MANAGEMENT AND FINANCIAL REPORTING



PERFORMANCE BLUEPRINT APPLICATION BRIEF A WEB-BASED PERFORMANCE MANAGEMENT APPLICATION

COGNOS INNOVATION CENTER for Performance Management™

INTRODUCTION

This application brief demonstrates a Web-based process for managing and reporting on group income statement, profit-and-loss account (P&L), cash flow, and key performance indicators (KPIs) from both internal and external corporate performance perspectives. The application brief demonstrates integration of management and financial consolidation with corporate reporting using Cognos 8 Controller and Cognos 8 Business Intelligence (BI), which provides a consistent view of operational and financial data.

Financial measures are fundamental to quantifying corporate performance. Performance disclosure has two faces: an internal view of company performance, and an external view that is reported to markets and regulators. They should be complementary views of the same information, but in most organizations, there is a disconnect between external disclosure and internal reporting. Though many organizations suffer from "multiple versions of the truth," unifying the two faces of disclosure offers significant benefit.

The models and processes described in this document are generic for any industry and any country. Their goal is providing a multidimensional platform coupled with a flexible predefined model integrating management reporting and consolidation with statutory reporting.



OVERVIEW

Financial consolidation is a specialized process usually managed by a small team of accountants that creates an audited enterprise view of financial information from which financial KPIs and metrics are derived. To begin the consolidation process, subsidiaries close their books and submit data for central collection. Many organizations maintain multiple general ledgers and ERP systems across subsidiaries, divisions, and geographies.

To collect data but once and—at the same time—to perform both statutory and management consolidation, data must be reported at the lowest common denominator. Organizing data by business area, product, or customer allows consolidation with elimination of internal transactions, ultimately providing a complete income statement along any of these dimensions. Statutory consolidation and accounts are based on the same data, but more aggregated and in different dimensions.

By taking source data from operational ERP applications (including general ledgers) and sharing it with performance management applications such as scorecarding and planning, a foundation is provided for consistency across internal and external perspectives. Data from a consolidation application can also be fed to a data warehouse in the business intelligence infrastructure, enabling other tools to use this data for operational analysis. Though consolidation is a specialized process, it is fundamental to performance management strategy and is key in uniting the two perspectives of disclosure.

MODEL OBJECTIVES

- Integrate processes and systems for management and statutory consolidation and reporting.
- Leverage a platform for enhanced management and corporate reporting and analysis.
- Boost shareholder confidence by improving external reporting cycles and transparency.

KEY COGNOS CONTROLLER BENEFITS

- Increased efficiency in the financial consolidation process.
- Easy implementation to help mitigate risk during implementation.
- More than 200 pre-defined standard reports that improve content and increase effectiveness in the corporate reporting process resulting in a higher return on investment.
- Report templates for easy creation of management reports.
- A platform for integration of multiple data sources.
- One source for security and user rights
- Supports SAP, Oracle, and other ERP systems.

Financial and management consolidation comprises four steps:

- Maintenance
- Data collection
- Data processing
- Data output

MAINTENANCE

Cognos Controller consists of a number of predefined structures such as account, actuality, company, and free extended dimensions. A continuous process updates these structures for each reporting period.

The *Company* dimension is a predefined structure for defining groups, subgroups, companies, and their relationships.

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DATA COLLECTION

To begin the consolidation process, subsidiaries must close their books and submit data for central collection. Many organizations maintain multiple general ledgers and ERP systems across subsidiaries, divisions, and geographies, each with its own chart of accounts. Controller is fed data from such disparate source systems, and creates a common denominator for each source.

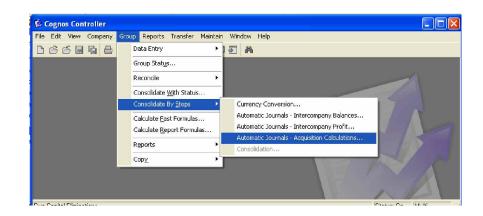
Data can be entered manually or via import from text files. New in Cognos 8 Controller is a full Microsoft Excel interface for creating powerful, flexible data entry screens.

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DATA PROCESSING

When data from all entities and subsidiaries is collected and transformed to a common view or chart of accounts, the actual financial consolidation process can begin. The process consists of:

- Currency conversion, since all companies must present figures in the same currency, otherwise they cannot be added together.
- Elimination of inter-company balances, inter-company profits, inter-company transactions, and internal transactions.
- Eliminations of investments in subsidiaries and other acquisition calculations.



DATA OUTPUT

For many groups consolidation is an iterative process, reviewing, adjusting and reconciling before obtaining final results. Once accounts are final the reporting can begin.

Cognos 8 Controller offers several built-in solutions for analysis and reporting:

- Predefined standard reports
- Excel link
- Report generator

Cognos 8 Controller offers more than 200 predefined standard reports. Standard reports are included in a default installation and can display both data and metadata. The Trial Balance below is an example of one of Controller's standard reports.

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ER3490	Total Sales	34 587 308	26 211 691	1 477 690	2 126 651	2 145 364	2 807 537	3 936 952	2 184 115	1 155 425	1 995 078
ER3510	Net Sales	34 587 308	26 211 691	1 477 690	2 126 651	2 145 364	2 807 537	3 936 952	2 184 115	1 155 425	1 995 078
ER3155	Cost of Sales	-27 091 209	-22 860 625	-1 206 483	-1 736 324	-1 751 601	-2 292 245	-3 214 361	-1 783 241	-943 373	-1 628 898
ER3160	Gross Profit	7 496 099	3 351 066	271 207	390 328	393 764	515 292	722 591	400 873	212 052	366 180
ER3260	Total Energy, Overhead Materials and Tools		-24 956								
ER3410	Total Advertising and PR Expenses	-2 702 268	-657 757	-28 100	-49 956	-89 803	-65 950	-80 030	-51 306	-27 145	-46 866
ER3470	Total Depreciation & Amortization	-38 371	-339 487	-148 515	-91 592	-53 801	-351 289	-326 192	-75 964	-154 944	-10 102
ER3475	Total Operating Expenses	-2 740 639	-1 022 200	-176 615	-141 549	-143 604	-417 239	-406 222	-127 270	-182 090	-56 968
ER3560	EBIT	4 755 460	2 328 866	94 592	248 779	250 160	98 053	316 369	273 603	29 962	309 212
ER3595	Total Interest Income and Expense	-1 148 862	787 624	79 822	127 192	158 027	384 421	449 274	117 406	174 636	39 454
ER3615	Total Securities Result			148 515							
ER3650	Total Other Financial Income and Expense	17 100 000	3 575 930		133 122	119 840	182 674	162 125	134 278	72 153	126 908
ER3685	EBT	20 706 598	6 692 419	322 929	509 093	528 027	665 148	927 768	525 288	276 751	475 575
ER3690	Income Tax Expense / Income	-6 118 806	-3 316 397	-144 162	-251 887	-254 103	-332 530	-443 030	-258 693	-136 852	-236 303
ER3705	Net Profit for Period	14 587 792	3 376 022	178 767	257 206	273 924	332 618	484 738	266 595	139 899	239 272
ER3710	Net Profit Equity Holders of the Parents	14 587 792	3 376 022	178 767	257 206	273 924	332 618	484 738	266 595	139 899	239 272
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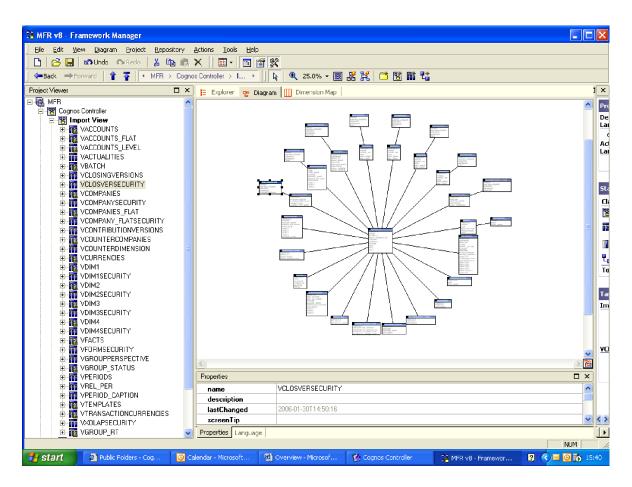
Standard reports, the Excel Link, and Report Generator are perfect consolidation and reporting tools for verifying data and structures. For distribution within the organization for further analysis, benchmarking, and scorecards, the next step is a Web-based distribution of performance management and financial data. The MFR Blueprint leverages the new Cognos 8 Business Intelligence platform.

To streamline the consolidation process and to facilitate report creation, the MFR Performance Blueprint contains predefined building blocks. Examples are:

- Framework Manager model with Calculated Measures
- Pre-defined report templates

FRAMEWORK MANAGER MODEL

The FM model is the technical foundation for the MFR Blueprint, and is where multiple dimensions and data are linked in a star schema.



REPORT TEMPLATES

The MFR Blueprint also includes a number of templates which simplify the creation of management reports. These templates use structures and business rules defined in Controller. Examples of templates included are:

- Entity by Form
- Entity by Dimension
- Form by Actuality
- Form by Actuality and Period
- Form by Dimension

This is sample template is Form by AC, BU, Var, Var%:

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	150299	Total stocks	147 966 750	136 197 045	143 527 748	11 769 705	8,64%	
	169990	Total debtors third	62 930 471	57 053 828	61 042 557	5 876 643	10,30%	
	180200	Current assets	210 897 221	193 250 873	204 570 305	17 646 348	9,13%	
	180500	TOT 41 4005TO	040 007 004	400 050 070	004 570 005	17.010.010	0.40%	
	180500	TOTAL ASSETS	210 897 221	193 250 873	204 570 305	17 646 348	9,13%	
	240250	Profit of the year	1 569 358	237 332	1 522 279	1 332 026	561,25%	
	240450	TOTAL EQUITY	1 569 358	237 332	1 522 279	1 332 026	561,25%	
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	240490	TOTAL EQUITY incl. Minority share	1 569 358	237 332	1 522 279	1 332 026	561,25%	
	400400	0 12 1 1 1 T 1 1	444 540 271	100 015 700	497.905.000	40.004.570	10.000	
	190190 190099	Creditors due > 1 year - Total	141 510 371	128 645 792	137 265 060	12 864 579	10,00%	
	21090	Creditors due < 1 year - Total LIABILITIES	35 836 546 177 346 917	32 578 678 161 224 470	34 761 449 172 026 509	3 257 868 16 122 447	10,00% 10,00%	
	21000		177 540 517	101 224 470	172 020 303	10/122 447	10,00%	
	240500	TOTAL EQUITY & LIABILITIES	178 916 275	161 461 802	173 548 788	17 454 473	10,81%	
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Though templates can be used "out-of-the-box" without modification, they can easily be modified to suit individual requirements such as a profit-and-loss statement, balance sheet, or cashflow.

The Form by AC, BU, Var, Var% template displayed above could easily be transformed into a balance sheet:

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		Accumulated		Last	Year	
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Intangible Assets	996	946	50	1,017	1,038	
Tangible assets	5,984	5,685	299	5,984	5,984	
Investments in subsidiaries - Cost	1,420,000	1,420,000	0	1,420,000	1,420,000	
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Investments in subsidiaries - NBV	1,420,000	1,420,000	0	1,420,000	1,420,000	
ixed assets	1,426,980	1,426,631	349	1,427,001	1,427,022	
		1,426,631 649,557	349 34,187		1,427,022 674,763	
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Fixed assets Total stocks	1,425,980 683,744 531,811	1,426,631 649,557 505,221	349 34,187 26,591	1,427,001 683,744 528,714	1,427,022 674,763 533,061	
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Another example might be this cashflow statement.

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Cashflow Management Reporting				
	Current Year	Last Year	Trend	
Net income Group	145,878	51,830		
Provisions (increase+ / decrease-)	7,645	8,321		
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ash flow before working capital changes	153,523	60,150		
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ash flow before working capital changes Accounts receivable third (ncr / dcr. +) Other receivables Group (ncr / dcr. +) Other receivables third (ncr / dcr. +) Inventories third (incr / dcr. +) Accounts payable third (ncr. + / dcr) Other st, liabilities Group (incr. + / dcr) Other st, liabilities third (incr. + / dcr) Deferred liabilities third (incr. + / dcr) ash flow form operating activities Tangible assets (+/-)	153,523 -183,708 -1,250 -348,103 -683,744 204,195 -655 -64,898 1,452	60,150 -184,958 0 -343,756 -683,744 413,308 0 634,898 1,480	4 4 7 7 7 7 7 7 7 7 7 7	
Contrast flow before working capital changes Accounts receivable third (ncr / dcr. +) Other receivables Group (ncr / dcr. +) Other receivables third (ncr / dcr. +) Inventories third (ncr / dcr. +) Accounts payable third (ncr. + / dcr) Other st. liabilities Group (ncr. + / dcr) Other st. liabilities third (ncr. + / dcr) Deferred liabilities third (ncr. + / dcr) Cash flow form operating activities	153,523 -183,708 -1,250 -348,103 -683,744 204,195 655 64,898 1,452 -792,061	60,150 -184,958 0 -343,756 -683,744 413,308 0 634,898 1,480 -102,621		
Eash flow before working capital changes Accounts receivable third (ncr / dcr. +) Other receivables Group (ncr / dcr. +) Other receivables third (ncr / dcr. +) Inventories third (ncr / dcr. +) Accounts payable third (ncr. + / dcr) Other st. liabilities Group (ncr. + / dcr) Other st. liabilities third (ncr. + / dcr) Deferred liabilities third (ncr. + / dcr) Eash flow form operating activities Tangible assets (+/-)	153,523 -183,708 -1,250 -348,103 -683,744 204,195 655 64,898 1,452 -792,081 -5,984	60,150 -184,958 0 -343,756 -683,744 413,308 0 634,898 1,480 -102,621 -5,984	4 4 7 7 7 4 7 7 7 7 7 7 7 7 7 7 7 7 7	
Eash flow before working capital changes Accounts receivable third (incr / decr. +) Other receivables Group (incr / decr. +) Other receivables third (incr / decr. +) Inventories third (incr / decr. +) Accounts payable third (incr. + / decr) Other st. liabilities Group (incr. + / decr) Other st. liabilities third (incr. + / decr) Deferred liabilities third (incr. + / decr) Eash flow form operating activities Tangible assets (+/-) Intangible assets (+/-)	153,523 -183,708 -1,250 -348,103 -683,744 204,195 655 64,898 1,452 -792,081 -5,984 -996	60,150 -184,958 0 -343,756 -683,744 413,308 0 634,898 1,480 -102,621 -5,984 -1,017	A V V V V V V V V V V	

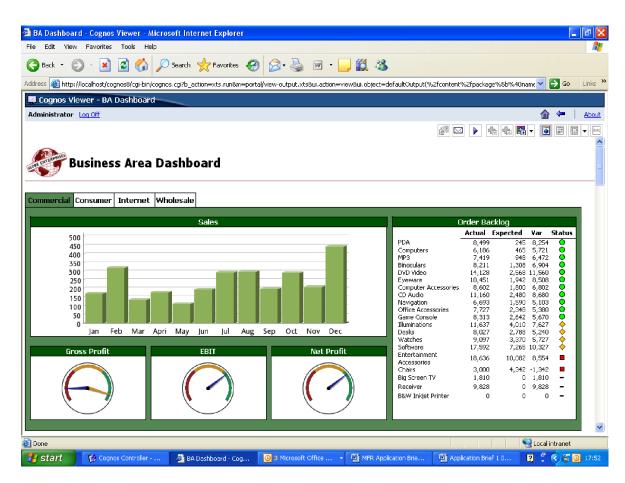
Cognos Controller and the MFR blueprint enable you to break down information in detail, as in this profitand-loss statement by product.

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	2000 Printers	3000 Computers	4000 Scanners	5000 All In One	6000 PDA	8000 Software	90 00 Ink	
Sales - Third Parties	61,304	89,316	26,053	37,196	26,280	57,794	Cartridges 46,618	
Sales - Group Companies	125	1,186	20,000	37,170	20,200	37,724	+0,010	
ital Sales	61,429	90,503	26,053	37,196	26,280	57,794	46,618	-
Vet Sales	61,429	90,503	26,053	37,196	26,280	57,794	46,618	
		-26,468	-6,032	-11,058	-3,163	-11,351	-13,162	
Cost of Sales Materials	-13,207							
	-13,207	,	-223					
Cost of Sales Materials Group	-13,207	-5,951	-223 -565	-478	-435	-861	-982	
Cost of Sales Materials Group External Charge for Production Services				-478 -2,714	-435 -565	-861 -3,531	-982 -2,506	
Cost of Sales Materials Group External Charge for Production Services Change of Provision for Gross Margin on Returned P	-9,645	-5,951	-565					
Cost of Sales Materials Group External Charge for Production Services Change of Provision for Gross Margin on Returned P Change of Provision for Cost of Returns	-9,645 -2,401	-5,951 -5,643	-565 -1,741	-2,714	-565	-3,531	-2,506	
Cost of Sales Materials Cost of Sales Materials Group External Charge for Production Services Change of Provision for Gross Margin on Returned P Change of Provision for Cost of Returns Royalites/Licenses Expenses for Production Cost of Discount Granted by Supplier	-9,645 -2,401 -10,595	-5,951 -5,643 -6,538	-565 -1,741 -620	-2,714 -525	-565 -477	-3,531 -946	-2,506 -1,078	
Cost of Sales Materials Group External Charge for Production Services Change of Provision for Gross Margin on Returned P Change of Provision for Cost of Returns Royalties/Licenses Expenses for Production	-9,645 -2,401 -10,595 -1,520	-5,951 -5,643 -6,538 -3,033	-565 -1,741 -620 -918	-2,714 -525 -1,872	-565 -477 -434	-3,531 -946 -1,719	-2,506 -1,078 -1,604	

The complete report coverage offered in Cognos 8 Business Intelligence enables you to combine different data types in a dashboard. Here is an example of a corporate dashboard that displays aggregated information at a high level.

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40,000			\leq		EXP incl. depr/employee		98
10,000					Operating Profit %	22	20 •
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Jul Aug	Sep Oct Nov Dec	Jul Aug Sep (Oct Nov Dec	Jul Aug Sep Oct	Nov Dec Jul Aug	Sep Oct Nov	Dec
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Here is an example of a dashboard on a lower, business-area level.



The MFR blueprint could also be used to create reports for external stakeholders like banks. Here is a typical interim statement:

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		Actual	Month Budget	Var	A Actual	Accumulated Budget	Var	Last Y Last Year	ear Rolling 12	
Sales Thrid party		2,927	Budget 3,000	-72	Actual 34,456	Budget 31,398	3,058	Last Year 31,529	Rolling 12 17,789	
Sales Group companies		2,927 131	Budget 3,000 0	-72 131	Actual 34,456 131	Budget 31,398 125	3,058 7	Last Year 31,529 0	Rolling 12 17,789 131	
Sales Group companies Total Sales		2,927 131 3,059	Budget 3,000 0 3,000	-72 131 59	Actual 34,456 131 34,587	Budget 31,398 125 31,522	3,058 7 3,065	Last Year 31,529 0 31,529	Rolling 12 17,789 131 17,921	
Sales Group companies Total Sales et Sales	1.2	2,927 131 3,059 3,059	Budget 3,000 0 3,000 3,000	-72 131 59 59	Actual 34,456 131 34,587 34,587	Budget 31,398 125 31,522 31,522	3,058 7 3,065 3,065	Last Year 31,529 0 31,529 31,529	Rolling 12 17,789 131 17,921 17,921	
Sales Group companies Total Sales iet Sales Cost of Sales Materials		2,927 131 3,059 3,059 -680	Budget 3,000 0 3,000 3,000 -711	-72 131 59 59 31	Actual 34,456 131 34,587 34,587 -8,444	Budget 31,398 125 31,522 31,522 -8,022	3,058 7 3,065 3,065 -422	Last Year 31,529 0 31,529 31,529 -7,764	Rolling 12 17,789 131 17,921 17,921 -4,211	
Sales Group companies Total Sales tet Sales Cost of Sales Materials Cost of Sales Materials Group	<u>1.2</u>	2,927 131 3,059 3,059 -680 -22	Budget 3,000 0 3,000 3,000 -711 0	-72 131 59 59 31 -22	Actual 34,456 131 34,587 34,587 -8,444 -22	Budget 31,398 125 31,522 31,522 -8,022 -21	3,058 7 3,065 3,065 -422 -1	Last Year 31,529 0 31,529 31,529 31,529 -7,764 0	Rolling 12 17,789 131 17,921 17,921 -4,211 -22	
Sales Group companies Total Sales tet Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services		2,927 131 3,059 3,059 -680 -22 -157	Budget 3,000 0 3,000 -711 0 -159	-72 131 59 59 31 -22 2	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892	Budget 31,398 125 31,522 31,522 -8,022 -21 -21 -1,797	3,058 7 3,065 3,065 -422 -1 -1 -95	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946	
Sales Group companies Total Sales Net Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for cross margin		2,927 131 3,059 3,059 -680 -22 -157 -159	Budget 3,000 0 3,000 -711 0 -159 -160	-72 131 59 59 31 -22 2 2 2	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892 -1,910	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,815	3,058 7 3,065 3,065 -422 -1 -95 -96	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,752	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955	
Sales Group companies Total Sales tet Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for cross margin Change of provision for costs of returns		2,927 131 3,059 3,059 -680 -22 -157 -159 -172	Budget 3,000 0 3,000 -711 0 -159 -160 -175	-72 131 59 59 31 -22 2 2 2 2	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892 -1,910 -2,078	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,815 -1,974	3,058 7 3,065 3,065 -422 -1 -95 -96 -104	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,752 -1,905	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955 -1,039	
Sales Group companies Total Sales Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for cross margin Change of provision for costs of returns Royalties/licenses expenses for production	3	2,927 131 3,059 3,059 -680 -22 -157 -159 -172 -92	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93	-72 131 59 59 31 -22 2 2 2 2 2 1	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892 -1,910 -2,078 -1,110	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,815 -1,974 -1,054	3,058 7 3,065 -422 -1 -95 -96 -104 -55	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,752 -1,905 -1,018	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955 -1,039 -555	
Sales Group companies Total Sales Net Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Charge of provision for cross margin Charge of provision for costs of returns Royalties/licenses expenses for production Cost of discount		2,927 131 3,059 -680 -22 -157 -159 -172 -92 -966	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93 -977	-72 131 59 59 31 -22 2 2 2 2 2 1 12	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892 -1,910 -2,078	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,015 -1,974 -1,054 -11,054	3,058 7 3,065 -422 -1 -95 -96 -104 -55 -582	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,752 -1,905	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955 -1,039 -555 -5,818	
Sales Group companies Total Sales et Sales Cost of Sales Materials Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for costs of returns Royalties/licenses expenses for production Cost of discount	3	2,927 131 3,059 3,059 -680 -22 -157 -159 -172 -92	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93	-72 131 59 59 31 -22 2 2 2 2 2 1	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892 -1,910 -2,078 -1,110	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,815 -1,974 -1,054	3,058 7 3,065 -422 -1 -95 -96 -104 -55	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,752 -1,905 -1,018	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955 -1,039 -555	
Sales Group companies Total Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for cross margin Change of provision for costs of returns Royalties/licenses expenses for production Cost of discount Cost of Sales	3	2,927 131 3,059 -680 -22 -157 -159 -172 -92 -966	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93 -977	-72 131 59 59 31 -22 2 2 2 2 2 1 12	Actual 34,456 131 34,587 -8,444 -22 -1,892 -1,910 -2,078 -1,110 -11,635	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,015 -1,974 -1,054 -11,054	3,058 7 3,065 -422 -1 -95 -96 -104 -55 -582	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,752 -1,905 -1,018 -10,670	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955 -1,039 -555 -5,818	
Sales Group companies Total Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for cross margin Change of provision for costs of returns Royalties/licenses expenses for production Cost of discount Cost of Sales	3	2,927 131 3,059 -680 -22 -157 -159 -172 -92 -966 -2,249	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93 -977 -2,276	-72 131 59 59 31 -22 2 2 2 2 2 1 12 12 27	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892 -1,910 -2,078 -1,110 -11,635 -27,091	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,815 -1,974 -1,054 -11,054 -25,737	3,058 7 3,065 -422 -1 -95 -96 -104 -55 -582 -1,355	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,752 -1,905 -1,018 -10,670 -24,843	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955 -1,039 -555 -5,818 -13,546	
Sales Group companies Total Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for cross margin Change of provision for costs of returns Royalties/licenses expenses for production Cost of discount Cost of Sales Forse Profit	3	2,927 131 3,059 -680 -22 -157 -159 -159 -172 -92 -966 -2,249 810	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93 -977 -2,276 724	-72 131 59 59 31 -22 2 2 2 2 2 2 2 1 1 12 27 86	Actual 34,456 131 34,587 -8,444 -22 -1,892 -1,909 -2,078 -1,110 -11,635 -27,091 7,496	Budget 31,398 125 31,522 31,522 -8,022 -21 -1,797 -1,815 -1,974 -1,054 -11,054 -25,737 5,786	3,058 7 3,065 3,065 -422 -1 -95 -95 -104 -55 -582 -1,355 1,710	Last Year 31,529 0 31,529 31,529 -7,764 0 -1,735 -1,735 -1,735 -1,905 -1,018 -10,670 -24,843 6,686	Rolling 12 17,789 131 17,921 17,921 -4,211 -22 -946 -955 -1,039 -555 -5,818 -13,546 4,375	
Sales Group companies Total Sales Total Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for costs of returns Royalties/licenses expenses for production Cost of discount Cost of Sales Gross Profit Holiday Pay	3	2,927 131 3,059 -680 -22 -157 -159 -172 -92 -966 -2,249 810 0	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93 -977 -2,276 724 0	-72 131 59 59 31 -22 2 2 2 2 1 12 12 27 86 0	Actual 34,456 131 34,587 34,587 -8,444 -22 -1,892 -1,910 -2,078 -1,103 -11,635 -27,091 7,496 0	Budget 31,398 125 31,522 -3,022 -21 -1,797 -1,815 -1,974 -1,054 -11,054 -25,737 5,786 0	3,058 7 3,065 3,065 -422 -1 -95 -96 -104 -55 -582 -1,355 1,710 0	Last Year 31,529 0 31,529 31,529 31,529 -7,764 -7,764 -1,735 -1,752 -1,905 -1,018 -10,843 5,666 0	Rolling 12 17,789 131 17,921 -4,211 -22 -946 -955 -1,039 -5555 -5,818 -13,546 4,375 0	
Sales Group companies Total Sales Total Sales Cost of Sales Materials Cost of Sales Materials Group External charge for production services Change of provision for cross margin Change of provision for cross of returns Royalties/licenses expenses for production Cost of Glacount Cost of Sales Fross Profit Holiday Pay Total W&S charge	3	2,927 131 3,059 -680 -22 -157 -159 -172 -92 -966 -2,249 810 0	Budget 3,000 0 3,000 -711 0 -159 -160 -175 -93 -977 -2,276 724 0 0	-72 131 59 59 31 -22 2 2 2 2 2 2 2 1 12 12 27 86 0 0	Actual 34,456 131 34,587 -8,444 -22 -1,882 -1,910 -2,078 -1,110 -11,635 -27,091 7,496 0 0	Budget 31,398 125 31,522 31,522 -3,022 -21 -1,797 -1,815 -1,974 -1,054 -11,054 -11,054 -25,737 5,786 0 0	3,058 7 3,065 3,065 -422 -1 -96 -104 -55 -582 -1,355 1,710 0 0	Last Year 31,529 0 31,529 31,529 31,529 -7,764 -1,735 -1,752 -1,905 -1,018 -10,670 -24,843 6,686 0 0 0	Rolling 12 17,789 131 17,921 -4,211 -4,211 -22 -946 -955 -1,039 -555 5-5,818 -13,546 4,375 0 0	

ABOUT THE COGNOS INNOVATION CENTER FOR PERFORMANCE MANAGEMENT

The Cognos Innovation Center was established in North America and Europe to advance the understanding of proven planning and performance management techniques, technologies, and practices. The Innovation Center is dedicated to transforming routine performance management practices into "next practices" that help cut costs, streamline processes, boost productivity, enable rapid response to opportunity, and increase management visibility.

Staffed globally by experts in planning, technology, and performance and strategy management, the Innovation Center partners with more than 600 Cognos customers, academics, industry leaders, and others seeking to accelerate adoption, reduce risk, and maximize the impact of technology-enabled performance management practices.

