

# NOWOCZESNE NARZĘDZIA W RAPORTOWANIU W GRUPIE KAPITAŁOWEJ

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[www.bdosolutions.pl](http://www.bdosolutions.pl)

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# RAPORTOWANIE W GRUPIE KAPITAŁOWEJ

- Wielowymiarowa analiza wyników na poziomie grupy kapitałowej w ujęciu retrospektywnym i prospektywnym jest niezbędna do zaspokojenia potrzeb informacyjnych zarządu jednostki dominującej
- Kadra zarządzająca grupą kapitałową potrzebuje informacji wiarygodnych, spójnych i dostarczanych w krótkim czasie
- Potrzeby informacyjne kadry zarządzającej grupą kapitałową są zróżnicowane i mogą dynamicznie się zmieniać odpowiednio do aktualnej sytuacji w grupie, poszczególnych jednostkach grupy oraz ich mikro- i makroekonomicznym otoczeniu biznesowym

# RAPORTOWANIE W GRUPIE KAPITAŁOWEJ

- Potrzeby informacyjne kadry zarządzającej konkretną jednostką grupy kapitałowej mogą się różnić od potrzeb informacyjnych na poziomie całej grupy
- Spółka w grupie realizuje określone zadania wymagające współdziałania zarówno z jednostkami zewnętrznymi, jak i jednostkami w ramach grupy kapitałowej
- Zarząd pojedynczej jednostki dąży do efektywnej realizacji celów na poziomie operacyjnym, korzystając z szeregu szczegółowych danych o charakterze finansowym i niefinansowym niezbędnych do operacyjnego zarządzania wynikami spółki

# RAPORTOWANIE W GRUPIE KAPITAŁOWEJ

- Skuteczne zarządzanie wymaga szybkiego dostępu w dowolnym miejscu i czasie do aktualnych informacji finansowych i niefinansowych, spójnych, wielowymiarowych, na różnym poziomie szczegółowości opracowanych w formie liczbowej, słownej oraz graficznej
- Na grupach kapitałowych oraz poszczególnych wchodzących w ich skład jednostkach spoczywają liczne obowiązki sprawozdawcze z zakresu rachunkowości finansowej oraz z zakresu sprawozdawczości urzędowej
- Raportowanie musi być realizowane w wymaganym formacie prezentacyjnym - zarówno dla potrzeb zewnętrznych jak i wewnętrznych

# NARZĘDZIA IT W RAPORTOWANIU

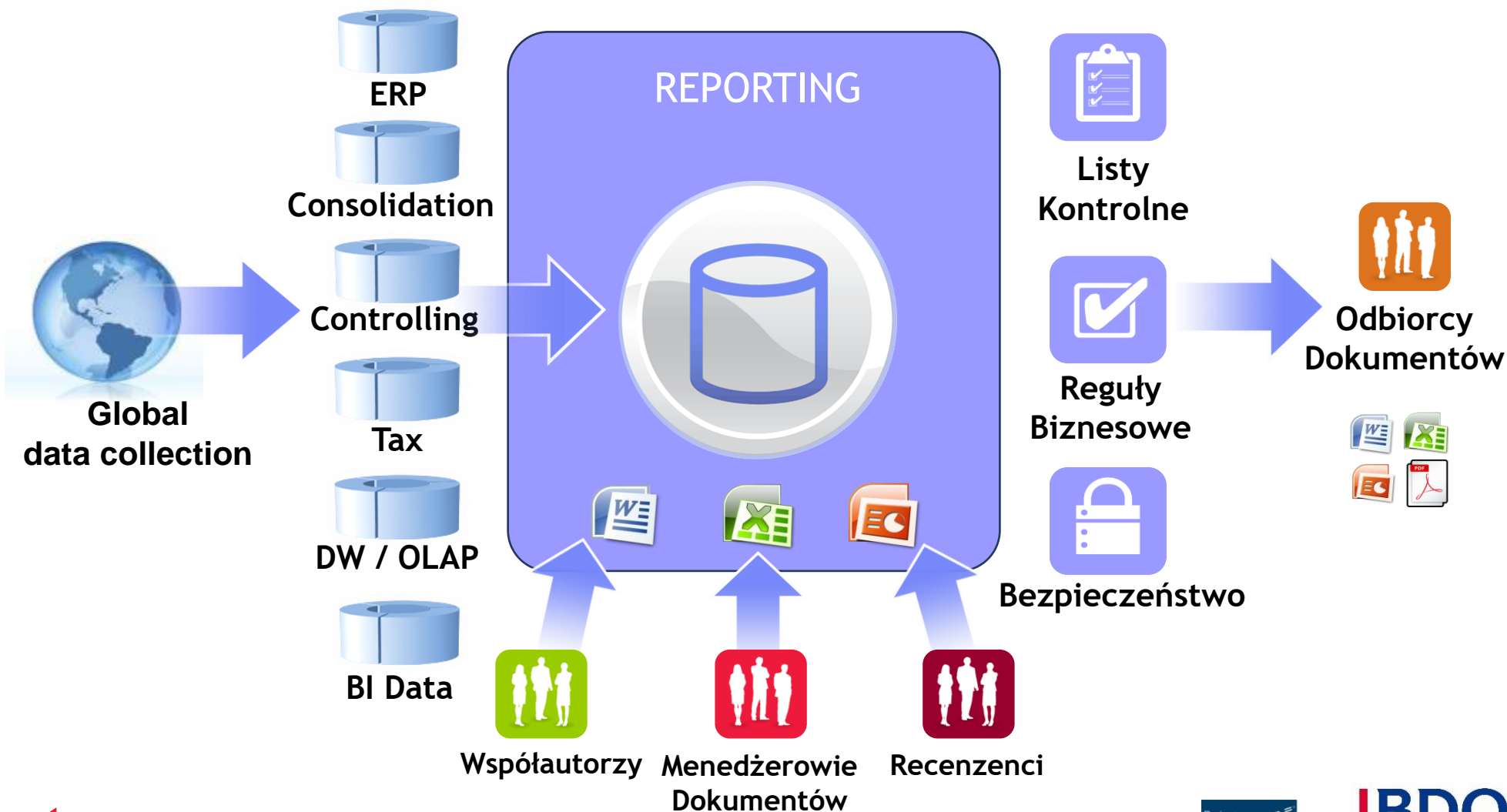
## BDO REPORTING SUITE INTEGRATED SOLUTION

- Zestaw usług i specjalizowanych modeli oparty na produktach IBM Cognos automatyzujący tworzenie statutowych raportów rocznych i okresowych wg MSSF i lokalnych standardów rachunkowości, umożliwiający również raportowanie dla potrzeb sprawozdawczości zarządczej i podatkowej dla wszystkich typów firm i grup kapitałowych działających na rynku polskim

# BDO REPORTING SUITE INTEGRATED SOLUTION

- Obszary funkcjonalne rozwiązania obejmują nie tylko raportowanie na potrzeby zarządcze i statutowe, ale również kalkulację danych liczbowych do konsolidacji, modele kontrolingowe oraz modele podatkowe
- Rozwiązanie jest brakującym ogniwiem, które pozwala wyeliminować ograniczenia systemów transakcyjnych oraz zbudować wiarygodny i spójny model informacyjny zasilany danymi z różnych źródeł i prezentowanych w dowolnych formatach (różne systemy ERP, kostki OLAP, hurtownie danych, systemy do konsolidacji, internet, kalkulacje XLS, opisy WORD, raporty PDF itp.)

# BDO REPORTING SUITE INTEGRATED SOLUTION



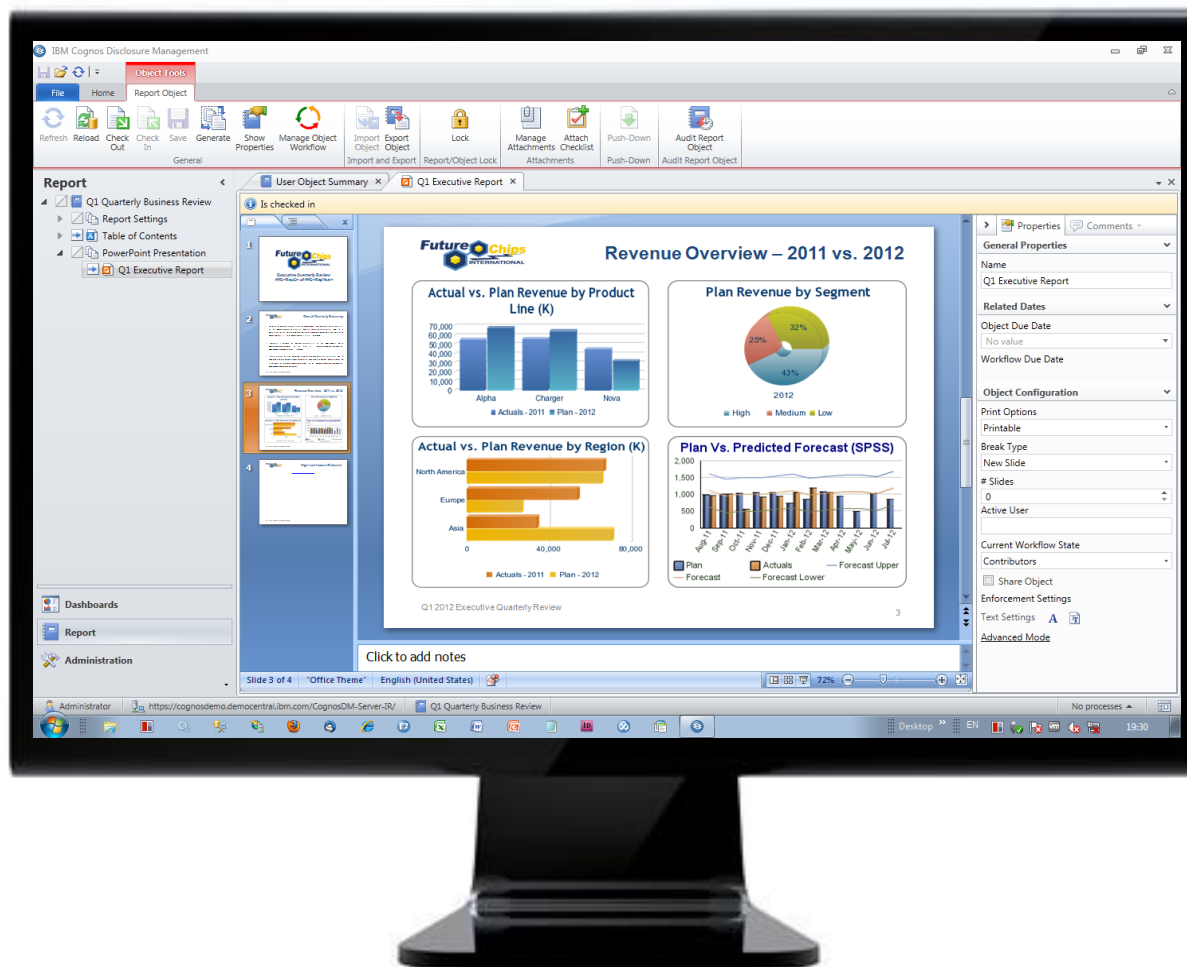
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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION



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# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot shows the IBM Cognos Disclosure Management login interface. A callout box titled "Login" prompts the user to enter their information. The fields include Domain (No Domain), User Name (Administrator), Password (masked), and Server. The Server dropdown menu is open, showing a list of server URLs. A blue callout bubble points to the dropdown with the text "Login to secure environment".

**Login**  
Enter your information.

Domain  
No Domain

User Name  
Administrator

Password  
\*\*\*\*\*

Server  
Local/CognosDM-Server-ROW\_FP1

- https://CDM.kr.k.bdosolutions.pdc.local/CognosDM-Server/
- https://CDM.kr.k.bdosolutions.pdc.local/CognosDM-Server-BDO\_RS\_FP1/
- https://CDM.kr.k.bdosolutions.pdc.local/CognosDM-Server-IR\_FP1/
- https://CDM.kr.k.bdosolutions.pdc.local/CognosDM-Server-ROW\_FP1/
- https://CDM.kr.k.bdosolutions.pdc.local/CognosDM-Server-BDO\_RS\_TAUROK/
- https://CDM.kr.k.bdosolutions.pdc.local/CognosDM-Server-BDO\_RS\_SELENA/

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Start | 10:20 AM 4/7/2014

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# BDO REPORTING SUITE INTEGRATED SOLUTION

## LOGIN TO SECURE ENVIRONMENT

**Login**  
Enter your information.

Domain  
No Domain ▼

User Name  
Administrator

Password  
\*\*\*\*\*

Server  
c.local/CognosDM-Server-ROW\_FP1/ ▼

- https://CDM.krk.bdosolutions.pdc.local/CognosDM-Server/
- https://CDM.krk.bdosolutions.pdc.local/CognosDM-Server-BDO\_RS\_FP1/
- https://CDM.krk.bdosolutions.pdc.local/CognosDM-Server-IR\_FP1/
- https://CDM.krk.bdosolutions.pdc.local/CognosDM-Server-ROW\_FP1/
- https://CDM.krk.bdosolutions.pdc.local/CognosDM-Server-BDO\_RS\_TAUROK/

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. On the left, there is a navigation pane with sections for Administration, External Data, Notifications, and Workflow. The main area shows a tree view of reports under the 'Reports' folder, including entities like '100 First Class Travellers Plc' and '101 Mainstream Holidays Ltd'. A blue callout box labeled 'Reports folder hierarchy' points to this tree view. Below the tree view is a table with columns: Report Owner, Description, Due Date, Submiss..., Period St..., Period End, Current..., Workflow..., and Zero Amo... The table contains several rows of report data.

Report Owner	Description	Due Date	Submiss...	Period St...	Period End	Current...	Workflow...	Zero Amo...
Administrator	Annual report and accounts with press...	3/5/2009 6:40:42 AM	3/5/2009...	1/1/2008...	12/31/2...	Work In...	Annual R...	-
Administrator	Annual report and accounts with press...	3/30/2010 3:31:57...		1/1/2009...	12/31/2...	Not Start...	Annual R...	-
Administrator	Annual report and accounts with press release	3/23/2013 1:13:59...		12/12/20...	12/13/2...	Not Start...	Annual R...	-
Administrator	Management accounts	9/9/2009 1:19:24 PM	9/9/2009...	8/1/2009...	8/31/20...	Work In...	Managem...	-

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## REPORTS FOLDER HIERARCHY

Name	Report Owner	Description
- 100 First Class Travellers Plc		
Annual Report And Accounts 2008	Administrator	Annual report and acco
Annual Report And Accounts 2009	Administrator	Annual report and acco Annual report and a
New Report na 2009	Administrator	Annual report and acco
- 101 Mainstream Holidays Ltd		
- Management Accounts		
Monthly Accounts August 2009	Administrator	Management accounts
Statutory Accounts		
+ 102 On-Line Desinations Ltd		
+ 103 Outward Bound Ltd		
+ 104 Specialist Holidays Ltd		
+ 105 First Class Travellers SA		

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management application. The left pane shows a hierarchical report tree for 'Annual Report And Accounts 2008', with 'Income Statement' selected. The right pane shows a table of report objects with the following columns: Name, Document Type, Printable, Report Object Due Date, Workflow Status, Workflow Due Date, and Checkout Status.

Name	Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Front Page Set Up	Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr	3/5/2009 1:00:00 AM	Checked In
Page	Normal	✓	3/4/2009 3:00:00 PM	Work In Progr	3/4/2009 3:00:00 PM	Checked In
Standard Page Set Up	Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
Start	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Fin	Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Foot	Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Head	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Table	Normal	✓	3/5/2009 1:21:07 PM	Work In Progr	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 1	Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	Page Setup	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	✓	3/5/2009 1:21:07 PM	Work In Progr	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Header	✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

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# BDO REPORTING SUITE INTEGRATED SOLUTION

## DISSECT REPORTS INTO LOGICAL SECTIONS

The screenshot displays the BDO Reporting Suite interface. On the left, a tree view under the heading "Report" shows the structure of an "Annual Report And Accounts 2008". The tree includes sections like "Parameters", "Front Cover", "Report Format", "Financial Highlights", "Report Contents", "Chairman Statement", "Business Financial Review", and "Consolidated Financial Statements". The "Consolidated Financial Statements" section is expanded to show "IFRS Consolidated Income Statement", which is further expanded to show "Header" and "Income Statement". The "Income Statement" item is highlighted with a yellow dashed border.

On the right, a pane titled "User Object Summary" displays a list of report sections, each with a blue 'A' icon. The list includes:

- Front Page Set Up
- Front Page
- Standard Page Set Up
- Standard Header
- Financial Highlights
- Footer
- Header
- Table Of Contents
- Header

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. A blue callout box labeled 'Report Objects' points to a table listing various report components. A context menu is open over the table, showing options like 'Word Object', 'Excel Object', 'PowerPoint Object', 'PDF Object', 'Web Object', 'Shared Report Object', and 'Blank Section'. The table columns include Document Type, Printable status, Report Object Due Date, Workflow Status, Workflow Due Date, and Checkout Status.

Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr.	3/5/2009 1:00:00 AM	Checked In
Normal	✓	3/4/2009 3:00:00 PM	Work In Progr.	3/4/2009 3:00:00 PM	Checked In
Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
NA	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

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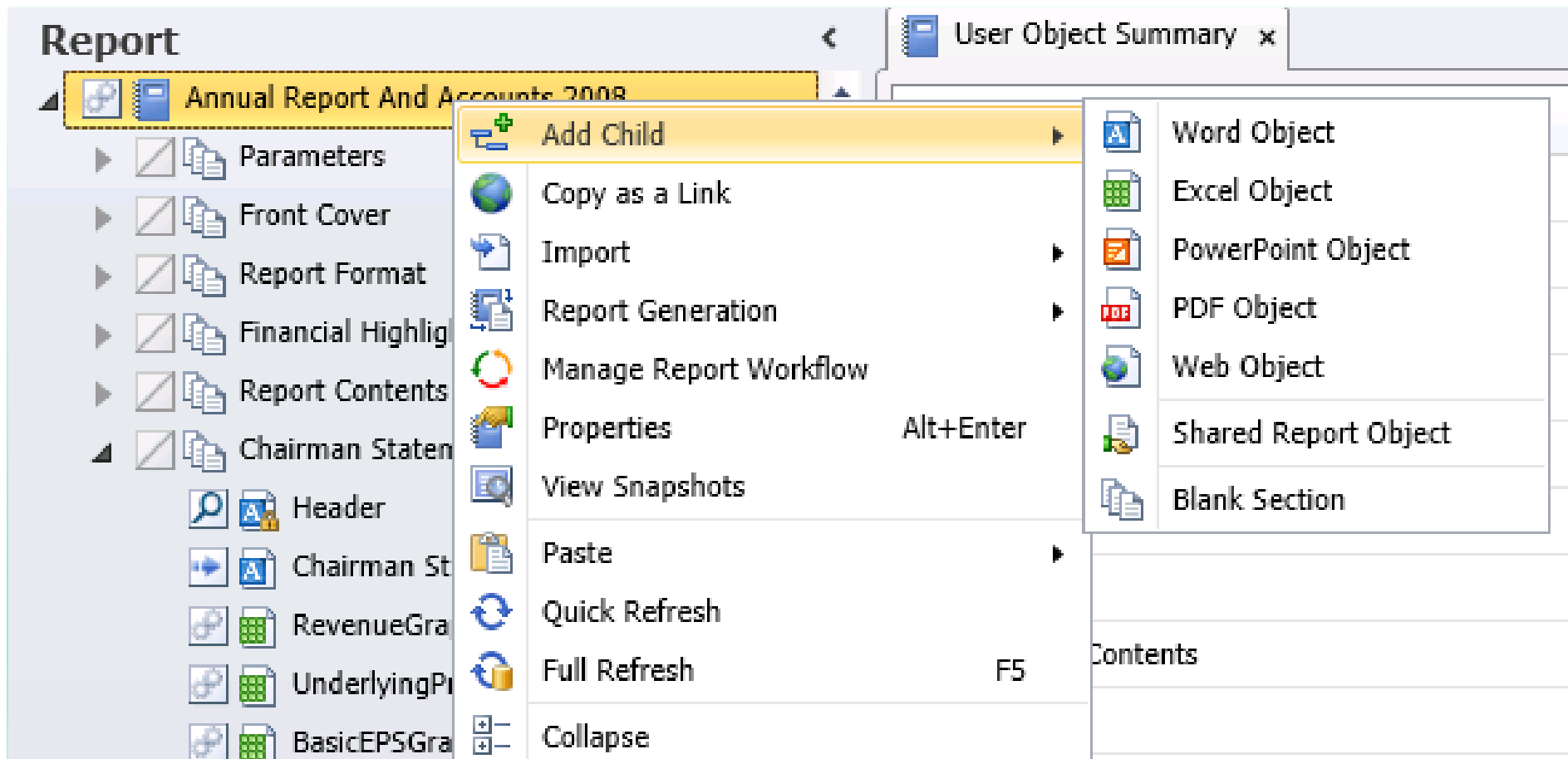
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# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT OBJECTS





# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. The main window shows a 'User Object Summary' report with a table of objects. A blue callout box highlights the table with the text 'List of objects contained within the selected report'.

Name	Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Front Page Set Up	Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr.	3/5/2009 1:00:00 AM	Checked In
Front Page	Normal	✓	3/4/2009 3:00:00 PM	Work In Progr.	3/4/2009 3:00:00 PM	Checked In
Standard Page Set Up	Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Standard Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Financial Highlights	Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer	Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Table Of Contents	Normal	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 1	Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	Page Setup	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Header	✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

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# BDO REPORTING SUITE INTEGRATED SOLUTION

## LIST OF OBJECTS CONTAINED WITHIN THE SELECTED REPORT

Name	Document Type	Printable
 Front Page Set Up	Page Setup	✓
 Front Page	Normal	✓
 Standard Page Set Up	Page Setup	✓
 Standard Header	Header	✓
 Financial Highlights	Normal	✓
 Footer	Footer	✓
 Header	Header	✓
 Table Of Contents	Normal	✓
 Header	Header	✓

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. On the left, a 'Report Object Tools' sidebar lists various report components like 'Annual Report And Accounts 2008', 'Parameters', 'Front Cover', 'Report Format', 'Financial Highlights', 'Report Contents', 'Chairman Statement', 'Business Financial Review', 'Consolidated Financial Statements', 'IFRS Consolidated Income Statement', 'Header', 'Income Statement', 'Checklists And Working Papers', 'IFRS Consolidated Balance Sheet', 'IFRS Consolidated Cash Flow Statement', 'IFRS Consolidated Statement of Recogn...', 'Notes To Consolidated Financial Statements', 'Parent Company Balance Sheet', 'Notes To Parent Company Balance Sheet', 'Independent Auditor Report', 'Corporate Information', 'Preliminary Press Release', 'PowerPoint Presentations', and 'Supporting Documents'. Below this are sections for 'Dashboards', 'Report', 'Administration', 'Tasks', 'XBRL', and 'Extension Taxonomies'. The main window shows a Microsoft Excel spreadsheet titled 'Income Statement' with columns for 'Year To 31 Dec 2009' and 'Year To 31 Dec 2007'. The spreadsheet includes financial data such as Revenue (2,851.3), Cost of Sales (2,429.1), Gross profit (422.2), Operating profit (121.8), Profit before tax (102.7), and Profit for the year (76.2). A 'Reference Variables' table is also visible, listing variables like VRevenue, VUnderProfit, and VProfit with their respective values. The Microsoft Office Excel ribbon is overlaid on the spreadsheet, and a blue callout box points to it with the text 'Microsoft Office Ribbon'. The bottom status bar shows 'Ready', 'Validation', and 'All processes completed'.

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# BDO REPORTING SUITE INTEGRATED SOLUTION

## MICROSOFT OFFICE RIBBON

ccder1al - Micro

File Home Insert Page Layout Formulas Data Review View

Clipboard Font Alignment

A3 #RS

	A	B	C	D
1				
2				
3				
4				
5				Year To
6				31 Dec
7				2008
8	Revenue		Note 2	£m 2,851.3

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# BDO REPORTING SUITE INTEGRATED SOLUTION

Reference variables are used to automate data throughout the report

Reference Variables			
Source	Variable	Value	Comments
##S	VRevenue	2,851.3	
##S	VUnderProfit	142.6	
##S	VUnderProfitPreTax	123.5	
##S	VOperateProfit	121.8	
##S	VProfit	76.2	
##S	VProfitPreTax	102.7	
##S	VEarnPerShare	14.4p	
##S	VNetFinanExp	19.1	
##S	VSepDiscItems	(6.1)	
##S	VAmortisation	(11.3)	
##S	VImpairGoodwill	(1.5)	
##S	VTaxProfitJoint	(1.3)	
##S	VRevenue_Last	2,715.3	
##S	VUnderProfit_Last	135.4	
##S	VUnderProfitPreTax_Last	117.2	
##S	VOperateProfit_Last	115.7	
##S	VProfit_Last	72.3	
##S	VProfitPreTax_Last	97.5	
##S	VEarnPerShare_Last	13.7p	
##S	VNetFinanExp_Last	18.2	
##S	VSepDiscItems_Last	(5.8)	
##S	VAmortisation_Last	(11.3)	
##S	VImpairGoodwill_Last	(1.4)	
##S	VTaxProfitJoint_Last	(1.2)	
##S	VUnderProfitGrow	5.3	
##S	VRevenueGrow	5.0	
##S	VNetFinanExpDiff	0.9	

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

REFERENCE VARIABLES ARE USED TO AUTOMATE DATA

Year To 31 Dec 2008 £m	Year To 31 Dec 2007 £m	Reference Variables			
		Source	Variable	Value	Comments
2,851.3	2,715.3				
(2,429.1)	(2,313.4)				
422.2	401.9				
(303.5)	(289.0)	##S	VRevenue	2,851.3	
3.1	2.8	##S	VUnderProfit	142.6	
121.8	115.7	##S	VUnderProfitPreTax	123.5	
		##S	VOperateProfit	121.8	
		##S	VProfit	76.2	
		##S	VProfitPreTax	102.7	
142.6	135.4	##S	VEarnPerShare	14.4p	
(6.1)	(5.8)	##S	VNetFinanExp	19.1	
(11.9)	(11.3)	##S	VSepDiscltems	(6.1)	
(1.5)	(1.4)	##S	VAmortisation	(11.9)	
(1.3)	(1.2)	##S	VImpairGoodwill	(1.5)	
121.8	115.7	##S	VTaxProfitJoint	(1.3)	
9.4	8.9	##S	VRevenue_last	2,715.3	
(28.5)	(27.1)	##S	VUnderProfit_last	135.4	

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. The main window shows an Income Statement report for 'Annual Report And Accounts 2008'. The report is presented in a table format with columns for 'Year To 31 Dec 2008 Em.' and 'Year To 31 Dec 2007 Em.'. The report includes various financial metrics such as Revenue, Cost of Sales, Gross profit, Operating profit, Profit before tax, and Profit for the year. A blue callout box labeled 'External sources data' points to a 'Reference Variables' table on the right side of the report. This table lists variables like VRevenue, VUnderProfit, VUnderProfitPreTax, VOperateProfit, VProfit, VProfitPreTax, VEarnPerShare, VNetFinanExp, VUnderProfitTax, VOperateProfit\_last, VProfit\_last, VProfitPreTax\_last, VEarnPerShare\_last, VNetFinanExp\_last, VSepDiscItems\_last, VAmortisation\_last, VImpairGoodwill\_last, VTaxProfitJoint\_last, VUnderProfitGrow, VRevenueGrow, and VNetFinanExpDiff, each with a source code, variable name, and value.

Source	Variable	Value	Comments
##S	VRevenue	2,851.3	
##S	VUnderProfit	142.6	
##S	VUnderProfitPreTax	123.5	
##S	VOperateProfit	121.8	
##S	VProfit	76.2	
##S	VProfitPreTax	102.7	
##S	VEarnPerShare	14.4p	
##S	VNetFinanExp	19.1	
##S	VUnderProfitTax	135.4	
##S	VOperateProfit_last	117.2	
##S	VProfit_last	115.7	
##S	VProfitPreTax_last	72.3	
##S	VEarnPerShare_last	97.5	
##S	VNetFinanExp_last	13.7p	
##S	VSepDiscItems_last	18.2	
##S	VAmortisation_last	(5.8)	
##S	VImpairGoodwill_last	(11.3)	
##S	VTaxProfitJoint_last	(1.4)	
##S	VUnderProfitGrow	(1.2)	
##S	VRevenueGrow	5.3	
##S	VNetFinanExpDiff	5.0	
##S		0.9	

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## EXTERNAL SOURCES DATA

24	Financial income		5	102.7
25	Financial expense		5	(28.5)
26	<b>Net financial expenses</b>		5	<b>(19.1)</b>
27				
28	<b>Profit before tax</b>			<b>102.7</b>
29	Taxation		6	(26.5)
30	<b>Profit for the year</b>			<b>76.2</b>
31				
32	<b>Attributable to:</b>			
33	Ordinary shareholders			<b>75.9</b>
34	Preference shareholders		7	-
35	Minority interest			<b>0.3</b>
36	<b>Profit for the year</b>			<b>76.2</b>
37				
38	<b>Basic earnings per ordinary share</b>			<b>14.4p</b>
39				

Navigation: Display Database IS

Status: Ready

Income Statement (Updated less than a minute ago - Refresh)



# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management software interface. The main window shows a report editor for 'Chairman Statement Section 1'. The report content includes a photo of Sir Mark Black, Chairman, and financial data tables for Revenue and Underlying Profit Before Tax. A blue callout box labeled 'Variables in-text' points to the variable code '##D<4PY>-##D<CY>' in the Revenue table. The interface includes a 'Report Object Tools' ribbon with various functions like Refresh, Check Out, Save, Generate, and Pushdown. A left-hand navigation pane shows the report structure, and a right-hand pane shows 'Properties and Comments'. The status bar at the bottom indicates 'Page: 1 of 1', 'Words: 359', and 'English (U.S.)'.

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## VARIABLES IN-TEXT



**Sir Mark Black**  
Chairman

**REVENUE (£m)**  
##D<4PY>-##D<CY>

[Revenue](#)

INTERNATIONAL LEISURE IS  
TO DELIVER SUSTAINABLE  
PORTFOLIO, WHICH OFFERS  
SOURCE MARKETS A WIDE  
EXPERIENCES TO OVER  
COUNTRIES, MEANS THAT  
OVER-RELIANT ON ANY SINGLE  
SOURCE MARKET. OUR FINANCIAL  
IS TESTAMENT TO MANAGING  
ANTICIPATE AND EFFECTIVELY  
THROUGH AN UNPRECEDENTED  
POLITICAL EVENTS AND NATURAL

### SECTORS

In the Mainstream Sector, we have  
and continue to do so due to a highly  
differentiated product, a more flexible  
superior management team. In our  
portfolio  
of businesses continue to perform

# BDO REPORTING SUITE INTEGRATED SOLUTION

**Resolved variables**

Check out the report object to begin editing.

**REVENUE (£m)**  
2004-2008

Year	Revenue (£m)
2008	2,851.30
2007	2,715.30
06	2,579.54
05	2,450.66
04	2,328.03

**UNDERLYING PROFIT BEFORE TAX (£m)**  
2004-2008

Sir Mark Black  
Chairman

IN WHAT HAS BEEN A DIFFICULT YEAR FOR THE LEISURE TRAVEL MARKET, OUR GROUP HAS DEMONSTRATED THAT OUR STRATEGY OF DIVERSIFYING RISK, CREATING LEADERSHIP POSITIONS ACROSS A PORTFOLIO OF INTERNATIONAL LEISURE BUSINESSES CONTINUES TO DELIVER SUSTAINABLE GROWTH. THE PORTFOLIO WHICH OFFERS CUSTOMERS IN 17 SOURCE MARKETS A WIDE VARIETY OF LEISURE EXPERIENCES TO OVER 200 DESTINATION COUNTRIES, MEANS THAT THE GROUP IS NEVER OVER-RELIANT ON ANY SINGLE DESTINATION OR SOURCE MARKET. OUR FINANCIAL PERFORMANCE IS TESTAMENT TO MANAGEMENT'S ABILITY TO ANTICIPATE AND EFFECTIVELY GUIDE THE GROUP THROUGH AN UNPRECEDENTED NUMBER OF GEO-POLITICAL EVENTS AND NATURAL DISASTERS.

**SECTORS**  
In the Mainstream Sector, we have outperformed the market and continue to do so due to a greater offering of exclusive differentiated product, a more flexible business model and a superior management team. In the Specialist Sectors, our portfolio of businesses continue to perform strongly as we benefit from the breadth of Specialist and Activity travel experiences available to our customers.

**RESULTS**  
Consequently, I am very pleased to report that the Group achieved record underlying profit before tax of £123.5m (2007: £117.2m), with underlying operating profit up 5.3% at £142.6m (2007: £135.4m), on revenue growth of 5.0% to £2,851.3m (2007: £2,715.3m). The resulting underlying earnings per share increased by 16% to 16.1p (2007: 13.9p). This represents the fourth consecutive year of underlying double-

Page: 1 of 1 | Words: 354 | English (U.S.)

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



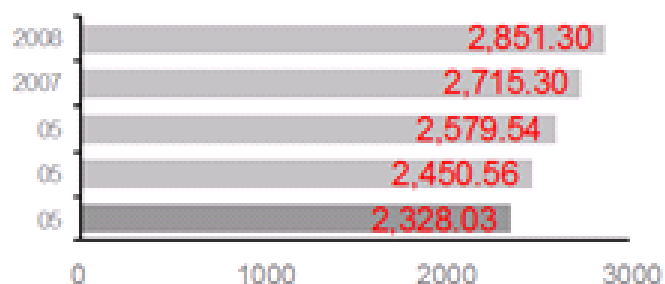
# BDO REPORTING SUITE INTEGRATED SOLUTION

## RESOLVED VARIABLES



**Sir Mark Black**  
Chairman

### REVENUE (£m) 2004-2008



SOURCE MARKETS A WIDE VARIETY OF EXPERIENCES TO OVER 20 COUNTRIES, MEANS THAT THE COMPANY IS NOT OVER-RELIANT ON ANY SINGLE SOURCE MARKET. OUR FINANCIAL PERFORMANCE IS TESTAMENT TO MANAGEMENT'S ABILITY TO ANTICIPATE AND EFFECTIVELY GUIDE THE COMPANY THROUGH AN UNPRECEDENTED MIX OF POLITICAL EVENTS AND NATURAL DISASTERS.

### SECTORS

In the Mainstream Sector, we have outperformed and continue to do so due to a greater focus on a differentiated product, a more flexible business model and a superior management team. In the Specialist portfolio, a number of businesses continue to perform strongly and the breadth of Specialist and Activity based services available to our customers.

### RESULTS

Consequently, I am very pleased to report that we have achieved a record underlying profit before tax of £117.2m, with underlying operating profit

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the BDO Reporting Suite interface within a Firefox browser. The main content area shows a financial statement report for '2008 vs 2007 IFRS Consolidated Statement'. The report is structured as follows:

	2008	2007
<b>IFRS Consolidated Financial Statements</b>	<b>0</b>	<b>0</b>
Consolidated Statement Of Recognised Income & Expense	0	0
Consolidated Income Statement	76.2	72.3
Profit for the year	76.2	72.3
Profit before tax	102.7	97.5
Operating profit	121.8	115.7
Gross profit	422.2	401.9
<b>External revenue</b>	<b>2851.3</b>	<b>2715.3</b>
Total revenue	2851.3	2715.3
Inter segment revenue	0	0
Cost of sales	-2429.1	-2313.4
Administrative expenses	-303.5	-289
Share of profit of joint venture and associate	3.1	2.8
Net financial expenses	-19.1	-18.2
Financial income	9.4	8.9
Bank interest receivable	5.3	5
Interest on pension scheme assets	4.1	3.9
Financial expense	-28.5	-27.1
Bank interest payable on loans and overdrafts	-22.6	-21.5
Interest on pension scheme liabilities	-4.7	-4.5
Finance lease charges on leases	-1.2	-1.1
Taxation	-26.5	-25.2
Current tax expense	-6	-5.7
UK corporation tax on profits of the year	0	0
Non-UK tax on profits of the year	-8.6	-8.2
Adjustments in respect of previous years	2.6	2.5
Deferred tax expense	-20.5	-19.5
Current year UK	-18.8	-17.9

A blue callout box on the right side of the report contains the text: "Data is automated, coming directly from the Financial Statement Model using queries defined in report".

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## INTEGRATION WITH FINANCIAL STATEMENT MODEL

Wiersze: Accounts [Accounts] Kolumny: Year [Year] Kontekst: Final Results [Time] No Asset [Property Plant Equipment & Analysis] Mil [Mea]

	2008	2007
<b>IFRS Consolidated Financial Statements</b>	<b>0</b>	<b>0</b>
<b>Consolidated Statement Of Recognised Income &amp; Expense</b>	<b>0</b>	<b>0</b>
<b>Consolidated Income Statement</b>	<b>76.2</b>	<b>72.3</b>
<b>Profit for the year</b>	<b>76.2</b>	<b>72.3</b>
<b>Profit before tax</b>	<b>102.7</b>	<b>97.5</b>
<b>Operating profit</b>	<b>121.8</b>	<b>115.7</b>
<b>Gross profit</b>	<b>422.2</b>	<b>401.9</b>
<b>External revenue</b>	<b>2851.3</b>	<b>2715.3</b>
<b>Total revenue</b>	<b>2851.3</b>	<b>2715.3</b>

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management software interface. The main window shows a report titled "Accounting Policies Section 1" with a text editor containing financial reporting content. A blue callout box labeled "Comment tab" points to the "Comments" tab in the right-hand pane, which is active and shows a list of user comments. The interface includes a top menu bar with options like "File", "Home", and "Report Object", and a toolbar with various icons for report management. The left sidebar shows a navigation tree for the report structure.

I FORUM GRUP KAPITAŁOWYCH

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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## COMMENT COLLABORATION

The screenshot shows a web interface for comment collaboration. At the top, there are two tabs: 'Properties' (selected) and 'Comments'. Below the tabs is a text input field with the placeholder text 'Type here to add a comment.' and a green plus icon followed by the text 'Add'. The main content area displays a list of comments:

- Administrator** *1 years ago*  
This is an opening comment
- Administrator** *1 years ago*  
OK everyone. Last year's report has rolled forward and you are good to go.
- Colin** *1 years ago*  
Great. This is going to be a lot easier than last year.
- Ben** *1 years ago*  
Yeah. But I'm not sure about the second sentence in the first paragraph



# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. The main window is titled "Manage workflow for Income Statement". A toolbar at the top includes icons for Undo, Redo, Delete, Copy, Paste, Move to This State, Assign Users/Groups, Set Due Date, Default, Editable, Locked, Zoom In, Zoom Out, 100%, and Show Legend. A yellow warning banner states: "You cannot modify the workflow because it is referenced." Below this is the "Workflow Designer" section, which contains a "Toolbox" on the left and a "Workflow" diagram on the right. The workflow diagram shows a sequence of states: "Not Started" (blue arrow icon), "Work In Progress" (gears icon), "Format" (document icon), "Submitted" (checkmark icon), "Under Review" (document with magnifying glass icon), "Approved" (lock icon), and "Audited" (magnifying glass icon). A blue callout box labeled "Workflow" points to the "Submitted" state. A context menu is open over the "Format" state, listing actions: "Move to This State", "Assign Users/Groups", "Set Due Date", "Default", "Editable", and "Locked". A legend at the bottom left of the workflow designer explains the icons: "In" (blue square), "Out" (grey square), "Transition" (dashed arrow), "Transitions With Associated Rules" (dashed arrow with red outline), "Next Possible Transition" (red arrow), "Default" (checkmark), "Editable" (pencil), and "Locked" (lock). The bottom of the window shows a taskbar with the Start button, several application icons, and a system tray displaying the time as 2:51 PM on 4/4/2014.

I FORUM GRUP KAPITAŁOWYCH

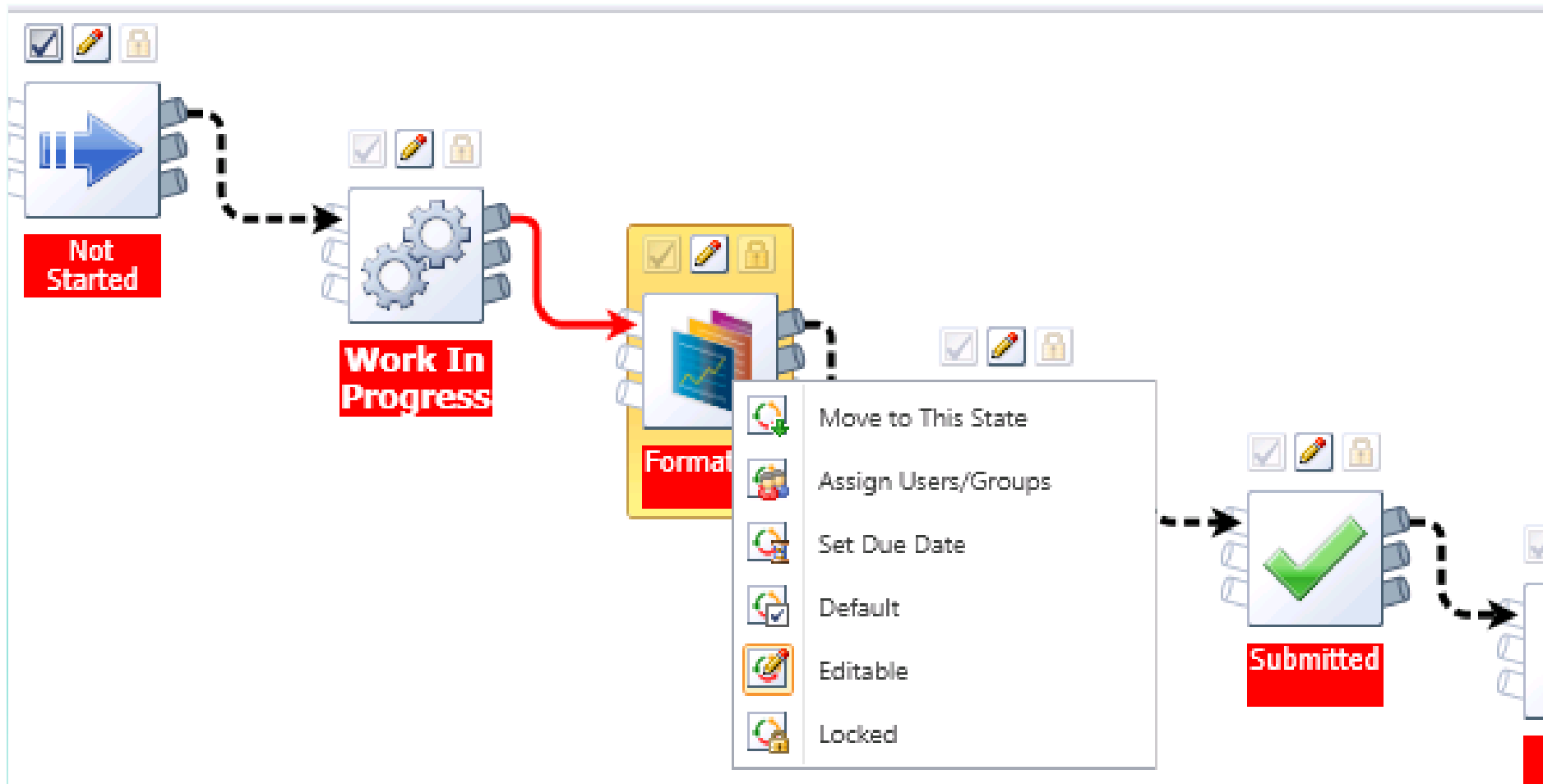
Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

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# BDO REPORTING SUITE INTEGRATED SOLUTION

## WORKFLOW



# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. The main window is titled 'Report Summary Dashboard' and shows details for an 'Annual Report And Accounts 2008' for '100 First Class Travellers Plc'. A pie chart titled 'Report Object Status' shows the distribution of workflow statuses for various report objects. A legend identifies the statuses: Work In Progress (red), Audited (blue), Not Started (yellow), Formatted (green), Spell-Checked (light blue), Submitted (orange), Under Review (purple), and Approved (grey). A table below the chart provides a detailed view of these statuses for each report object.

**Document Summary**

Annual Report And Accounts 2008  
Reports/100 First Class Travellers Plc/

Report Owner: Administrator

Report Group: 100 First Class

Period End Date: 12/31/2008

Report Due Date: 3/5/2009

Submission Date: 3/5/2009

Number of Working Days Before Submission Due Date: [Value]

**Report Object Status**

What is my summary status?

What is the status of each individual workflow ?

**Report Object Summary**

Name	Report Object Due Date	Workflow Status	Workflow Due Date	Active User	Printable	Locked	Shared	Reference
Front Page Set Up	3/5/2009	Work In Progress	3/5/2009		✓			
Front Page	3/4/2009	Work In Progress	3/4/2009		✓			
Standard Page Set Up	3/5/2009	Work In Progress	3/5/2009		✓			
Standard Header	3/5/2009	Audited	3/5/2009		✓	✓		
Financial Highlights	3/5/2009	Not Started	3/5/2009		✓			
Footer	3/5/2009	Audited	3/5/2009		✓	✓		
Header	3/5/2009	Audited	3/5/2009		✓	✓		
Table Of Contents	3/5/2009	Work In Progress	3/5/2009		✓			

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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych

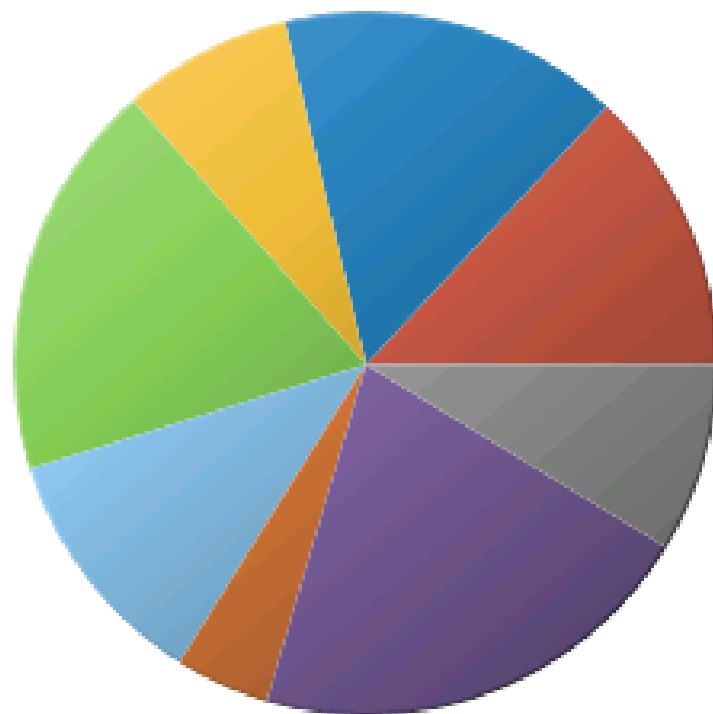


# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT SUMMARY DASHBOARD

### Report Object Status

---











- Work In Progress
- Audited
- Not Started
- Formatted
- Spell-Checked
- Submitted
- Under Review
- Approved

# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT SUMMARY DASHBOARD

### Report Object Summary

Name	Report Object Due Date	Workflow Status	Workflow
 Front Page Set Up	3/5/2009	Work In Progress	3/5/2009
 Front Page	3/4/2009	Work In Progress	3/4/2009
 Standard Page Set Up	3/5/2009	Work In Progress	3/5/2009
 Standard Header	3/5/2009	Audited	3/5/2009
 Financial Highlights	3/5/2009	Not Started	3/5/2009
 Footer	3/5/2009	Audited	3/5/2009
 Header	3/5/2009	Audited	3/5/2009
 Table Of Contents	3/5/2009	Work In Progress	3/5/2009

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot shows the IBM Cognos Disclosure Management interface. A callout bubble points to the 'Report Summary Dashboard' and 'Excel Analysis Dashboard' tabs, stating: "Information related to the completion of each Excel object in the report". Another callout bubble points to a gauge chart titled "Number of Data Source Retrievals", stating: "Total number of data source retrievals for all objects within a report". A third callout bubble points to a bar chart titled "Status of Report Objects and Data Queries", stating: "Number of data queries per report objects".

**Document Summary**

- Annual Report And Accounts 2008  
Reports/100 First Class Travellers Plc/
- Report Owner: Administrator
- Report Due Date: 3/5/2009
- Current Workflow State: Work In Progress

**Report Object Summary**

Name	Workflow Status	Checkout Status	Active User	Printable	Shar...	Refere...	Data Query Name	Data Query Type
RevenueGraph	Work In Progress	Checked In		✓			100 IFRS External Revenue	OLAP TM1
UnderlyingProfitGraph	Work In Progress	Checked In		✓			100 IFRS Underlying Profit Before T	OLAP TM1
BasicEPSGraph	Work In Progress	Checked In		✓			100 IFRS Basic EPS	OLAP TM1
Cash Flow Statement	Work In Progress	Checked In		✓			100 IFRS Cash Flow	OLAP TM1
Current Year Sector Analysis	Formatted	Checked In		✓			100 IFRS Segmental Analysis	OLAP TM1
AverageEmployeesBySector	Formatted	Checked In		✓			100 Employee Analysis By Sector	OLAP TM1
AverageEmployeesByLocation	Formatted	Checked In		✓			100 Employee Analysis By Location	OLAP TM1
Property Plant And Equipment	Work In Progress	Checked In		✓			100 IFRS Property Plant And Equipr	OLAP TM1
Income Statement	Spell-Checked	Checked In		✓			100 IFRS Financial Analysis	OLAP TM1

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



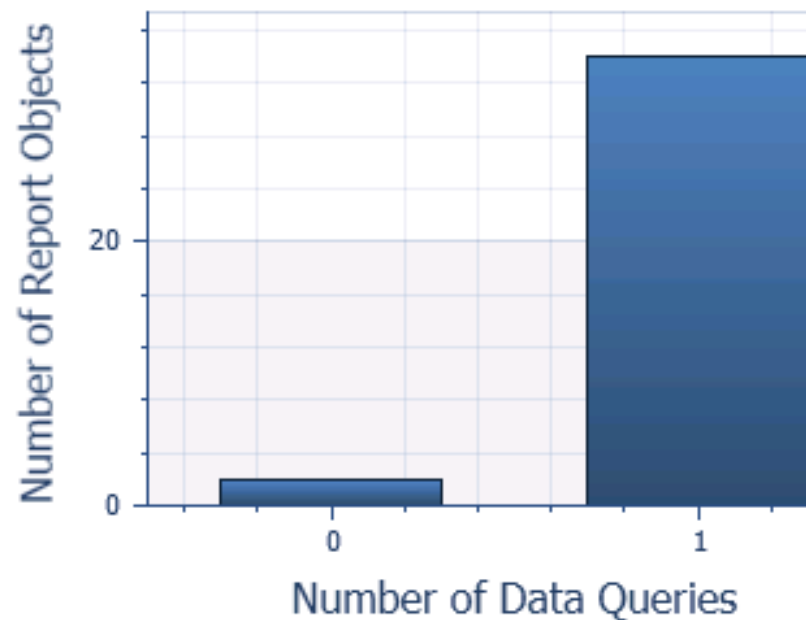
# BDO REPORTING SUITE INTEGRATED SOLUTION

## EXCEL ANALYSIS DASHBOARD

Number of Data Source Retrievals












Status of Report Objects and Data Queries



# BDO REPORTING SUITE INTEGRATED SOLUTION

## EXCEL ANALYSIS DASHBOARD

Report Object Summary				
Name	Workflow Status	Checkout Status	Active User	Printable
 RevenueGraph	Work In Progress	Checked In		✓
 UnderlyingProfitGraph	Work In Progress	Checked In		✓
 BasicEPSGraph	Work In Progress	Checked In		✓
 Cash Flow Statement	Work In Progress	Checked In		✓
 Current Year Sector Analysis	Formatted	Checked In		✓
 AverageEmployeesBySector	Formatted	Checked In		✓
 AverageEmployeesByLocation	Formatted	Checked In		✓
 Property Plant And Equipment	Work In Progress	Checked In		✓
 Income Statement	Spell-Checked	Checked In		✓

Excel Analysis Dashboard



# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management application. The main window is titled 'User Object Summary' and contains a table with the following columns: Document Type, Printable, Report Object Due Date, Workflow Status, Workflow Due Date, and Checkout Status. A context menu is open over the table, with 'Report Generation' selected, and 'Entire Report' highlighted. A blue callout box with the text 'Generate Entire Report' points to this menu item. The left sidebar shows a tree view of report objects, including 'Annual Report And Accounts 2008' and various financial statements. The bottom status bar shows 'Administrator', 'Annual Report And Accounts 2008', and 'User Object Summary'.

Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progress	3/5/2009 1:00:00 AM	Checked In
Normal	✓	3/4/2009 3:00:00 PM	Work In Progress	3/4/2009 3:00:00 PM	Checked In
Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Factor	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
	✓	3/5/2009 1:21:07 PM	Work In Progress	3/5/2009 1:21:07 PM	Checked In
	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Content Section 1	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	NA	3/5/2009 6:21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	NA	3/5/2009 6:21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	NA	3/5/2009 6:21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	Normal	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	Page Setup	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	Header	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	Normal	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	Header	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	3/5/2009 1:21:07 PM	Work In Progress	3/5/2009 1:21:07 PM	Checked In
Header	Header	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Header	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT GENERATION

The screenshot displays the BDO Reporting Suite interface. The top ribbon contains several groups of icons: 'General' (Validate, Generate, Show Properties, Manage Workflow), 'Data Views' (Reference Variables, Progress Report, Report Audit Trail, Orphan Variables, User Workflow Assignment, View Snapshots), and 'Cor' (Custom Groups, Report Vari). Below the ribbon, a tab labeled 'User Object Summary' is active. A context menu is open over the 'Report Generation' icon, showing options: 'Add Child', 'Copy as a Link', 'Import', 'Report Generation' (highlighted), 'Manage Report Workflow', 'Properties' (with 'Alt+Enter' shortcut), and 'View Snapshots'. A sub-menu is also visible, showing 'Entire Report' (highlighted) and 'Selected Report Objects'.

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management interface. The main window shows a report titled 'Annual Report And Accounts 2008' with a table of report objects. A dialog box titled 'Generate Entire Report' is open, allowing the user to select a format and customize the report generation. The 'Save as Snapshot' option is highlighted, and a blue callout box points to it with the text 'Generate Entire Report as Snapshot'.

Name	Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Front Page Set Up			009 1:00:00 AM	Work In Progr.	3/5/2009 1:00:00 AM	Checked In
Front Page			009 3:00:00 PM	Work In Progr.	3/4/2009 3:00:00 PM	Checked In
Standard Page Set Up			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Standard Header			009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Financial Highlights			009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer			009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header			009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Table Of Contents			009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header			009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 1			009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2			009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up			009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Group Performance			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Header			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Header			009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header		✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header		✓	3/5/2009 6:21:07 PM	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	✓	3/5/2009 1:21:07 PM	Formatted	3/5/2009 1:21:07 PM	Checked In

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

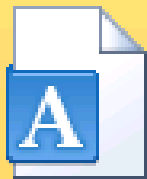
14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych




# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT GENERATION


### Select Format




Microsoft Word



Microsoft PowerPoint



Adobe PDF



Email with PDF Attached

### Select Customized Group

### Additional Preferences

- Include Supporting Documents
- Include Exhibits
- Save as Snapshot
- Perform Full Refresh
- Generate Charts as Images

Version 1

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management application. The main window shows a 'User Object Summary' report with a table of report items. A notification window in the bottom right corner indicates that all processes are completed and a report has been generated as a Microsoft Word document on 4/3/2014 at 11:50 AM. A blue callout bubble points to the notification window with the text 'Open the generated report'.

Name	Document Type	Printable	Report Object Due Date	Workflow Status	Workflow Due Date	Checkout Status
Front Page Set Up	Page Setup	✓	3/5/2009 1:00:00 AM	Work In Progr.	3/5/2009 1:00:00 AM	Checked In
Front Page	Normal	✓	3/4/2009 3:00:00 PM	Work In Progr.	3/4/2009 3:00:00 PM	Checked In
Standard Page Set Up	Page Setup	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Standard Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Financial Highlights	Normal	✓	3/5/2009 6:21:07 PM	Not Started	3/5/2009 6:21:07 PM	Checked In
Footer	Footer	✓	3/5/2009 8:21:07 AM	Audited	3/5/2009 8:21:07 AM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Table Of Contents	Normal	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 1	Normal	✓	3/4/2009 8:00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
RevenueGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
UnderlyingProfitGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
BasicEPSGraph	NA	✓	3/5/2009 6:21:07 PM	Work In Progr.	3/5/2009 6:21:07 PM	Checked In
Chairman Statement Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Page Set Up	Page Setup	✓	3/5/2009 1:21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Group Performance	Normal	✓	3/4/2009 10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Cash Flow Statement	NA	✓	3/5/2009 1:21:07 PM	Work In Progr.	3/5/2009 1:21:07 PM	Checked In
Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Header	✓	3/5/2009 6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Normal	✓	3/5/2009 1:21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT GENERATION

10:21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In	
6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In	
6:21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In	
6:21:07 PM	A			
1:21:07 PM	W			
6:21:07 PM	A			
6:21:07 PM	F			
1:21:07 PM	F			
1:21:07 PM	F			

All processes completed Clear All X

Generate report as Microsoft Word 4/3/2014 11:50 AM X

All processes completed ▲

PL ▲ 11:56 AM  
4/3/2014

# BDO REPORTING SUITE INTEGRATED SOLUTION

(1) Main Document 001 [Compatibility Mode] - Microsoft Word

(1) Validation Report 002 - Microsoft Excel

Object Name	Validation Rule	Value	Status	Comments
Property Plant And Equipment	Closing NBV	0	Success	Does the closing net book value on Note 8 tie out with the Balance Sheet?
Property Plant And Equipment	Opening NBV	0	Success	Does the opening net book value on Note 8 tie out with the Balance Sheet?
Non-Current Trade And Other Receivables	Closing NC Trade Receivables	0	Success	Does the closing non-current trade and other receivables value on Note 9 tie out with the Balance Sheet?
Non-Current Trade And Other Receivables	Opening NC Trade Receivables	0	Success	Does the opening non-current trade and other receivables value on Note 9 tie out with the Balance Sheet?
Current Trade And Other Receivables	Closing Trade Receivables	0	Success	Does the closing current trade and other receivables value on Note 10 tie out with the Balance Sheet?
Current Trade And Other Receivables	Opening Trade Receivables	0	Success	Does the opening current trade and other receivables value on Note 10 tie out with the Balance Sheet?
Cash And Cash Equivalents	Closing Cash	0	Success	Does the closing cash and cash equivalents on Note 11 tie out with the Balance Sheet?
Cash And Cash Equivalents	Opening Cash	0	Success	Does the opening cash and cash equivalents on Note 11 tie out with the Balance Sheet?

**Business Rules and Report Validation**

Consolidated statement of cash flows 8

Consolidated statement of recognised income and expenses 9

Notes to the accounts 10

Page: 1 of 37 | Words: 11,743 | English (U.S.)

11:59 AM 4/3/2014

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



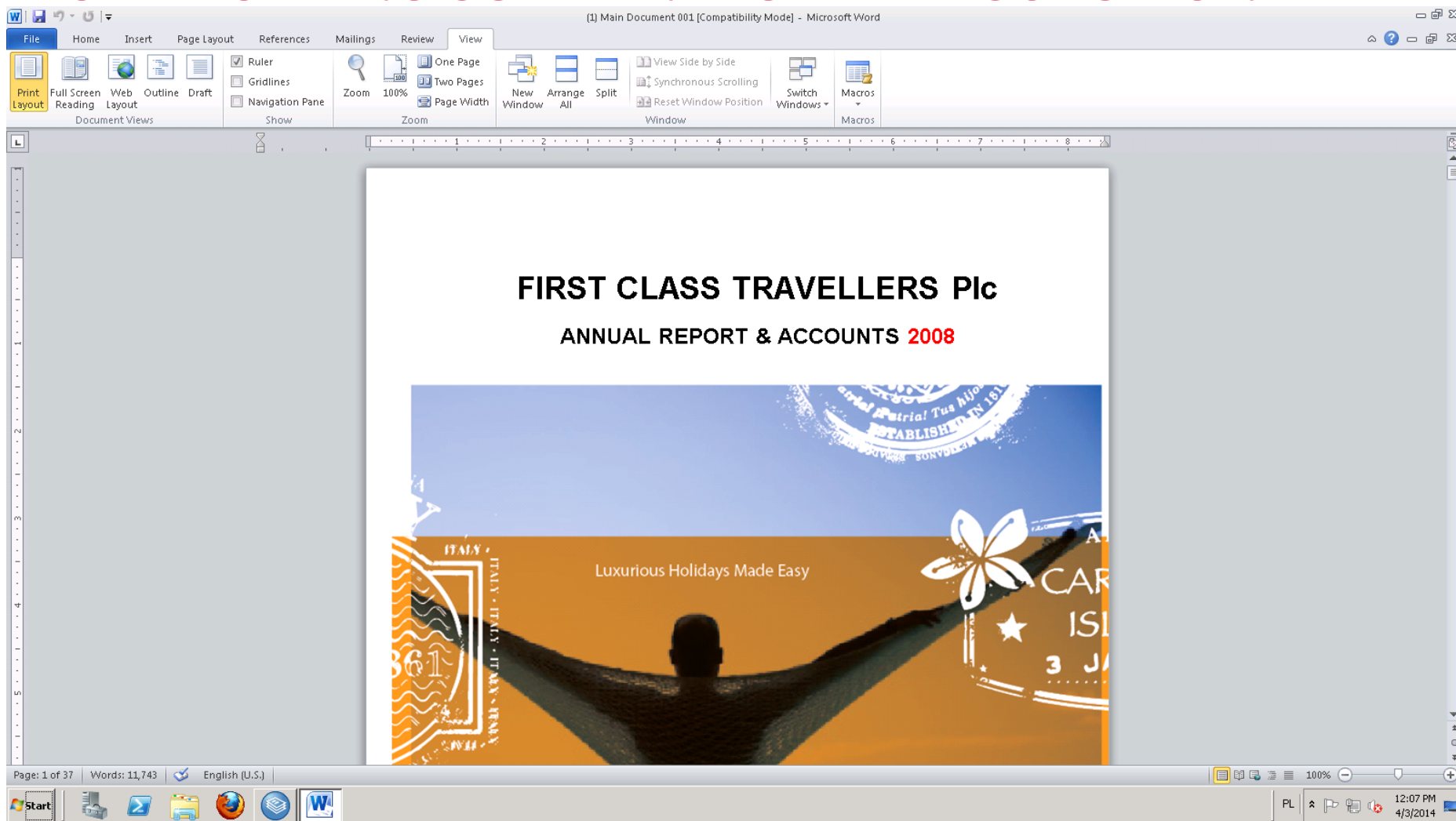
# BDO REPORTING SUITE INTEGRATED SOLUTION

## BUSINESS RULES AND REPORT VALIDATION

A	B	C	D	
<b>Report Name</b>	Annual Report And Accounts 2008			
<b>Report Period</b>	12/31/2008			
<b>Report Submission Date</b>	3/5/2009			
<b>Report Owner</b>	Administrator			
<b>Current Date</b>	4/3/2014			
<b>Current Time</b>	11:50:25 AM			
<b>Current User</b>	Administrator			
<b>Current Workflow State</b>	Work In Progress			
<b>Object Name</b>	<b>Validation Rule</b>	<b>Value</b>	<b>Status</b>	<b>Comments</b>
Property Plant And Equipment	Closing NBV	0	Success	Does the clo
Property Plant And Equipment	Opening NBV	0	Success	Does the ope
Non-Current Trade And Other Receivables	Closing NC Trade Receivables	0	Success	Does the clo
Non-Current Trade And Other Receivables	Opening NC Trade Receivables	0	Success	Does the ope
Current Trade And Other Receivables	Closing Trade Receivables	0	Success	Does the clo
Current Trade And Other Receivables	Opening Trade Receivables	0	Success	Does the ope
Cash And Cash Equivalent	Closing Cash	0	Success	Does the clo



# BDO REPORTING SUITE INTEGRATED SOLUTION



I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

REPORT GENERATED

## FIRST CLASS TRAVELLERS Plc

ANNUAL REPORT & ACCOUNTS 2008



I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays a Microsoft Word document in 'Compatibility Mode' with the title '(1) Main Document 001 [Compatibility Mode] - Microsoft Word'. The ribbon is set to the 'View' tab, showing options like 'One Page', 'Two Pages', 'Page Width', 'Zoom', 'New Window', 'Arrange All', 'Split', 'View Side by Side', 'Synchronous Scrolling', 'Reset Window Position', 'Switch Windows', and 'Macros'. The document content includes:





## HIGHLIGHTS

+

### FINANCIAL HIGHLIGHTS

Revenue	Dividends per share
<b>£2,851.3m</b>	<b>7.65p</b>
Underlying operating profit	Underlying profit before tax
<b>£142.6m</b>	<b>£123.5m</b>
Underlying operating profit margin	Statutory profit
<b>5.0%</b>	<b>£76.2m</b>

## OUR SECTORS

			
MAINSTREAM HOLIDAYS	SPECIALIST HOLIDAYS	ACTIVITY HOLIDAYS	ONLINE DESTINATION SERVICES

Page: 3 of 37 | Words: 11,743 | English (U.S.)

12:09 PM 4/3/2014

## I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

REPORT GENERATED

## HIGHLIGHTS



### FINANCIAL HIGHLIGHTS

Revenue

**£2,851.3m**

Dividends per share

**7.65p**

Underlying operating profit

**£142.6m**

Underlying profit before tax

**£123.5m**

Underlying operating  
profit margin

**5.0%**

Statutory profit

**£76.2m**

## OUR SECTORS

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT GENERATED

Revenue	Dividends per share
<b>£2,851.3m</b>	<b>7.65p</b>
Underlying operating profit	Underlying profit before tax
<b>£142.6m</b>	<b>£123.5m</b>
Underlying operating profit margin	Statutory profit
<b>5.0%</b>	<b>£76.2m</b>

## OUR SECTORS



MAINSTREAM HOLIDAYS



SPECIALIST HOLIDAYS



ACTIVITY HOLIDAYS



ONLINE DESTINATION SERVICES

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays a Microsoft Word document titled "[1] Main Document 001 [Compatibility Mode] - Microsoft Word". The document content includes:

## CHAIRMAN'S STATEMENT

**Sir Mark Black**  
Chairman

**REVENUE (€m)**  
2004-2008

Year	Revenue (€m)
2008	2,851.30
2007	2,715.30
06	2,579.54
05	2,450.56
04	2,328.03

**UNDERLYING PROFIT BEFORE TAX (€m)**  
2004-2008

Year	Underlying Profit Before Tax (€m)
2008	123.5
2007	117.2
06	111.3
05	105.8
04	100.5

The document also contains a portrait of Sir Mark Black and several paragraphs of text, including sections for 'SECTORS' and 'RESULTS'. The status bar at the bottom indicates 'Page: 5 of 37', 'Words: 11,743', and 'English (Canada)'.

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

REPORT GENERATED

## CHAIRMAN'S STATEMENT



**Sir Mark Black**  
Chairman

**REVENUE (£m)**  
2004-2008

IN WHAT HAS BEEN A DIFFICULT YEAR FOR THE LEISURE TRAVEL MARKET, THE GROUP HAS DEMONSTRATED THAT ITS STRATEGY OF DIVERSIFYING RISK BY CREATING LEADERSHIP POSITIONS ACROSS A PORTFOLIO OF INTERNATIONAL LEISURE BUSINESSES CONTINUES TO DELIVER SUSTAINABLE GROWTH. THE PORTFOLIO, WHICH OFFERS CUSTOMERS IN 17 SOURCE MARKETS A WIDE VARIETY OF LEISURE EXPERIENCES TO OVER 200 DESTINATION COUNTRIES, MEANS THAT THE GROUP IS NEVER OVER-RELIANT ON ANY SINGLE DESTINATION OR SOURCE MARKET. OUR FINANCIAL PERFORMANCE IS TESTAMENT TO MANAGEMENT'S ABILITY TO ANTICIPATE AND EFFECTIVELY GUIDE THE GROUP THROUGH AN UNPRECEDENTED NUMBER OF GEO-POLITICAL EVENTS AND NATURAL DISASTERS.

### SECTORS

In the Mainstream Sector, we have outperformed the market and continue to do so due to a greater offering of exclusive differentiated product, a more flexible business model and a superior management team. In the Specialist Sectors, our

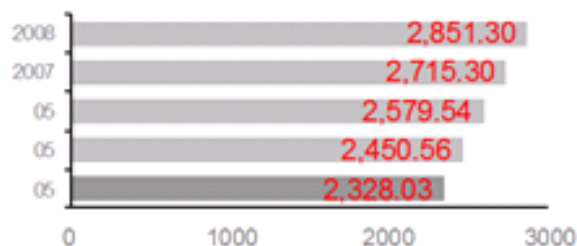
# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT GENERATED



Sir Mark Black  
Chairman

### REVENUE (£m) 2004-2008



### UNDERLYING PROFIT BEFORE TAX (£m) 2004-2008



ANTICIPATE AND EFFECTIVELY GUIDE THE GROUP THROUGH AN UNPRECEDENTED NUMBER OF GEO-POLITICAL EVENTS AND NATURAL DISASTERS.

### SECTORS

In the Mainstream Sector, we have outperformed the market and continue to do so due to a greater offering of exclusive differentiated product, a more flexible business model and a superior management team. In the Specialist Sectors, our portfolio of businesses continue to perform strongly as we benefit from the breadth of Specialist and Activity travel experiences available to our customers.

### RESULTS

Consequently, I am very pleased to report that the Group achieved record underlying profit before tax of £123.5m (2007: £117.2m), with underlying operating profit up 5.3% at £142.6m (2007: £135.4m), on revenue growth of 5.0% to £2,851.3m (2007: £2,715.3m). The resulting underlying earnings per share increased by 16% to 16.1p (2007: 13.9p). This represents the fourth consecutive year of underlying double-digit earnings growth and demonstrates the strength of the Group's strategy, which combines both organic and acquisition led growth. The Group's statutory profit before tax was £102.7m (2007: £97.5m) and statutory basic earnings per share was 14.4p (2007: 13.7p).

### DIVIDENDS

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych





# BDO REPORTING SUITE INTEGRATED SOLUTION

Microsoft Word interface showing a document titled "CONSOLIDATED INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2008". The document content is as follows:

	Note	Year To 31 Dec 2008 £m	Year To 31 Dec 2007 £m
<b>Revenue</b>	2	<b>2,851.3</b>	2,715.3
<b>Cost of Sales</b>		<b>(2,429.1)</b>	(2,313.4)
<b>Gross profit</b>		<b>422.2</b>	401.9
Administrative expenses		<b>(303.5)</b>	(289.0)
Share of profit of joint venture and associate		<b>3.1</b>	2.8
<b>Operating profit</b>	2	<b>121.8</b>	115.7
<b>Analysed as:</b>			
Underlying operating profit	2	<b>142.6</b>	135.4
Separately disclosed items	3	<b>(6.1)</b>	(5.8)
Amortisation of business combination intangibles		<b>(11.9)</b>	(11.3)
Impairment of goodwill		<b>(1.5)</b>	(1.4)
Taxation on profits of joint venture and associate		<b>(1.3)</b>	(1.2)
		<b>121.8</b>	115.7

Page: 4 of 37 | Words: 11,743 | English (U.S.) | 185% | 10:49 AM 4/14/2014

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

REPORT GENERATED

## CONSOLIDATED INCOME STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2008

	Note	Year To 31 Dec 2008 £m
<b>Revenue</b>	2	<b>2,851.3</b>
Cost of Sales		(2,429.1)
<b>Gross profit</b>		<b>422.2</b>
Administrative expenses		(303.5)
Share of profit of joint venture and associate		3.1
<b>Operating profit</b>	2	<b>121.8</b>
<b>Analysed as:</b>		
Underlying operating profit	2	142.6

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot shows a Microsoft Word document in 'Compatibility Mode' with the title '(1) Main Document 001 [Compatibility Mode] - Microsoft Word'. The document content is as follows:

## NOTES TO THE ACCOUNTS

### 2. Segmental Information

Segmental information is presented in the primary format by the Group's business sectors and, in the secondary format, analysed by geography. Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a regular basis. Unallocated items include financial income, financial expense and corporate assets and liabilities.

#### (A) Sector Analysis

The Sector analysis is based on the Group's management and reporting structure. A detailed explanation of each sector is included in the Business and Financial Review.

**Year ended 31 December 2008**

	Mainstream Holidays	Specialist Holidays	Activity Holidays	Online Destination Services	Eliminations	Corporate	Joint venture and associate	Total Group
	£m	£m	£m	£m	£m	£m	£m	£m
<b>Revenue</b>								
Total revenue	1,355.3	974.5	396.6	166.2	(41.3)	-	-	2,851.3
Less: Inter segment revenue	(19.6)	(0.1)	(0.8)	(20.8)	41.3	-	-	-
<b>External revenue</b>								

Page: 4 of 37 | Words: 11,743 | English (U.S.) | 185% | 10:57 AM 4/14/2014

# BDO REPORTING SUITE INTEGRATED SOLUTION

REPORT GENERATED

## NOTES TO THE ACCOUNTS

### 2. Segmental Information

Segmental information is presented in the primary format by the Group's business sectors and, in the secondary format, by geography. Segment results, assets and liabilities include items directly attributable to a segment as well as items that are indirectly attributable to that segment on a regular basis. Unallocated items include financial income, financial expense and corporate assets and liabilities.

#### (A) Sector Analysis

The Sector analysis is based on the Group's management and reporting structure. A detailed explanation is provided in the Business and Financial Review.

# BDO REPORTING SUITE INTEGRATED SOLUTION

## REPORT GENERATED

### (A) Sector Analysis

The Sector analysis is based on the Group's management and reporting structure. A detailed explanation of the Business and Financial Review.

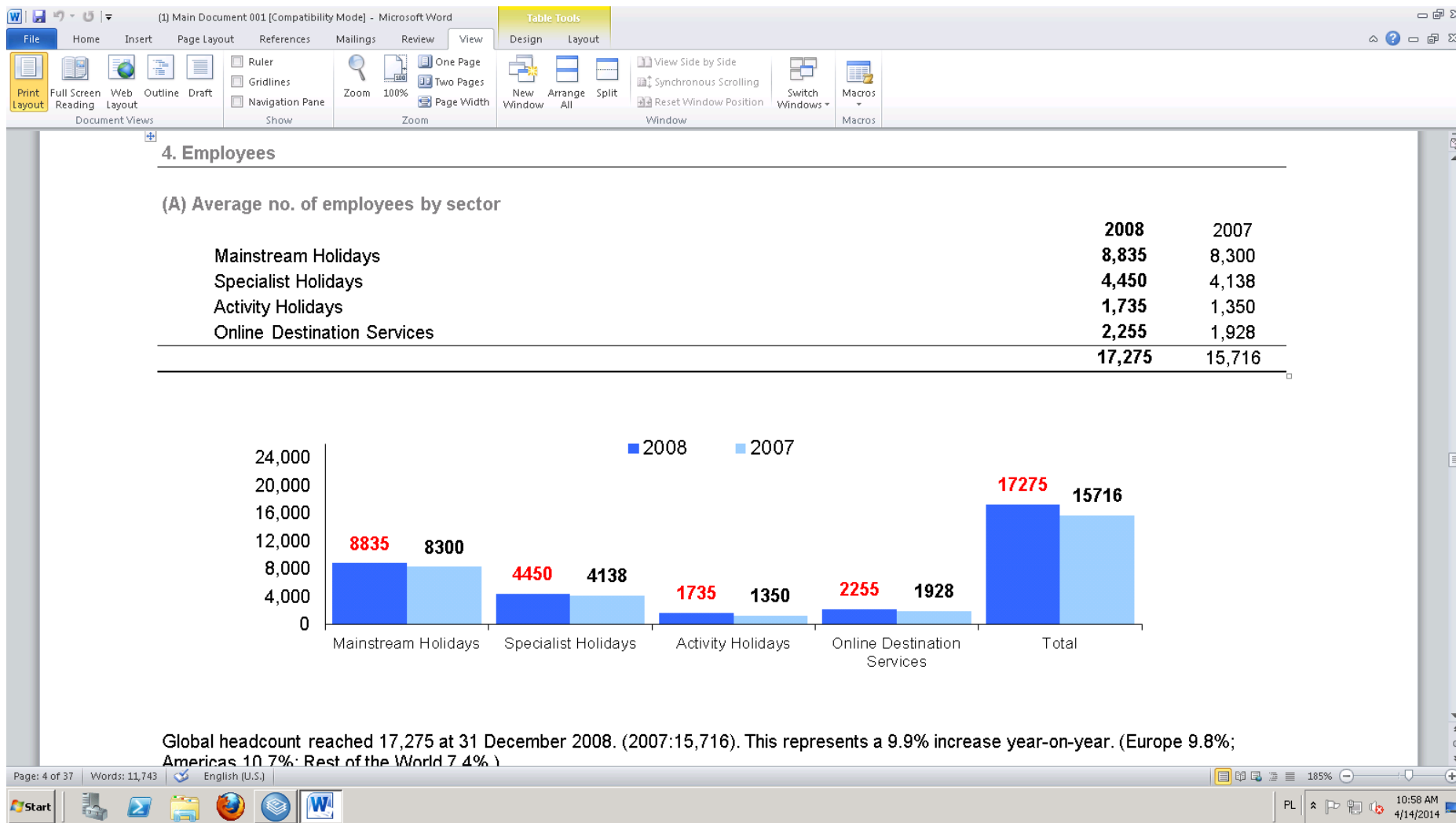
#### Year ended 31 December 2008

	Mainstream Holidays £m	Specialist Holidays £m	Activity Holidays £m	Online Destination Services £m	Eliminations £m	Corporate £m
<b>Revenue</b>						
Total revenue	1,355.3	974.5	396.6	166.2	(41.3)	
Less: Inter segment revenue	(19.6)	(0.1)	(0.8)	(20.8)	41.3	
<b>External revenue</b>						

English (U.S.)



# BDO REPORTING SUITE INTEGRATED SOLUTION



I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

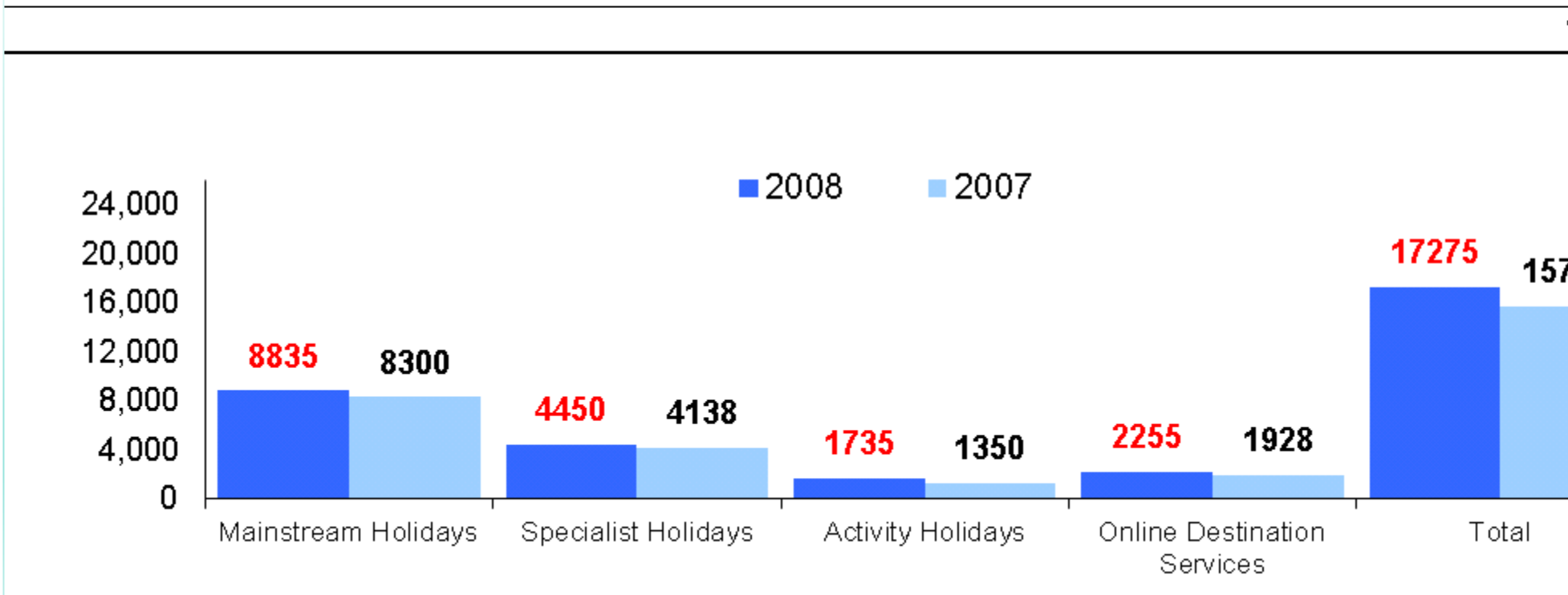
## REPORT GENERATED

Mainstream Holidays

Specialist Holidays

Activity Holidays

Online Destination Services



I FORUM GRUP KAPITAŁOWYCH

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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management software interface. A 'Generate Entire Report' dialog box is open, allowing users to select a format (Microsoft Word, Microsoft PowerPoint, Adobe PDF, or Email with PDF Attached) and a customized group (Preliminary Press Release, External Analyst Pack, Financial Highlights, Chairman's Statement, Business & Financial Review, Consolidated Financial Statements, Geographical Analysis, Parent Company Accounts, Auditor's Report, Corporate Information, Internal HR Pack). Additional preferences include including supporting documents, exhibits, saving as a snapshot, performing a full refresh, and generating charts as images. The background shows a report structure for 'Annual Report And Accounts 2008' and a data table with columns for Due Date, Workflow Status, Workflow Due Date, and Checkout Status.

**Custom groups can be used to produce different output for different audiences**

Due Date	Workflow Status	Workflow Due Date	Checkout Status
00:00 AM	Work In Progress	3/5/2009 1:00:00 AM	Checked In
00:00 PM	Work In Progress	3/4/2009 3:00:00 PM	Checked In
21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
21:07 AM	Audited	3/5/2009 1:21:07 PM	Checked In
00:00 PM	Not Started	3/4/2009 8:00:00 PM	Checked In
21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Work In Progress	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Not Started	3/5/2009 1:21:07 PM	Checked In
21:07 PM	Audited	3/5/2009 1:21:07 PM	Checked In
21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Not Started	3/4/2009 10:21:07 PM	Checked In
21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Audited	3/5/2009 6:21:07 PM	Checked In
21:07 PM	Work In Progress	3/5/2009 1:21:07 PM	Checked In
Header	Audited	3/5/2009 6:21:07 PM	Checked In
Note Header	Formatted	3/5/2009 6:21:07 PM	Checked In
Accounting Policies Section 2	Formatted	3/5/2009 1:21:07 PM	Checked In
Accounting Policies Section 3	Formatted	3/5/2009 1:21:07 PM	Checked In

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych





# BDO REPORTING SUITE INTEGRATED SOLUTION

## DIFFERENT OUTPUT FOR DIFFERENT AUDIENCES

Select Customized Group

- Preliminary Press Release
- External Analyst Pack
- Financial Highlights
- Chairman's Statement
- Business & Financial Review
- Consolidated Financial Statements
- Geographical Analysis
- Parent Company Accounts
- Auditor's Report
- Corporate Information
- Internal HR Pack

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management application. A blue callout box labeled "Roll-forward" points to the "Rollforward" icon in the top toolbar. The main window shows a list of reports under the "Reports" tab. The table below contains the following data:

Name	Report Owner	Description	Due Date	Submissio...	Period Start	Period End	Current...	Workflow...	Zero Amo...
100 First Class Travellers Plc Annual Report And Accounts 2008	Administrator	Annual report and accounts with press re...	3/5/2009 6:40:42 AM	3/5/2009...	1/1/2008...	12/31/20...	Work In P...	Annual Re...	-
101 Mainstream Holidays Ltd									
102 On-Line Desinations Ltd									
103 Outward Bound Ltd									
104 Specialist Holidays Ltd									
105 First Class Travellers SA									
106 First Class Travellers Ireland Ltd									
107 First Class Travellers GmbH									
108 Extreme Holidays Inc									
109 Lakes And Cottages Ltd									
110 Holiday Group Jersey Ltd									

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## ROLL-FORWARD OF THE REPORT

The screenshot displays the BDO Reporting Suite interface. The top menu bar includes the following options:

- Reports:** Rollforward (highlighted), Cascade, Change References, Import, Export.
- Workflow:** Manage Workflow, Workflow Template, Set as Default.
- Security:** Import, Change Password, Force Checkin, Replace Taxonomy.

The main window shows a tree view of reports under the 'Reports' tab. The following table represents the data shown in the report list:

Name	Report Owner	Desc
100 First Class Travellers Plc		
Annual Report And Accounts 2008	Administrator	Annu
101 Mainstream Holidays Ltd		
102 On-Line Desinations Ltd		
103 Outward Bound Ltd		
104 Specialist Holidays Ltd		
105 First Class Travellers SA		
106 First Class Travellers Ireland Ltd		

# BDO REPORTING SUITE INTEGRATED SOLUTION

**FIRST CLASS TRAVELLERS PLC**  
**ANNUAL REPORT & ACCOUNTS 2009**

Luxurious Holidays Made Easy

**HIGHLIGHTS**

**FINANCIAL HIGHLIGHTS**

Revenue	£2,903.6m	Dividends per share	7.65p
Underlying operating profit	£147.6m	Underlying profit before tax	£127.8m
Underlying operating profit margin	5.0%	Statutory profit	£82.8m

**OUR SECTORS**

- MAINSTREAM HOLIDAYS**  
Efficient flexible business model, differentiated product and powerful one brand franchise.
- SPECIALIST HOLIDAYS**  
Destination and lifestyle led with a high degree of exclusive product and strong local brands, offers exciting growth.
- ACTIVITY HOLIDAYS**  
Market leading brands with high customer loyalty and a mix of asset intensive and asset light businesses, operating in a rapidly
- ONLINE DESTINATION SERVICES**  
Online accommodation and other destination services to tour operators, travel agents and personal customers, achieving

Page: 1 of 37 | Words: 11,739 | English (U.S.)

I FORUM GRUP KAPITAŁOWYCH

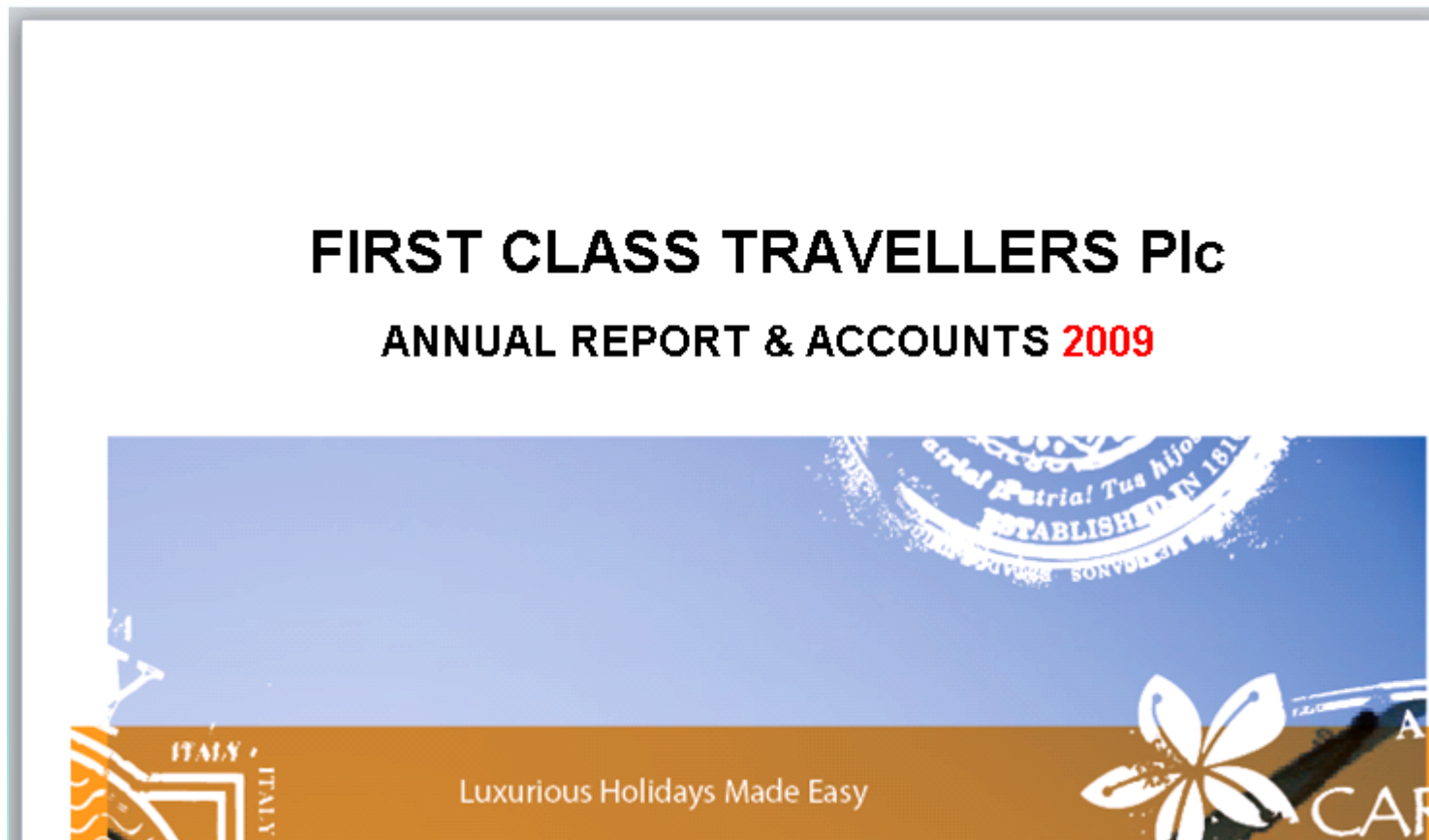
Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## ROLL-FORWARD OF THE REPORT



I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## ROLL-FORWARD OF THE REPORT

### HIGHLIGHTS



#### FINANCIAL HIGHLIGHTS

Revenue	Dividends per share
£2,903.6m	7.65p
Underlying operating profit	Underlying profit before tax
£147.6m	£127.8m
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### OUR SECTORS

I FORUM GRUP KAPITAŁOWYCH

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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## ROLL-FORWARD OF THE REPORT

Underlying operating profit

£147.6m

Underlying profit before tax

£127.8m

Underlying operating profit margin

5.0%

Statutory profit

£82.8m

## OUR SECTORS



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Online accommodation and other destination services to tour operators, travel agents and personal customers, achieving

# BDO REPORTING SUITE INTEGRATED SOLUTION

**Compare snapshots**

Report Name	Snapshot Type	Report Object Name	Description	Date Created	User	Context
Annual Report And Accounts 2008	Word Document		Version 1 - Last Year Rolled Forw...	3/2/2013 12:15:13 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 2 - First Draft Ledger Re...	3/2/2013 12:16:50 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 3 - Second Draft Ledger...	3/2/2013 12:18:35 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 4 - Final Financial Accou...	3/2/2013 12:21:20 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 5 - First Management Ac...	3/2/2013 12:22:45 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 6 - Final Management Ac...	3/2/2013 12:24:35 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 7 - Corporate Communic...	3/2/2013 12:27:12 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 8 - Internal Audit / Risk...	3/2/2013 12:29:06 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 9 - Group Financial Contr...	3/2/2013 12:32:34 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 10 - Group Financial Con...	3/2/2013 12:39:19 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 11 - Chief Risk Officer Re...	3/2/2013 12:43:42 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 12 - Chief Finance Office...	3/2/2013 12:44:50 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 13 - Chief Executive Offi...	3/2/2013 12:51:51 PM	Administrator	Report
Annual Report And Accounts 2008	PDF		Version 14 - Final Proof-Read Do...	3/2/2013 12:53:54 PM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 1	4/3/2014 11:50:35 AM	Administrator	Report
Annual Report And Accounts 2008	Word Document		Version 2	4/7/2014 10:32:42 AM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 1 - Last Month Rolled Fo...	3/9/2013 12:24:04 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 2 - First Draft Ledger Re...	3/9/2013 12:25:13 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 3 - Final Journals / Prepa...	3/9/2013 12:29:10 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 4 - Final Financial Accou...	3/9/2013 12:30:42 PM	Administrator	Report
Monthly Accounts August 2009	Word Document		Version 5 - Final Management Ac...	3/9/2013 12:32:01 PM	Administrator	Report
Monthly Accounts August 2009	PDF		Version 6 - Board Submission	3/9/2013 12:32:59 PM	Administrator	Report

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych





# BDO REPORTING SUITE INTEGRATED SOLUTION

## COMPARE SNAPSHOOTS

Version 6 - Final Management Ac...	3/2/2013 12:24:35 PM
Version 7 - Corporate Communic...	3/2/2013 12:27:12 PM
Version 8 - Internal Audit / Risk...	3/2/2013 12:29:06 PM
Version 9 - Group Financial Contr...	3/2/2013 12:32:34 PM
Version 10 - Group Financial Con...	3/2/2013 12:39:19 PM
Version 11 - Chief Risk Officer Re...	3/2/2013 12:43:42 PM
Version 12 - Chief Finance Office...	3/2/2013 12:44:50 PM
Version 13 - Chief Executive Offi...	3/2/2013 12:51:51 PM
Version 14 - Final Proof-Read Do...	3/2/2013 12:53:54 PM
Version 1	4/3/2014 11:50:35 AM
Version 2	4/7/2014 10:32:42 AM
Version 1 - Last Month Rolled Fo...	3/0/2013 12:24:04 PM

# BDO REPORTING SUITE INTEGRATED SOLUTION

The screenshot displays the IBM Cognos Disclosure Management application. The main window shows a report titled 'Q1 Internal Management Report' with a detailed table of contents. A blue callout box highlights the 'Generate Entire Management Report' button in the software's ribbon. The table below lists the report components and their status.

Name	Document Type	Printable	Report Object Due...	Workflow Status	Workflow Due...	Checkout Status
Table of Contents		✓		Contributors		Checked In
Page Setup				Contributors		Checked In
Cover Page				Contributors		Checked In
Variable List				Contributors		Checked In
Business Rules				Contributors		Checked In
Header				Reviewers		Checked In
Footer				Reviewers		Checked In
High Level Income Statement				Contributors		Checked In
Revenue Overview	Normal	✓		Contributors		Checked In
RevenueAnalysis	NA	✓		Contributors		Checked In
KPIs	NA	✓		Contributors		Checked In
Dashboard	Normal	✓		Contributors		Checked In
KPI Overview	Normal	✓		Contributors		Checked In
Gross Margin	NA	✓		Contributors		Checked In
Sales Growth Rate	NA	✓		Contributors		Checked In
Business Overview	NA	✓		Reviewers		Checked In
Alpha - Line of Business - Monthly Summary	Normal	✓		Reviewers		Checked In
Alpha - High Level Income Statement	NA	✓		Reviewers		Checked In
Nova - Line of Business - Monthly Summary	Normal	✓		Controllers		Checked In
Nova - High Level Income Statement	NA	✓		Controllers		Checked In
Overall Revenue Trend	NA	✓		Controllers		Checked In
Trending of Revenue	Normal	✓		Controllers		Checked In
Charger - High Level Income Statement	NA	✓		Internal Auditors		Checked In
Charger - Line of Business - Monthly Summary	Normal	✓		Internal Auditors		Checked In
GAP Analysis - Revenue	Normal	✓		Internal Auditors		Checked In
GAP Analysis - Revenue	NA	✓		Internal Auditors		Checked In
Q1 Executive Report	NA	✓		Contributors		Checked In

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT GENERATION

The screenshot displays the BDO Reporting Suite interface. The top navigation bar includes 'Editing', 'General', and 'Data'. The 'General' tab is active, showing two options: 'Generate Entire Report' (highlighted in yellow) and 'Generate Selected Report Objects'. Below the navigation bar, the 'Report' section is expanded to show a tree view of report objects for 'Q1 Internal Management Report'. The tree view includes 'Report Settings', 'Table of Contents', 'Business Overview', 'Dashboard', 'High Level Income Statement', 'Business Overview', 'Income Statement Items', 'Nova - Line of Business - Monthly Summary', 'Nova - High Level Income Statement', 'Charger - Line of Business - Monthly Summary', and 'Charger - High Level Income Statement'. On the right side, a table lists the report objects with their names and corresponding icons.

Name
Table of Contents
Page Setup
Cover Page
Variable List
Business Rules
Header
Footer
High Level Income Statement
Revenue Overview

I FORUM GRUP KAPITAŁOWYCH

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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT



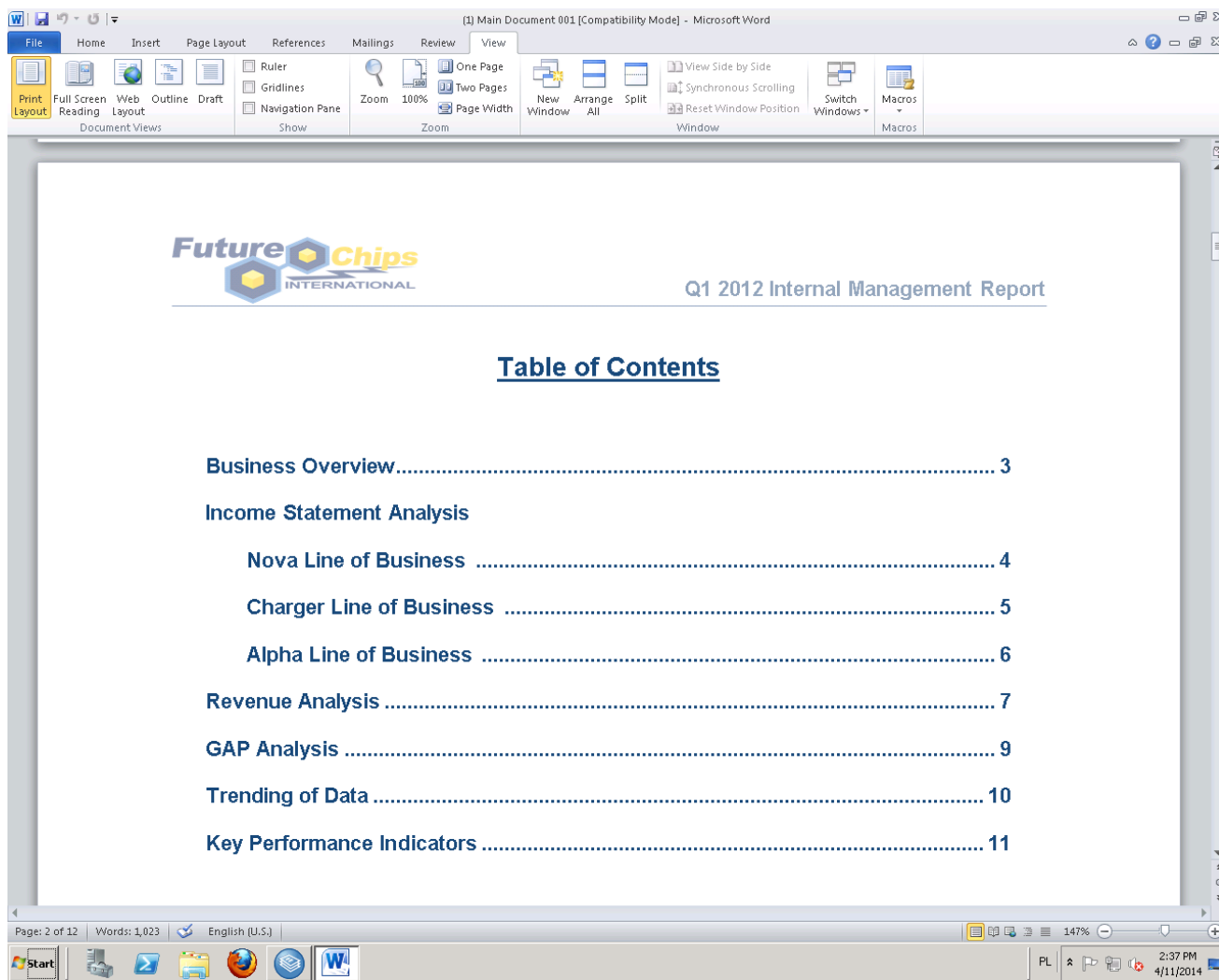
I FORUM GRUP KAPITAŁOWYCH

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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT



Q1 2012 Internal Management Report

### Table of Contents

Business Overview.....	3
Income Statement Analysis	
Nova Line of Business .....	4
Charger Line of Business .....	5
Alpha Line of Business .....	6

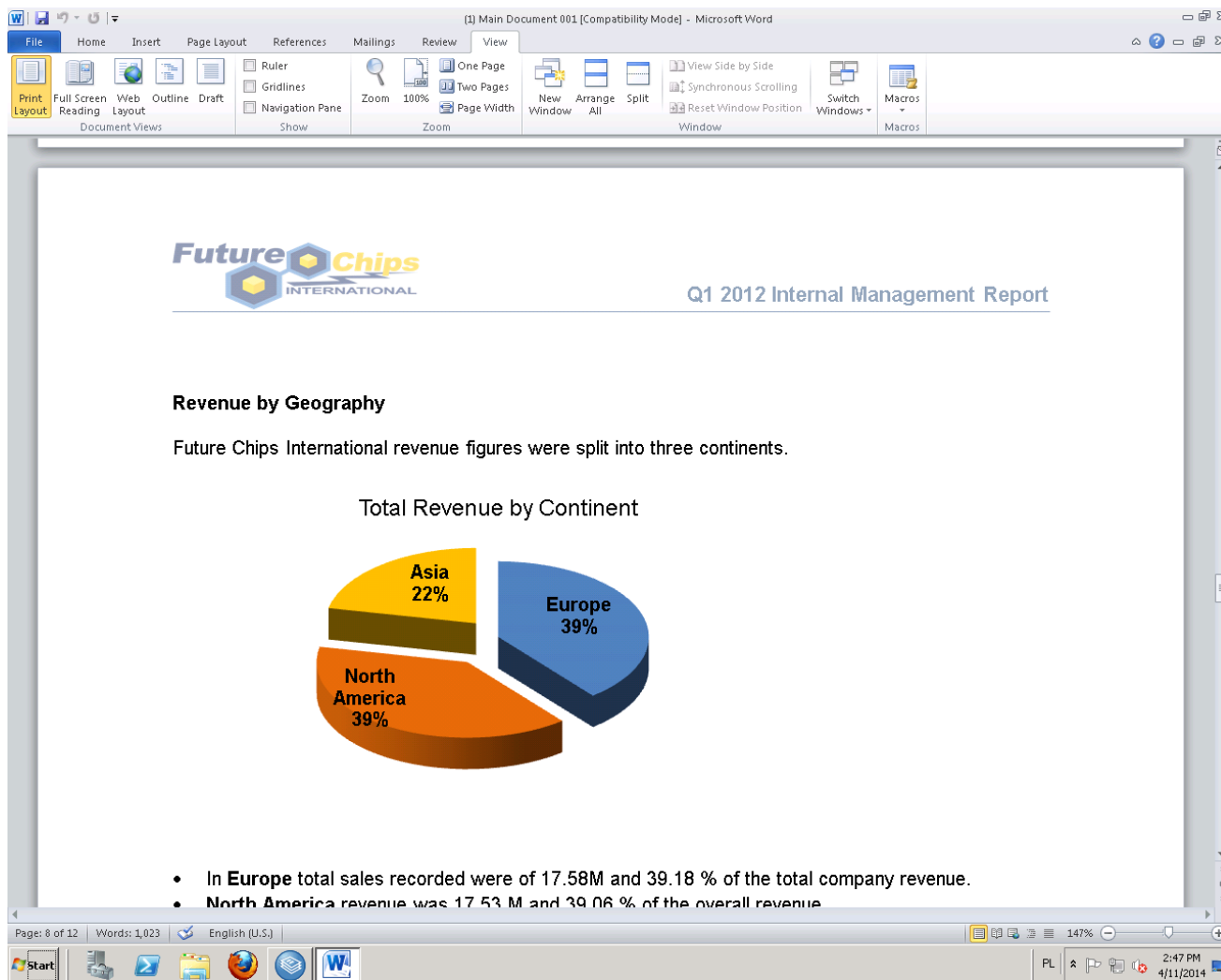
# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT

<b>Business Overview</b> .....	<b>3</b>
<b>Income Statement Analysis</b>	
<b>Nova Line of Business</b> .....	<b>4</b>
<b>Charger Line of Business</b> .....	<b>5</b>
<b>Alpha Line of Business</b> .....	<b>6</b>
<b>Revenue Analysis</b> .....	<b>7</b>
<b>GAP Analysis</b> .....	<b>9</b>
<b>Trending of Data</b> .....	<b>10</b>
<b>Key Performance Indicators</b> .....	<b>11</b>



# BDO REPORTING SUITE INTEGRATED SOLUTION



I FORUM GRUP KAPITAŁOWYCH

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14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT

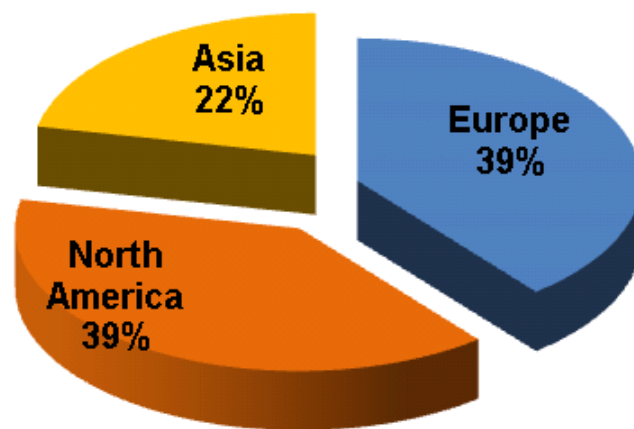


Q1 2012 Internal Management Report

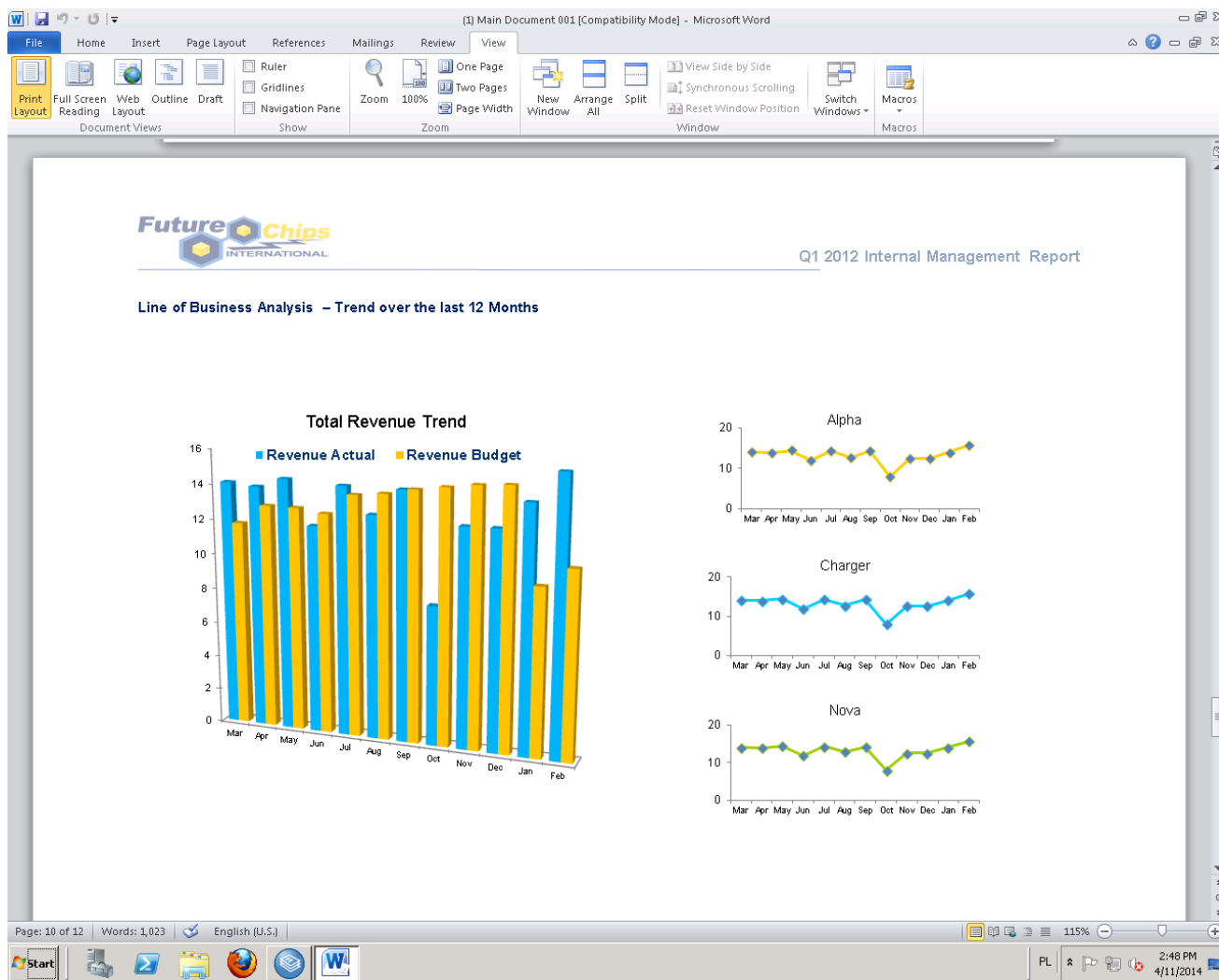
### Revenue by Geography

Future Chips International revenue figures were split into three continents.

Total Revenue by Continent



# BDO REPORTING SUITE INTEGRATED SOLUTION



I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

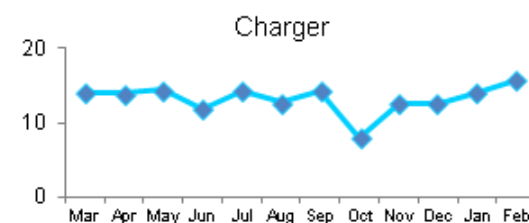
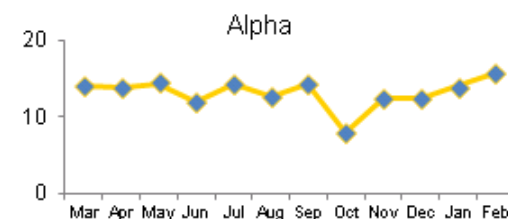
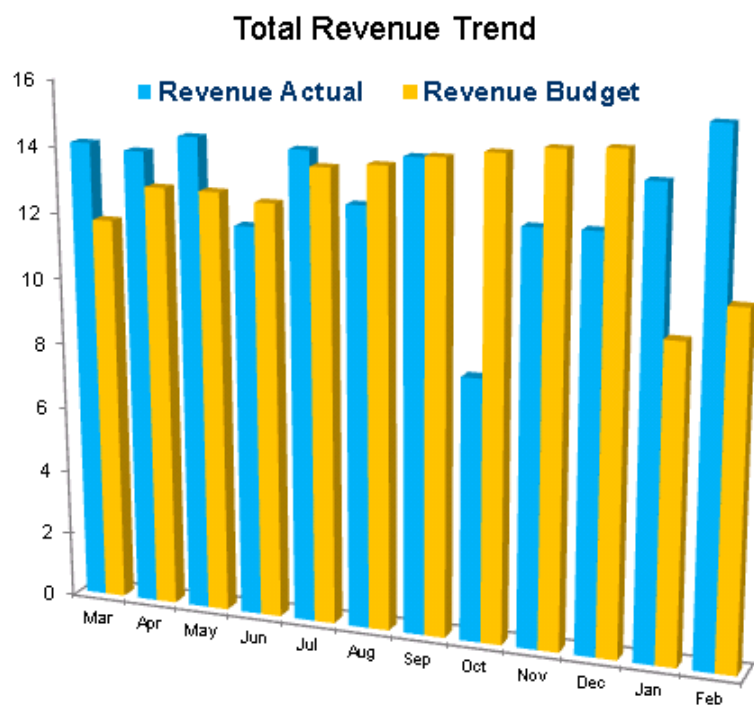
14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



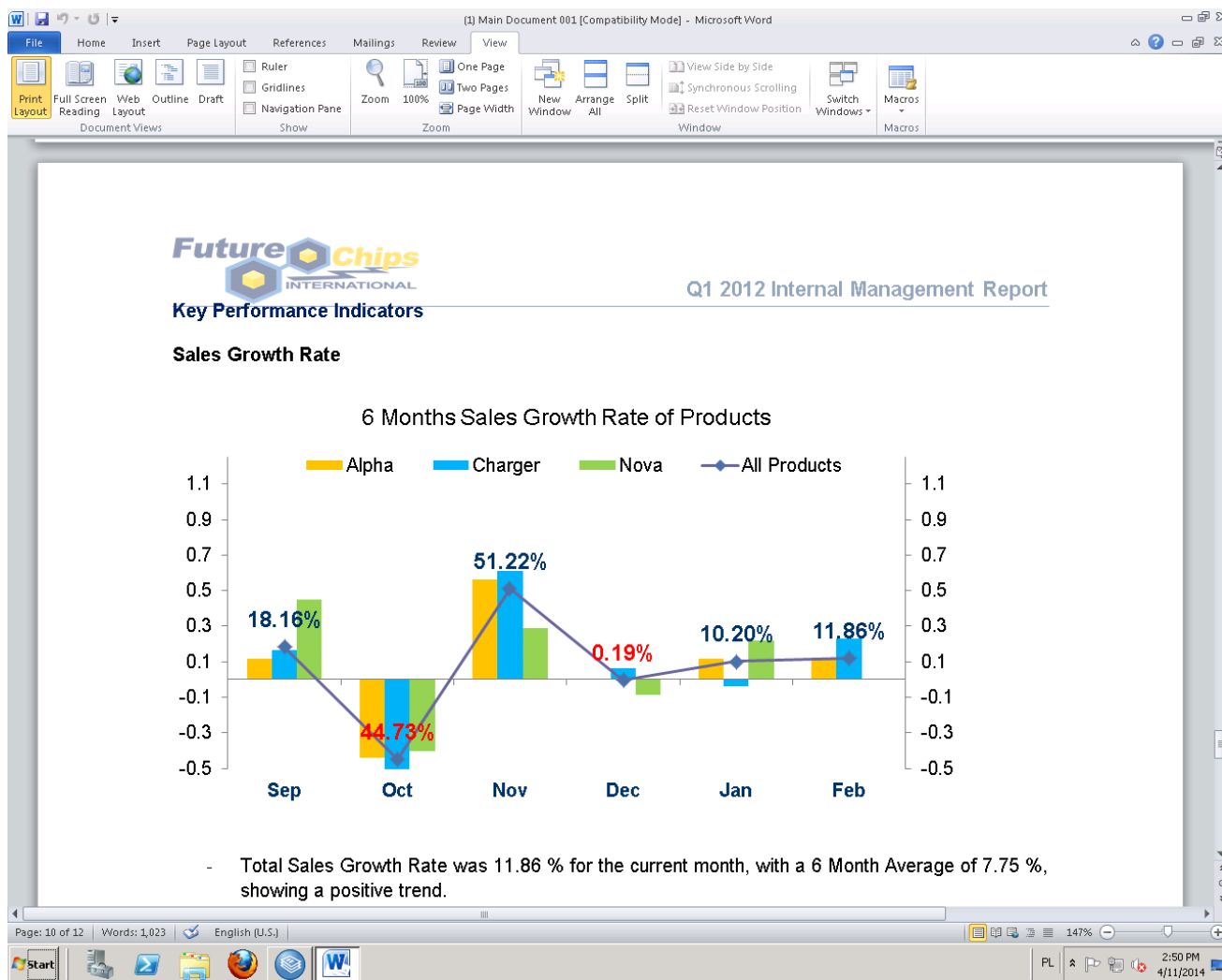
# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT

### Line of Business Analysis – Trend over the last 12 Months



# BDO REPORTING SUITE INTEGRATED SOLUTION



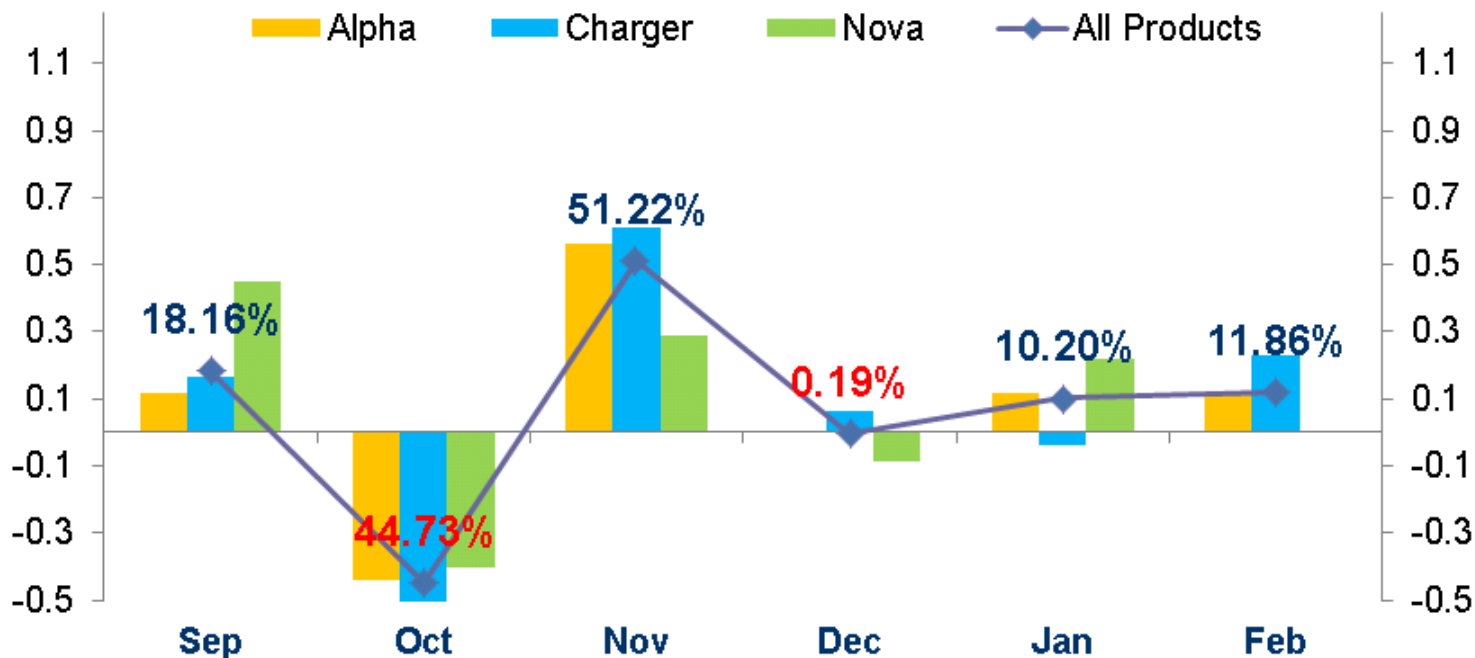
# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT

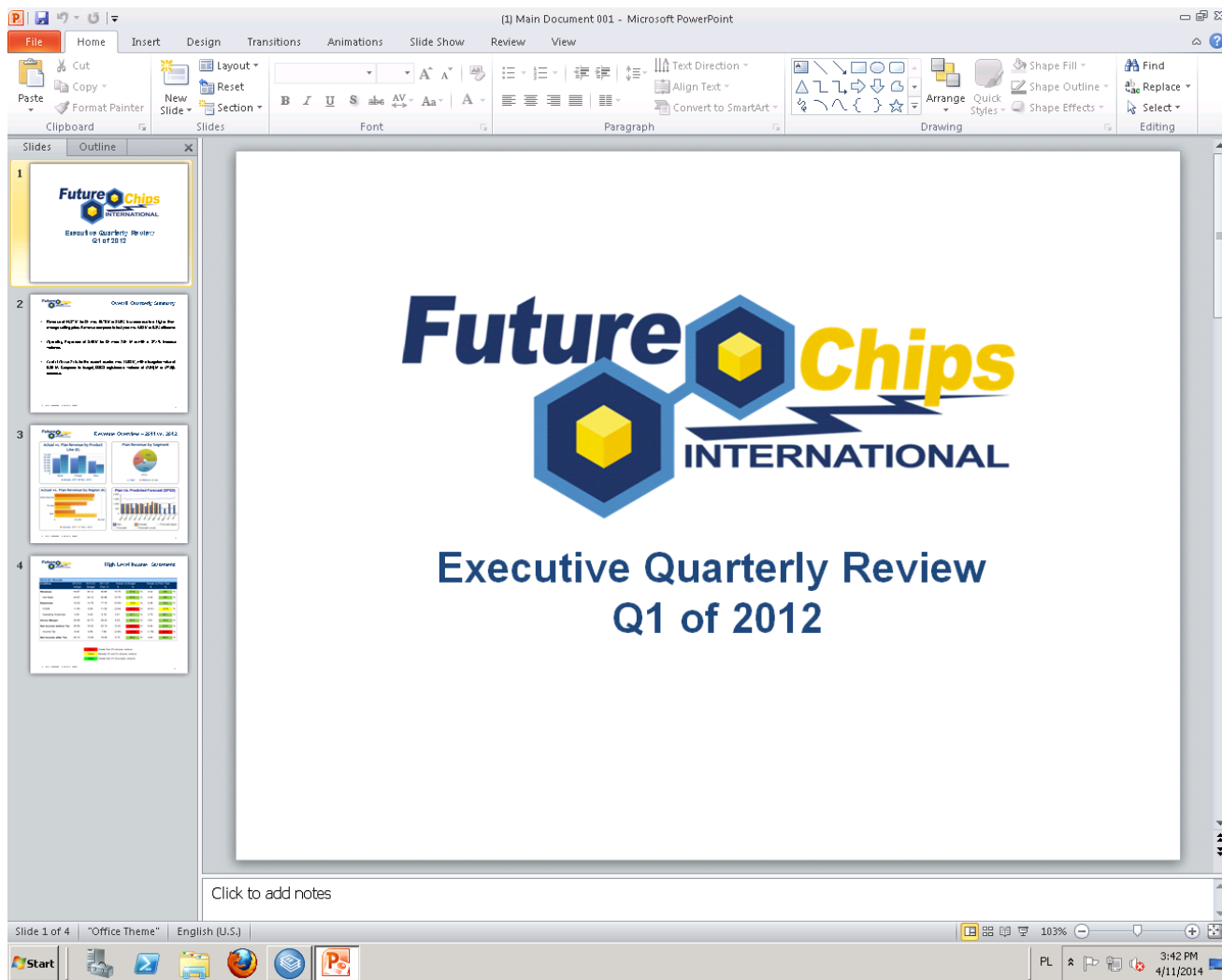
### Key Performance Indicators

#### Sales Growth Rate

6 Months Sales Growth Rate of Products



# BDO REPORTING SUITE INTEGRATED SOLUTION



I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

MANAGEMENT REPORT IN POWERPOINT



**Executive Quarterly Review  
Q1 of 2012**



# BDO REPORTING SUITE INTEGRATED SOLUTION

**Future Chips INTERNATIONAL**

## Overall Quarterly Summary

- **Revenue of 44.87 M** for Q1 was **10.75 M** or **31.5% increase** due to a **higher than average selling price**. Revenue compared to last year was **4.02 M** or **9.8% difference**.
- **Operating Expenses of 3.40 M** for Q1 were **2.01 M** or with a **37.1% increase** variance.
- **Cost of Goods Sold** for the current quarter was **11.93 M**, with a budgeted value of **9.39 M**. Compared to budget, COGS registered a variance of **(2.54) M** or **(27.0)% decrease**.

Q1 2012 Executive Quarterly Review 2

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

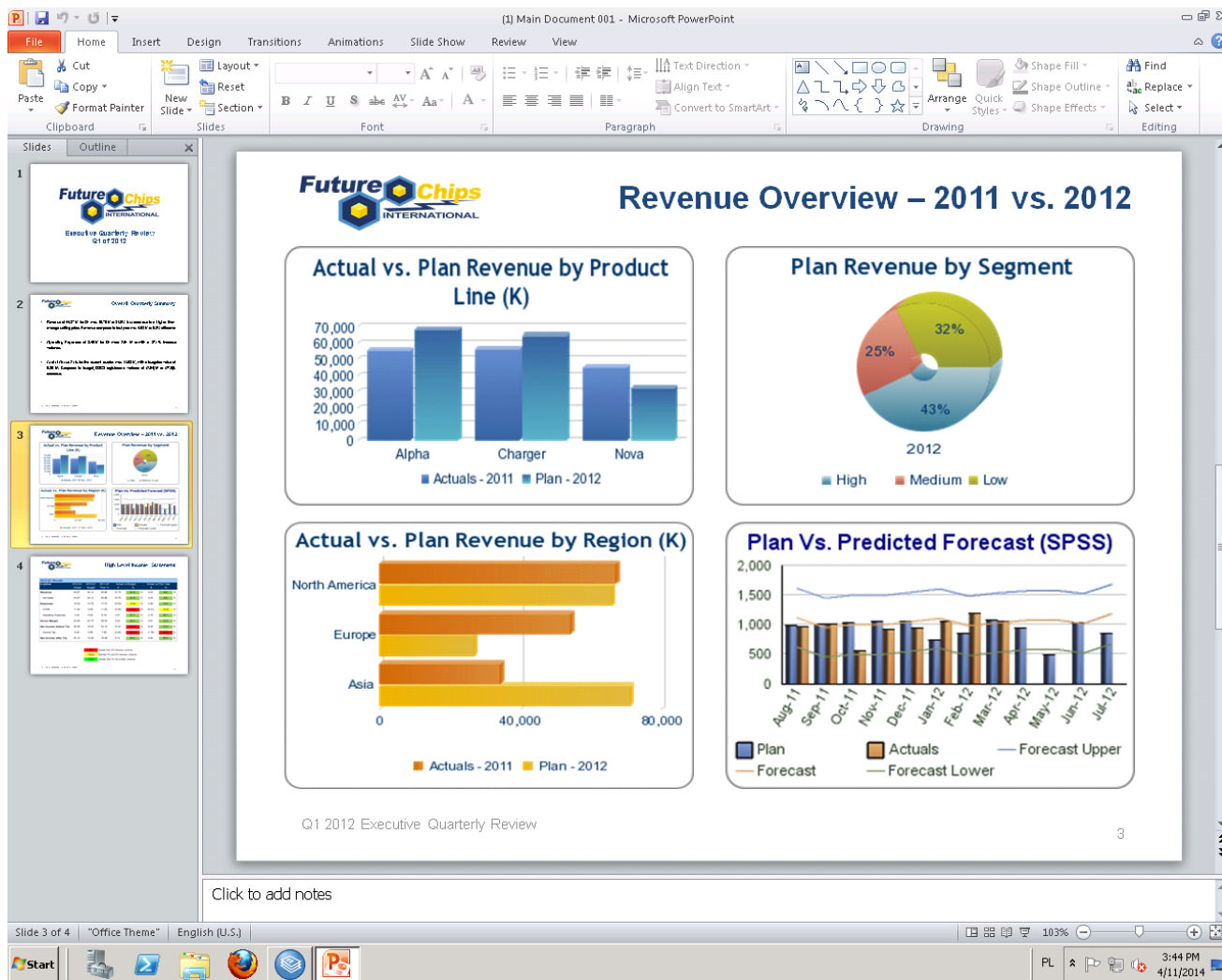
## MANAGEMENT REPORT IN POWERPOINT



### Overall Quarterly Summary

- **Revenue of 44.87 M** for Q1 was **10.75 M** or **31.5% increase** due to a higher than average selling price. Revenue compared to last year was **4.02 M** or **9.8%** difference.
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# BDO REPORTING SUITE INTEGRATED SOLUTION



I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



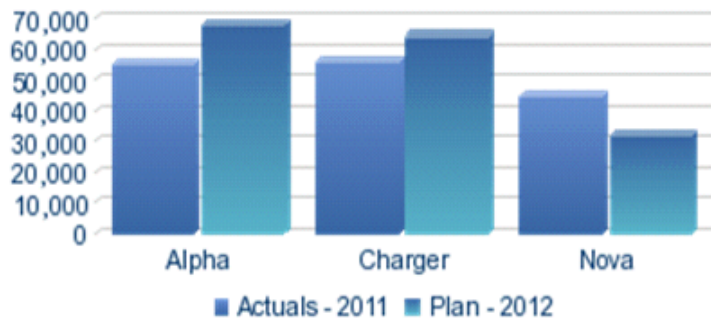
# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT IN POWERPOINT

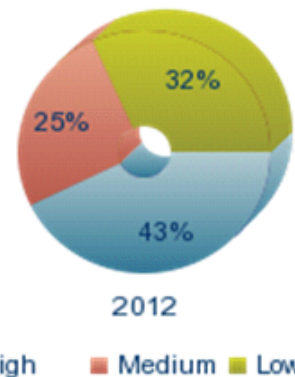


### Revenue Overview – 2011 vs. 2012

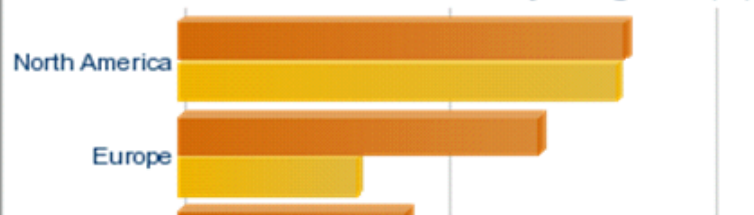
#### Actual vs. Plan Revenue by Product Line (K)



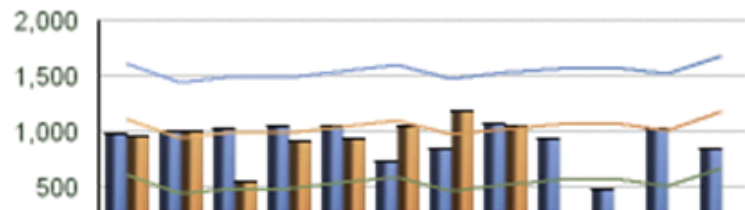
#### Plan Revenue by Segment



#### Actual vs. Plan Revenue by Region (K)



#### Plan Vs. Predicted Forecast (SPSS)



# BDO REPORTING SUITE INTEGRATED SOLUTION

**Future Chips INTERNATIONAL**

## High Level Income Statement

**2012-Q1 Results**

\$ million	2012-Q1	2012-Q1	2011-Q1	Actual vs Budget		Actual vs Prior Year	
	Actual	Budget	Prior Yr	\$	%	\$	%
<b>Revenue</b>	44.87	34.12	40.86	10.75	31.5 %	4.02	9.8 %
Net Sales	44.87	34.12	40.86	10.75	31.5 %	4.02	9.8 %
<b>Expenses</b>	15.32	14.79	17.70	(0.53)	(3.6) %	2.38	13.4 %
COGS	11.93	9.39	11.52	(2.54)	(27.0) %	(0.41)	(3.5) %
Operating Expenses	3.40	5.40	6.18	2.01	37.1 %	2.79	45.1 %
<b>Gross Margin</b>	32.95	24.73	29.34	8.22	33.2 %	3.61	12.3 %
<b>Net Income before Tax</b>	29.55	19.33	23.15	10.22	(52.9) %	6.40	27.6 %
Income Tax	9.45	5.95	7.69	(3.50)	(58.9) %	(1.76)	(22.9) %
<b>Net Income after Tax</b>	20.10	13.38	15.46	6.72	50.2 %	4.64	30.0 %

■ Red Greater than 5% adverse variance  
■ Yellow Between 0% and 5% adverse variance  
■ Green Greater than 5% favourable variance

Q1 2012 Executive Quarterly Review 4

I FORUM GRUP KAPITAŁOWYCH

Rzeczywistość prawna nie przystaje do wymagań grup kapitałowych - jak sobie z tym radzić

14 kwietnia 2015r., Warszawa, Giełda Papierów Wartościowych



# BDO REPORTING SUITE INTEGRATED SOLUTION

## MANAGEMENT REPORT IN POWERPOINT



### High Level Income Statement

2012-Q1 Results								
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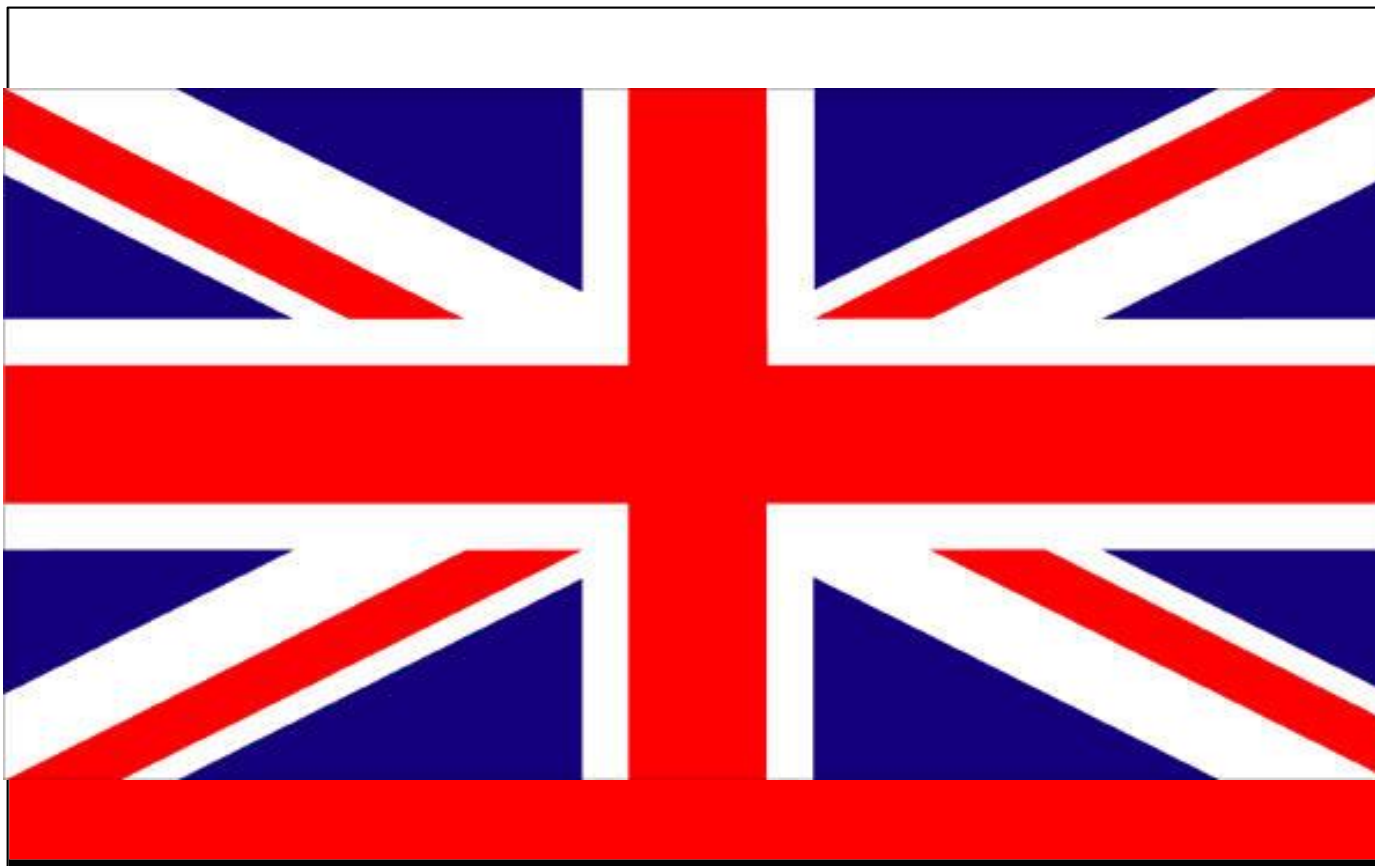
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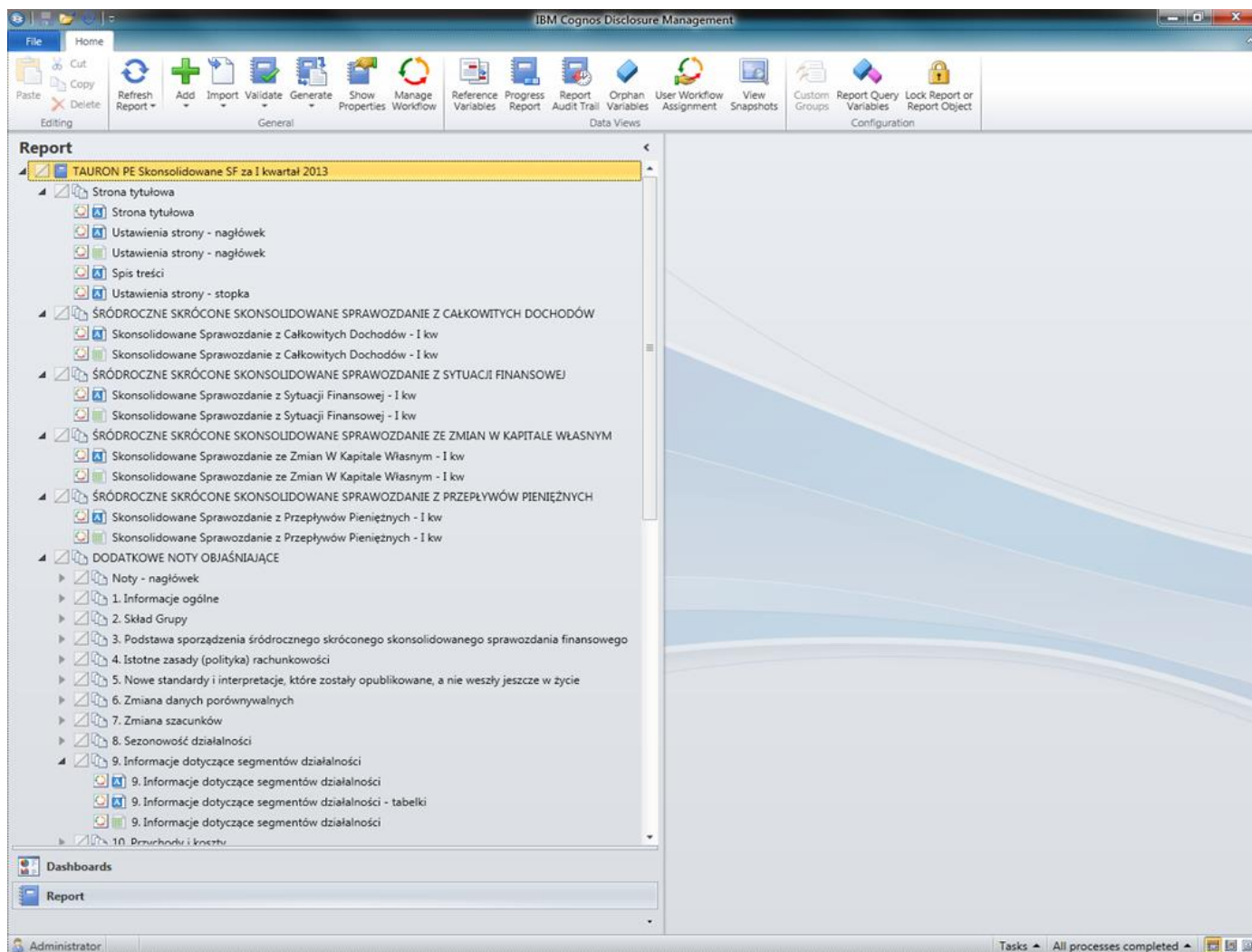
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I FORUM GRUP KAPITAŁOWYCH

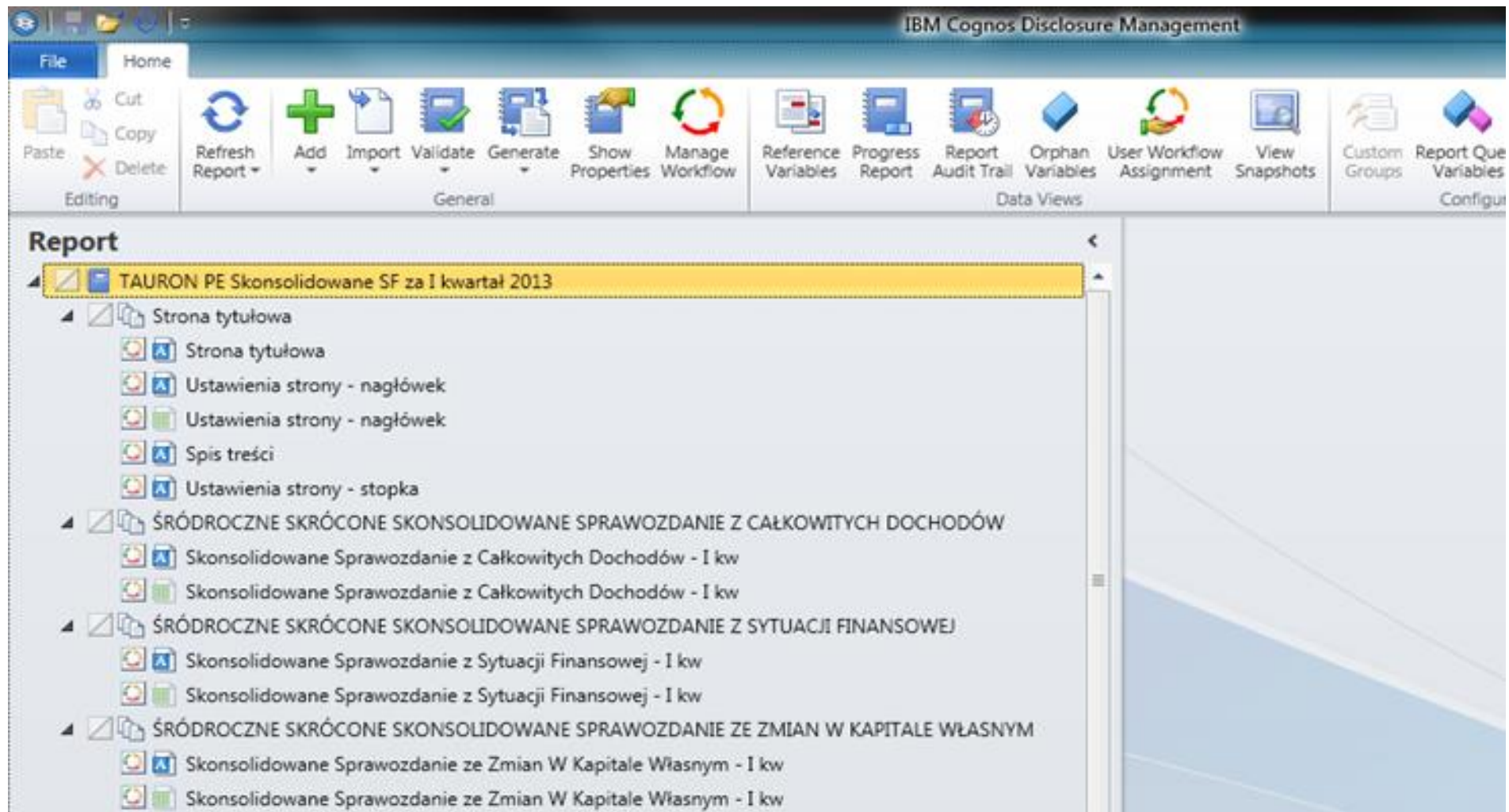
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DZIĘKUJEMY ZA UWAGĘ

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