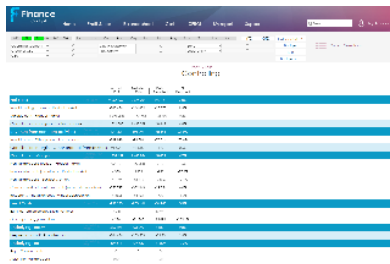


Profit & Loss_Controlling



The screenshot displays a SAP Finance Controlling report. The top section shows a header with 'Controlling' and 'Profit & Loss'. Below this, there is a table with multiple columns representing different financial metrics and periods. The data is organized into rows, with some rows highlighted in blue. The table includes various financial indicators such as 'Net Sales', 'Cost of Sales', and 'EBITDA'.

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
Variable costs - Product market	+	+
	Logistics costs - variable	R12910
	Variable Costs of Production	ST-CP-PM
	Contribution Margin - Product Market	ST-MC-PM
	Revenue from non-core activities	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
	-	-
Non variable costs - Services & others	Product Market NVC	ST-CNP-PM
Commercial & administrative costs (w/o deprec.)	Services Non Variable Costs & Others	ST-CNP-AA
Research & innovation costs (w/o deprec.)	SG&A excl Amortization	ST-FAC
	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	-
	[F99]	RX75000P
Other operating gains & losses	Other operating gains and losses	[F99]
		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	• 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