

PT SCo - I perform End-Year Postings

Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

- Scope of applicability: ww, country_accounting
- Country or group of countries (if applicable): belux, china, france, italy, lam, nam,uk_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, singapore, south_korea, thailand, indonesia, new_zeland
- Unit and Domain according to the [List of labels to be used in the Finance Service Line space](#)
 - E.g. 1: WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
 - Labels to be used: *ww, financial_accounting, central_fin_proc_compliance*
 - E.g. 2: France Operation in Financial Accounting:
 - Labels to be used: *country_accounting, france, financial_accounting*
(for country operations, the Domain is always country_accounting)

3. Fill in all fields as described above

4. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

Domain: Country Accounting

Responsibility area: N/A

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Scope

SCo PORTUGAL companies

ERP

PF2

WP2

Frequency

Yearly

References

FIPT_SAFT_GLA VR

S_ALR_87012328

F_PT_01

F.01

FI period OB52 and in CO period in /
FIN3/OKP1_BK

SM35

F.16

Forms

Attachments

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1. Objective and Scope

1.1. Objective of this Operation

This user guide explains the steps to be performed to do the End-Year Postings for Portugal. This is a mandatory step to be able to deliver the annual SAFT file to the Portuguese Fiscal authorities.

1.2. Scope

This procedure applies to Specialty Portuguese companies:

- 6414: Syensqo Biotecnologia Portugal – Unipessoal, Lda
- 6424: Syensqo Portugal, Unipessoal, Lda

2. Definitions

See Finance Glossary:

- CAM
- ACP

3. Responsibilities

- CAM (or ACP delegated)

4. Periodicity

Annually after General meeting assembly. This postings must be done before Annual SAF-T until 31/05.

5. Concepts

6. Tasks description

This Procedure consists basically in 3 parts:

1st -> to perform Year End group's results posting- Application of Results

2nd -> to perform several checks.

3rd -> to perform Year End Postings.

4rd -> to post the profit/loss determination in Y+1

6.1. I Perform application of results

The allocation of results may be implemented only after the General Assembly has approved the directors' proposal for the allocation of results.

This information is also included in the Management Report, which is signed by the Company's directors. Can be verified [here](#) for 6414 and [here](#) for 6424.

The approval is written in [ATA](#) (6414) and in [ATA](#) (6424).

To know the Group results and local results in SAP, take F.01 (from 01 to 04 current year and compare from 01 to 14 previous year)
The local results were adjusted in period 14 previous year.

6.1.1. I perform application results in company 6414 - Syensqo Biotecnologia

Example year 2025:

CoCode	FS Item	Account	Text for B/S P&L Item	Total of reporting period	Total of the comparison period	Absolute difference	Pct.Diff.
5414	2100	10100100	5101100000 Capital Subscrito	3.050.000,00-	3.050.000,00-	0,00	0,0
	2100		TOTAL CAPITAL REALIZADO	3.050.000,00-	3.050.000,00-	0,00	0,0
	2100		=====				
	2106		RESULTADOS TRANSITADOS				
	2106		=====				
5414	2106	12800300	5610100000 Resultados Transitados	1.154.917,44	1.154.917,44	0,00	0,0
5414	2106	12800320	8110000000 Resultado antes de imposto	1.418.707,19	0,00	1.418.707,19	
5414	2106	81280032	8111000000 Resultado antes de Impostos	192.469,64-	0,00	192.469,64-	
	2106		TOTAL RESULTADOS TRANSITADOS	2.381.154,99	1.154.917,44	1.226.237,55	106,2
	2106		=====				
	2209		RESULTADO LIQUIDO				
	2209		RESULTADO LIQUIDO	369.984,01	1.226.237,55	856.253,54-	69,8-
	21		TOTAL CAPITAL PRÓPRIO	298.861,00-	668.845,01-	369.984,01	55,3

Management report information:

6. Resultados

O resultado do exercício findo em 31 de dezembro de 2025 revela um prejuízo de 1.225.907,19 Euros, propondo-se a sua aplicação integral como resultados transitados.

PK	COCA Account	Account short text	PTCA Account	Account short text	text	amount
50	12800320	RETAINED EARNING-PROFIT OR LOSS FOR FINANCIAL YEAR	811000000	Resultado antes de Impostos	Resultado Grupo 2025	-1.418.707,19
40	12800300	RETAINED EARNINGS-PROFIT & LOSS CARRIED FORWARD	561010000	Resultados Transitados	Resultado Local 2025	1.226.237,55
40	12800000	RESERVES - CARRYFORWARD NEW EQUIVALENT VALUE	C0340BIDON	RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS	Diferença entre RL grupo e local 2025	192.469,64
40	81280032	PROFIT & LOSS FOR THE PERIOD	811100000	Resultado antes de Impostos	Diferença entre RL grupo e local 2025	192.469,64
50	81280000	REPROCESS RESERVES	C0340BID02	RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS 2	Diferença entre RL grupo e local 2025	-192.469,64

note: F.01 extraction performed on 28/01/2026 and posting 2300000083 recorded on 30/01/2026.

This amount of EUR 330.36 was not considered in the financial statements.

RL F.01	1226237.55
RL DF's	1225907.19
dif.	330.36

Posting Key Notes:

12800320 RETAINED EARNING-PROFIT OR LOSS FOR FINANCIAL YEAR

If it appears as a negative amount in F.01, it means PK 50, so I have to post PK 40 — this indicates a profit in the Group.

If it appears as a positive amount in F.01, it means PK 40, so I have to post PK 50 — this indicates a loss in the Group.

12800300 - RETAINED EARNINGS-PROFIT & LOSS CARRIED FORWARD

Use PK 40 -> If there is a loss and the Company decides to recognized in retained earnings.

12800000 - RESERVES - CARRYFORWARD NEW EQUIVALENT VALUE

The PTCA (alternative account its C0340BIDON-RESERVE FOR ADJUSTMENT GROUP - LEGAL RES. its used to record the elimination of the accounts 12800320

81280032 - PROFIT & LOSS FOR THE PERIOD

If it appears as a negative amount in F.01, it means PK 50, so I have to post PK 40 — this indicates a profit in the Group.

If it appears as a positive amount in F.01, it means PK 40, so I have to post PK 50 — this indicates a loss in the Group.

81280000 - REPROCESS RESERVES

To record the elimination of account 12800000

after posting verify if if alphanumeric accounts are balanced

1) in F.01 , period 01 to 05 current year -> check total balance of " Contas não atribuidas"

CONTAS NÃO ATRIBUÍDAS						
10	10		2691960001 CARGA SAP-FORNECEDORES	1.104.555,19-	0,00	1.104.555,19-
6414	10	18000300	2691960000 SAP OPENING GL ACCOUNTS	1.104.555,19	0,00	1.104.555,19
6414	10	21900259	4531000001 Imobilizado em Curso - Adiantamentos	1.110.775,00	0,00	1.110.775,00
6414	10	21900250	4531000002 Imobilizado em Curso - Adiantamentos	1.110.775,00-	0,00	1.110.775,00-
6414	15	81280000	C0340BID02 RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS 2	244.163,68	436.633,32	192.469,64
6414	15	12800000	C0340BIDON RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS	244.163,68-	436.633,32-	192.469,64
	15			0,00	0,00	0,00

2) in GR55, Z4F1-» check total balance at the end of report

***** Total	
-------------	--

F.01 after posting:

CoCode	FS Item	Account	Text for B/S P&L Item	Total of reporting period	Total of the comparison period	Absolute difference	Pct.Diff.
10	EUR		Categorias moeda Moeda da empresa				
2026.01 -2026.05			Montantes em Euro europeu				
2025.01 -2025.14			Períodos de relatório				
			Períodos de comparação				
6414	2100	10100100	5101100000 Capital Subscrito	3.050.000,00-	3.050.000,00-	0,00	0,0
	2100		TOTAL CAPITAL REALIZADO	3.050.000,00-	3.050.000,00-	0,00	0,0
6414	2106	12800300	5610100000 Resultados Transitados	2.381.154,99	1.154.917,44	1.226.237,55	106,2
	2106		TOTAL RESULTADOS TRANSITADOS	2.381.154,99	1.154.917,44	1.226.237,55	106,2
	2209		RESULTADO LIQUIDO	431.340,25	1.226.237,55	794.897,30-	64,8-
	2209		RESULTADO LIQUIDO	431.340,25	1.226.237,55	794.897,30-	64,8-
	21		TOTAL CAPITAL PRÓPRIO	237.504,76-	668.845,01-	431.340,25	64,5

6.1.2. I perform application results in company 6424 - Syensqo Portugal

Example year 2025:

Folha de Balanço (Portugal)							
10	EUR		Categorias moeda Moeda da empresa				
2026.01 -2026.04			Montantes em Euro				
2025.01 -2025.14			Períodos de relatório				
			Períodos de comparação				
CoCd	FS Item	Account	Text for B/S P&L Item	Total of reporting period	Total of the comparison period	Absolute difference	Pct.Diff.
424	2100	3000000000	5101100000 Capital Subscrito	1.000.000,00-	1.000.000,00-	0,00	0,0
	2100		TOTAL CAPITAL REALIZADO	1.000.000,00-	1.000.000,00-	0,00	0,0
424	2104	3030000000	5511000000 Reservas Legais	200.000,00-	200.000,00-	0,00	0,0
	2104		TOTAL RESERVAS LEGAIS	200.000,00-	200.000,00-	0,00	0,0
424	2106	3042000000	8110000000 Resultado antes de imposto	2.940.945,71-	0,00	2.940.945,71-	
424	2106	0042000000	8111000000 Resultado antes de Impostos	2.061.041,00	0,00	2.061.041,00	
	2106		TOTAL RESULTADOS TRANSITADOS	879.904,71-	0,00	879.904,71-	

Management report information:

6. Resultados

O resultado do exercício findo em 31 de dezembro de 2025 revela um lucro de 879.904,71 Euros. Propõe-se que este valor seja distribuído como dividendos à sócia única, Syensqo France S.A.

P K	COCA Account	Account short text	PTCA Account	Account short text	text	amount
40	3042000000	Retained earn-curr	8110000000	Resultado antes de imposto	Resultado Grupo 2025	2,940,945.71
40	3042100000	Retained earn-prior	5610100000	Resultados Transitados	Resultado Local 20YY	0.00
50	3042200000	Dividend paid on current earnings	8900000000	Dividendos Antecipados	Resultado Local 2025	-879,904.71
50	3030000000	Legal reserve	5511000000	Reservas Legais	Resultado Local 20YY	0.00

40	3034000000	Res ajt gr-legal	C0340BIDON	RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS	Diferença entre RL grupo e local	2,061,041.00
50	C042000000	Retained earn-curr	8111000000	Resultado antes de Impostos	Diferença entre RL grupo e local	-2,061,041.00
50	C034000009	9-Res ajt gr-legal	C0340BIDON	RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS	Diferença entre RL grupo e local	-2,061,041.00
					RL F.01	879904.71
					RL DF's	879904.71
					dif.	0

Posting Key Notes:

- 3042000000 Retained earn-curr**

If it appears as a negative amount in F.01, it means PK 50, so I have to post PK 40 — this indicates a profit in the Group.

If it appears as a positive amount in F.01, it means PK 40, so I have to post PK 50 — this indicates a loss in the Group.

- 3042100000 Retained earn-prior**

Use PK 40 -> If there is a loss and the Company decides to recognized in retained earnings.

- 3042200000 Dividend paid on current earnings**

Use PK 50 -> If there is a profit and the Company decides to distribute dividends.

- 3030000000 Legal reserve**

Use PK 50 -> If there is a profit, and the company decides allocate to the legal reserve. In Portugal, the legal reserve is a mandatory portion of the annual net profits (at least 5%) that commercial companies must retain to strengthen equity until it reaches at least 20% of the share capital.

- 3034000000 Res ajt gr-legalT**

The PTCA (alternative account its C0340BIDON. its used to record the elimination of the accounts 3042000000 + 3030000000 + 3042200000

- C042000000 Retained earn-curr**

If it appears as a negative amount in F.01, it means PK 50, so I have to post PK 40 — this indicates a profit in the Group.

If it appears as a positive amount in F.01, it means PK 40, so I have to post PK 50 — this indicates a loss in the Group.

- C034000009 9-Res ajt gr-legal**

To record the elimination of account 3034000000

after posting verify if if alphanumeric accounts are balanced

1) in F.01 , period 01 to 05 current year -> check total balance of " Contas não atribuidas"

2) in GR55, Z4F1-> check total balance at the end of report

	***** Total	
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F.01 after posting:

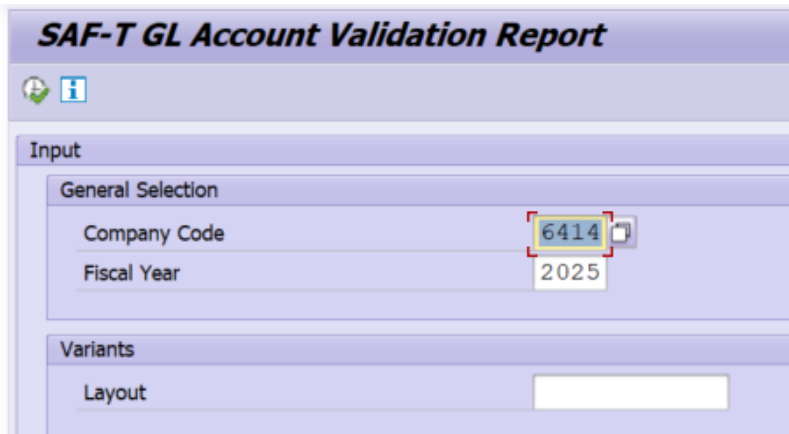
6.2. I Perform several Checks before Year End Postings

6.2.1. I check in accounts the taxonomy assignation, the balance and PTCA maintenance

The transaction FIPT_SAFI_GLAVER allows users to check if the GL accounts have the correct taxonomy assigned and if the balance is according to the Portuguese Fiscal Authorities.

Run **FIPT_SAFI_GLAVER**

Indicate the company code and the year press 



SAF-T GL Account Validation Report

Input

General Selection

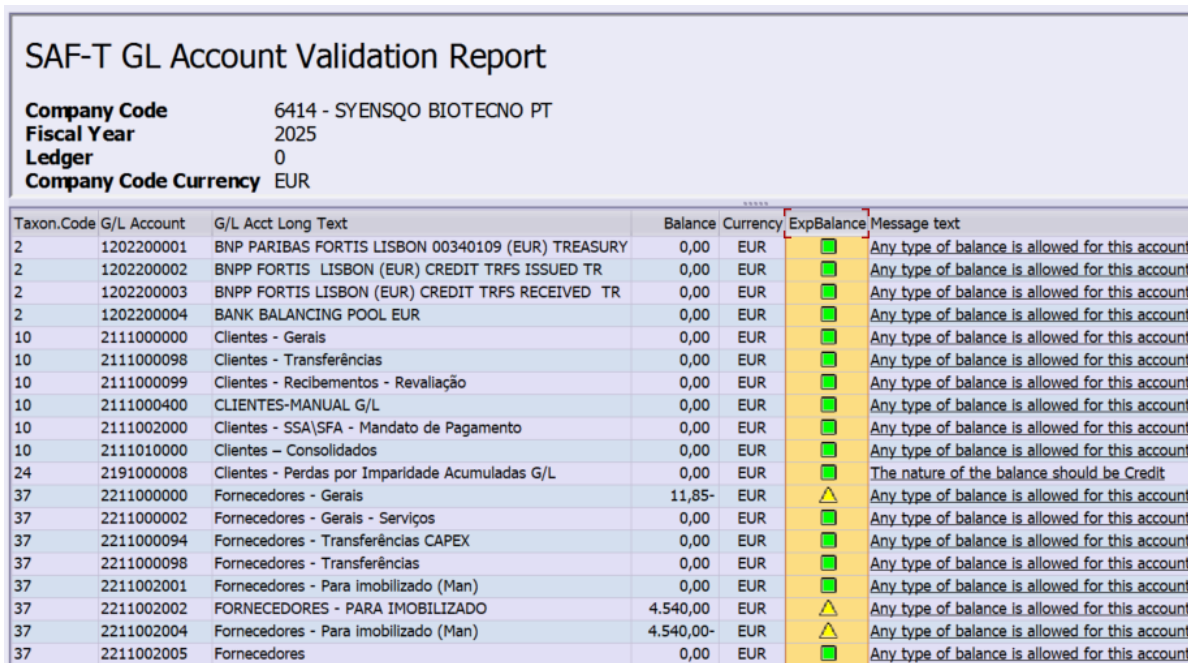
Company Code: 6414

Fiscal Year: 2025

Variants

Layout: [Empty field]

Output Report

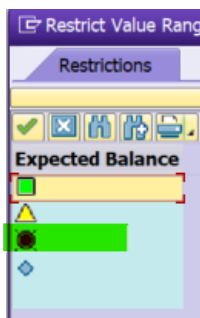


SAF-T GL Account Validation Report

Company Code: 6414 - SYENSQO BIOTECNO PT
 Fiscal Year: 2025
 Ledger: 0
 Company Code Currency: EUR

Taxon.Code	G/L Account	G/L Acct Long Text	Balance	Currency	ExpBalance	Message text
2	1202200001	BNP PARIBAS FORTIS LISBON 00340109 (EUR) TREASURY	0,00	EUR	█	Any type of balance is allowed for this account
2	1202200002	BNPP FORTIS LISBON (EUR) CREDIT TRFS ISSUED TR	0,00	EUR	█	Any type of balance is allowed for this account
2	1202200003	BNPP FORTIS LISBON (EUR) CREDIT TRFS RECEIVED TR	0,00	EUR	█	Any type of balance is allowed for this account
2	1202200004	BANK BALANCING POOL EUR	0,00	EUR	█	Any type of balance is allowed for this account
10	2111000000	Clientes - Gerais	0,00	EUR	█	Any type of balance is allowed for this account
10	2111000098	Clientes - Transferências	0,00	EUR	█	Any type of balance is allowed for this account
10	2111000099	Clientes - Recibementos - Reavaliação	0,00	EUR	█	Any type of balance is allowed for this account
10	2111000400	CLIENTES-MANUAL G/L	0,00	EUR	█	Any type of balance is allowed for this account
10	2111002000	Clientes - SSA\SFA - Mandato de Pagamento	0,00	EUR	█	Any type of balance is allowed for this account
10	2111010000	Clientes - Consolidados	0,00	EUR	█	Any type of balance is allowed for this account
24	2191000008	Clientes - Perdas por Imparidade Acumuladas G/L	0,00	EUR	█	The nature of the balance should be Credit
37	2211000000	Fornecedores - Gerais	11,85-	EUR	▲	Any type of balance is allowed for this account
37	2211000002	Fornecedores - Gerais - Serviços	0,00	EUR	█	Any type of balance is allowed for this account
37	2211000094	Fornecedores - Transferências CAPEX	0,00	EUR	█	Any type of balance is allowed for this account
37	2211000098	Fornecedores - Transferências	0,00	EUR	█	Any type of balance is allowed for this account
37	2211002001	Fornecedores - Para imobilizado (Man)	0,00	EUR	█	Any type of balance is allowed for this account
37	2211002002	FORNECEDORES - PARA IMOBILIZADO	4.540,00	EUR	▲	Any type of balance is allowed for this account
37	2211002004	Fornecedores - Para imobilizado (Man)	4.540,00-	EUR	▲	Any type of balance is allowed for this account
37	2211002005	Fornecedores	0,00	EUR	█	Any type of balance is allowed for this account

Check the output report In the column "ExpBalance" check if there any "read sign"



A) If there are COCA GL accounts that **don't have alternative G/L account associated** it will appear the following information:

No alternative acct no. maintained for GL acct XXXXXXXXXX in co. code 6414 or 6424.

B) If there are PTCA accounts with **against nature balance** it will appear the following information:

The nature of the balance should be debit or the nature of the balance should be credit.

C) If there are COCA GL accounts that **don't have taxonomy associated** it will appear the following information:

No Taxonomy Code defined for G/L account XXXXXXXXXX

HOW TO SOLVE IT?

A) open file most updated file, **SAFT_Taxonomy 6414 WP2_20YY** or **SAFT_Taxonomy 6424 WP2_20YY**, Stored in [Drive](#) .

go to sheet "Taxonomias_Balancete" and find similar account.

B) see several examples below:

check in F.01 where the accounts are stated

	10		CONTAS NÃO ATRIBUÍDAS	
	10		=====	
6414	10	18000300	2691960001 CARGA SAP-FORNECEDORES	1.104.555,19-
6414	10	18000400	2691960000 SAP OPENING GL ACCOUNTS	1.104.555,19
6414	10	21900259	4531000001 Imobilizado em Curso - Adiantamentos	1.110.775,00
6414	10	21900250	4531000002 Imobilizado em Curso - Adiantamentos	1.110.775,00-
6414	15	81280000	C0340BIDO2 RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS 2	436.633,32
6414	15	12800000	C0340BIDON RESERVE FOR ADJUSTMENT GROUP - LEGAL RESULTS	436.633,32-
	15			0,00

Example 1:

SAF-T GL Account Validation Report

Company Code 6414 - SYENSQO BIOTECNO PT
Fiscal Year 2025
Ledger 0
Company Code Currency EUR

Taxon.Co..	G/L Account	G/L Acct Long Text	Balance	Currency	ExpBalance	Message text
115	2691960000	SAP OPENING GL ACCOUNTS	1.104.555,19	EUR	🔴	The nature of the balance should be Credit
115	2691960001	CARGA SAP-FORNECEDORES	1.104.555,19-	EUR	🟢	The nature of the balance is as expected

In this situation it's needed to transfer the balance from COCA account 18000400 (PTCA 2691960000) to COCA account 18000300 (PTCA 2691960001).

Step1: the account 18000400 can only be posted automatically. Ask DMR to update the GL account to allow manual posting (see request nr. 39724).

Step2: Ask ACP to open in OB52 for period 14 previous year.

Step3: Post as below

St	Assignment	DocumentNo	BusA	Type	Doc..Date	Fstng Date	FK	Amount in local cur.	LCurr	Tx	Clrng doc.	Text	Period
✓	20241231	2300000013		SB	31.12.2024	08.04.2025	40	1.104.555,19	EUR			Taxonomia balance correction TF 18000300	4
✓	20241231	2300000046		SB	31.12.2024	31.12.2024	50	1.104.555,19-	EUR			Taxonomia balance correction TF 18000300	14
* ✓								0,00	EUR				
** Account 18000400								0,00	EUR				

Note: the posting done in period 14 must be reversed in current year, but only after F.16 has been run.

DT request:

Request 39724 (ERPCYTEC) submitted to RtR/DMR



No_Reply_MDWF@syensqo.com

to me, anacarolina.alvarezlopes, sofia.mariano

TEST DONE ON PF2

Dear Carla OLIVEIRA,

Request 39724 "6414 accounts temporarily updated for SAFT"
Update - G/L Account in Company Code
for system ERP CYTEC

Example 2:

SAF-T GL Account Validation Report						
Company Code		6414 - SYENSQO BIOTECNO PT				
Fiscal Year		2025				
Ledger		0				
Company Code Currency		EUR				
Taxon.Co..	G/L Account	G/L Acct Long Text	Balance	Currency	ExpBalance	Message text
306	453100001	Imobilizado em Curso - Adiantamentos	1.110.775,00	EUR	0	The nature of the balance is as expected
306	453100002	Imobilizado em Curso - Adiantamentos	1.110.775,00-	EUR	1.110.775,00-	The nature of the balance should be Debit

In this situation it's needed to transfer the balance from COCA account 21900250 (PTCA 453100002) to COCA 21900259 (PTCAaccount 453100001).

Step1: the account 21900250 can only be posted automatically. Ask DMR to update the GL account to allow manual posting (see request nr. 39724).

Step2: Ask ACP to open in OB52 for period 14 previous year.

Step3: Post as below

G/L Account 21900259 DOWN PAYMENTS CLEARING ON TANGIBLE ASSETS AA 453100001 Company Code 641404.05.2026													
St	Assignment	DocumentNo	BusA	Type	Doc..Date	Pstng Date	PK	Amount in local cur.	LCurr	Tx	Clrng doc.	Text	Period
<input type="checkbox"/>	20241231	2300000047	SB	SB	31.12.2024	31.12.2024	50	1.110.775,00-	EUR			Taxonomia balance correction TF 21900259	14
<input type="checkbox"/>	20241231	2300000015	SB	SB	31.12.2024	11.04.2025	40	1.110.775,00	EUR			Taxonomia balance correction TF 21900259	4
*								0,00	EUR				

Note: the posting done in period 14 must be reversed in current year, but only after F.16 has been run.

DT request:

Your case 436935: INC000000095189-Account 21900250 for company code 6414 in WP2 - not able to execute manual post has been resolved, for further details or if the case requires reinvestigation then please go to [SyRA](#) and review the ticket under your active events.

Example 3:

SAF-T GL Account Validation Report						
Company Code		6414 - SYENSQO BIOTECNO PT				
Fiscal Year		2025				
Ledger		0				
Company Code Currency		EUR				
Taxon.Co..	G/L Account	G/L Acct Long Text	Balance	Currency	ExpBalance	Message text
306	4531000011	IMOBILIZADO EM CURSO ADJ	243.833,32-	EUR	243.833,32-	The nature of the balance should be Debit

In this situation it's needed to update PTCA 4531000010 of COCA account 82190010.

Step1: the COCA accounts 21900100 (PTCA 4531000010) and 82190010 (PTCA 4531000011) must have same PTCA equal to 4531000010. Ask DMR to update it.

C) open file most updated file, **SAFT_Taxonomy 6414 WP2_20YY** or **SAFT_Taxonomy 6424 WP2_20YY**, Stored in [Drive](#) .

go to sheet "Taxonomias_Balancete" and find similar account. If there are any go to sheet "Códigos Taxonomia" and based on Código SNC base find the most appropriated taxonomy code.

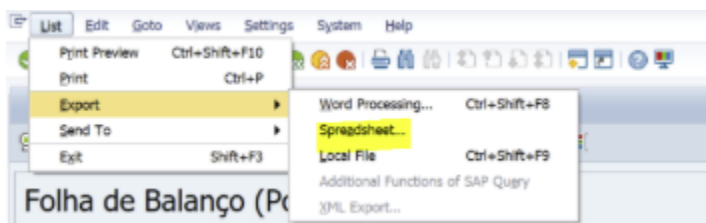
6.2.2. I check the GL accounts that have postings during the year

Run transaction **F.01** to check the GL accounts that have postings during the year.

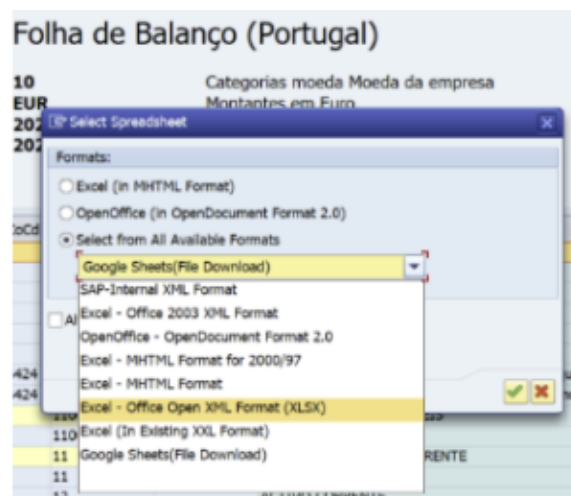
Choose variants "BALANÇO 6424" & "BALANÇO 6414" and update the following fields accordingly: Reporting year and reporting periods

10	EUR	2025.01 -2025.14	2024.01 -2024.14	Categorias moeda Moeda da empresa Montantes em Euro europeu Períodos de relatório Períodos de comparação			
CoCode	FS Item	Account	Text for B/S P&L Item	Total of reporting period	Total of the comparison period	Absolute difference	Pct.Diff.

Go to Menu – Export - Spreadsheet



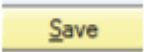
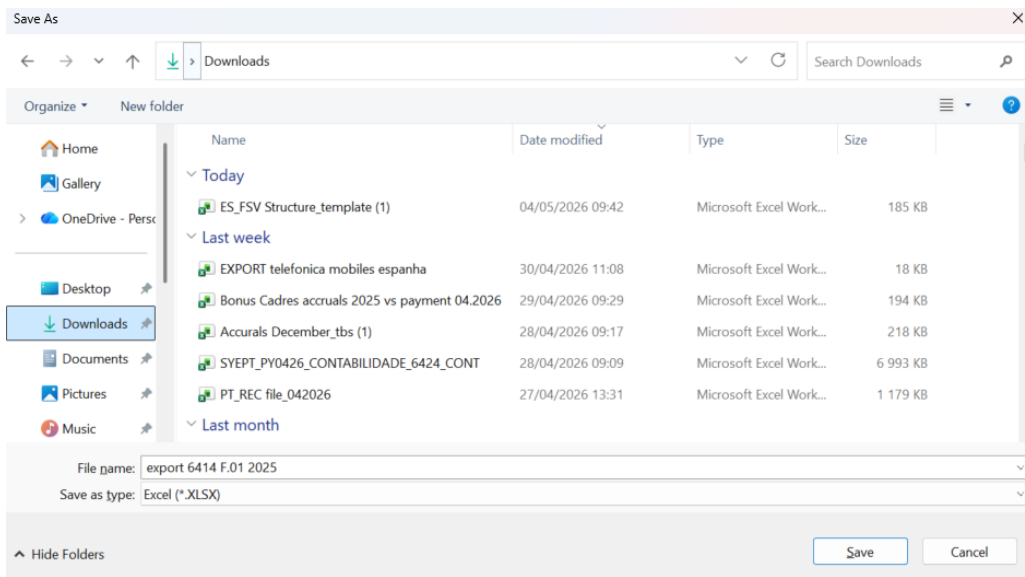
Choose the option:



And press



Indicate the place where you want to save and a file name.



Press

PF2 - Company code 6424 - From the file, resume the GL accounts started by 6*, 7*, F* and G*

WP2 - Company code 6414 - From the file, resume the GL accounts started by 9*

6.2.3. I check GL Accounts Status

Go to transaction S_ALR_87012328 and run variants "6424 GL CHECK" and "6414 GL CHECK".

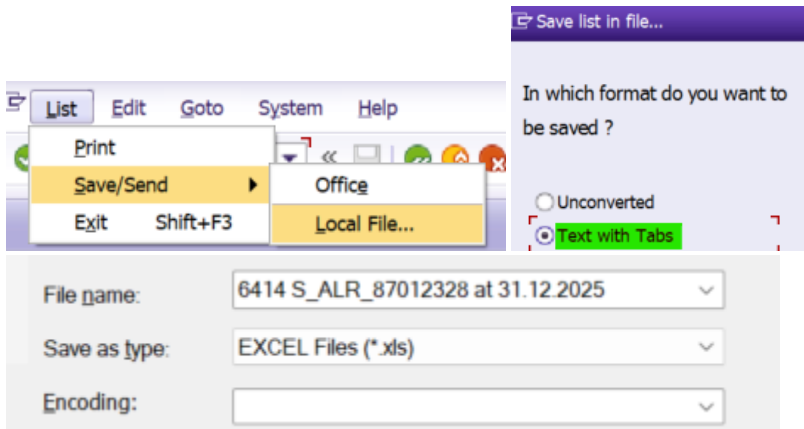
To check if the GL accounts are:

- Blocked for posting in the company code
- Blocked for posting in the chart of accounts
- Configure to "Post automatic only"

Output report

G/L Account List							
Production RCS		G/L Account List		Time 15:46:08		Date 04.05.2026	
Paris				RFSKVZ00/PT63014506		Page 1	
ChartofAccts: Z001 = RCS - Common chart of accounts							
Sort: G/LAccount, CompanyCode							
Name 1	Contents 1	Name 2	Contents 2	Name 3	Contents 3	Name 4	Contents 4
Section	STATUS IN COMPANY CODE						
Posting Block	Deletion Flag						
Section	DOCUMENT ENTRY CONTROL						
Field status gp G033	Auto. Posting	Supplement	Rec.act ready				

Download the report and compare with F.01 accounts with balance



If some of the GL accounts are blocked or flagged to "Post automatic only" create a workflow request to DMR team to unblock these situations. In alternative, create a ticket to the DT team (Service One Request ID) to ask for this information.

Example 1 - Post automatic only:

WP2, GL account 98* in company 6414 is flagged with automatic posting and it appears with balance in F.01:

Name 1	Conten	Name 2	Conten	Name 3	Conten	Name 4	Conten	Notes
G/L Acct	98100100	Company	6414	Company Code Name	SYENSQO BIOTECNO PT			no balance in F.01
Section		STATUS IN COMPANY CODE						
Posting Block		Deletion Flag						
Section		DOCUMENT ENTRY CONTROL						
Field status gp	G036	Auto. Posting	X	Supplement		Rec.act ready		

6.3. I perform Year End Postings

6.3.1. I Open period 15

Ask ACP team to open FI period in **OB52** and in CO period in **/FIN3/OKP1_BK**

6.3.2. I update variants in transactions F_PT_01

The End-Year Postings are done with transactions F_PT_01 and SM35.

In transaction F_PT_01, there are two variants for each company that **must be updated each year**:

ccy 6414

6414CLOSING98* – for accounts PL started by 98*

ccy 6424

6424CLOSING6E7 – for accounts started by 6* and 7*

6424CLOSINGFEG – for accounts started by F* and G*

Very important

- Check if it's necessary to exclude/ add some GL accounts (compare with F.01)
- Indicate the Fiscal Year
- In the tab **Accounts** It fulfilled a GL account in fields "Balance Sheet Account- Closing" and "Balance Sheet Account- Opening". These fields are mandatory but there will not be postings on Balance Sheet Accounts. Only postings for P&L.

6424:

Selections	Accounts	Postings	Other Parameters
Definition of G/L Accounts			
P&L Account		304200000	
Net Result Account		304200001	
Balance Sheet Account- Closing		304200001	
Balance Sheet Account- Opening		304200001	

6414:

Selections	Accounts	Postings	Other Parameters
Definition of G/L Accounts			
P&L Account		12800320	
Net Result Account		12800620	
Balance Sheet Account- Closing		12800620	
Balance Sheet Account- Opening		12800620	

- In the tab **Postings** indicate the posting date and the document date to post the documents as the last day of the year in **Parameters for Closing Postings** ; indicate the posting date and the document date of the first year of the "next year" in **Parameters for Opening Postings**

(the program will not do opening postings; this is mandatory only in the screen selection)

6424:

Selections	Accounts	Postings	Other Parameters
Parameters for Closing Postings			
Document Type		S7	
Posting Date		31.12.2025	
Document Date		31.12.2025	
Posting Period		15	
Parameters for Opening Postings			
Document Type		S8	
Posting Date		01.01.2026	
Document Date		01.01.2026	
Period		1	

6414:

Selections	Accounts	Postings	Other Parameters
Parameters for Closing Postings			
Document Type		ZU	
Posting Date		31.12.2025	
Document Date		31.12.2025	
Posting Period		15	
Parameters for Opening Postings			
Document Type		ZU	
Posting Date		01.01.2026	
Document Date		01.01.2026	
Period		1	


- In the tab **Other Parameters** don't change the settings

6424:

Selections	Accounts	Postings	Other Parameters
Additional Parameters for Postings			
Debit Posting Key		40	
Credit Posting Key		50	
Input Tax Code		ZH	
Output Tax Code		39	
Tax Jurisdiction			
Text		ENCERRAMENTO CONTAS	
Cost Center		ZZ6424ALFA	
Accts with Cost Center Posting			
Transaction Type			
Debit Posting Key: Fixed Asset		70	
Credit Posting Key: Fixed Asset		75	

6414:

Selections	Accounts	Postings	Other Parameters
Additional Parameters for Postings			
Debit Posting Key		40	
Credit Posting Key		50	
Input Tax Code		H3	
Output Tax Code		0A	
Tax Jurisdiction			
Text		ENCERRAMENTO CONTAS	
Cost Center		6414-9999	
Accts with Cost Center Posting			
Transaction Type			
Debit Posting Key: Fixed Asset		70	
Credit Posting Key: Fixed Asset		75	

After update the variants, Press 

Go down to check all the GL accounts, values and totals.

Output report - example 6424

6* to 7* accounts

RFSUMB00-Year-End Postings- 4
Account Selection: P&L Statement Accts (Update Run)

Number	Acct Type	Accumulated balance	Crcy
112	Profit & Loss Statement Account	5.056.730,66-	EUR
	Balance Sheet Accounts	0,00	EUR
112	Profit & Loss Statement Account		
112	Profit & Loss Statement Account		
	Only Accounts That Can Be Post	0,00	EUR
* 336		5.056.730,66-	EUR

F to G accounts

RFSUMB00-Year-End Postings- 4
Account Selection: P&L Statement Accts (Update Run)

Number	Acct Type	Accumulated balance	Crcy
10	Profit & Loss Statement Account	3.371.106,77	EUR
	Balance Sheet Accounts	0,00	EUR
10	Profit & Loss Statement Account		
10	Profit & Loss Statement Account		
	Only Accounts That Can Be Post	0,00	EUR
* 30		3.371.106,77	EUR

Compare in F.01 Extraction with the total balance of Total Rendimentos e Gastos

$-1.685.623,89€ = 1.685.623,89€ (-5.056.730,66€ + 3.371.106,77€)$

Folha de Balanço (Portugal)

10 Categorias moeda Moeda da empresa
EUR Montantes em Euro
2025.01 -2025.14 Períodos de relatório
2024.01 -2024.14 Períodos de comparação

CoCd	FS Item	Account	Text for B/S P&L Item	Total of reporting period
	317		=====	
	3		TOTAL RENDIMENTOS E GASTOS	1.685.623,89-

If amount its equal we can Run SM35.

If the amount is different, verify which account is missing in the report and add.

At this moment the postings were not yet down. The values can be checked and corrections done. If necessary the transaction can be run again (after the corrections done).

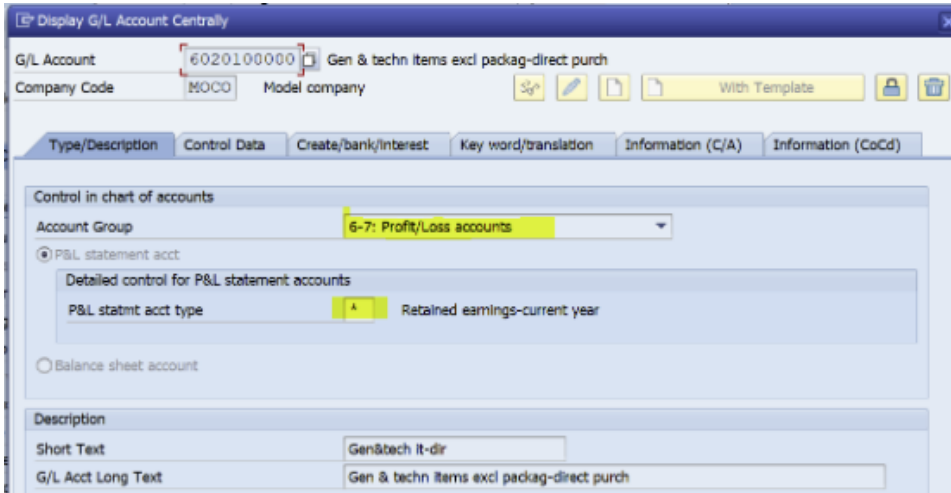
The postings are only done when its run SM35.

6.3.3. I Run transaction F_PT_01

There are 3 purposes on the postings that are done via F_PT_01/ SM35.

1st:

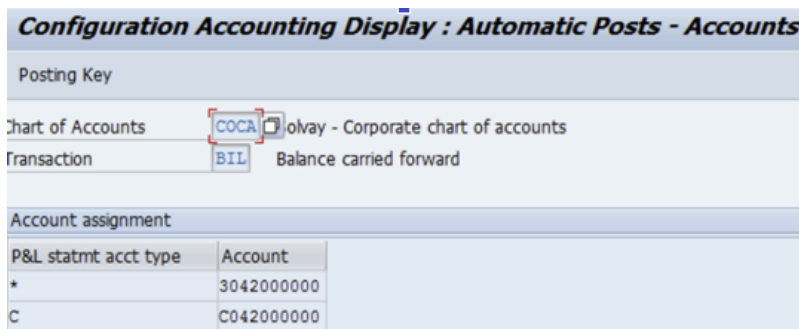
In PF2 (ccy 6424) : is to clear the 6*, 7*, F* and G* COCA GL accounts against COCA GL account 3042000000 (PTCA 811000000) or COCA C042000000 (PTCA 8111000000).



In GL account master data is defined the detail for P&L statement account:

- If it's * the balance will be made against COCA GL account 3042000000
- If it's C the balance will be made against COCA GL account C042000000

This clearing is result of the customizing done OB53 transaction (by DT)



NOTE: this customizing is global: it's applicable to all Syensqo companies (cannot be defined by company code)

It will be created on posting by each GL account.

Posting example:

Doc.Type : S7 (Misc. operations S7) Normal document											
Doc. Number		5070000512		Company Code		6424		Fiscal Year		2024	
Doc. Date		31.12.2024		Posting Date		31.12.2024		Period		15	
Calculate Tax		<input type="checkbox"/>									
Ref.Doc.		CLOSE/OPEN									
Doc. Currency		EUR									
Doc. Hdr Text		Year-end closing									

Itm	PK	Account	Account short text	Assignment	TTy	Tx	Amount	Cost Ctr	BusA	PM	Net due dt	Text
1	40	7446029990	OTH REV-MGT FEE BCCH	Close/Open		39	3.496.708,42		8500			ENCERRAMENTO CONTAS
2	50	3042000000	Retained earn-curr	Close/Open		39	3.496.708,42-		9CN0			ENCERRAMENTO CONTAS

In FS10N transaction, at this moment the balance of GL account 6020100000 is zero:

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Business area

Account number: 7446029990 OTH REV-MGT FEE BCCH
 Company code: 6424 SYENSQO PORTUGAL, UNIPESS
 Business area: *
 Fiscal year: 2024
 All documents in currency: * Display currency: EUR

Period	Debit	Credit	Balance	Cumulative balance
Balance Carryf...				
1				
2				
3		1.231.937,98	1.231.937,98-	1.231.937,98-
4				1.231.937,98-
5				1.231.937,98-
6		1.240.136,68	1.240.136,68-	2.472.074,66-
7				2.472.074,66-
8				2.472.074,66-
9		1.224.379,56	1.224.379,56-	3.696.454,22-
10				3.696.454,22-
11				3.696.454,22-
12		1.007.456,98	1.007.456,98-	4.703.911,20-
13				4.703.911,20-
14				4.703.911,20-
15	4.703.911,20		4.703.911,20	
16				
Total	4.703.911,20	4.703.911,20		

In WP2 (Ccy 6414) : The first step is to clear the 98*, 898* COCA GL accounts against COCA GL account 12800320 (PTCA 811000000) or COCA 81280032 (PTCA 811000000).

G/L Account: 98300350 FC FEES/AUDIT FEES
 Company Code: 6414 SOLVAY BIOTECNO PT

Type/Description | Control Data | Create/bank/interest | Key word/translation | Information (C/A) | Information (CoCd)

Control in chart of accounts
 Account Group: G/L accounts (general)
 P&L statement acct
 Detailed control for P&L statement accounts
 P&L statmt acct type: X RETAINED EARNING-PROFIT OR LOSS FOR FINANCIAL YEAR
 Balance sheet account

Description in maintenance language (FR)
 Short Text: FF-HONORAIR. AUDITS
 G/L Acct Long Text: FF - HONORAIRES - FRAIS DES AUDITEURS EXTERNES

In GL account master data is defined the detail for P&L statement account:

- If it's * or X the balance will be made against COCA GL account 12800320
- If it's C the balance will be made against COCA GL account 81280032

It will be created on posting by each GL account.

Posting example:

Doc.Type : ZU (Closing/Opening IT) Normal document					
Doc. Number	700000005	Company Code	6414	Fiscal Year	2024
Doc. Date	31.12.2024	Posting Date	31.12.2024	Period	15
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	CLOSE/OPEN				
Doc. Currency	EUR				
Doc. Hdr Text	Year-end closing				

Itm	PK	Account	Account short text	Tx	Amount	Crcy	Amt.in loc.cur.	LCurr	Text
1	40	12800320	RE P&L CURRENT		22.866,00	EUR	22.866,00	EUR	ENCERRAMENTO CONTAS
2	50	98300350	FC AUDIT FEES	H3	22.866,00-	EUR	22.866,00-	EUR	ENCERRAMENTO CONTAS
*					0,00	EUR	0,00	EUR	

In FS10N transaction, at this moment the balance of GL account 98300350 is zero:

G/L Account Balance Display					
Account number		98300350		FC AUDIT FEES	
Company code		6414		SYENSQO BIOTECNO PT	
Business area					
Fiscal year		2024			
All documents in currency		*		Display currency	
Period	Debit	Credit	Balance	Cumulative balance	
Balance Carryf..					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12	22.866,00		22.866,00	22.866,00	22.866,00
13					22.866,00
14					22.866,00
15		22.866,00	22.866,00-		
16					
Total	22.866,00	22.866,00			

2nd :

It will be created on posting by each Business Area.

In PF2 (ccy 6424) :

It's posting a debit and a credit on COCA GL account 3042000000.

Posting example:

Document Overview - Display

Doc.Type : S7 (Misc. operations S7) Normal document
 Doc. Number 5070000520 Company Code 6424 Fiscal Year 2024
 Doc. Date 31.12.2024 Posting Date 31.12.2024 Period 15
 Calculate Tax
 Ref.Doc. CLOSE/OPEN
 Doc. Currency EUR
 Doc. Hdr Text Year end posting profit/l

Itm	PK	Account	Account short text	Assignment	TTY	Tx	Amount	Cost Ctr	BusA	PM	Net due dt	Text
1	40	3042000000	Retained earn-curr	Close/Open			182.526,26		3100			ENCERRAMIENTO CONTAS
2	50	3042000000	Retained earn-curr	Close/Open			182.526,26-		3100			ENCERRAMIENTO CONTAS

In WP2 (Ccy 6414) :

It's posting a debit and a credit on COCA GL account 12800320.

Posting example:

Doc.Type : ZU (Closing/Opening IT) Normal document
 Doc. Number 700000035 Company Code 6414 Fiscal Year 2024
 Doc. Date 31.12.2024 Posting Date 31.12.2024 Period 15
 Calculate Tax
 Ref.Doc. CLOSE/OPEN
 Doc. Currency EUR
 Doc. Hdr Text Year end posting profit/l

Itm	PK	Account	Account short text	Tx	Amount	Crcy	Amt.in loc.cur.	LCurr	BusA	Text
1	40	12800320	RE P&L CURRENT		543.567,78	EUR	543.567,78	EUR		ENCERRAMIENTO CONTAS
2	50	12800320	RE P&L CURRENT		543.567,78-	EUR	543.567,78-	EUR		ENCERRAMIENTO CONTAS
*					0,00	EUR	0,00	EUR		

3rd :

It will be created on posting by each Business Area.

In PF2 (ccy 6424) :

In PF2: COCA GL account 3042000000 (PTCA 8110000000) against COCA 3042000001 (PTCA 8180000000). This is result of standard SAP transaction F_PT_01 on tab **Accounts** on "Net Result Account":

Selections	Accounts	Postings	Other Parameters
Definition of G/L Accounts			
P&L Account	3042000000		
Net Result Account	3042000001		

Posting example:

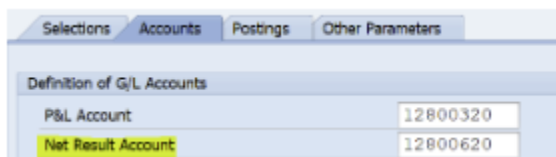
Document Overview - Display

Doc.Type : S7 (Misc. operations S7) Normal document
 Doc. Number 5070000528 Company Code 6424 Fiscal Year 2024
 Doc. Date 31.12.2024 Posting Date 31.12.2024 Period 15
 Calculate Tax
 Ref.Doc. CLOSE/OPEN
 Doc. Currency EUR
 Doc. Hdr Text Year end posting profit/1

Itm	PK	Account	Account short text	Assignment	TTY	Tx	Amount	Cost Ctr	BusA	PM	Net due dt	Text
1	40	3042000001	Result before tax	Close/Open			182.526,26		3100			ENCERRAMENTO CONTAS
2	50	3042000000	Retained earn-curr	Close/Open			182.526,26-		3100			ENCERRAMENTO CONTAS

In WP2 (Ccy 6414) :

IN WP2: COCA GL account 12800320 (PTCA 8110000000) against COCA 12800620 (PTCA 8180000000). This is result of standard SAP transaction F_PT_01 on tab **Accounts** on "Net Result Account":



Posting example:

Doc.Type : ZU (Closing/Opening IT) Normal document
 Doc. Number 700000043 Company Code 6414 Fiscal Year 2024
 Doc. Date 31.12.2024 Posting Date 31.12.2024 Period 15
 Calculate Tax
 Ref.Doc. CLOSE/OPEN
 Doc. Currency EUR
 Doc. Hdr Text Year end posting profit/1

Itm	PK	Account	Account short text	Tx	Amount	Crcy	Amt.in loc.cur.	LCurr	Text
1	40	12800620	RE TFR BETWEEN SI		207.992,52	EUR	207.992,52	EUR	ENCERRAMENTO CONTAS
2	50	12800320	RE P&L CURRENT		207.992,52-	EUR	207.992,52-	EUR	ENCERRAMENTO CONTAS
*					0,00	EUR	0,00	EUR	

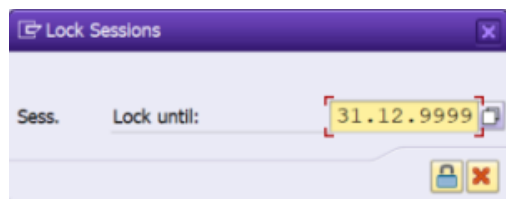
6.3.4. I post automatically with transaction SM35

When run SM35 there are 2 possibilities:

A) 1st if we don't want to perform yet postings

after insert transaction SM35, select the line, and click in

afterword's insert the date 31.12.9999 and press again



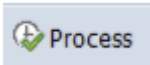
Session Name	Status	Created By	Date	Time	Creation Program	Lock Date	Authorizat.	Trans.			Dynpros	D... Queue
CLOSING 6424		PT63014506	04.05.2026	17:47:07	RFSUMB00	31.12.9999	PT63014506	19	0	0	95	2605

B) 2nd of we can proceed with the postings.

Batch Input: Session Overview

Selection criteria
 Sess.: CLOSING 6424 From: To: Created by:

Session Name	Status	Created By	Date	Time	Creation Program	Lock Date	Authorizat.	Trans.			Dynpros	D... Queue
CLOSING 6424		PT63014506	15.04.2024	10:30:22	RFSUMB00		PT63014506	203	0	0	1.015	2404
CLOSING 6424		PT63014506	15.04.2024	10:21:02	RFSUMB00		PT63014506	12	0	0	60	2404



Select the line and press

Some errors that can appear on executing SM35:

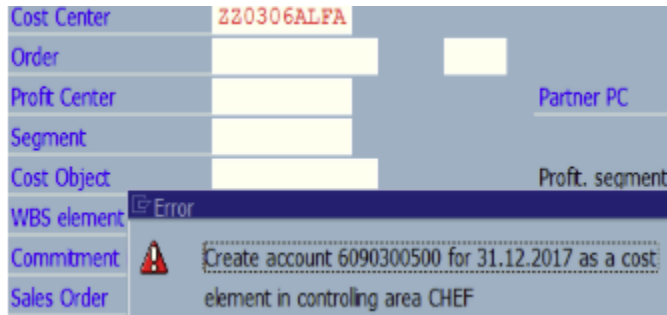
ERROR 1

If appears the error: Indicate a cost center. After if it appears the error indicate the internal order:

ZORD6414 miscellaneous for company 6414
 870158000220 miscellaneous for company 6424

ERROR 2

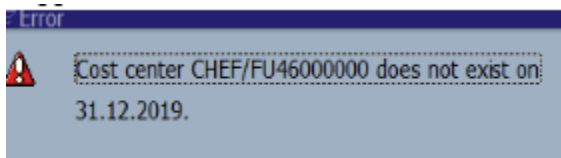
If appears the error:



Delete what appears in the field "cost center" and don't indicate any cost object.

ERROR 3 (update with 6424 print screen - example form ccy 5960 - SBS)

If appears the error:



Check if it's possible to indicate the miscellaneous order. If not, make an analysis to the cost center and to the GL postings.

The cost center was not created in 2019:

Display Cost Center: Initial Screen

Master Data

Controlling Area: CHEF

Cost Center: FU46000000

Analysis Time Frame: Select

Valid From	to	Name	T	Person Responsible
01.05.2020	31.12.9999	Fin Res post EBIT	W	50045739
01.03.2020	30.04.2020	TMS Financial	W	59999999

G/L Account: 6507000000 FINANCIAL CHARGE ON LEASE LIABILITY - IFRS16

Company Code: 5960 SLV BUSINESS SERV PT

Item 2 / Credit entry / 50

Amount: 54.712,38 EUR Amt.in loc.cur.: 54.712

Codino Back

Business Area: 8500 Trdg part.BA

Asset

Cost Center

Order

Profit Center: Partner PC

Segment

Cost Object

Profit. segment

WBS element: Error

Personnel No. Cost center CHEF/FU46000000 does not exist on

Sales Order: 31.12.2019.

Material

Fields for Bot

WBS Element

For this GL in 2019, all the postings were done in cost center FUE5960

G/L Account Line Item Display

G/L Account: 6507000000 FINANCIAL CHARGE ON LEASE LIABILITY - IFRS16

Company Code: 5960

RE	S	DocumentNo	BusA	Doc. Type	Doc. Date	PK #	Amount in local cur.	LCurr	Tx	Clng doc.	Text	Cost Center
		5050003020	8500	SS	01.12.2019	40	21,85	EUR			*01.01.2019-31.01.2019-Interest booking IFRS	FUE5960
		5050003020	8500	SS	01.12.2019	40	21,05	EUR			*01.02.2019-28.02.2019-Interest booking IFRS	FUE5960
		5050003020	8500	SS	01.12.2019	40	20,45	EUR			*01.03.2019-31.03.2019-Interest booking IFRS	FUE5960
		5050003020	8500	SS	01.12.2019	40	19,85	EUR			*01.04.2019-30.04.2019-Interest booking IFRS	FUE5960
		5050003020	8500	SS	01.12.2019	40	19,24	EUR			*01.05.2019-31.05.2019-Interest booking IFRS	FUE5960
		5050003020	8500	SS	01.12.2019	40	18,64	EUR			*01.06.2019-30.06.2019-Interest booking IFRS	FUE5960
		5050003020	8500	SS	01.12.2019	40	18,03	EUR			*01.07.2019-31.07.2019-Interest booking IFRS	FUE5960

In OKB9 transaction, it's configure for cost center FU46000000

Display View "Default account assignment": Overview of Selected Set

Dialog Structure

- Default account assignm
 - Detail per business ar
 - Detail per profit cent

CoCd	Cost Elem.	B...	Cost Ctr	Order	Prof...	Pr
5960	6507000000		FU46000000		<input type="checkbox"/>	

(that's the reason why the error appears)

This posting will be done manually.

In case we have one error and we want to overlap and pass to the next posting we need to indicate /N in the field marked in yellow below:

The screenshot shows the SAP transaction FB01 'Post Foreign Currency Valn Add G/L account item'. The 'Coding Block' is highlighted in yellow. The 'Business Area' field contains '3490' and is highlighted in red. Other fields like 'Cost Center', 'Order', 'Profit Center', and 'Segment' are also highlighted in yellow. The 'Amount' field shows '124.932,57 EUR'.

The batch input session will continue to run to post the remaining documents.

6.3.5. I post manually

There are a few postings that need to be done manually via FB01 transaction.

For these postings it's mandatory to:

- Use S7 for PF2 , and ZU for WP2 as a document type
- Post on period 15

The postings are the following for PF2:

- Clear COCA GL accounts 6702000000 (PTCA 8121000000), COCA F702900000 (PTCA 8121900000), COCA F790000000 (PTCA 8122000000), COCA F630005071 (PTCA 8122100000) , COCA 7791000000 (PTCA 8122791000), COCA 6790100000 (PTCA 8122901000) and COCA F791000000 (PTCA 8122920000) against COCA 3042000001 (PTCA 8180000000)
- Clear COCA GL account C042000000 (PTCA 8111000000) against COCA 3042000001 (PTCA 8180000000)
- Clear COCA GL account 3042000000 (PTCA 8110000000) against COCA 3042000001 (PTCA 8180000000)

The postings are the following for WP2:

- Clear COCA GL accounts 98731000 (PTCA 8121000000), COCA 89873200 (PTCA 8122000000), COCA 98732100 (PTCA 8122791000), COCA 6790100000 (PTCA 8122901000) against COCA 12800620 (PTCA 8180000000)
- Clear COCA GL account 81280032 (PTCA 8111000000) against COCA 12800620 (PTCA 8180000000)
- Clear COCA GL account 12800320 (PTCA 8110000000) against COCA 12800620 (PTCA 8180000000)

For both ccy:

- Any other posting that the CAM from the Portuguese Companies says that is necessary or that was not considered on the postings done via F_PT_01/ SM35 transactions.

After checking that the "result" is OK in F.01, **if needed do a posting:**

- Using **S1** document type
- Posting on period 15
- For PF2: on COCA GL account 3034000000 (PTCA C0340BIDON) against COCA C034000009 (PTCA C0340BIDON) to not have differences between local and group "result".
- For WP2: on COCA GL account 12800000 (PTCA C0340BIDON) against COCA 81280000 (PTCA C0340BIDO2) to not have differences between local and group "result".

To know which value to post, go to GR55 with Z4F1 for period 12 and 15:

We have the same value in "A to E" and "F to G"

After, check period 15

6424

***** Total			288.144,85
*	Z1F-A-TO-A-ACC	Local accountts A to A (Balan	-6.216.775,14
*	Z1F-B-TO-B-ACC	Local accountts B to B (Balan	896.126,74
*	Z1F-C-TO-C-ACC	Local accountts C to C (Balan	-344.407,36
*	Z1F-D-TO-D-ACC	Local accountts D to D (Balan	-189.831,07
*	Z1F-E-TO-E-ACC	Local accountts E to E (Balan	6.371.866,09
**	A to E local accounts		516.979,26
*	F to G local accounts		-805.124,11

When the value is positive line from A to E local account and it's a negative value in F to G local account we post the difference between both in credit C034000009.

When the value is negative in line from A to E local account and it's a positive value in F to G local account we post the difference between both in debit C034000009.

6424 ex ref doc. 5010000624(2024)

Doc.Type : S1 (Misc. operations S1) Normal document									
Doc. Number	5010000624	Company Code	6424	Fiscal Year	2024				
Doc. Date	31.12.2024	Posting Date	31.12.2024	Period	15				
Calculate Tax	<input type="checkbox"/>								
Doc. Currency	EUR	Reversed by	5010000627 / 2025						
Doc. Hdr Text	adj. GR55 alfamumerical								

Itm	PK	Account	Account short text	Assignment	TTy	Tx	Amount	Cost Ctr	BusA	PM	Net due dt	Text
1	40	C034000009	9-Res ajt gr-legal	20241231			288.144,85					Adj. P15 GR55 2024
2	50	3034000000	Res ajt gr-legal	20241231			288.144,85-					Adj. P15 GR55 2024

Check in GR55, Z4F1 if its OK

***** Total			
*	Z1F-A-TO-A-ACC	Local accountts A to A (Balan	-6.216.775,14
*	Z1F-B-TO-B-ACC	Local accountts B to B (Balan	896.126,74
*	Z1F-C-TO-C-ACC	Local accountts C to C (Balan	-56.262,51
*	Z1F-D-TO-D-ACC	Local accountts D to D (Balan	-189.831,07
*	Z1F-E-TO-E-ACC	Local accountts E to E (Balan	6.371.866,09
**	A to E local accounts		805.124,11
*	F to G local accounts		-805.124,11

colocar print exemplo GR55 antes do posting de 2025

6414 ex ref doc. 2300000049 (2024)

Doc.Type : SB (G/L account posting) Normal document									
Doc. Number	2300000049	Company Code	6414	Fiscal Year	2024				
Doc. Date	31.12.2024	Posting Date	31.12.2024	Period	15				
Calculate Tax	<input type="checkbox"/>								
Doc. Currency	EUR	Reversed by	2300000030 / 2025						
Doc. Hdr Text	adj. GR55 alfamumerical								

Itm	PK	Account	Account short text	Tx	Amount	Crcy	Amt.in loc.cur.	LCurr	Text
1	40	81280000	ADJ RESERVES		228.625,84	EUR	228.625,84	EUR	Adj. P15 GR55 2024
2	50	12800000	RES C/F NEW EQ VALUE		228.625,84-	EUR	228.625,84-	EUR	Adj. P15 GR55 2024
*					0,00	EUR	0,00	EUR	

6.3.6. I Run Balance Carry forward

Go to F.16 to do the balance carry forward to next year

Balance carryforward

Balance Carryforward History

Parameters

Company code: 6424

Carry forward to fiscal year: 2024

Processing options

Test run

Accts processed in intervals

Reset Balance Carryforward

List output

Output list of results

Balances in retain.earnng.acct

Unflag Test Run

6.4. I post the profit/loss determination in Y+1

6.4.1. I post the profit/loss determination in Y+1 in company 6414 - Syensqo Biotecnologia

After the carryforward posting is done, it is necessary to balance the results of the previous year in the GL accounts 12800320, 81280032 and 12800620.

Reverse the posting done in period 15:

- On COCA GL account 12800000 (PTCA C0340BIDON) against COCA 81280000 (PTCA C0340BIDO2) to not have differences between local and group "result".

Post as below:

Example year 2025:

PK	Account	Account short text	text	amount
40	12800320	RETAINED EARNING-PROFIT OR LOSS FOR FINANCIAL YEAR	Apuramento de resultados	??
40	81280032	PROFIT & LOSS FOR THE PERIOD	Apuramento de resultados	??
	12800620	RETAINED EARNINGS - TRANSFER BETWEEN SI	Apuramento de resultados	??
			SUM group accounts has to be zero	0
			SUM Local accounts has to be zero	0

Posting Key Notes:

- 12800320 RETAINED EARNING-PROFIT OR LOSS FOR FINANCIAL YEAR

If in 6.1.1. was used PK 50 - use PK 40 and same amount

If in 6.1.1. was used PK 40 - use PK 50 and same amount

- 81280032 - PROFIT & LOSS FOR THE PERIOD

If in 6.1.1. was used PK 50 - use PK 40 and same amount

If in 6.1.1. was used PK 40 - use PK 50 and same amount

- 12800620 - RETAINED EARNINGS - TRANSFER BETWEEN SI

If in 6.1.1. in account 12800300 - RETAINED EARNINGS-PROFIT & LOSS CARRIED FORWARD was used PK 50 - use PK 40 and same amount

If in 6.1.1. in account 12800300 - RETAINED EARNINGS-PROFIT & LOSS CARRIED FORWARD was used PK 40 - use PK 50 and same amount

6.4.2. I post the profit/loss determination in Y+1 in company 6424 - Syensqo Portugal

After the carryforward posting is done, it is necessary to balance the results of the previous year in the GL accounts 3042000000, C042000000 and 3042000001.

Reverse the posting done in period 15:

- On COCA GL account 3034000000 (PTCA C0340BIDON) against COCA C034000009 (PTCA C0340BIDON) to not have differences between local and group "result".

Post as below:

Example year 2025:

PK	Account	Account short text	text	amount
??	3042000000	Retained earn-curr	Apuramento de resultados	??
??	C042000000	Retained earn-curr	Apuramento de resultados	??
??	3042000001	Result before tax	Apuramento de resultados	??
??	C034000009	9-Res ajt gr-legal	Apuramento de resultados	??
??	3034000000	Res ajt gr- legal	Apuramento de resultados	??
			SUM group accounts has to be zero	0
			SUM Local accounts has to be zero	0

Posting Key Notes:

- 3042000000 Retained earn-curr**

If in **6.1.2.** was used PK 50 - use PK 40

If in **6.1.2.** was used PK 40 - use PK 50

- C042000000 Retained earn-curr**

If it appears as a negative amount in F.01, it means PK 50, so I have to post PK 40 — this indicates a profit in the Group.

If it appears as a positive amount in F.01, it means PK 40, so I have to post PK 50 — this indicates a loss in the Group.

- 3042000001 Result before tax**

If in **6.1.2.** in account 3042200000 Dividend paid on current earnings was used PK 50 - use PK 40 and same amount

If in **6.1.2.** in account 3042200000 Dividend paid on current earnings was used PK 40 - use PK 50 and same amount

- C034000009 9-Res ajt gr-legal**

To record the elimination of account 3034000000

- 3034000000 Res ajt gr-legalT**

The PTCA (alternative account its C0340BIDON). its used to record the elimination of the accounts 3042000000 + 3042000001 + 3034000000



Annual SAFT File:

After all checks and End-Year postings are done, it is necessary to create the annual SAFT file.

For that follow the procedure described I **prepare, create and validate** Yearly SAF-T

6.5. I save all information in Google Drive

It's very important save all information in Google Drive:

6424 ->

6414 ->

7. Legal Framework

- Commercial Companies Code (Articles 32 to 34, 294 and 295): Sets out the rules on profit distribution, the creation of legal reserves, and restrictions/limitations on distributions.
- The taxation of distributed profits (dividends) under the Corporate Income Tax Code (CIRC) is mainly governed by Article 51 (Elimination of economic double taxation of distributed profits and reserves).

End of document.