



CFO ADVISORY SERVICES

FastClose

*From Consolidation to Strategic Decision Intelligence
AI Proposes. Humans Decide.*

FastClose transforms financial consolidation into a decision-support platform, enabling CFOs and business leaders to understand performance, liquidity, risk and future outcomes across the entire group.

See the whole group. Any day of the year.

Group consolidation built for decisions, not just filings.

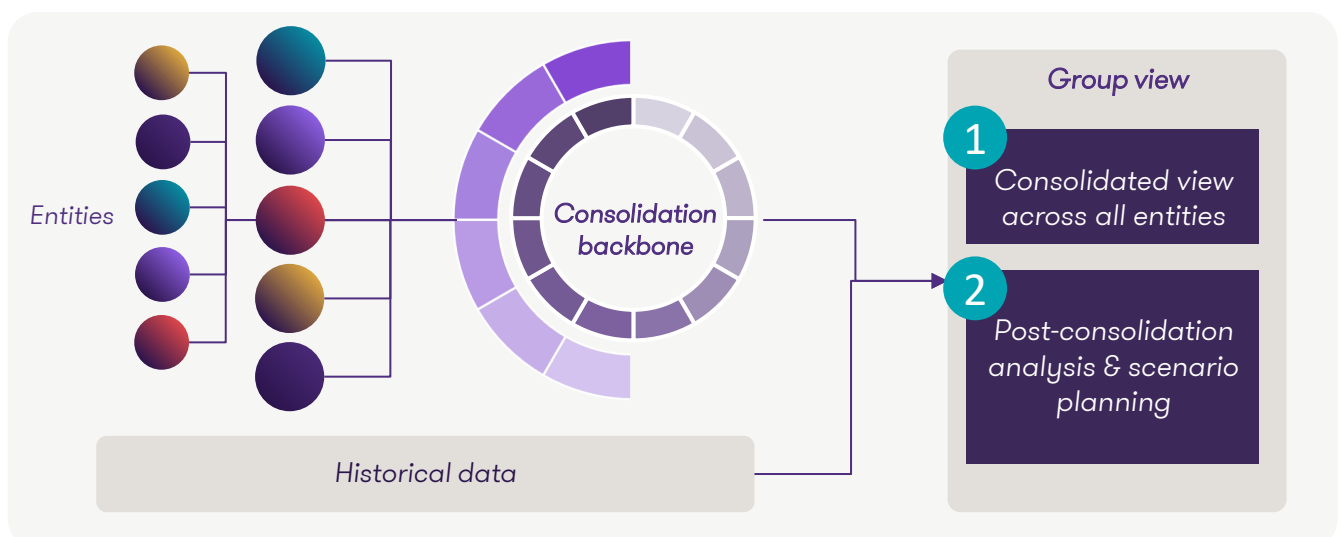
Most groups see their consolidated position once a year, weeks after period end, prepared for the auditor. By that stage, many critical decisions have already been made.

The FastClose solution continuously consolidates data directly from each entity's own books, so the CEO and CFO can answer group-level questions the moment they arise, with confidence in the underlying data and complete traceability back to each entity.

Beyond financial consolidation in the AI era

The FastClose solution already holds the group chart of accounts, account mapping, ownership percentages, intercompany relationships and exchange rates required to consolidate actuals. Planning leverages those same structures. A forecast period is treated as a period that has not happened yet and is passed through the same consolidation logic.

- Every entity in one view, whatever its ERP, accounting system or spreadsheet
- NPAE and TFRS for PAEs aligned on one consistent group basis
- Eliminations, ownership changes and minority interests built into the structure
- Driven by current books, not audit-prepared numbers
- Every group figure traceable to its entity and account
- Bank, operational and market data alongside the financials



Consolidated view across all entities

The statutory close still happens, on its own calendar.
Your management view no longer waits for it.

The financial statement services are scope-aware: pass a subsidiary and they return that subsidiary; pass the holding company and they return the consolidated group. Planning inherits this. The calculation engine is identical at both levels - only the scope changes. That means a group can plan in either direction, or both.

Top-down plan at the group

The baseline is the consolidated result, and assumptions are set once for the whole group. Fast, and usually the right level for board discussions, covenant headroom and funding questions.

Bottom-up plan per entity, then consolidate

Each entity plans in its own currency and its own operating language. Forecast periods are then passed through the consolidation engine in the same way as actual periods are.

Top-down, what changes for the CFO:

- **A single version of the truth is established.** Forecasts and reports reconcile directly to audited accounts, ensuring consistency and confidence in the numbers.
- **Channel and margin performance is transparent.** Questions on entity and group performance can be answered as they arise, enabling faster and more informed decision-making.
- **Supplier income is visible year-round.** Accruals and true-ups are reflected throughout the forecast cycle, eliminating surprises at period close.
- **Analysis is fully traceable.** Every figure can be drilled back to its underlying source, making insights easier to validate and defend.
- **History and forecasts are connected.** The same reporting structure supports both actuals and projections, so board and lender materials are built from numbers already reviewed and accepted.

In bottom-up mode, three things happen to the forecast that a spreadsheet roll-up never does:

- **Intercompany is eliminated in the forecast.** Internal sales, management fees, interest and the matching balances are removed in forecast periods, using the same intercompany relationships defined for the actuals.
- **Ownership is applied.** Each entity is consolidated at its configured percentage, and non-controlling interest is split out of forecast profit and forecast equity.
- **Currencies are translated.** Each entity's forecast is translated to the group presentation currency at the rates set for the forecast horizon.

Post-consolidation analysis & scenario planning

Financial ratios alone are of little use to the person who actually runs a hotel or a hospital. A general manager does not plan "revenue growth"; they plan rooms, rates and events. The FastClose Solution carries operational measures alongside the ledger, so each business plans in the units it controls and finance receives a statement.

Business	Plans in	System produces
Hotel	Occupancy, average daily rate, revenue per available room, food and beverage spend per cover	Room and F&B revenue lines, departmental cost, entity statements
Hospital	Bed occupancy, revenue per bed-day, outpatient and inpatient mix, doctor fee ratio	Service revenue lines, clinical cost, entity statements
Academy - venue	Enrolment, revenue per member, retention	Fee revenue, coaching and facility cost, entity statements

What the plan is then used for

Because the forecast is built on consolidated structures, it can be pointed at the questions a group actually has to answer without rebuilding it each time.

Question	What the planning layer provides
Board reporting	Forecast income statement, balance sheet and cash flow at group and entity level, with variance against plan and prior year, and drafted commentary for review
Bank covenants	Projected leverage, interest cover and current ratio over the horizon, and the period in which headroom is tightest
Cash and funding	Group cash position by period, cash held in entities where it is not freely available, and the timing of any funding requirement
Capital projects	The effect of a refurbishment, an expansion or an asset purchase on the entity that carries it and on group results and cash

**No change is required to how each entity closes its own books.
Each subsidiary close stays in the entity's own system.
The FastClose Solution takes the output.**

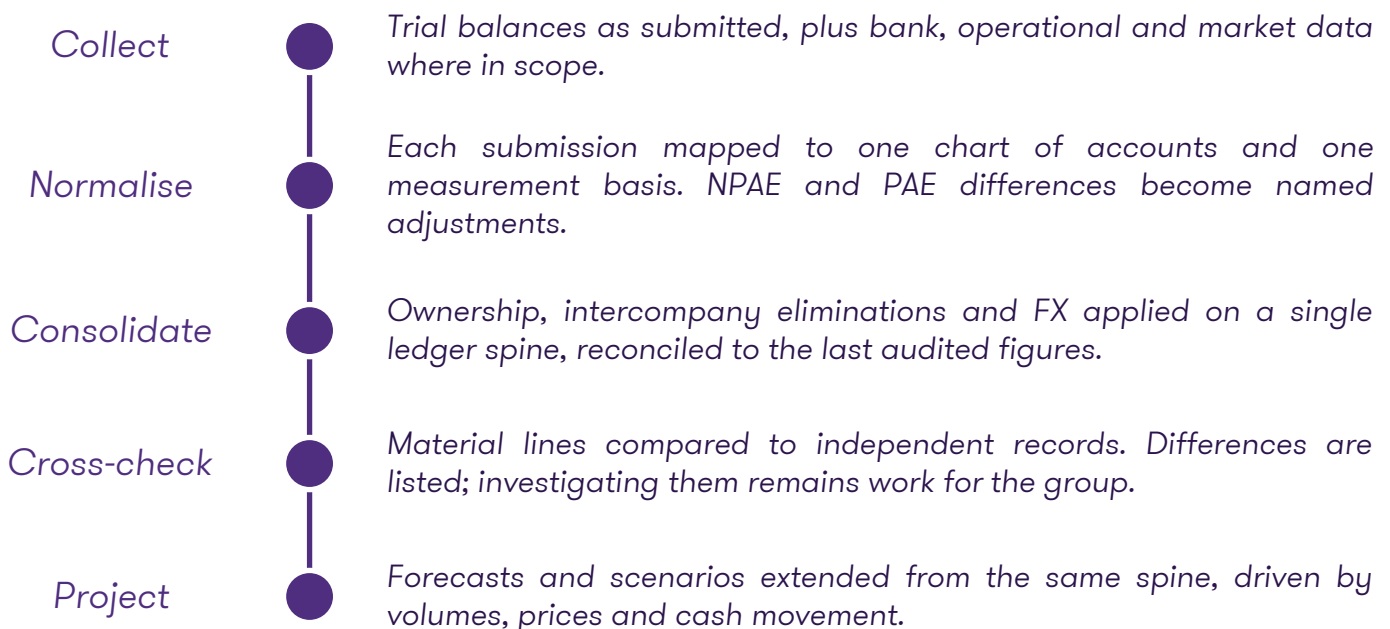
What is needed to start

The following information provides the foundation for a successful forecasting and planning implementation.

- General ledger history or trial balances for each entity: most groups start with twelve to twenty-four months
- Each entity's own chart of accounts; the mapping to the group chart is produced by the FastClose Solution and reviewed by your team
- The ownership structure and the intercompany relationships between entities
- Exchange rate policy for the forecast horizon, where the group holds more than one currency
- Where operational planning is wanted, the operating measures each business already tracks

How submissions become a group view

The same sequence runs each period. Data from each entity is standardised, validated and consolidated into a single group model, providing a trusted foundation for reporting, forecasting and scenario analysis.



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