAP but it's a requirement to have in BW since in BFC we have this definition. To see how it's the GBU assignment please consult our functional documentation for the Working Capital scope we can see how the logic was built in the 4.2.1 Report/Process definition GBU Assignment.
Exchange Rate	All the PS queries use the same type of currency conversion: • Rate used : CAR3 (See Exchange rates page for details) • Time : Fiscal Period This means that each document will be converted with the rate available for the posting date of that document. IE : Documents posted in January will be converted with the January rate, even if you run the report in february. Depending on the key figure, the "Period" will be different : Budget : the date will be the start of the project (WBS Creation date) Commitments : Rate available at the theoretical reception date if the date is in the past, or current rate if date in the future. Plan : Rate available at the month of the plan data. PEC : Rate available at the reception date. Cash – Payments : Rate available at the invoice reception date. Cash – Down payment : Rate available at the down payment posting date.Cash – Non-Purchase requests (Stocks, Hours) : Rate available at the cost reception date
BFC Headings	This is the correspondent account in the BFC official reporting tool for Solvay to report the values.
BFC Flows	This indicates the type of movement performed in SAP and how we will allocate this to the respective accounts in BFC tool. Example: we can have flow for acquision, retirement, open values, closing values, etc.
Annual Closing	Each end of year, the main BW master data (about the structure) which are not time-dependent need to be frozen = no more loading from ECC or flat file on these main master data. To avoid the impact of the new evolution scheduled for next year on the yearly closing a freeze is applied to block the loading to allow the yearly closing period with the same scope done for the year and not with inputs for next year, for some master data, the loading are freeze in the middle of December until end of January. So when there is a new organization, historical data is restated in BW (not in SAP and BFC).

4.2 Process Detail

4.2.1. Report/Process Definition

Domain	Finance
Application	BW reports under CX - CAPEX Analysis
Provider	MVFICX01

Background:

the PS - Project Costs (aka PeC & Cash) reporting is a set of BW queries on Rhodia legacy (WP1), Solvay legacy (PF1). It mainly aims at providing detailed economic survey of projects, including investment projects: Budget, Commitments, Actual (PeC), Cash out (CAPEX) and Cash Future.

Due to recurrent discrepancies between this reporting and BFC CAPEX data (amounts, time scattering, GBU distribution…), there is a distrust from users in this Cash out solution. Unfortunately, analysis of these BFC vs BW discrepancies is very tricky: available details, axes of analysis… are very different By the way, it's quite impossible to explain, justify and/or reduce variances.

Objective:

Build in BW reporting tools allowing BFC Capex vs BW PeC & Cash data reconciliation which will provide a detailed view of all BFC CAPEX components (PeC/AuC, PeC/FXA, Fixed Asset Suppliers, Down payments and Lease debt), to be available on a wide range of characteristics also shared with BW PeC & Cash solution.

This fine analysis grid of CAPEX should allow to:
Definitively reduce remaining variances (when linked to a technical issue)
Explain variances when they are legitimate and/or irreductible (perimeter, business rules…)

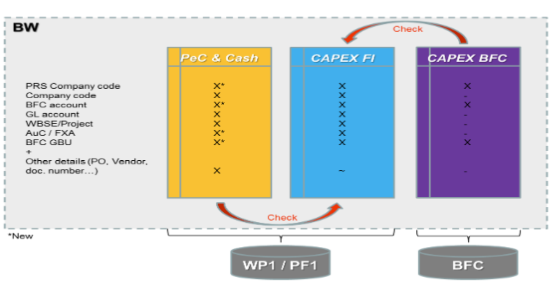
In summary, the CAPEX Application was built for different reasons but the main reason it was because exist some issues with the Project Costs solution and the CAPEX solution allow the users to justify and correct sometimes the figures that we have for the investment projects making a link on what we have in Project Cost, in FI and in BFC data. The Project Costs application we don't have any link to the BFC data so this CAPEX application facilitate this reconcilation between BFC CAPEX vs BW PeC and Cash data.

In this section we will approach:

Source of Data

Integration in a single reporting tool of 3 kinds of data to be compared, in Rhodia (WP1) and Solvay Legacy (PF1) area:

- BFC CAPEX data, uploaded and available in BW;
- SAP FI CAPEX data, which are a view of BFC CAPEX data, but detailed on several axes also shared with PeC & Cash solution (Asset, WBSE…);
- Existing PeC and Cash data (SAP PM, PS and FI), but enhanced to new axes also shared with BFC/FI CAPEX data (PRS Company code, BFC account…)



SAP BW High Level View

The information in BW is coming from the Working Capital (FI) scope and Project Costs (PS) scope where in here we use the cubes information to fill the Multiprovider with the respective data for CAPEX information.

For BFC information which is uploaded into the reports to provide data for Working Capital (FI) and CAPEX we have two files one for current month and previous month.

This process where we upload data from BFC to BW to go again to BFC is done since in BFC side we can have flows /postings which are done only in BFC side.

CAPEX Investment Projects

CAPEX BFC Data - Invest.

BW_WBK_CX_0011 (based on BW_QRY_MVFICX01_0011)

YtD and Monthly analysis of CAPEX data uploaded from BFC:

- For all consolidated companies, it includes:
  - SAP postings (Cf. BFC Nature 0LIA01) in Local curr.
  - BFC direct entries (some are posted directly in EUR)
- In BW, both can be converted in EUR (exchange rate derived from last day of the month entered in prompt)

CAPEX structure

- PeC: A20*** and A21*** postings with BFC Flow F20, F23 and F53 (Acquisition)
- FA Supplier: L40800 YtD and Monthly variation (= F99 closing value - RS100 opening value)
- Down payments: A40170 YtD and Monthly variation (= F99 - RS100)
- Lease debts: L16810/L56010 YtD and Monthly variation (= F99 - RS100) **(Note: These 2 headings are not used anymore we have the L16830 and L56030 after the IFRS16 implementation).**
- For reporting convenience:
  - YtD and Monthly January key figures are the same
  - FA Supplier and Lease debts key figures are re signed (* -1)
- CAPEX = PeC + FA Supplier + DP + Lease debts

BFC data update/availability

- Once a day between 3rd and 20th working day.
- YtD/Monthly data are available from January 2015.

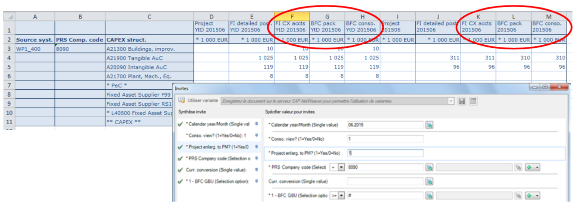
CAPEX Invest. Project to BFC synthesis

BW_WBK_CX_0018 (based on BW_QRY_MVFICX01_0018)

<u>First Comparison:</u>

YtD and Monthly comparison of BFC CAPEX data vs SAP FI CX accts (1):

- BFC pack (0LIA01 BFC data) is the part of BFC conso. (whole BFC data) coming from WP1/PF.1
- BFC conso. are SAP data (BFC pack) + BFC direct (manual /automatic) entries.



BFC Field	Description	BFC Nature
BFC Pack	It's the data coming from SAP to BFC tool	OLIA01
BFC Adjt	Postings made only in BFC side	<> OLIA01
BFC Conso	Its the information which will show the final figures for the group to the stakeholders and it's the BFC Pack + BFC Adjt	-

YtD and Monthly comparison of BFC CAPEX data vs SAP FI CX accts (2)

- FI postings are WP1/PF1 entries in Loc. curr. on GL accounts linked to CAPEX BFC Accounts (Cf. SAP sets of accounts ZFC-A20600, ZFC-A20500…).
- FI postings can be displayed either in Conso. or in Accounting view:
  - Conso. view (= 1): only consolidated companies + Intercos eliminations (based on Vendor status or FI item Trading partner status) + KF revaluation based on integration % (ex. : 0560 BUTACHIMIE data are displayed at 50% of their accounting value).
  - Accounting view(= 0): same values as in SAP for all WP1/PF1 companies.

BFC vs FI comparisons should be done only in Conso. View; balances are supposed to be equal.

CAPEX structure: FI CX accts data (1)

- PeC: A20*** and A21*** assigned GL account YtD/Monthly balances with FI Conso. tr. type F20, F23 and F53 (WP1) or 120, 125, 275, Y01 and Y42 (PF1) Acquisition.

Link between PF1 Conso. tr. type and BFC flows is managed in ZZF_BFC_AA.

- FA Supplier: L40800 assigned GL account YtD and Monthly variation (closing - opening value).
- Down payments: A40170 assigned GL account YtD and Monthly variation (closing - opening value).

CAPEX structure: FI CX accts data (2)

  - Lease debts: L16810/L56010 assigned GL account YtD and Monthly variation (closing - opening value). **(Note: These 2 headings are not used anymore we have the L16830 and L56030 after the IFRS16 implementation).**

For reporting convenience:

- YtD and Monthly January key figures are the same.
- FA Supplier and Lease debts key figures are resigned.

FI data update/availability

- From SAP: 3 times a day (6 AM, 12 AM and 6PM French time) + 4 additional times a day (10 AM, 2PM, 4 PM, 10 PM) during closing period (D-1 to D4).
- YtD/Monthly data are available from January 2015.

<u>Second Comparison:</u>

YtD and Monthly comparison of SAP FI CX accts vs SAP FI detailed post. (1)

- Some CAPEX accounts are only booked during month-end closing, with very few info in postings.
- FI detailed postings are based both on:
  - Non CAPEX accounts, when they are also defined as basis of monthly postings on CAPEX accounts; it mainly includes:
    - WP1: ~~40800110~~/40800150/40800325 monthly entries are based on 40100100, 40150100... assigned to an invest. project
    - PF1: monthly entries on acquisition accounts (1130000000, 1250000000…) are issued from daily postings on Assets accounts (A130000000, A250000000…)
  - CAPEX accounts when it does not occur

FI CX accts and FI detailed post. balances are supposed to be equal

	A	B	C	D	E	F	G	H	I	J	K	L	M
1				Project YtD 201506	FI detailed post. YtD 201506	FI CX accts YtD 201506	BFC pack YtD 201506	BFC conso. YtD 201506	Project 201506	FI detailed post. 201506	FI CX accts 201506	BFC pack 201506	BFC conso. 201506
2	Source syst.	PRS Comp. code	CAPEX struct.	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR
3	WP1_400	8090	A21300 Buildings, improv.		10	10	10	10					
4			A21900 Tangible AuC		1 025	1 025	1 025	1 025		311	311	310	310
5			A20090 Intangible AuC		119	119	119	119		96	96	96	96
6			A21700 Plant, Mach., Eq.		8	8	8	8					
7			* PeC *	1 162	1 162	1 162	1 162	1 162	407	407	407	406	406
8			Fixed Asset Supplier F99				467	467				76	76
9			Fixed Asset Supplier RS100				1 378	1 378					
10			* L40800 Fixed Asset Supplier *	312	411	911	911	911	-96	-75	-75	-76	-76
11			** CAPEX **	-1 474	-1 573	-2 072	-2 073	-2 073	-311	-332	-332	-330	-330

CAPEX structure: FI detailed post. (1)

- PeC:
  - WP1: idem FI CX accts
  - PF1: entries with FI Conso. tr. type 120, 125, 275, Y01 and Y42, and:
    - All A20*** and A21*** related GL accounts, excluding those of them with corresponding Asset GL account (ex. 1130000000, 1250000000…)
    - Corresponding Asset GL accounts (ex. A130000000, A250000000…)
- FA Supplier:
  - WP1/PF1/PI1: YtD and Monthly variation (= closing - opening value)
    - All L40800 related GL accounts, except:

Excluded CX accounts	Replaced with
WP1: 40800110 (former), 40800150 / 40800325 (new),	WP1: 40100100 / 40150100, 40100300 / 40100310 / 40100390, when assigned to an invest. project.
PF1: 2300002001, 2320002001	PF1/PI1: 2300000000 / 2300000010 / 2300002702 / 2300002703, 2320000000 / 2321010000 / 2322010000 / 2330000000 / 2330000010, when assigned to an invest. project.

CAPEX structure: FI detailed post. (2)

- Replaced accounts are the ones posted (w/o detail) during monthly transfer from Payables to FAS performed according to new WP1/PF1 program Z1F_CAPEX_MONTHLY_POSTING:
  - In WP1, it replaces program SAPF101 in WP1, as well as user exits allowing Vendor entries assignment to Capitalized goods indicator and 40800300 automatic postings.
  - In PF1, it replaces program Z1F_RECONCILIATION_PO_INV.
- Z1F_CAPEX_MONTHLY_POSTING aims at harmonizing business rules:
  - To categorize entries as CAPEX, depending on WBSE type, on PM Order settlement rules…
  - To valuate FAS, meaning on a **net of tax** basis excluding any OPEX amounts.
- Down payments: idem FI CX accts.
- Lease debts: idem FI CX accts.

For reporting convenience:

- YtD and Monthly January key figures are the same.
- FA Supplier and Lease debts key figures are resigned.

FI data update/availability

- Idem FI CX accts.

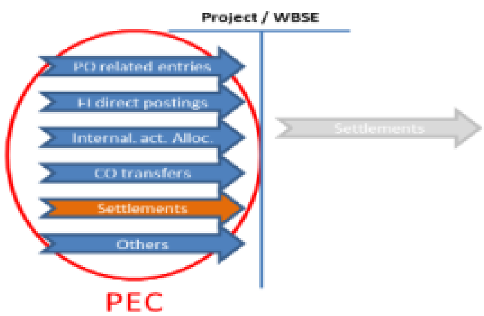
> Since Feb. 2017, new program Z3F_CAPEX_FAV_MONTHLY_POSTING in PI1 based on data uploaded/updated from BW.
>
> => To be implemented also in WP1/PF1 as of June 2017. **Double check with Pierre**

Third Comparison:

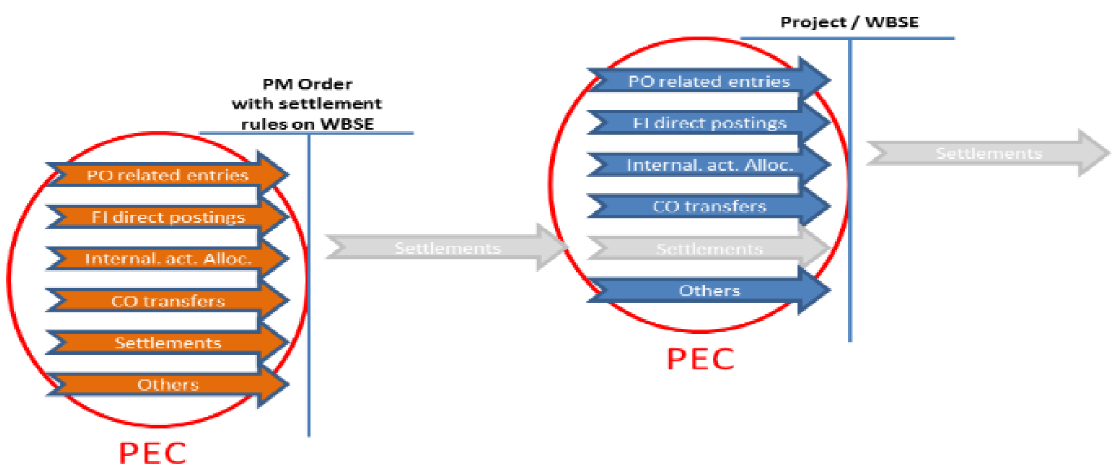
YtD and Monthly comparison of SAP FI detailed post. vs SAP Project

- In PeC area, the objective is to compare invest. project costs vs asset acquisitions (incl. settlements on AuC and FXA brought into service).
- Project data are PS postings on WBSE defined as invest. measures, meaning assigned to IM (WP1) and IN (PF1) projects.
- There are 2 different views of same PS postings:

1. Value 0: only PS entries, incl. PM Order settlements on WBSE).



2. Value 1: PS entries enhanced to PM Order entries which are monthly settled on WBSE, for more detailed analysis of projects.



CAPEX structure: Project / Project post capital. view

- PeC: actual postings on invest. WBSE (excl. down payments):
    - Project: PeC assignment by BFC Account is done according to the heading of corresponding AuC (ex. A20090).
    - Project post capitalization view: BFC Account assignment is updated with FXA heading when AuC is brought into service (ex. A21900 A21500).

Other FIAA internal mvts are not taken into account.

- FA Supplier/Down payments/Lease debts: idem FI detailed post.
- Other/Not assigned: all FI postings on accounts which are not CAPEX, but assigned to an investment project.

FI data update/availability

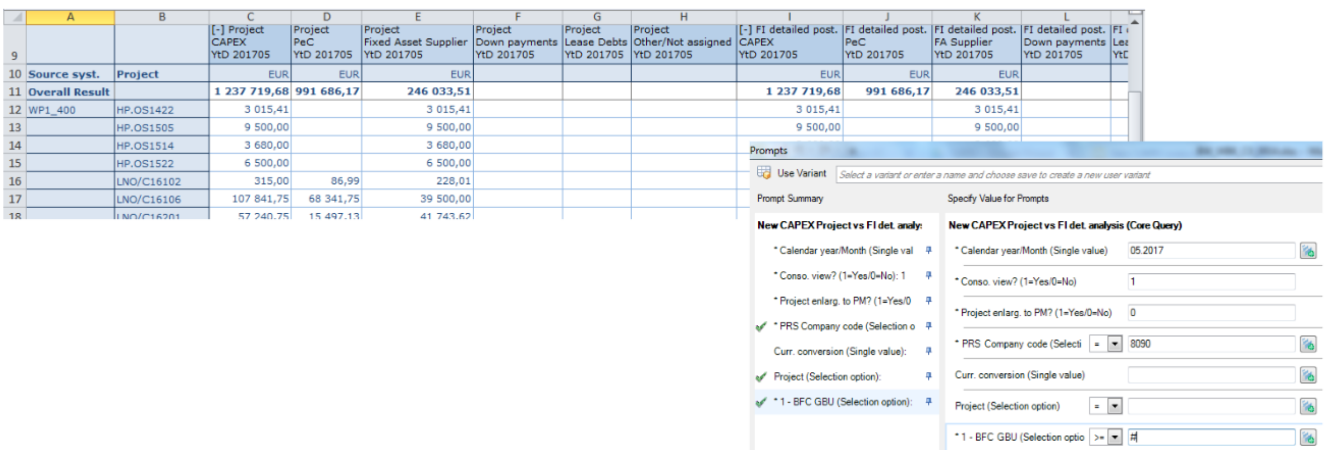
- Idem CAPEX FI vs BFC synthesis.

CAPEX Project vs FI det. analysis

BW_WBK_CX_0014 (based on BW_QRY_MVFICX01_0014)

YtD and Monthly comparison of SAP FI detailed post. vs SAP Project

- Idem CAPEX Project to BFC analysis, with a CAPEX structure presentation in columns, and w/o BFC/FI CX accts figures.

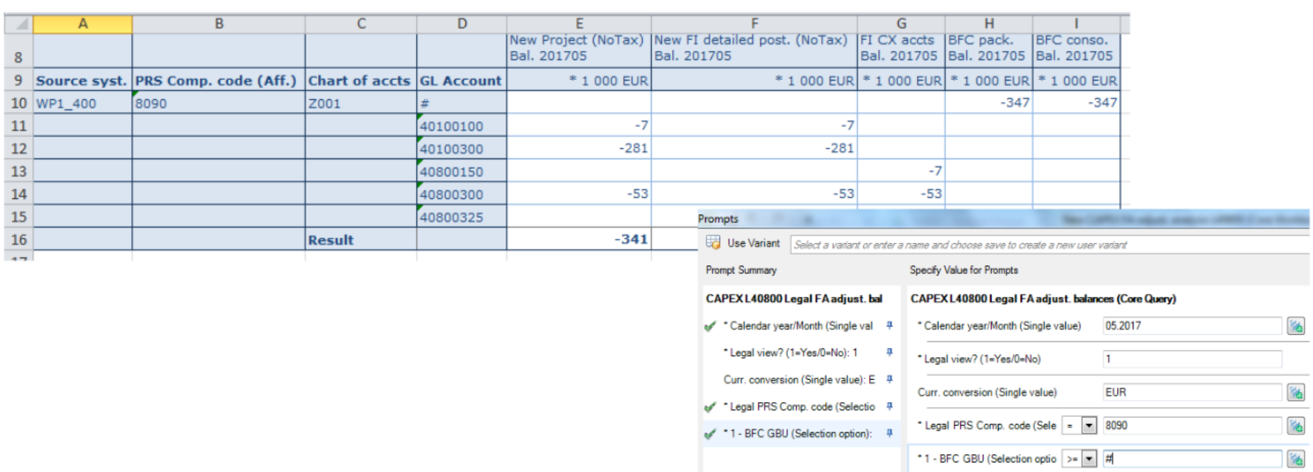


	A	B	C	D	E	F	G	H	I	J	K	L
9			[-] Project CAPEX YtD 201705	Project PeC YtD 201705	Project Fixed Asset Supplier YtD 201705	Project Down payments YtD 201705	Project Lease Debts YtD 201705	Project Other/Not assigned YtD 201705	[-] FI detailed post. CAPEX YtD 201705	FI detailed post. PeC YtD 201705	FI detailed post. FA Supplier YtD 201705	FI detailed post. Down payments YtD 201705
10	Source syst.	Project	EUR	EUR	EUR				EUR	EUR	EUR	
11	Overall Result		1 237 719,68	991 686,17	246 033,51				1 237 719,68	991 686,17	246 033,51	
12	WP1_400	HP.OS1422	3 015,41		3 015,41				3 015,41		3 015,41	
13		HP.OS1505	9 500,00		9 500,00				9 500,00		9 500,00	
14		HP.OS1514	3 680,00		3 680,00							
15		HP.OS1522	6 500,00		6 500,00							
16		LNO/C16102	315,00	86,99	228,01							
17		LNO/C16106	107 841,75	68 341,75	39 500,00							
18		LNO/C16201	57 240,75	15 497,13	41 743,62							

CAPEX L40800 FA adjust. analysis

BW_WBK_CX_0009 (based on BW_QRY_MVFICX01_0009)

YtD and balance comparison to check transfer postings on FAS accounts



	A	B	C	D	E	F	G	H	I
8					New Project (NoTax) Bal. 201705	New FI detailed post. (NoTax) Bal. 201705	FI CX accts Bal. 201705	BFC pack. Bal. 201705	BFC conso. Bal. 201705
9	Source syst.	PRS Comp. code (Aff.)	Chart of accts	GL Account	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR	* 1 000 EUR
10	WP1_400	8090	Z001	#				-347	-347
11				40100100	-7	-7			
12				40100300	-281	-281			
13				40800150			-7		
14				40800300	-53	-53	-53		
15				40800325					
16			Result		-341				

	Former	New (as of Oct. 2026)
Project	**Gross of tax value** L40800 assigned GL accounts when posted to an invest. project, except: • Excluded 40800110 (WP1), 2300002001 / 2320002000 / 2320002001 (PF1) • Replaced with: • WP1: Payables (Vendor accts) when assigned to an invest. project • PF1: 2300000000 / 2300000010 / 2320000000 when assigned to an invest. project	**Net of tax value** L40800 assigned GL accounts, except: • Excluded 40800110 / 40800150 / 40800325 (WP1), 2300002001 / 2320002001 (PF1/PI1) • Replaced with: • WP1: 40100100 / 40150100, 40100300 / 40100310 / 40100390, w**hen assigned to an invest. project** PF1: 2300000000 / 2300000010 / 2300002702 / 2300002703, 2320000000 / 2321010000 / 2322010000 / 2330000000 / 2330000010, **when assigned to an invest. project**
FI detailed post.	**Gross of tax value** L40800 assigned GL accounts, except: • Excluded 40800110 (WP1) • Replaced with Payables when assigned to Capitalized goods indicator	Idem Project
FI CX accts	L40800 assigned GL accounts, incl.: • WP1: 40800110 issued from SAPF101 and automatically posted 40800300 • PF1: 2300002001 / 2320002001 issued from **Z1F_RECONCILIATION_PO_INV** program NB: WP1 Vendor entries are valuated at gross of tax value	L40800 assigned GL accounts, incl.: • WP1: 40800150 / 40800325 issued from new Z1F_CAPEX_MONTHLY_POSTING program • PF1: 2300002001 / 2320002001 issued from new **Z1F_CAPEX_MONTHLY_POSTING** program NB: Vendor entries are valuated at net of tax value
BFC Pack	L40800 filtered on BFC Nature 0LIA01	
BFC Conso	L40800	

FAS Values Specific logic

In SAP when we have the vendor invoices the amounts are posted in a reconciliation account (ex: WP1 account 40100100) as a daily basis process. In here we have the amounts for the different scopes (no assigment if it's a vendor value or a FAS or a lease vendor).

In the month end closing process, exist in SAP a program to reallocate/transfer these values as a restatement in a specific G/L vendor account (ex: WP1 account 4080300) to have only the values correspondent to the investment projects with the Net of tax amount.

This program exist in WP1, PF1 and PI1 and as we know, in BW we also have a logic to do the same process for the assignment to know where the amounts belongs on a vendor perspective (payables, lease or investment).

This logic in BW side it's much more accurate comparing with the SAP program since we can have some differences which BW as the correct assignment and the SAP program don't. This is something that it's happening a long time ago and the proposal was to use the data from BW logic and transfer to SAP and in this way they can use that this data in SAP and fill the BFC with more accurate data.

Only in PI1 system use this BW logic, WP1 and PF1 they use the SAP program logic

Summarize:

System	Assignment	Result
WP1	the postings with the correct assignment are made by the SAP program	BFC data <> BW data
PF1	the postings with the correct assignment are made by the SAP program	BFC data <> BW data

PI1	the postings with the correct assignment are made by the load of data from BW side (in PI1 is different since to have the posting for FAS we calculate the FAS data in BW side and we sent the result as a file to PI1 and then a program run in 1 PI1 but based on BW information)	BFC data = BW data

This can explain some differences between BW and BFC data for WP1 and PF1 and this is applicable for Investment and Lease part.

Lease: IFRS16 Solution

IFRS 16 is effective for annual reporting periods beginning on or after 1st January 2019, with earlier application permitted (as long as IFRS15 is also applied). With IFRS 16, it is no longer required to treat financial and operational leases differently from an accounting perspective and therefore this new leasing standard eliminates nearly all "off-balance" sheet accounting for leases. The goal of the new lease accounting rules is to increase transparency and to enable the users of financial statements to assess the impact of their organization's leases on the financial position and cash flow directly from its balance sheet. To meet that objective, a lessee should recognize assets and liabilities arising from a lease.

The Lease contract part, all invoices that are linked to a lease contract they need to be analyzed in the CAPEX part.

> In the Lease contract we have the different fields which provide information about the values to be posted and planned. Keep in mind this information appears in some specific reports based on the REFX data (for example planned data).
>
> Repayment: It's calculated dynamically it's not store in any place in SAP. So in BW we don't get this information and we have a logic in BW to have the same behaviour as we have in SAP when we run the transaction. It's not 100% accurate but the business are aware of this so we can have some discrepancies.
>
> All contracts are assigned to an asset.

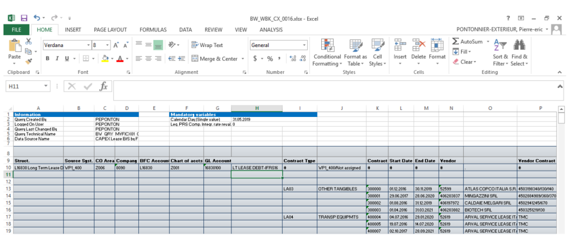
CAPEX Lease BFC Interface

(BW_WBK_CX_0015)

- “BFC Interface” is an Analysis workbook in CAPEX set of BW reports, that has been created in the frame of IFRS16 project
- The purpose of this workbook is mainly to provide Service Centers with:
  - A WP1/PF1 FI based report
  - Filtered on Short term and Long term liabilities accounts
  - Detailed by BFC Activity 2
- Data are displayed not only in SAP format, but also in a converted BFC format, in order to allow manual update of BFC during closing period (L6725 and L6723 reports)

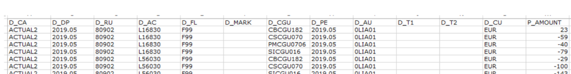
1st tab: “ST&LT Liabilities” Fully based on WP1/PF1 FI postings

- Objects for drilldown:
  - All figures are detailed by Company code, BFC Accounts, GL Account, BFC Activity 2 and GBU.
- Figures:
  - L16830 and L56030 GL accounts closing balances (in Local curr.) at key date entered in prompt (ex. 31.05.2019).



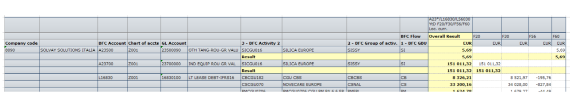
2nd tab: “L6725 ST&LT Liab.” Fully based on WP1/PF1 FI postings

Same figures as 1st tab, but in BFC format for manual upload process.



D_CA	D_DP	D_RU	D_AC	D_FL	D_MARK	D_CGU	D_PE	D_AU	D_T1	D_T2	D_CU	P_AMOUNT
ACTUAL2	2019.05	80902	L16830	F99		CBCGU182	2019.05	0LIA01			EUR	23
ACTUAL2	2019.05	80902	L16830	F99		CSCGU070	2019.05	0LIA01			EUR	-59
ACTUAL2	2019.05	80902	L16830	F99		PMCGU0706	2019.05	0LIA01			EUR	-40
ACTUAL2	2019.05	80902	L16830	F99		SICGU016	2019.05	0LIA01			EUR	-79
ACTUAL2	2019.05	80902	L56030	F99		CBCGU182	2019.05	0LIA01			EUR	-29
ACTUAL2	2019.05	80902	L56030	F99		CSCGU070	2019.05	0LIA01			EUR	-100
ACTUAL2	2019.05	80902	L56030	F99		SICGU016	2019.05	0LIA01			EUR	-143

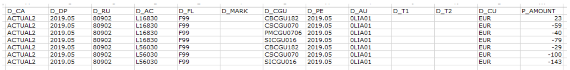
3rd tab: “RoU, ST&LT by Flows” Fully based on WP1/PF1 FI postings



- Objects:
  - Same as 1st tab, with additional detail by BFC Flow.
- Figures:
  - A23*, L16830 and L56030 GL accounts YtD balance (in Local

curr.) from beginning of the year to key date entered in prompt (ex. 31.05.2019 01.01.2019 to 31.05.2019).

4th tab: “L6723 RoU, ST&LT liab. by Flow” Fully based on WP1/PF1 FI postings



D_CA	D_DP	D_RU	D_AC	D_FL	D_MARK	D_CGU	D_PE	D_AU	D_T1	D_T2	D_CU	P_AMOUNT
ACTUAL2	2019.05	80902	L16830	F99		CBCGU182	2019.05	0LIA01			EUR	23
ACTUAL2	2019.05	80902	L16830	F99		CSCGU070	2019.05	0LIA01			EUR	-59
ACTUAL2	2019.05	80902	L16830	F99		PMCGU0706	2019.05	0LIA01			EUR	-40
ACTUAL2	2019.05	80902	L16830	F99		SICGU016	2019.05	0LIA01			EUR	-79
ACTUAL2	2019.05	80902	L56030	F99		CBCGU182	2019.05	0LIA01			EUR	-29
ACTUAL2	2019.05	80902	L56030	F99		CSCGU070	2019.05	0LIA01			EUR	-100
ACTUAL2	2019.05	80902	L56030	F99		SICGU016	2019.05	0LIA01			EUR	-143

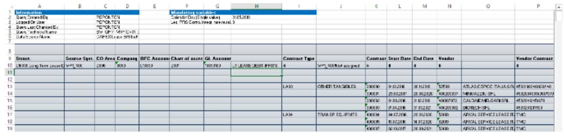
Same figures as 3rd tab, but in BFC format for manual upload process.

CAPEX Lease B/S by Flows

(BW_WBK_CX_0016)

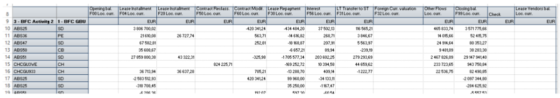
- “B/S by Flows” is an Analysis workbook in CAPEX set of BW reports, that has been created in the frame of IFRS16 project.
- The purpose of this workbook is to provide CAMs and GBU Controllers with a report to follow up to Lease Contracts and several additional information, in both Debt and Cash flow points of view.
- It is based on 3 complementary BW queries:
  - 1st is based on WP1/PF1 FI postings, enhanced with PI1 entries for Vendor reclassification postings related to factoring process No available data for PE1 and BAAN companies.
  - 2nd is based on WP1/PF1 REFX Cash flow posted and planned data, with a focus on RoU, Depreciation and Impairment entries Not always reconciliable with FI .
  - 3rd is based on WP1/PF1 AA documents (posted and planned entries), with same focus on RoU, Depreciation and Impairment entries Reconciliable with FI.

1st tab: “Debt” objects for drilldown Fully based on WP1/PF1 FI postings



- 3 structures:
  - L16830 CAPEX postings.
  - L56030 CAPEX postings, incl. 56030160 /5112100070 reclassification postings that are not available at Contract level.
  - Lease reclass. details: L40100 (40100100 /2300000000) postings assigned to a Lease Contract and Net of tax re-evaluated, that are the basis of L56030 reclassification This is a way to get reclassification amount by Contract.
- All are detailed by Company code, GL account, Contract and attributes (Vendor, Cost center, Asset…), BFC Activity 2 and GBU.

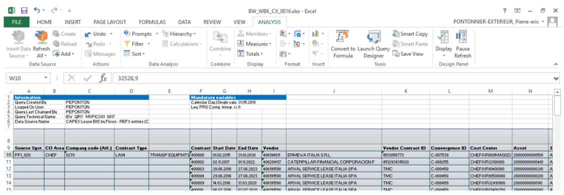
1st tab: “Debt” figures Fully based on WP1/PF1 FI postings



- F00 to F99 figures (only for L1 6830 and L56030 entries):
  - F00 (in Local or Target curr.): opening balance at Fiscal year /Period entered in prompt (ex. 05.2019 start of 2019).

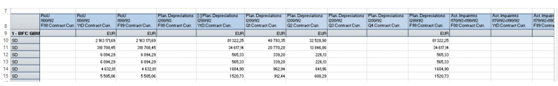
    - F99: closing balance at Fiscal year/Period entered in prompt (ex. end of 05.2019).
    - FXX: variance between F99 and F00 split by Flow type .
- Lease Vendors bal. (only for Lease reclass. details): balance at end of Fiscal year /Period entered in prompt (ex. end of 05.2019).

2nd tab: “RoU (REFX)” objects for drilldown Fully based on WP1/PF1 REFX Cash flow data, as they can be displayed for ex. in tr. RECN Valuation Cash flow



All figures are detailed by Company code, Contract and attributes (Vendor, Cost center, Asset…), BFC Activity 2 and GBU.

2nd tab: “RoU (REFX)” figures Fully based on WP1/PF1 REFX Cash flow data, as they can be displayed for ex. in tr. RECN Valuation Cash flow



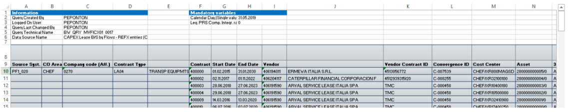
- RoU (I100 + I101 - I102) / Impairments (I170 + I171 - I172) + (I190 + I191 - I192): Actual/Planned entries for Valuation rule IFRS16:
    - F00 (in Contract or Target curr.): opening balance at Fiscal year /Period entered in prompt (ex. 05.2019 start of 2019).
    - F99: closing balance at Fiscal year/Period entered in prompt (ex. end of 05.2019).
    - YtD Variance between F99 and F00.

- Depreciations (I200 + I201 - I202): Planned entries for Valuation rule IFRS16. NB: Actual depreciations are not available as REFX Contract data:

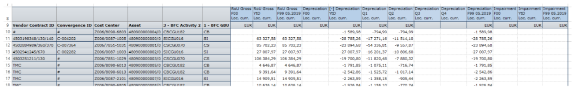
    - F00 (in Contract or Target curr.): opening balance for Fiscal year/Period entered in prompt (ex. 05.2019 start of 2019).
    - F99: closing balance at Fiscal year/Period entered in prompt (ex. end of 05.2019).
    - YtD: change between F99 and F00, including Q1/Q2/Q3 /Q4 detailed variances (sum QX = YtD).

3rd tab: “RoU (AA)” objects Fully based on WP1/PF1 AA documents, as they can be displayed for ex. in tr. AS03 Asset values

All Figures are detailed by Company code, Contract and attributes (Vendor, Cost center, Asset…), BFC Activity 2 and GBU.



3rd tab: "RoU (AA)" figures Fully based on WP1/PF1 AA documents, as they can be displayed for ex. in tr. AS03 Asset values



- RoU Gross / Impairment: Posted entries for WP1/PF1 Depreciation Area 01/50:
    - F00 (in Local or Target curr.): Fiscal year start value for the Fiscal year /Period entered in prompt (ex. 05.2019 start of 2019).
    - F99: balances at Fiscal year/Period entered in prompt (ex. end of 05.2019).
    - YtD: change (variance) between F99 and F00.

- Depreciation: Posted/Planned entries for WP1/PF1 Depreciation Area 01/50.NB: Posted/Planned can be differentiated in query by using "AA Posted/Sim." object

    - F00 (in Local or Target curr.): Fiscal year start value for Fiscal year/Period entered in prompt (ex. 05.2019 start of 2019).
    - F99: balance at Fiscal year/Period entered in prompt (ex. end of 05.2019).
    - YtD: change between F99 and F00, including Q1/Q2/Q3 /Q4 detailed variances (sum QX = YtD).

CAPEX Lease Debt/RoU based on RE Act./Plan. Cash flow

(BW_WBK_CX_0019)

- "Debt/RoU based on RE Act./Plan. Cash flow" is an Analysis workbook in CAPEX set of BW reports, that has been created in the frame of IFRS16 project.
- The purpose of this workbook is mainly to provide CAMs and GBU Controllers with a report to follow up Lease Contracts debt (by Flow) and RoU (Net); it includes both WP1/PF1 posted and planned REFX Cash flow data.

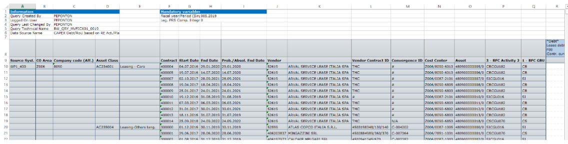
Prompts:

Variable	Ex.	Comments
Cash Flow Status	' ' or I or P	' ' I + P I Posted data P Planned data
Leg. PRS Comp. Code	4274, 0001	
	X	' ' All companies

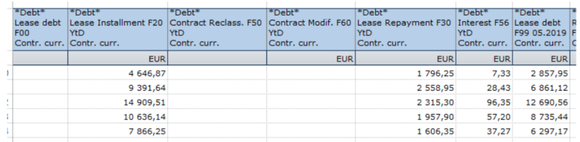
Leg. PRS Comp: only Conso.? (X=Yes)		X Only Conso. companies
Target Curr. for conversion	EUR	ZRH2 conversion at entered Calendar Day (same as Working Cap conversion). Please choose a currency because by default the values are in contract currency
1 - BFC GBU	SD, CS	

Objects for drilldown

All are detailed by Company code, GL account, Contract and attributes (Vendor, Cost center, Asset…), BFC Activity 2 and GBU.



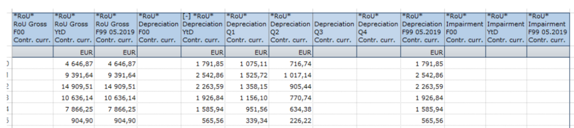
***Debt* figures Fully based on WP1 /PF1 REFX Cash flow data, as they can be displayed for ex. in tr. RECN Valuation Cash flow**



Debt Lease debt F00 Contr. curr.	*Debt* Lease Installment F20 YtD Contr. curr.	*Debt* Contract Reclass. F50 YtD Contr. curr.	*Debt* Contract Modif. F60 YtD Contr. curr.	*Debt* Lease Repayment F30 YtD Contr. curr.	*Debt* Interest F56 YtD Contr. curr.	*Debt* Lease debt F99 05.2019 Contr. curr.
	EUR		EUR	EUR	EUR	EUR
	4 646,87			1 796,25	7,33	2 857,95
	9 391,64			2 558,95	28,43	6 861,12
	14 909,51			2 315,30	96,35	12 690,56
	10 636,14			1 957,90	57,20	8 735,44
	7 866,25			1 606,35	37,27	6 297,17

- Lease debt F00: opening balance for Fiscal year/period entered in prompt (ex. 05.2019 start of 2019); it includes REFX flows I100/1/2 + I300/1/2 + I420 + I425 + I435 - I400/1/2 - I430 - I440/1/2.
- Lease Installment F20: YtD variance (ex. 01 to 05.2019) I100.
- Contract Reclass. F50: YtD variance I420 + I425.
- Contract Modif. F60: YtD variance I101/2 + I435 - I430.
- Lease Repayment F30: YtD variance I400/1/2 +I440/1/2.
- Interest F56: YtD variance I300/1/2.
- Lease debt F99: closing balance at Fiscal year/Period entered in prompt (ex. end of 05.2019) = F00 + YtD.

***RoU* figures Fully based on WP1 /PF1 REFX Cash flow data, as they can be displayed for ex. in tr. RECN Valuation Cash flow**



RoU RoU Gross F00 Contr. curr.	*RoU* RoU Gross YtD Contr. curr.	*RoU* RoU Gross F99 05.2019 Contr. curr.	*RoU* Depreciation F00 Contr. curr.	[-] *RoU* Depreciation YtD Contr. curr.	*RoU* Depreciation Q1 Contr. curr.	*RoU* Depreciation Q2 Contr. curr.	Depreciation Q3 Contr. curr.	*RoU* Depreciation Q4 Contr. curr.	*RoU* Depreciation F99 05.2019 Contr. curr.	*RoU* Impairment F00 Contr. curr.	*RoU* Impairment YtD Contr. curr.	*RoU* Impairment F99 05.2019 Contr. curr.
	EUR	EUR		EUR	EUR	EUR			EUR			
	4 646,87	4 646,87		1 791,85	1 075,11	716,74			1 791,85			
	9 391,64	9 391,64		2 542,86	1 525,72	1 017,14			2 542,86			
	14 909,51	14 909,51		2 263,59	1 358,15	905,44			2 263,59			
	10 636,14	10 636,14		1 926,84	1 156,10	770,74			1 926,84			
	7 866,25	7 866,25		1 585,94	951,56	634,38			1 585,94			
	904,90	904,90		565,56	339,34	226,22			565,56			

- RoU Gross (in Contract or Target curr.): I100/1/2
  - F00: opening balance for Fiscal year/Period entered in prompt (ex. 05.2019 start of 2019).
  - F99: closing balance at Fiscal year/Period entered in prompt (ex. end of 05.2019).
  - YtD: variance between F99 and F00 .
- Depreciation (in Contract or Target curr.): I200/1/2. NB: YtD Dep. variance alos includes Q1/Q2/Q3/Q4 detail
  - Impairment (in Contract or Target curr.): I170/1/2 + I190/1/21.

CAPEX Lease Future Cash flow for Budgeting

(BW_WBK_CX_0020)

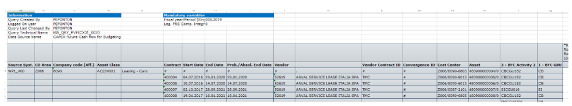
- “Future Cash flow for Budgeting” is an Analysis workbook in CAPEX set of BW reports, that has been created in the frame of IFRS16 project.
- The purpose of this workbook is mainly to provide CAMs and GBU Controllers with a report giving an anticipated view of WP1/PF1 planned entries that are supposed to be issued until end of selected year, up to end of Contracts.

Prompts:

Variable	Ex.	Comments
Authorization Scope	Solvay	Should be automatically populated according to your authorizations
Fiscal year/Period	05.2019	Balances/Ytd figures are defined according to this key selection
Leg. PRS Comp. Integr. rate reval(1=Yes/0=No)	0 or 1	0 SAP amounts 1 SAP amounts re-evaluated at Company code integration rate; ex: at 50% for 0560
Leg. PRS Comp. Code	4274, 0001	
Leg. PRS Comp: only Conso.? (X=Yes)	X	‘ ‘ All companies X Only Conso. companies
Target Curr. for conversion	EUR	ZRH2 conversion at entered Calendar Day (same as Working Cap conversion). Please choose a currency because by default the values are in contract currency
1 - BFC GBU	SD, CS	

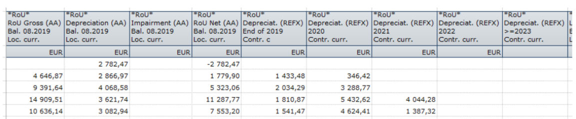
Objects for drilldown

All are detailed by Company code, GL account, Contract and attributes (Vendor, Cost center, Asset…), BFC Activity 2 and GBU.



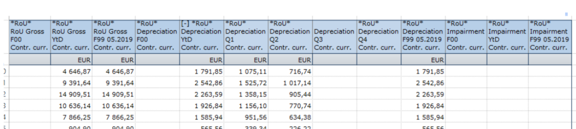
Source Syst.	CO Area	Company code (Aff.)	Asset Class		Contract	Start Date	End Date	Prob./Absol. End Date	Vendor		Vendor Contract ID	Convergence ID	Cost Center	Asset	3 - BFC Activity 2	1 - BFC GBU
WP1_400	Z006	8090	AC234001	Leasing - Cars	#	#	#	#	#	.	#	#	Z006/8090-6803	480900000004/0	CBCGU182	CB
					400004	04.07.2016	29.01.2020	29.01.2020	52619	ARVAL SERVICE LEASE ITALIA SPA	TMC	#	Z006/8090-6013	480900000005/0	CBCGU182	CB
					400005	19.07.2016	14.07.2020	14.07.2020	52619	ARVAL SERVICE LEASE ITALIA SPA	TMC	#	Z006/8090-6013	480900000006/0	CBCGU182	CB
					400007	02.10.2017	28.09.2021	28.09.2021	52619	ARVAL SERVICE LEASE ITALIA SPA	TMC	#	Z006/0087-2101	480900000007/0	SICGU016	SI
					400008	19.04.2017	18.04.2021	18.04.2021	52619	ARVAL SERVICE LEASE ITALIA SPA	TMC	#	Z006/8090-6805	480900000008/0	CBCGU182	CB

***RoU* figures**



RoU RoU Gross (AA) Bal. 08.2019 Loc. curr.	*RoU* Depreciation (AA) Bal. 08.2019 Loc. curr.	*RoU* Impairment (AA) Bal. 08.2019 Loc. curr.	*RoU* RoU Net (AA) Bal. 08.2019 Loc. curr.	*RoU* Depreciat. (REFX) End of 2019 Contr. c	*RoU* Depreciat. (REFX) 2020 Contr. curr.	*RoU* Depreciat. (REFX) 2021 Contr. curr.	*RoU* Depreciat. (REFX) 2022 Contr. curr.	*RoU* Depreciat. (REFX) >=2023 Contr. curr.
EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	
	2 782,47		-2 782,47					
4 646,87	2 866,97		1 779,90	1 433,48	346,42			
9 391,64	4 068,58		5 323,06	2 034,29	3 288,77			
14 909,51	3 621,74		11 287,77	1 810,87	5 432,62	4 044,28		
10 636,14	3 082,94		7 553,20	1 541,47	4 624,41	1 387,32		

- RoU Gross/Depreciation /Impairment (AA documents) / Bal.: value at Fiscal year /Period entered in prompt (ex. end of 05.2019).
- RoU Net / Bal.: RoU Gross - Depreciation - Impairment.
- Depreciation / End of year: pos ted/planned REFX depreciation (I200/1/2) variance from Fiscal year /Period to end of year (for ex. 05.2019 06 to 12.2019).
- Depreciation / Y+1, Y+2…: planned REFX depreciation (I200/1/2) for following Fiscal years (for ex. 05.2019 01 to 12.2020, 01 to 12.2021…) up to end of Contracts.



RoU RoU Gross F00 Contr. curr.	*RoU* RoU Gross YtD Contr. curr.	*RoU* RoU Gross F99 05.2019 Contr. curr.	*RoU* Depreciation F00 Contr. curr.	[-] *RoU* Depreciation YtD Contr. curr.	*RoU* Depreciation Q1 Contr. curr.	*RoU* Depreciation Q2 Contr. curr.	Depreciation Q3 Contr. curr.	*RoU* Depreciation Q4 Contr. curr.	*RoU* Depreciation F99 05.2019 Contr. curr.	*RoU* Impairment F00 Contr. curr.	*RoU* Impairment YtD Contr. curr.	*RoU* Impairment F99 05.2019 Contr. curr.
	EUR	EUR		EUR	EUR	EUR			EUR			
	4 646,87	4 646,87		1 791,85	1 075,11	716,74			1 791,85			
	9 391,64	9 391,64		2 542,86	1 525,72	1 017,14			2 542,86			
	14 909,51	14 909,51		2 263,59	1 358,15	905,44			2 263,59			
	10 636,14	10 636,14		1 926,84	1 156,10	770,74			1 926,84			
	7 866,25	7 866,25		1 585,94	951,56	634,38			1 585,94			
	904,90	904,90		565,56	339,34	226,22			565,56			

- RoU Gross (in Contract or Target curr.): I100/1/2
  - F00: opening balance for Fiscal year/Period entered in prompt (ex. 05.2019 start of 2019)
  - F99: closing balance at Fiscal year/Period entered in prompt (ex. end of 05.2019)
  - YtD: variance between F99 and F00
- Depreciation (in Contract or Target curr.): I200/1/2

NB: YtD Dep. variance alos includes Q1 /Q2/Q3/Q4 detail

- Impairment (in Contract or Target curr.): I170/1/2 + I190/1 /21

***Debt* figures**

- Lease debt / Bal.: L16830 /L56030 FI balance at Fiscal year/Period entered in prompt (ex. end of 05.2019).
- Interest/Payment / End of year: posted/planned REFX Interests (I400/1/2) and Payments variance from Fiscal year/Period to end of year (for ex. 05.2019 06 to 12.2019).
- Interest/Payment / Y+1, Y+2...: planned REFX Interests (I400/1/2) and Payments variance for following Fiscal years (for ex. 05.2019 01 to 12.2020, 01 to 12.2021...) up to end of Contracts.
- Closing debt: Lease debt balance - Interests + Payments.

Debt Lease debt (GL) Bal. 08.2019 Loc. curr.	*Debt* Interest (REFX) End of 2019 Contr. cu	*Debt* Payment (REFX) End of 2019 Contr. cur	*Debt* Interest (REFX) 2020 Contr. curr.	*Debt* Payment (REFX) 2020 Contr. curr.	*Debt* Interest (REFX) 2021 Contr. curr.	*Debt* Payment (REFX) 2021 Contr. curr.	*Debt* Interest (REFX) 2022 Contr. curr.	*Debt* Payment (REFX) 2022 Contr. curr.	*Debt* Interest (REFX) >=2023 Contr. curr.	*Debt* Payment (REFX) >=2023 Contr. curr.	*Debt* Closing Balance
EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR			EUR
-2 142,08	1,45	1 437,00		347,28							-359,25
-5 850,21	11,75	2 047,16	6,57	3 309,58							-511,79
-11 814,68	58,08	1 852,24	112,69	5 556,72	23,24	4 136,67					-463,06
2 275,82	31,96	1 566,32	51,23	4 698,96	2,26	1 409,69					9 865,34
-10 256,92											-10 256,92
1 880,18	19,64	1 285,08	26,04	3 855,24		257,02					7 231,84

***Liability* figures**

- Lease debt / Bal.: L16830 /L56030 FI balance at Fiscal year/Period entered in prompt (ex. end of 05.2019).
- Repayment / End of year: post ed/planned REFX calculated Repayments variance from Fiscal year/Period to end of year (for ex. 05.2019 06 to 12.2019).
- Repayment / Y+1, Y+2...: planned REFX calculated Repayments variance for following Fiscal years (for ex. 05.2019 01 to 12.2020, 01 to 12.2021...) up to end of Contracts.

Debt Lease debt (GL) Bal. 08.2019 Loc. curr.	*Debt* Interest (REFX) End of 2019 Contr. cu	*Debt* Payment (REFX) End of 2019 Contr. cur	*Debt* Interest (REFX) 2020 Contr. curr.	*Debt* Payment (REFX) 2020 Contr. curr.	*Debt* Interest (REFX) 2021 Contr. curr.	*Debt* Payment (REFX) 2021 Contr. curr.	*Debt* Interest (REFX) 2022 Contr. curr.	*Debt* Payment (REFX) 2022 Contr. curr.	*Debt* Interest (REFX) >=2023 Contr. curr.	*Debt* Payment (REFX) >=2023 Contr. curr.	*Debt* Closing Balance
EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR			EUR
-2 142,08	1,45	1 437,00		347,28							-359,25
-5 850,21	11,75	2 047,16	6,57	3 309,58							-511,79
-11 814,68	58,08	1 852,24	112,69	5 556,72	23,24	4 136,67					-463,06
2 275,82	31,96	1 566,32	51,23	4 698,96	2,26	1 409,69					9 865,34
-10 256,92											-10 256,92
1 880,18	19,64	1 285,08	26,04	3 855,24		257,02					7 231,84

5.0 Non-functional Descriptions

5.1 Usability

as per standard

5.2 Regulatory Compliance

as per standard

5.3 Security

as per standard

5.4 Performance

as per standard

5.5 Reliability

as per standard

5.6 Scalability

as per standard

5.7 Compatibility

as per standard

5.8 Availability

as per standard

5.9 Refresh of the Data

BFC data Loads:

The loads to BW it's once per day during the closing time (D+3 until D+20).

FI Data loads:

From WP1: 7 times a day during month-end closing (D-1 until D+4), otherwise 3 times a day

From PF1: 3 times a day

- YtD/Monthly data are available from January 2015