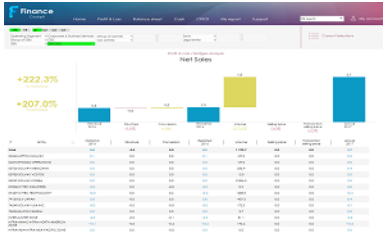


Profit & Loss - Net Sales



Process Owner

Corporate Financial Function

D&PS Expert

Marie-Line Ardito

General Description

Net Sales 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](#)

1 .Lead FD Role (specific role)

2 .1 GBU / Legal Entities (of the GBU)

3 .Multi GBUs / Legal Entities

[Access form](#)

Net Sales - 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

Net Sales - Calculation

Name KPI	BFC Description	BFC
Net Sales Historical	Net sales (published) [HISTO (F99)] = ACTUAL2(F99) (Y-1)]	ST-CA-PM [HISTO (F99)] = ACTUAL2(F99) (Y-1)]
Structure	Net sales (published) [RSB (RS99) - RSB (RS80) - HISTO (F99)]	ST-CA-PM [RSB (RS99) - RSB (RS80) - HISTO (F99)]
Conversion	Net sales (published) [RSB (RS80)]	ST-CA-PM [RSB (RS80)]
Net Sales Restated	Net sales (published) [RSB (RS99)]	ST-CA-PM [RSB (RS99)]
Volume	Net sales (published) [ACTUAL2 (F99)]	ST-CA-PM [ACTUAL2 (F99)]
	-	-
	Net sales (published) [RSB (RS99)]	ST-CA-PM [RSB (RS99)]
	-	-
	Net sales variance due to exchange rate	X12104
	-	-
	Net sales variance due to price	X12103
	-	-
Selling price	Net sales variance due to price	X12103
Transaction selling price	Net sales variance due to exchange rate	X12104
Net Sales Actual	Net sales (published) [ACTUAL2 (F99)]	ST-CA-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