Agenda

Connected reporting 3
About EY 12
Contacts 14
What is connected reporting?
Introduction

► Over recent decades, investors and stakeholders have come to expect more from reporting.
► They require more frequent reporting on a wider range of topics.
► Classical reporting strategies no longer meet stakeholders’ more complex needs, driving the need for a new approach by organizations.
► Connected reporting can support organizations on their journey toward producing a wider range of financial and non-financial information in a consistent and efficient way.
► It brings a new approach to measuring and reporting the long-term performance of companies that can help them improve their decision-making and address the challenges of consolidation.
What is connected reporting?
It closes the gap between your current reporting and stakeholder expectations

Connected reporting is an approach to help produce a consistent message using consistent data, IT structures and processes. Elements include:

- Fulfilling regulatory requirements
- Governance reporting, e.g., transparency and oversight
- Procurement, sales and other cross-departmental reports
- Corporate social responsibility reporting
- Reporting alignment and connection between financial and non-financial KPIs
### What does your current reporting look like?
#### Self assessment

<table>
<thead>
<tr>
<th>Questions</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Have changes in your organization’s structure made your reporting processes more complex?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Have regulatory changes made your reporting more complex?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Have your stakeholders changed their reporting requirements (for example, do they need more data or have they changed how they wish to receive information)?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Do your IT systems have the right level of integration and automation?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Do you use different source data or formulae to produce your management KPIs?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Does your documentation lack consistency that prevents you to communicate a reliable and clear message?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Is it difficult to vary the timing and frequency of reporting?</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

If any of the above questions are on your business agenda, EY can help.
The journey toward connected reporting
EY’s step-by-step approach

A pragmatic approach
► Identify the possible gaps between your current state reporting and your desired state of connected reporting
► Improve the performance of the organization using your preferred level of additional investment

A three-dimensional analysis
Our analysis will affect your organization’s critical functions:
► Communication (internal and external)
► Reporting
► IT systems and procedures

An integrated team of EY professionals
► A multidisciplinary team to work closely with the management to design a pragmatic road map with short-term actions
► A team with an understanding of reporting to help you optimize the reporting process

An approach to help you progress at your own pace, according to your organization’s needs
EY’s approach is tailored to three levels to help you progress at your own pace

**Focus on compliance with existing regulation:** your communication is mainly driven by past and actual performance. We will help you to:
- Identify key non-financial KPIs
- Identify and manage risks and opportunities based on consistent reports across the business
- Ensure that the IT systems that collect and store data are robust and reliable

**Achieve must-have reporting practices, improving market visibility.** We will help you to:
- Rationalize and help ensure consistency of your communication and reports
- Help ensure that your communication is more forward-looking and based on value creation and future trends
- Define and review KPIs that are informed by the business model and industry benchmarks
- Identify software and solutions to collect and control group-level non-financial data
- Consider automated interfaces to help reduce the time it takes to produce reports

**Achieve best-practice reporting and become a leader.** We will help you to:
- Create a single, connected reporting approach that focuses on value creation, efficiency and accuracy
- Align reporting content with your business model to enable better business decisions
- Connect and combine your financial and non-financial KPIs
- Reduce the number of IT systems and processes you use to produce reports
- Increase the speed of the closing process

Each step would help you to optimize your reporting process.
Connected reporting
What benefits can you expect?

1. Produce more efficient communication. This is achieved by:
   - Presenting comparable and consistent group reports
   - Identifying the value drivers of sustainable business
   - Anticipating market expectation and identifying new opportunities
   - Driving a communication plan with a clear and consistent goal

2. Improve control of information. This is achieved by:
   - Harmonizing KPIs and reporting parameters across the group, and measuring them consistently
   - Connecting data to gain a complete view of the organization’s performance
   - Better understanding of, and integrating, the information that is not controlled by the finance department

3. Be prepared for big data and digitalization. This is achieved by:
   - Identifying and collecting relevant data
   - Ensuring a faster closing process
   - Focusing on information and key ratios that can influence the decision-making process

This will enable you to improve your decision-making and stand out from your competition.
## Typical client concerns

<table>
<thead>
<tr>
<th>Concern</th>
<th>Why EY?</th>
</tr>
</thead>
<tbody>
<tr>
<td>I do not want to make large-scale changes to my reporting.</td>
<td><strong>A tailored approach</strong></td>
</tr>
<tr>
<td></td>
<td>We will focus on improvements to critical functions, tailored to meet</td>
</tr>
<tr>
<td></td>
<td>your objectives, working at your preferred pace.</td>
</tr>
<tr>
<td>I want my team to be involved in the project.</td>
<td><strong>Flexible approach adapted to your resources</strong></td>
</tr>
<tr>
<td></td>
<td>We adapt to the way you want to manage the project. For instance,</td>
</tr>
<tr>
<td></td>
<td>project management can either be carried out by you or by EY. EY</td>
</tr>
<tr>
<td></td>
<td>involvement can be limited to sharing experience and knowledge, or</td>
</tr>
<tr>
<td></td>
<td>can be extended to entire tasks if you do not have enough resources or</td>
</tr>
<tr>
<td></td>
<td>time constraints are high.</td>
</tr>
<tr>
<td>There are so many different issues to be addressed.</td>
<td><strong>A project leader as a single point of contact</strong></td>
</tr>
<tr>
<td></td>
<td>To ensure a consistent approach, your EY project leader will coordinate</td>
</tr>
<tr>
<td></td>
<td>a multidisciplinary team of EY professionals with industry experience</td>
</tr>
<tr>
<td></td>
<td>in accounting, IT, valuation and business modeling, who will</td>
</tr>
<tr>
<td></td>
<td>accelerate the progress of the project whenever possible, and assist</td>
</tr>
<tr>
<td></td>
<td>you from project design through to implementation and training.</td>
</tr>
</tbody>
</table>
Connected reporting
How do we work within EY?

The connected reporting project can stand-alone or it can easily be integrated with your other communication and reporting requirements, using a multidisciplinary team.
Your regional EY network

Africa
Angola, Botswana, Cameroon, Chad, Congo, Democratic Republic of Congo, Equatorial Guinea, Ethiopia, Gabon, Ghana, Guinea, Ivory Coast, Kenya, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Nigeria, Rwanda, Senegal, Seychelles, South Africa, South Sudan, Tanzania, Uganda, Zambia, Zimbabwe

Belgium and Netherlands

Germany, Switzerland and Austria

Commonwealth of Independent States
Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Russia, Ukraine, Uzbekistan

Central and Southeast Europe
Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Estonia, Greece, Hungary, Kosovo, Latvia, Lithuania, FYR of Macedonia, Malta, Moldova, Montenegro, Poland, Romania, Serbia, Slovakia, Slovenia, Turkey

France, Maghreb and Luxembourg
Algeria, France, Luxembourg, Monaco, Morocco, Tunisia

Financial Services Organizations
Belgium, Channel Islands, France, Germany, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Switzerland, the UK

India
Bangladesh, India

Mediterranean
Italy, Portugal, Spain

Middle East and North Africa
Afghanistan, Bahrain, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Oman, Pakistan, Palestinian Authority, Qatar, Saudi Arabia, Syria, Tunisia, United Arab Emirates

Nordics
Denmark, Finland, Norway, Iceland, Sweden

United Kingdom and Ireland
The UK, the Isle of Man, the Republic of Ireland

<table>
<thead>
<tr>
<th>EY Global</th>
</tr>
</thead>
<tbody>
<tr>
<td>Countries worldwide</td>
</tr>
<tr>
<td>Employees worldwide</td>
</tr>
<tr>
<td>US$ revenue (2012–13)</td>
</tr>
</tbody>
</table>
Financial Accounting Advisory Services
contacts

Stéphane Kherroubi
France
Financial Accounting Advisory Services
stephane.kherroubi@fr.ey.com
+ 33 1 46 93 74 72

Pierrick Vaudour
France
Financial Accounting Advisory Services
pierrick.vaudour@fr.ey.com
+ 33 1 46 93 76 60

Stéphanie Pétard
France
Financial Accounting Advisory Services
stephanie.petard@fr.ey.com
+ 33 1 55 61 05 74
About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

© 2014 EYGM Limited.
All Rights Reserved.

EYG no. AU2674
EMEIA Marketing Agency
1001318
ED None

In line with EY’s commitment to minimize its impact on the environment, this document has been printed on paper with a high recycled content.

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

ey.com