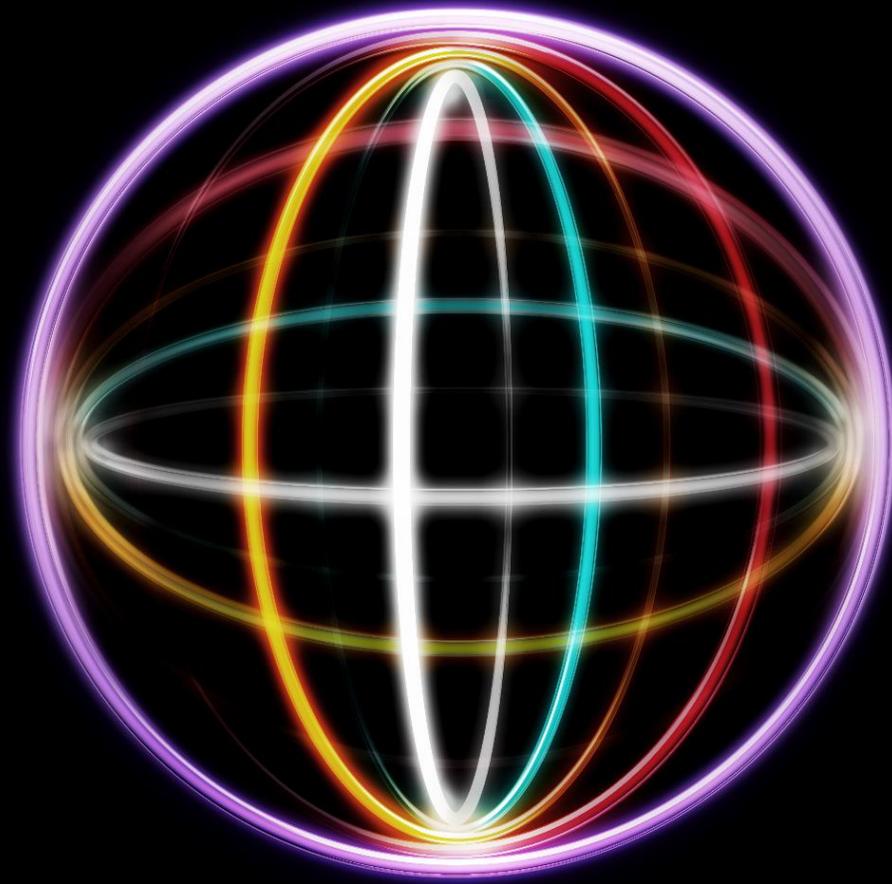


Deloitte.



Accounting and Reporting Advisory Services

Enhancing confidence in the accounting decisions made by finance leaders through proactive, practical, and business-oriented insights

Regulatory, technological, and business complexities are driving finance and accounting teams to re-evaluate their accounting policies, processes, controls, and systems. Do you have an advisor you can trust to stay ahead of the game?

A changing landscape...

 Higher market and regulator expectations and economic circumstances



Pressure and transparency needs in the financial reportings

 More and more complex financial and non-financial instruments



Increased difficulties to analyze the instruments and restructuring operations and keep appropriate accounting entries

 Increased trends for harmonization and comparison



More and more reference to the IFRS and enhanced disclosures to make comparison easier

 New accounting standards & regular changes in the conceptual framework



Increased need of expertise, resources and regular update checks

 Increased interlinks between accounting, day-to-day businesses and risk strategy



Increased challenges in designing new processes and assessing business and strategy impacts

Leading to...

Deloitte can help you to face to these challenges by:

1

Helping you publishing financial statements in compliance with the accounting and legal requirements and with the expected level of information to the market and the regulator

2

Analyzing the key features of your instruments or your restructuring project and building adequate accounting schemes, adapted to your company

3

Understanding the key concepts of the IFRS, USGAAP and LUXGAAP and determining the key interpretations to assist you in a compliance process or in a conversion process through gap analysis or standard implementation

4

Enhancing your staff skills and knowledge and being in contact with the right experts according to your needs to achieve high quality in your financial information

5

Understanding the impact of new accounting standards on your business and strategies and implementing an appropriate organization and control environment to face to your new accounting challenges

Deloitte provides a pragmatic, business-oriented approach that considers the holistic impact to stakeholders and the organization (1/2)

| Service | Our approach | YOUR KEY BENEFITS |
|---|--|--|
|  <p>ACCOUNTING STANDARDS IMPLEMENTATION (IFRS, USGAAP, LUXGAAP)</p> | <ul style="list-style-type: none"> • Identify gaps between current situation and target accounting situation to draw a roadmap for implementation • Implementation support or critical review of your implementation strategy | <ul style="list-style-type: none"> • A team of experts to assist you in an accounting compliance process or implementation process • A flexible approach adapted to your needs with step by step process |
|  <p>GAAP CONVERSION (IFRS, USGAAP, LUXGAAP)</p> | <ul style="list-style-type: none"> • Key assistance areas include: Financial statement impact assessment, development of methodological framework for adoption, of, or transition from, different reporting frameworks, implementation of information systems | <ul style="list-style-type: none"> • Knowledge transfer to your staff through training sessions • Access to the Deloitte Network giving you the opportunity to have additional expertise (ex: credit risk experts for IFRS 9) |
|  <p>ACCOUNTING OPINION & REMEDIATION / COMPLIANCE PLAN</p> | <ul style="list-style-type: none"> • Accounting analysis of specific transactions or specific instruments under IFRS, LUXGAAP, and USGAAP • Accounting opinion related to interpretations and definitions of key concepts of new or existing accounting requirements | <ul style="list-style-type: none"> • Accounting opinion / assurance from a team of experts • Services are on an “on-call” basis, making them flexible and scalable, and include: accounting events, strategic transactions, new accounting standards implementations, financial reporting |
|  <p>ON-CALL ADVISORY</p> | <ul style="list-style-type: none"> • Assist with Hedge Accounting • Assist with major corporate transactions such as mergers or acquisitions. This includes working collaboratively with the various transactional teams to provide an accounting perspective on the transaction from the very start of the process. | <ul style="list-style-type: none"> • Assistance in transaction structuring and hedge accounting to achieve financial reporting objectives. • Implement a transaction by anticipating and managing the financial impacts |

Deloitte provides a pragmatic, business-oriented approach that considers the holistic impact to stakeholders and the organization (2/2)

Service

Our approach

YOUR KEY BENEFITS



ACCOUNTING POLICIES

- Update your accounting policies to **ensure compliance with the last published standards**

- **Benchmark** with market practice and updated policies
- **Compliance** with the accounting requirements



ACCOUNTING TRAINING PROGRAM

- **Digital and/or classroom accounting** trainings according to your needs;
- Possibility to have a **tailored training program** based on an initial **assessment** of the knowledge of your team;

- **Tailored accounting training program** in accordance to your needs and/or the accounting knowledge of your team;
- Knowing the knowledge level of your accounting staff to **help them to develop and monitor their career paths.**



FINANCIAL STATEMENTS REVIEW & IMPROVEMENTS

- **Review** your current financial statements and identify potential **gaps**;
- **Design the appropriate disclosures** to enable you to comply with the standards requirements;
- Provide **advice on financial reporting requirements** based on regulators' expectations (CSSF, ESMA)

- **A team of experts** that could assist you on **the right level of information to disclose** in your financial reporting;
- Financial statements with the **best practices** observed in Europe and in accordance with the **regulators' expectations.**

Your Accounting and Reporting Advisory Team

Core Team



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