

Finance Cockpit Home_GBU view



Process Owner

Corporate Financial Function

D&PS Expert

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General Description

Overview of GBU's Financial situation with an highlight on Net Sales, Contribution Margin, Fixed Costs, Underlying Ebitda, CAPEX, Working Capital, Simplified Cash Flow.

It provides the previous month's result comparing with BFR or Budget or Restated (see Comparaison rule)

The detailed tables contain various elements from the Net Sales to the Underlying EBITDA and from the Underlying EBITDA to the Simplified Cash Flow :

- FY Y-1 RSB or Historical
- Actual Month-2
- Actual Month-1
- Actual Month
- Month Budget
- QTD Actual Quarter
- QTD Budget Quarter
- Delta Actual-Budget QTD
- % Delta Actual-Budget QTD
- Actual YTD
- Budget YTD
- Delta Actual- Budget YTD
- % Delta Actual- Budget YTD

Target Users

- Comex
- Controlling
- Finance

Authorization & Rights

All the accesses must be validated by:

Corporate Finance - point 1 and 3

GBU Finance Director + copy to
Corporate Finance - point 2

- 1 .Lead FD Role (specific role)
- 2 .1 GBU / Legal Entities (of the GBU)
- 3 .Multi GBUs / Legal Entities

Access form

Key Figure Example

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- Total of actual "Net Sales" (Key figures) in M€ for the Month or Quarter (according to actual month)
- Total of Budget, BFR, or restated in M€ (according to actual month) - See description of Comparison Rule)
- Delta (in percentage) between the actual and its comparison.

[illegible]

Comparison Rule

Phases Details

Actual	Current Year's results
Restated	Previous Year's (Y-1) results based on Current Year's structure and rate
Historical	Previous Year's (Y-1) Official results published
Budget	Official forecast for Current Year defined in October Previous Year (Y-1)
BFR	4 re-forecast for Current Year : BFR03/BFR06/BFR09/BFR12 = (Official forecast for Current Year defined in October Previous Year - Total Actual Q1+Q2+Q3)

Sources	
BFC	All except below listed managed by Corporate Finance
Manual Files	• BFR – quarterly basis • WACC Corporate – updated by the Corporate Finance • WACC GBUs – updated by the Corporate Finance • Tax Rate – updated by the Corporate Finance • Maintenance rate – updated by the Corporate Finance • Free cash flow – updated by the Corporate Finance. Actual by month, Historical by quarter, budget of the Year and BFR by month : ◦ Delta working capital others ◦ Tax cash out ◦ Provisions cash out ◦ Others & Disc. opFree cash flow