

# CONSOLIDATION

## WHAT YOU EXPECT WHEN OUTSOURCING YOUR CONSOLIDATION

### Remain core business focused

Valuable time saving using a dedicated team of experts

### Risk mitigation

Knowing that you are working with a successful and trustworthy service provider

### High level of quality

Minimise your reviewing tasks

### Confidentiality

Guarantee that your information and data will be valued and protected

### Centralisation of communication

Stay updated through an effective multiparty communication

### Efficiency

Meeting deadlines and requirements

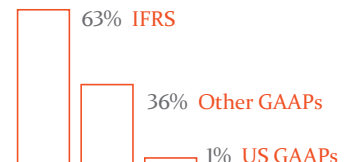
### Transparency

24/7 access to your files and data

### Avoid conflicts of interest

Working with a fully independent partner who only serves your interests

We currently service more than 100 clients with circa 200 consolidations a year for a total of 86 bn EUR in assets



## WHAT WE DO CONSOLIDATION PROCESS

Through a systematic process we provide tailor-made solutions depending on your specific priorities (timing, tax, efficiency, cost management, risk assessment etc.). Alter Domus is an experienced and reliable business partner, who undertakes around 200 consolidations a year for 100 clients and a total assets of 86 bn EUR.

### ASSESSMENT > IMPLEMENTATION > REPORTING > MULTIPARTY COMMUNICATION

- Assessment of the full impact of preparing consolidated financial statements
- Review of group accounting manual and group structures
- Identify potential GAAP differences between local GAAP and consolidation GAAP
- Develop an effective approach and provide solutions for implementation

- Preparation of customised group reporting packages and proposed timelines
- Coordination of data collection of the group entities' reporting packages
- Assistance in the calculation of goodwill and purchase price allocation
- Conversion of local GAAP accounts to consolidation GAAP
- Conversion of local currency reporting to consolidation reporting currency

- Review of local reporting packages
- Preparation of periodic consolidated reports under main accounting GAAP
- Preparation of a pro-forma consolidated Financial Statements / Annual Accounts
- Calculation of periodic NAV in various GAAPs (including INREV)

- On-going communication and coordination with your accounting team
- Liaising with external auditors
- Communication of audited Financial Statement / Annual Account to third parties
- Conduction of Consolidation trainings to external client staff

# WHY CHOOSE ALTER DOMUS' CONSOLIDATION SERVICES ?

## OUR EXPERIENCE

- 20 fully dedicated consolidation experts with strong technical skills, and significant experience in the field
- Fluency in English, French and other local languages
- Alter Domus' resource of 2,000 professional employees across multiple jurisdictions
- In-house technical pools: VAT & Corporate Tax, Corporate Law, Liquidation, IFRS and Transfer Pricing
- Knowledge and understanding of local and European regulatory environments
- Continual investment in technical (accounting, tax, legal) and industry training

## OUR EXPERTISE

- Technical knowledge in the field of consolidation in various GAAPs (IFRS, US GAAP, UK GAAP and other local GAAPs) and INREV guidelines
- Strong internal processes guaranteeing respect of the original timeline
- 4 to 6 eyes verification at every step
- Training provided by our experts in local Chambers of Commerce

## ALTER DOMUS CONNECT

- Online publication of all corporate documents managed by Alter Domus
- Highly secure web access
- User-friendly interface, available 24/7
- Qualified scanning and indexing teams
- Dedicated IT team for system maintenance and software update

## OUR CONSOLIDATION DEPARTMENT

- 2002: Opening consolidation services department
- 2010: 8 consolidation professionals
- 2011: 12 consolidation professionals
- 2016: 15 consolidation professionals
- 2018: 20 consolidation professionals

## FLEXIBILITY AND CLIENT FOCUS

- Open, fast and easy communication through a single contact person
- Local services are performed in accordance with local working practices where the client's activity is carried out
- All tax, accounting and legal matters are managed by the same team

## DEDICATED CONSOLIDATION SOFTWARE

- MONA Group Reporting Consolidation software developed by SIGMA represents the most complete tool and has proven to consolidators, auditors and clients, efficiency, unequalled transparency with an appreciated user friendliness
- Flexible data entries and consolidation adjustments
- Large range of reports fully customisable and downloadable in an Excel and Pdf formats
- Reconciliation of intercompany accounts
- Audit trail : full data transparency throughout the process
- Compliant with IFRS
- Web access to consolidation reporting and details
- Highly secure

## INDEPENDENCE

- Majority management owned, avoids conflicts of interest
- As an independent service provider, our partners are selected based on their competency and added value to our clients

## YOUR CONSOLIDATION SERVICES TEAM



### MAIN CONTACT

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Alter Domus is a fully integrated Fund and Corporate services provider, dedicated to international private equity & infrastructure houses, real estate firms, private debt managers, multinationals, capital markets issuers and private clients. Our vertically integrated approach offers tailor-made administration solutions across the entire value chain of investment structures, from fund level down to local Special Purpose Vehicles.

Founded in Luxembourg in 2003, Alter Domus has continually expanded its global service offer and today counts 40 offices and desks across five continents. This international network enables clients to benefit globally from the expertise of more than 2,000 experienced professionals active in fund administration, corporate secretarial, accounting, consolidation, tax and legal compliance, depositary services and debt administration services.

We are proud to serve 17 of the 20 largest private equity houses, 15 of the 20 largest real estate firms and 17 of the 20 largest private debt managers in the world.

[www.alterDomus.com](http://www.alterDomus.com)

\*YOU EXPAND, WE CONSOLIDATE.

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