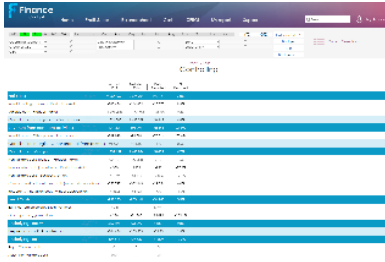


Profit & Loss Controlling



The screenshot shows a SAP Finance Profit & Loss Controlling report. The table displays various financial elements, including Net Sales, Actual, Restated, Budget, and Historical data, organized by quarter and year.

Process Owner

Corporate Financial Function

D&PS Expert

Marie-Line Ardito

General Description

Detailed table containing the Actual and the Restated of various elements of the Profit & Loss from Net Sales to IFRS EBIT.

Possibility to add other phases : Budget or Budget Y+1 (when available) and/or BFR and/or Historical

The restated data are available only per quarter

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](#)

Profit & Loss Indicators

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 - Tot

Profit & Loss Calculation

Name KPI	BFC Description	BFC
Variable selling expenses - Product market	Royalties paid according to sales	R12600
	+	+
	Received royalties according to sales	R12700
	+	+
	Other variable expenses on sales	R12900
	+	+
	Logistics costs - variable	R12910
Variable costs - Product market	Variable Costs of Production	ST-CP-PM
Contribution margin - Product market	Contribution Margin - Product Market	ST-MC-PM
Revenue from non-core activities	Other products from business	ST-CA-AA
Variable costs - Other product business	VC Other Products from business	ST-CP-AA
Contribution margin - Other product business	Contribution Margin - Other Products from business	ST-MC-AA
Non variable costs (period) - Product market	Production NVC - Actual	R25000
	+	+
	Absorption variance : Period non-proportional costs of production (excl depr)	R25460
Non variable costs (inventories) - Product market	Production NVC - Actual	R25000
	+	+
	Absorption variance : Period non-proportional costs of production (excl depr)	R25460
	-	-
	Product Market NVC	ST-CNP-PM
Non variable costs - Services & others	Services Non Variable Costs & Others	ST-CNP-AA
Commercial & administrative costs (w/o deprec.)	SG&A excl Amortization	ST-FAC
Research & innovation costs (w/o deprec.)	R&D excl Amortization	ST-RD
Earnings from associates & joint ventures	(- Net results from associate & JV (equity method)	(- R75000
	+	+
	Net results from associate & JV (equity method) - REBITDA ADJ Profit	RX75000P
	[F99]	[F99]
Other operating gains & losses	Other operating gains and losses	ST-APCE

BFC Flows

F99	CLOSING BALANCE
F99AJ	Adjusted
FA99EX	Exceptional
RS99	Closing RSB
RS80	Foreign exchange Gain/Loss
F20	INCREASE
F23	CAPITALIZED INTERESTS
F53	INTERNALLY GENERATED FIXED ASSETS
F15	VARIATION
RS100	RSB - Dec Tx Current Month
F06	DIVIDENDS PAID
RS50	RECLASSIFICATION
C04	NET BOOK VALUE (NBV)

Annualized

- [01] = 12 x [01];
- [02] = 6 x ([01] + [02]);
- [03] = 4 x ([M-2] + [M-1] + [M])
-

Sources

BFC	All except below listed managed by Corporate Finance
Manual Files	<ul style="list-style-type: none">• 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 :<ul style="list-style-type: none">◦ Delta working capital others◦ Tax cash out◦ Provisions cash out◦ Others & Disc. opFree cash flow