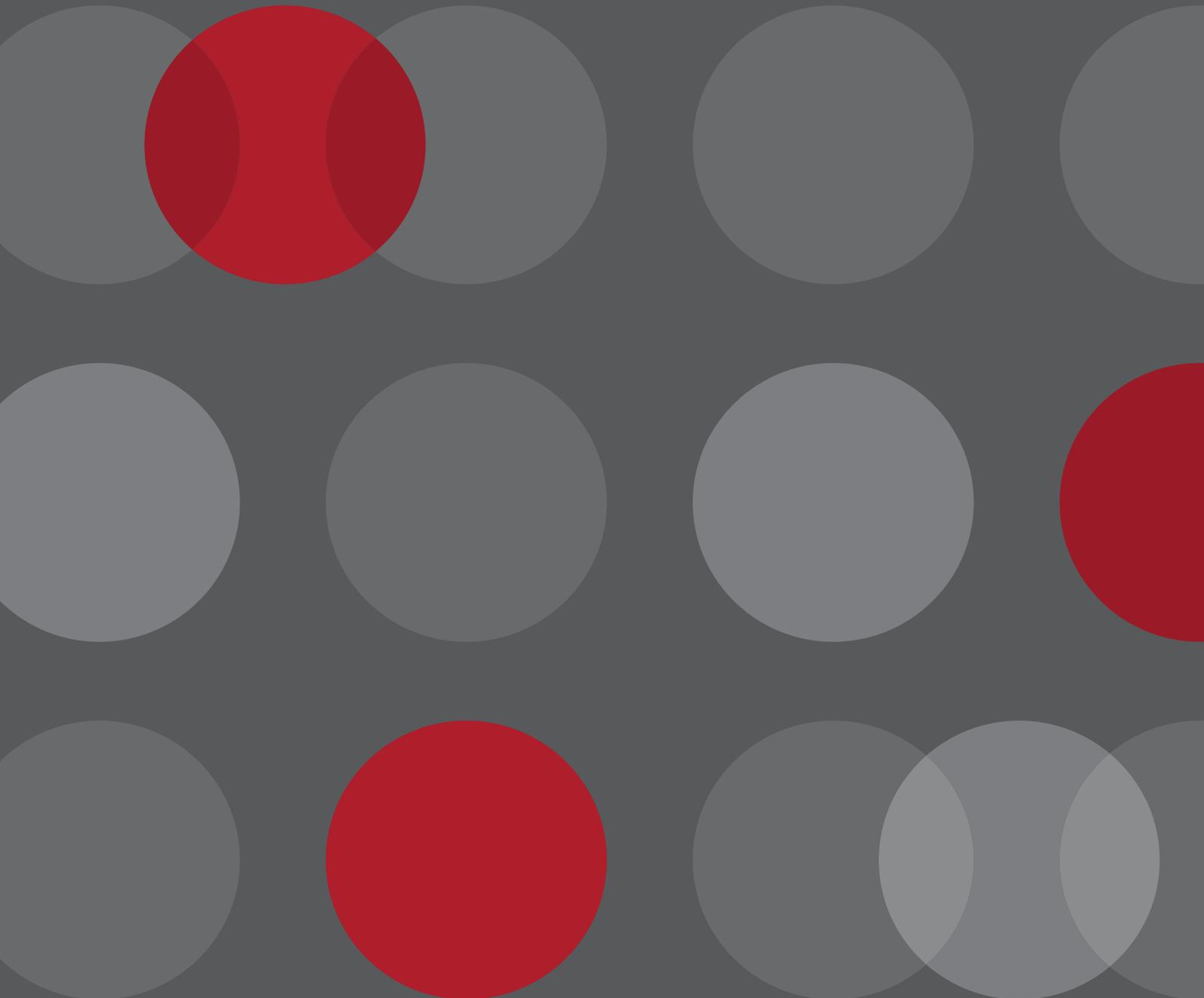


primexis

Accounting and advisory services



WITH 300 PROFESSIONALS, PRIMEXIS IS FRANCE'S LEADING INDEPENDENT ACCOUNTING AND CONSULTING FIRM FOR GROUPS AND FRENCH SUBSIDIARIES OF INTERNATIONAL ORGANIZATIONS.

▶ **Immediate Operational Approach**

Dedicated to executive, accounting and financial directors.

▶ **Complementary Functional and Sector-based Expertise**

Comprising multiple service lines to meet all your needs.

▶ **Specialized Consultants**

Selected from the best profiles and trained in Primexis' methodologies.

▶ **Independent Firm**

Primexis has all the advantages of a major accounting firm and guarantees long-lasting assistance with no risk of incompatibility.

▶ **Member of an International Network**

Primexis is a member of The Leading Edge Alliance, which bringing together major independent firms in more than 100 countries.



AN ORGANIZATION STRUCTURED TO DELIVER HIGH QUALITY PROFESSIONAL ASSISTANCE

BY FUNCTIONS

INTERNATIONAL BUSINESS SERVICES	Accounting	Tax Compliance	Other Specialities		
PAYROLL & HR ADMINISTRATION	Outsourcing	Confidential Payroll / Impatriates and Expatriate	Payroll Assistance	Project Management Assistance	
CONSOLIDATION REPORTING & CONTROLLING	Consolidation, Reporting and Controlling Assistance	Consolidation Outsourcing	Group Information Systems Integration	Project Management Assistance	Primexis Cloud (SAP BFC)
INTERIM MANAGEMENT AND ACCOUNTING SUPPORT	Accounting	Tax Assistance	Project Management	Internal Control	
ORGANIZATION & INFORMATION SYSTEMS CONSULTING	Project Management Office (PMO)	Management and Organization Consulting	Assistance in the selection of Financial Systems	Project Management	

BY SECTOR

BANKING INSURANCE	Banking	Insurance
REAL ESTATE	Private Real Estate: Accounting, Consulting, Tax Assistance	Public Sector: Accounting, Consulting, Audit

INTERNATIONAL BUSINESS SERVICES

“For any company to grow and develop an international activity, accounting and management information must be timely and reliable, whether you keep your accounting records in France or abroad. Our team is at your disposal to offer you customized solutions from partial to full outsourcing process.”

ACCOUNTING

- ▶ Bookkeeping
- ▶ Month end closing
- ▶ IFRS or US GAAP reporting: periodic reporting according to parent company format and standards
- ▶ Review accounting work done in-house
- ▶ Preparation of Annual Financial Statements under French GAAP
- ▶ Assistance to your statutory auditors
- ▶ Administrative management of payments
- ▶ Domiciliation (Paris-La Défense)



CONTACTS :

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Didier Hémion, Partner | didier.hemion@primexis.fr

TAX COMPLIANCE

- ▶ Prepare and file Corporate Income Tax (CIT) return and any further tax calculation / form needed under French law
- ▶ Prepare and file Indirect taxes : VAT, Intrastat. Obtaining VAT refunds
- ▶ Assistance with French Administration (FTA) in case of Tax Audit
- ▶ Monitoring tax and regulatory deadlines
- ▶ Prepare or review of Tax Package (deferred taxation, effective tax rate, tax proof)

OTHER SPECIALTIES

- ▶ Mergers and acquisitions operations
- ▶ Holding activities
- ▶ Tax consolidation management
- ▶ Special Purpose Vehicles

TYPICAL ASSIGNMENTS:

- Full bookkeeping, reporting and tax compliance process for a BV branch done in their own accounting software
- On-site review of French subsidiary's annual accounts prepared by several Shared Services Centers outside France
- Preparation of a comparison table between group accounts (in US GAAP) and the French statutory accounts
- Preparation of current tax declarations (VAT, tax on corporate cars, corporate income tax installments and balances...) for French subsidiaries whose books are kept by a Shared Services Center outside France
- Review of tax consolidation CIT returns on behalf of a US Group
- Assignment of a professional for several days per month for on-site registration of accounts and reporting preparation with client's tools
- Accounting and tax compliance assistance for 160 SPV (major French Bank)



PAYROLL & HR ADMINISTRATION

“Our team of 25 professionals can provide your company with full or partial payroll outsourcing, and can provide you with assistance for your specific projects and needs in this often complicated area. We will keep you up-to-date on labor law and regulations affecting your employees and payroll.”

OUTSOURCING

- ▶ Definition of data exchange process
- ▶ Payroll and declaration processes
- ▶ Administrative management of human resources
- ▶ Production of indicators related to personnel
- ▶ Remote access to HR Information System

CONFIDENTIAL PAYROLL / IMPATRIATES AND EXPATRIATES

- ▶ Assistance with defining requirements
- ▶ Design of processes including specificities
- ▶ Ensuring information flow security

PAYROLL ASSISTANCE

- ▶ Management, reinforcement or replacement of payroll staff
- ▶ Payroll and software training
- ▶ Payroll audit
- ▶ Implementation of procedures and controls

PROJECT MANAGEMENT ASSISTANCE

- ▶ Analysis and formalization of regulations and policies
- ▶ Historical and employee data migration
- ▶ Tests and approval of software parameters
- ▶ Start-up assistance

CONTACT :

Christine Clérin, Partner | christine.clerin@primexis.fr



TYPICAL ASSIGNMENTS:

- Resumption of payroll service for company with 1,600 employees
- Management of redundancy plan with 200 employees
- Replacement of head of payroll within a media/press group (1,800 employees)
- The confidential payroll for 50 top managers of CAC 40 group
- Migration of one HRIS to another in transport sector (2,000 employees)

CONSOLIDATION REPORTING AND CONTROLLING

"80 expert consultants in Consolidation, Reporting, and Controlling, have made Primexis the 'partner of choice' for financial departments, helping them achieve effective management of their group financial and operational performances."

CONSOLIDATION, REPORTING ASSISTANCE

- ▶ Assistance with consolidated financial statements and reporting group
- ▶ Interim management of Consolidation departments
- ▶ Processing complex transactions and accounting consultancy
- ▶ Optimization of processes and closing deadlines
- ▶ Develop procedures and training

CONSOLIDATION OUTSOURCING

- ▶ Consulting and implementing models for financial statements
- ▶ Organizing and ensuring security of processes
- ▶ Collecting and managing consolidation process
- ▶ Preparation of financial statements (IFRS/French GAAP)
- ▶ Relations with statutory auditors and securities and markets authority

CONTROLLING ASSISTANCE

- ▶ Replacement of operational manager
- ▶ Consulting and guidance during budgetary process
- ▶ Setting up dashboards and KPIs
- ▶ Management and follow-up of project costs

PROJECT MANAGEMENT ASSISTANCE

- ▶ Choosing solutions
- ▶ Specification and design
- ▶ Tests and approval of software parameters
- ▶ Data migration
- ▶ Deployment (change, documentation, training, testing...)

TYPICAL ASSIGNMENTS:

- One-time backup for quarterly consolidated orders of banking group
- Simulation of impact of complex restructuring as part of IFRS 3 and IFRS 5
- Consolidation director replacement in services sector
- Interim of branch Controller in industrial group
- Participation in a project of cost accounting in broadcasting sector
- Drawing up specifications for selection of new consolidation tool of an insurance group
- Outsourcing consolidation function in real estate group (Eurolist-B).

CONSOLIDATION REPORTING AND CONTROLLING

“Offering expertise in integration of EPM solutions and consolidation and performance management platforms in SaaS mode (Primexis Cloud). Primexis commits to excellence in financial management by offering comprehensive and state-of-the-art support.”

GROUP INFORMATION SYSTEMS INTEGRATION

- ▶ Audit, diagnostic and reengineering
- ▶ Specifications and design
- ▶ Parameters (SAP FC and Oracle HFM)
- ▶ Application Maintenance (TMA)
- ▶ Personalized Training
- ▶ Architecture, installation and migration

PRIMEXIS CLOUD

- ▶ Consolidation and reporting solution in a SaaS mode (SAP FC)
- ▶ Fully customizable turnkey solution
- ▶ Analytics for performance management
- ▶ Rapid deployment on optimized and secure architecture
- ▶ Cost control based on the number of users
- ▶ Dedicated support and updates included

CONTACTS :

Sébastien Courbe, Partner | sebastien.courbe@primexis.fr

Consolidation, reporting and controlling assistance

Chrystelle Héberlé, Partner | chrystelle.heberle@primexis.fr

Integration of IT Systems

Olivier Gentile, Partner | olivier.gentile@primexis.fr



SAP® Recognized Expertise



TYPICAL ASSIGNMENTS:

- Process review of consolidation and reporting platforms in the energy sector
- Detailed design of data application model for insurance compagny
- Implementation of consolidated reporting in SAP FC and Analytics in agri-food sector
- Support and maintenance for industrial group
- Functional and technical migration SAP FC 10.1
- Implementation of financial solution (consolidation, reporting, analytics) based on Primexis Cloud
- Migration of reporting platform in Primexis Cloud previously handled by client

INTERIM MANAGEMENT AND ACCOUNTING SUPPORT

"50 specialized consultants offering their expertise, acquired through working with diverse clients, to provide services specifically fitting your company's needs. Proactive and immediately operational, our consultants quickly integrate into your organization, providing support and guidance while always making the client our priority."

ACCOUNTING

- ▶ Staff assistance or additional replacement in accounting departments
- ▶ Production of Accounts
- ▶ Cash Flow Teams backup
- ▶ SSC implementation support
- ▶ Normative and chart of accounts evolutions
- ▶ Dematerialization and paperless process implementation assistance

TAX ASSISTANCE

- ▶ Tax returns
- ▶ Corporate income tax
- ▶ Assistance and follow-up of tax audits
- ▶ Transfer pricing documentation

PROJECT MANAGEMENT

- ▶ Functional specification and preparation of accounting schemes
- ▶ Data migration and test acceptance assistance
- ▶ Dysfunction detection and solving
- ▶ Training, documentation, skills transfer
- ▶ Operational assistance following project launch

INTERNAL CONTROL

- ▶ Reinforcement and replacement within teams
- ▶ Risk management
- ▶ Project management and assistance to operational teams
- ▶ Controls assessment and improvement proposals

CONTACT :

Jean-Christophe Lemière, Partner | jean-christophe.lemiere@primexis.fr

TYPICAL ASSIGNMENTS:

- Replacement of financial controller in chemical industry
- Development and formalization of records of periodic orders in credit insurance company
- Operational assistance during creation of a Shared Services Center in pharmaceutical industry
- Implementation and coordination of Sarbanes-Oxley project in a group's European subsidiaries
- Training and assistance in implementation of the Optim' IS in electrical distribution company
- Assistance with data migration (people soft) for a software editor

ORGANIZATION & INFORMATION SYSTEMS CONSULTING

“Combining both operational and technical skills in the fields of accounting, finance and performance management, our teams assist your company, lead and manage your transformation projects.”

PROJECT MANAGEMENT OFFICE (PMO)

- ▶ Management and follow-up of projects in terms of “quality, cost, time and risk”
- ▶ Change Management

ASSISTANCE IN THE SELECTION OF FINANCIAL SYSTEMS

- ▶ Audit of existing systems and draft of specifications
- ▶ Detailed systems demonstration and comparative benchmark analysis

MANAGEMENT & ORGANIZATION CONSULTING

- ▶ Optimization of accounting processes
- ▶ Redefine your organization
- ▶ Improve your business and operational performances
- ▶ Change management

PROJECT MANAGEMENT

- ▶ Assistance on full project management cycle
- ▶ Support and assistance of operational teams for definition of their business needs, development of business requirements, operational testing and the project rollout

CONTACT :

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TYPICAL ASSIGNMENTS:

- Structuring Transformation Program
- Business process modeling
- Join PMO of a major bank to manage a portfolio of projects within finance department
- Transformation of full accounting process after merger of two insurance broker companies
- Project management for implementation of a property management ERP
- Define framework and manage project to restructure consolidation system of a banking group

BANKING AND INSURANCE

“Our team of 30 experienced consultants assist Accounting and Financial departments of Banking and Insurance companies.”

BANKING

- ▶ Bank accounting and tax
- ▶ Regulatory assistance
- ▶ Accounting standards
- ▶ Project management
- ▶ Operational and production support
- ▶ Management Control

INSURANCE

- ▶ General and IFRS accounting
- ▶ Accounting and management in Insurance (life and non-life)
- ▶ Investment accounting
- ▶ Risk Management and internal audit
- ▶ Project Management
- ▶ Operational and Production support
- ▶ Management Control

CONTACT :

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TYPICAL ASSIGNMENTS:

- Production of regulatory reportings: SURFI, COREP, FINREP, SOLVENCY II
- Accounting and Accounting processes review
- Accounting projects
- Assistance in accounting and operational standards



REAL ESTATE

“In managing private and public real estate assets, our team of 50 specialized consultants can offer you a complete range of services tailored to meet your specific needs: accounting and tax expertise, organization and information systems (property, asset management...), consolidation, due diligence and audit assistance.”

REAL ESTATE

- ▶ Accounting
 - Outsourcing accounting
 - Additional Accounting and Tax Support
 - Consolidation reporting packs
 - Establishing accounting standards
- ▶ Consulting
 - Acquisition and sale assistance (share deals)
 - Project Management Assistance (accounting systems and property management)
 - Assets and Share Assessment
- ▶ Tax Assistance
 - SIIC, OPCI specific tax regimes
 - Real Estate VAT regime
 - Other taxes related to assets

PUBLIC SECTOR

Interventions on behalf of EPL, OLS and public institutions

- ▶ Accounting
 - Accounting and Tax Assistance
 - Additional Accounting and Tax Support
 - Training
- ▶ Consulting
 - Project Management Assistance (accounting and management systems) and defining procedures
 - Accounting and Tax treatment of restructuring operations/local authorities and landlords
 - Assistance with financing of complex public operations (DSP, EnR...)
- ▶ Audit

CONTACTS :

Investment Real Estate

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Public Sector

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Public Sector

Didier Clément, Partner | didier.clement@primexis.fr



TYPICAL ASSIGNMENTS:

- Assistance implementing a SIIC structure
- Accounting and Tax outsourcing for entities of Real Estate Investment Funds
- Assistance with distribution capacity
- Prospective financial analysis in municipal planning for social housing
- Review of reconciliation models between social landlords, Public Authority and optimization of their organization
- Accounting and financial assistance to local public entities

