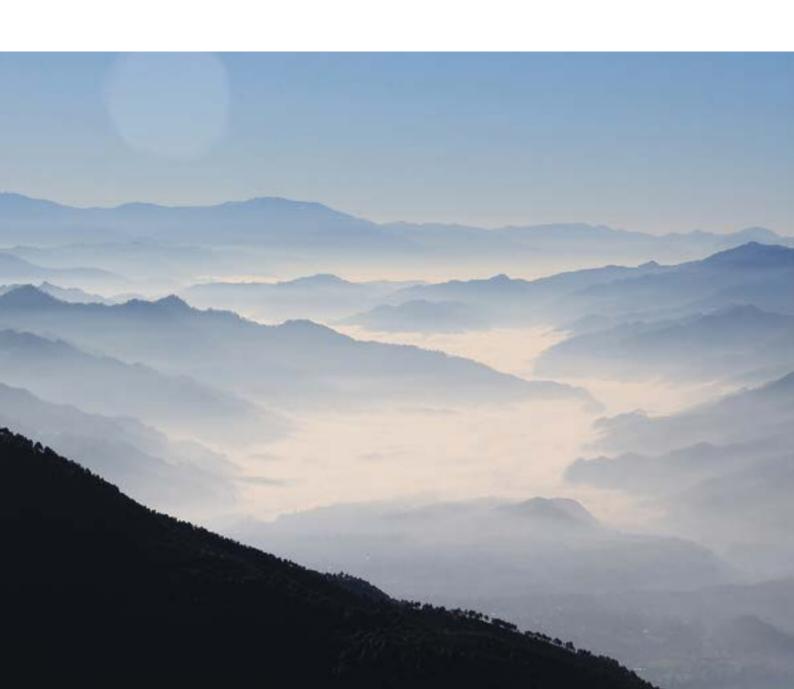


PREMIUM PRE-DESIGNED SOLUTION (PPS™)

for Group Accounting and Reporting «State of the Art»



A requirement for the efficient preparation of group financial reporting is that the data reported by the group companies comply with the group's accounting standards and are consistent in qualitative terms.

For this purpose, z&p developed template solutions Premium Predesigned Solutions PPS™, according to the accounting standards of IFRS, HGB, UGB, Swiss GAAP FER and OR.

In addition, we have described in detail the calculation algorithms for the most common consolidation measures.

By using the PPS[™] to set up the group reporting system or to redesign the «outdated» reporting structures, time is saved for the preparation of the primary sheets (balance sheet, income statement, statement of comprehensive income, statement of changes in equity, cash flow statement) as well as information in the notes.

Only the adaptation of the PPS™ to the individual needs of the group is required.

DESCRITION OF THE PPS™

The PPS™ cover the reporting requirements of the respective accounting regulation to a large extent.

This means that project risks can be reduced to a minimum when setting up/redesigning the group reporting system. The following description provides an overview of the scope of services of the Premium Pre-designed Solutions PPS™ template solutions. The scope of services may vary depending on the accounting standards selected.



DATA COLLECTION FORMS

The data to be reported by the indivudual companies can be automatically transferred to the consolidation software, as long as they are abailable and can be accessed in the local accounting systems.

By means of the presentations available in the PPS™, the group companies are given the specifications as to which information they have to provide for which reporting event and in which periodicity. periodicity.

The following forms are available in the PPS™ (list not final):

- Balance sheet
- Profit and loss account
- Statement of comprehensive income (IFRS version)
- Movement schedules for all items of the balance sheet,
- Statement of changes in equity
- Notes to the financial statements, depending on the standard:
 - Tax reconciliation
 - Investment properties
 - Employee benefits and headcount
 - Leasing
 - Additional information on items in the balance sheet and Profit and Loss Account
 - Provisions
 - Additional information on associates companies and joint ventures
 - Financial assets and financial liabilities
 - Details of other receivables and liabilities/Operating income and expenses
 - Derivatives Financial instruments
 - Segment reporting
 - Share-based and other remuneration
 - Contingent liabilities and assets
- Intra-group relationships to the corresponding items in the balance sheet, income statement, movements tables and notes information

Based on this information, the cash flow statement for the individual companies can be calculated and posted automatically.

DATA CONSISTENCY CHECKS

Numerous data consistency checks are available in the PPS™.

These checks ensure the formal accuracy of the data reported by the companies.

SUMMARY

The PPS™ support the efficient set-up or reorganisation of the group reporting system. They enable systematic and professional data collection from the group companies for legal group reporting.

Numerous solutions have been successfully implemented in practice because of the PPS™.

You too can take advantage of this opportunity to further professionalise your corporate reporting.

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