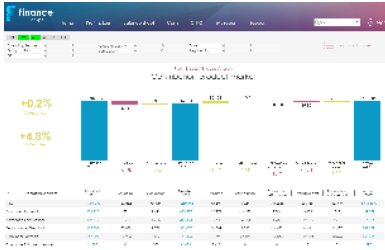


Profit & Loss - Contribution Product Market



Process Owner
Corporate Financial Function

D&PS Expert
Marie-Line Ardito

General Description

Contribution Product Market is one of the elements of the Profit & Loss section.

A comparison of the selected quarter's result against Historical, Restated and Actual is available using :

- a bridge chart displays 3 pillars (phases):
 - Historical (previous year)
 - Restated (previous year)
 - Actual (current year)

For each bar, it have a total of indicators in M€ or K€ (according to selection)

And it have a value in percent which represents:

Value of bar/value of Historical or Restated

- a detailed table displays the same indicators as the bridge.

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

- Lead FD Role (specific role)
- 1 GBU / Legal Entities (of the GBU)
- Multi GBU's / Legal Entities

[Access form](#)

Contribution Product Market - Indicators

Phases Details

Phase	Description
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

Contribution Product Market - Calculation

Name KPI	BFC Description	BFC
Contrib. Historical	Contribution Margin - Product Market [HISTO (F99)] = ACTUAL2(F99) (Y-1)]	ST-MC-PM [HISTO (F99)] = ACTUAL2(F99) (Y-1)]
Structure	Contribution Margin - Product Market [RSB (RS99) - RSB (RS80) - HISTO (F99)]	ST-MC-PM [RSB (RS99) - RSB (RS80) - HISTO (F99)]
Conversion	Contribution Margin - Product Market [RSB (RS80)]	ST-MC-PM [RSB (RS80)]
Contrib. Restated	Contribution Margin - Product Market [RSB (RS99)]	ST-MC-PM [RSB (RS99)]
Volume Variance	Variance due to volume	X12102
Selling price	Net sales variance due to price	X12103
Transaction selling price	Net sales variance due to exchange rate	X12104
Variable cost	Variable costs variance due to price	X12105
Transaction variable cost	Variable costs variance due to exchange rate	X12107
Contrib. Actual	Contribution Margin - Product Market [ACTUAL2 (F99)]	ST-MC-PM [ACTUAL2 (F99)]

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	
<ul style="list-style-type: none"> • [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