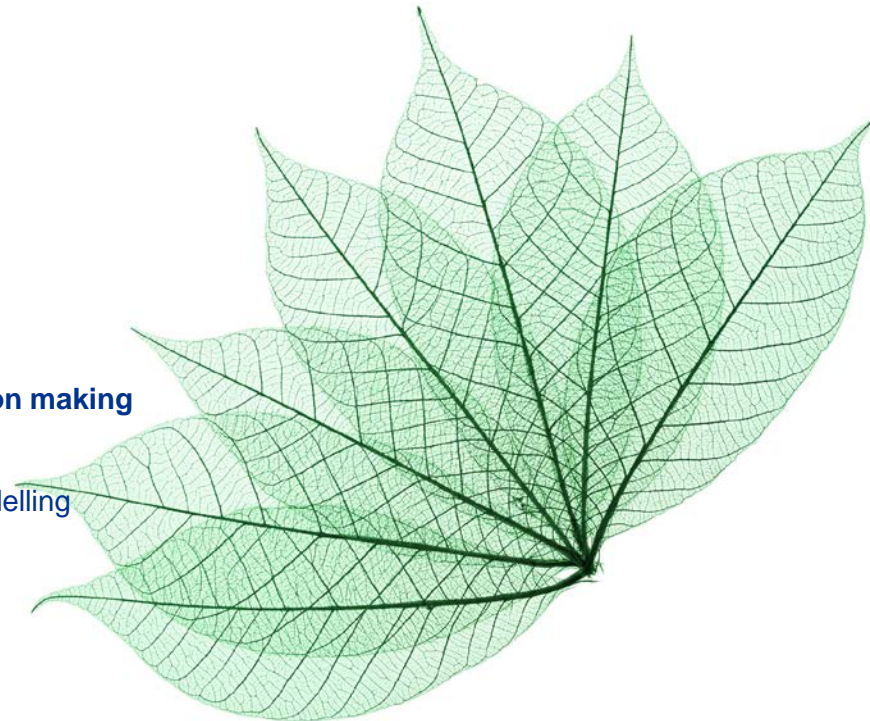


# KPMG Pre-Deal PPA

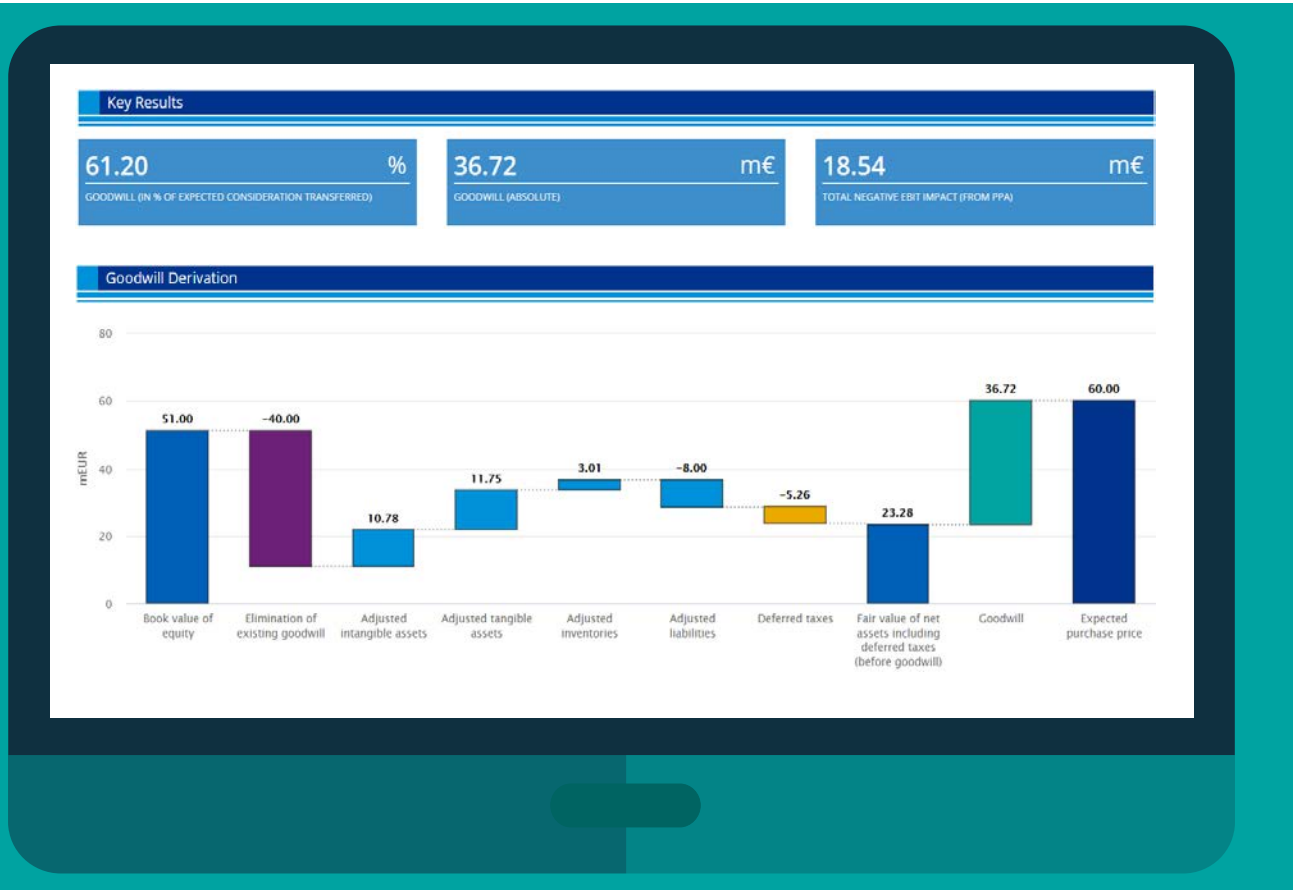
**Enhanced transparency for clear investment decision making**

—

A product from Deal Advisory, Valuation / Financial Modelling



# Key-Features



Calculate and visualize balance sheet transaction effects in five steps



Get results immediately based on fully integrated calculations (IFRS 3)



KPMG PPA benchmark data support plausibility checks and assessment of results



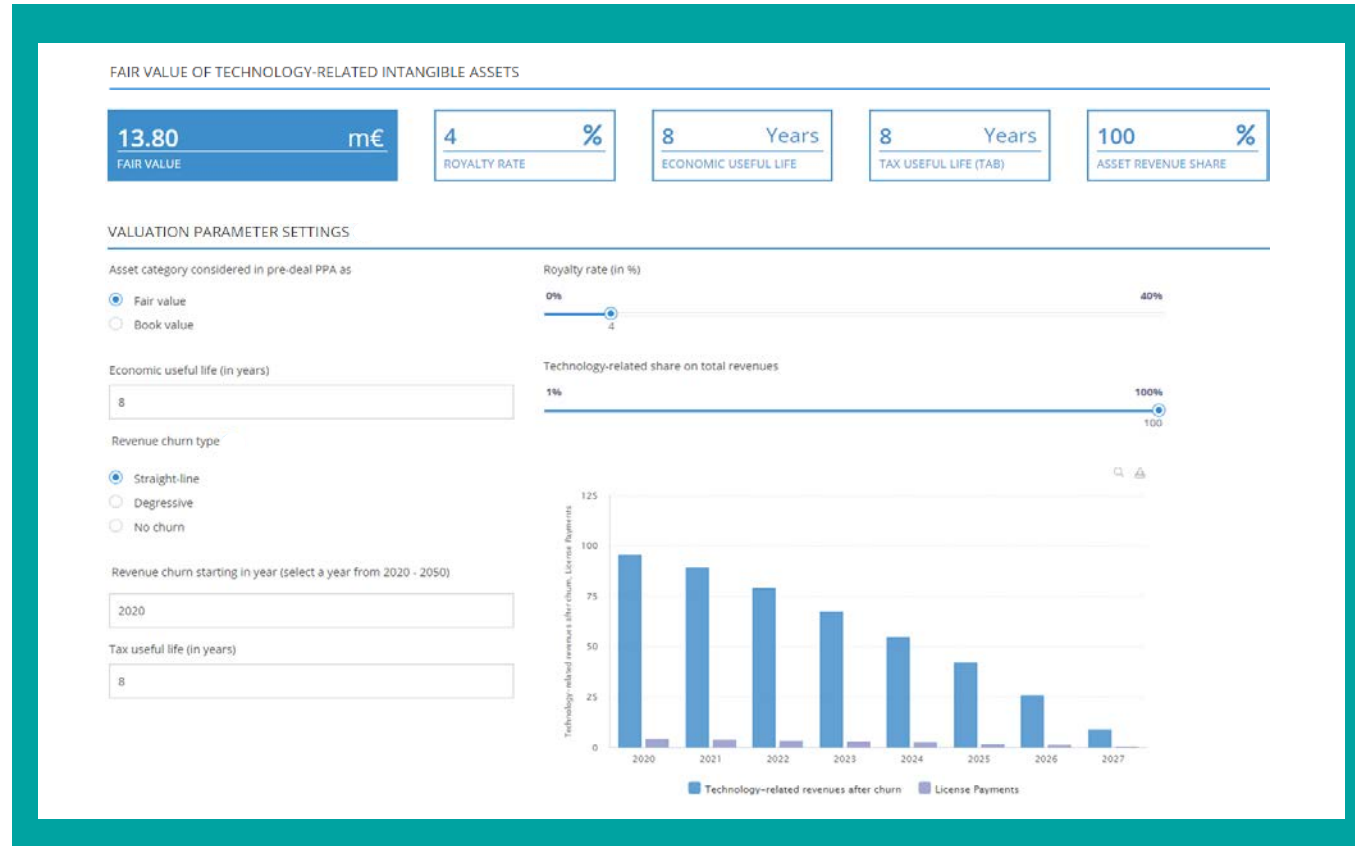
Modifying central input parameters for scenario analyses

# Easy to use



Get results in just five steps:

1. Create new analysis (e.g. name, valuation date)
2. Select general input parameters (e.g. industry, cost of capital)
3. Fill out simplified P&L planning (sales, EBITDA, depreciation and amortization)
4. Enter relevant balance sheet items
5. Select additional input parameters



# Benefits

## Benefits



- Short input process creates space for analyses and scenario calculations
- Simple implementation of Pre-Deal PPA through a straightforward workflow
- Full calculation based on KPMG valuation standards
- Visualization of essential PPA effects and relevant evaluation parameters via a dashboard

### Pre-deal PPA Effects

#### DEPRECIATION SETTINGS

Marketing-related depreciation type

- Straight-Line
- Degressive

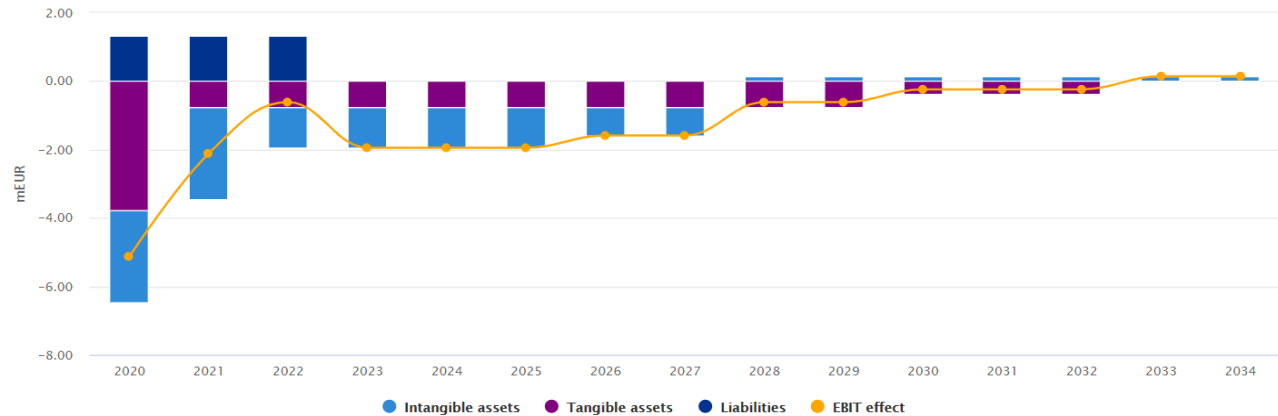
Technology-related depreciation type

- Straight-Line
- Degressive

Customer-related depreciation type

- Straight-Line
- Degressive

#### EBIT EFFECTS



# Download function

Export Results													
Valuation Results   Goodwill   Balance Sheet   Income Statement													
Valuation of intangible and tangible assets													
Values in mEUR													
ID ↑	Asset Name	Book Value	Fair Value	Step-up	Economic remaining useful life (in years)	Tax useful life (in years)	Revenue share (in %)	Royalty rate (in %)	EBITDA-margin (in %)	CACs (in%)	Churn type	Start of churn (Year)	EBIT-margin (in %)
<b>1 Intangible assets</b>													
2	Marketing-related intangibles	3	8.39	5.39	15	15	100	1.5	N/A	N/A	Straight line	2020	N/A
3	Technology-related Intangibles	6	14.26	8.26	20	20	100	3	N/A	N/A	Degrressive	2023	N/A
4	Customer-related intangibles	15	56.82	41.82	15	15	100	N/A	0	10.06	Straight line	2020	N/A
<b>5 Tangible assets</b>													
6	Land	10	18	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Buildings	20	25	5	13	33	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	Technical Equipment and Machinery	15	18.75	3.75	10	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>9 Inventories</b>													
10	---Work in progress	4	4.31	0.31	0.3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.75
11	---Finished goods	10	10.78	0.78	0.3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.75

Showing 1 to 11 of 11 entries

[Download](#)



— All results and parameters can be exported with a few simple clicks and used in Excel.

# Available products



— The KPMG Pre-Deal PPA is available in three different product variants.

## Self-Service

Self Service Access to digital KPMG Pre-Deal PPA:

- Access to online tool
- Independent input of data
- Flexibility to self-adjust input parameters
- Results made available online as well as via Excel export
- Independent assessment and evaluation of results

## Managed-Service

Client engages KPMG to assist in using the online tool:

- Access to online tool
- Personal contact person from KPMG for set-up, e.g. for data entry
- Presentation and discussion of data and results at a desired date
- Results made available online as well as via Excel export
- Standardized summary of the work results (Executive Summary)

## Tailored-Service

Full implementation of a Pre-Deal PPA using the online tool. In addition to the Managed Service, this product variant includes:

- Tailored derivation of the valuation parameters and background research
- Assessment of the data
- Documentation adapted to individual requirements

# Your contacts



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