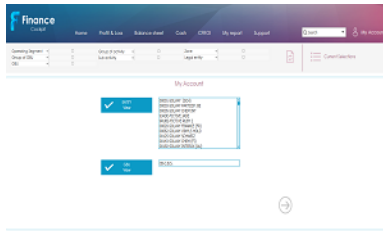


# Finance Cockpit Dashboard



## Process Owner

Corporate Financial Function

## D&PS Expert

Marie-Line Ardito

### General Description

Finance Cockpit Dashboard is a decisional tool designed to facilitate financial analysis and business piloting. It allows Management/Finance/Controlling team to follow the Financial situation of the Group/GBUs.

It consists in indicators on Balance Sheets, Profit & Loss, Cash and CFROI of the group.

The dashboard provides each month end result of the group's, GBUs' or Legal Entities' overall performance. These included comparison of Actual versus Budget, Historical, BFR in all indicators of each page (refer indicator details).

### 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](#)

<b>Tabs</b>	<b>175 KPIs</b>
<b>Home</b>	<ul style="list-style-type: none"> <li>• Corporate view</li> <li>• GBU view</li> </ul>
<b>Profit &amp; Loss</b>	<ul style="list-style-type: none"> <li>• Controlling</li> <li>• Statutory IFRS</li> <li>• Bridges Analysis             <ul style="list-style-type: none"> <li>◦ Net Sales</li> <li>◦ Contribution Product Market</li> <li>◦ Underlying EBITDA</li> </ul> </li> <li>• Fixed Costs</li> </ul>
<b>Balance Sheet</b>	<b>Industrial Working Capital</b>
<b>Cash</b>	<ul style="list-style-type: none"> <li>• Simplified Cash Flow</li> <li>• CAPEX</li> <li>• Working Capital Variation</li> <li>• Free Cash Flow</li> </ul>
<b>CFROI</b>	
<b>My Report</b>	<ul style="list-style-type: none"> <li>• free table</li> </ul>

## General Dimensions

- Group of GBUs
  - GBU
  - Operating Segment
  - Group of Activities
  - Sub Activities
  - Zone (BFC zone)
  - Legal Entity
- Phases : Actual, Restated, Historical, Budget or Budget Y+1, BFC
- **Unity : K€ or M€**
- YTD/QTD:
    - YTD: Select the past months of the year
    - QTD: Select the past months in the current quarter

**Current Selection: Displays the selection on** unity, Operating Segment, Group of GBU, GBU, Group of Activity, Sub Activity, Zone, Legal Entity.

## Phases Details

<b>Actual</b>	Current Year's results
<b>Restated</b>	Previous Year's (Y-1) results based on Current Year's structure and rate
<b>Historical</b>	Previous Year's (Y-1) Official results published
<b>Budget</b>	Official forecast for Current Year defined in October Previous Year (Y-1)
<b>BFR</b>	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)

## 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"> <li>• [01] = 12 x [01];</li> <li>• [02] = 6 x ([01] + [02]);</li> <li>• [03] = 4 x ([M-2] + [M-1] + [M])</li> </ul>	

## Sources

BFC	All except below listed managed by Corporate Finance
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Manual Files	<ul style="list-style-type: none"> <li>• <b>BFR</b> – quarterly basis</li> <li>• <b>WACC Corporate</b> – updated by the Corporate Finance</li> <li>• <b>WACC GBUs</b> – updated by the Corporate Finance</li> <li>• <b>Tax Rate</b> – updated by the Corporate Finance</li> <li>• <b>Maintenance rate</b> – updated by the Corporate Finance</li> <li>• <b>Free cash flow</b> – 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"> <li>◦ Delta working capital others</li> <li>◦ Tax cash out</li> <li>◦ Provisions cash out</li> <li>◦ Others &amp; Disc. opFree cash flow</li> </ul> </li> </ul>
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<b>Period of Analysis</b>
<ul style="list-style-type: none"> <li>• Year - 1</li> <li>• Year</li> <li>• Month</li> <li>• Quarter</li> <li>• Quarter To Date</li> <li>• Year To Date</li> </ul>

<b>Currencies</b>
<ul style="list-style-type: none"> <li>• EUR</li> </ul>

<b>My Account</b>
<p><a href="#">blocked URL</a> Depending on your dashboard authorization(s), you can switch from GBU view to Legal Entity view (for Lead FD) by following below steps:</p> <p><a href="#">blocked URL</a></p>

<b>Dashboard refresh frequency</b>	
From the 4th to the 25th of each month :	
	<b>After the Corporate validation</b>
<b>the 4th of the month and the 1st and the 2nd w.e. of the month</b>	17h40
<b>from the 5th to the 12th</b>	8h10
	10h40
	14h10
	17h40
	22h40
<b>from the 13rd to the 25th</b>	8h10
	14h10
	17h40