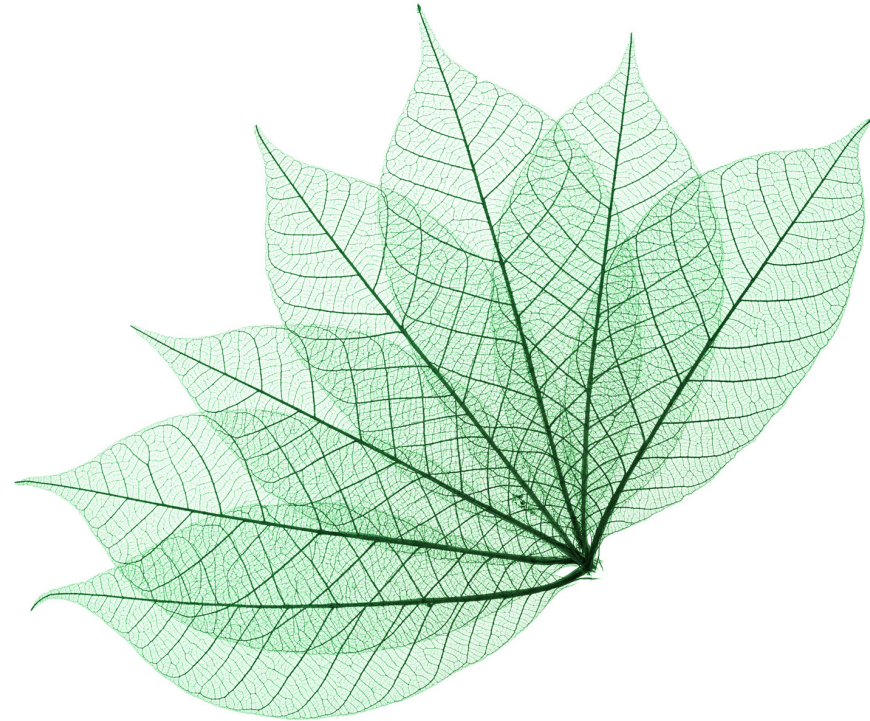


KPMG Pre-Deal PPA

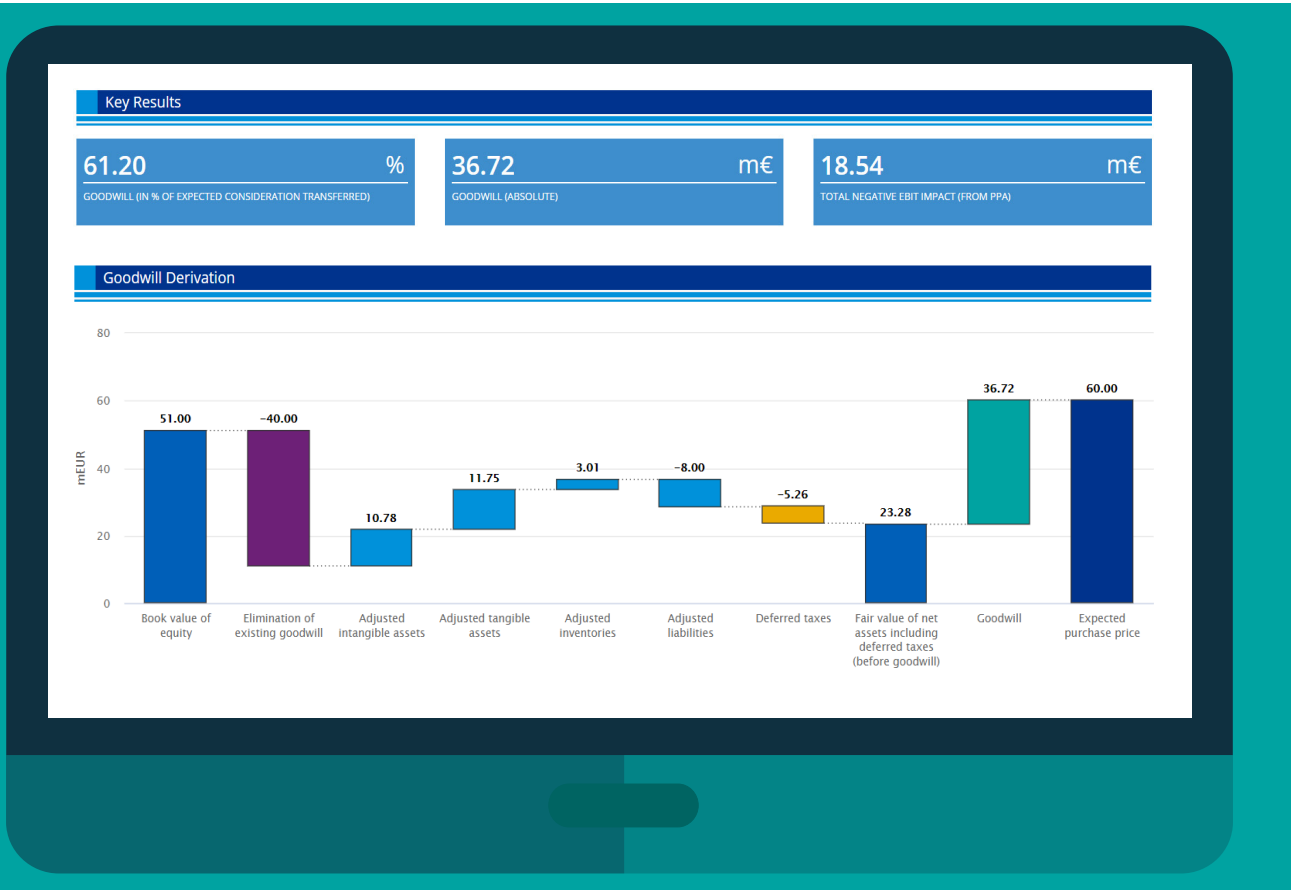
More transparency for clear purchasing decisions

—

A product by Deal Advisory, Valuation



Key features



Calculate and visualise balance sheet transaction effects in five steps

Results at the click of a button through fully integrated calculation logic (IFRS 3)



KPMG PPA benchmark data supports plausibility checks and classification of results

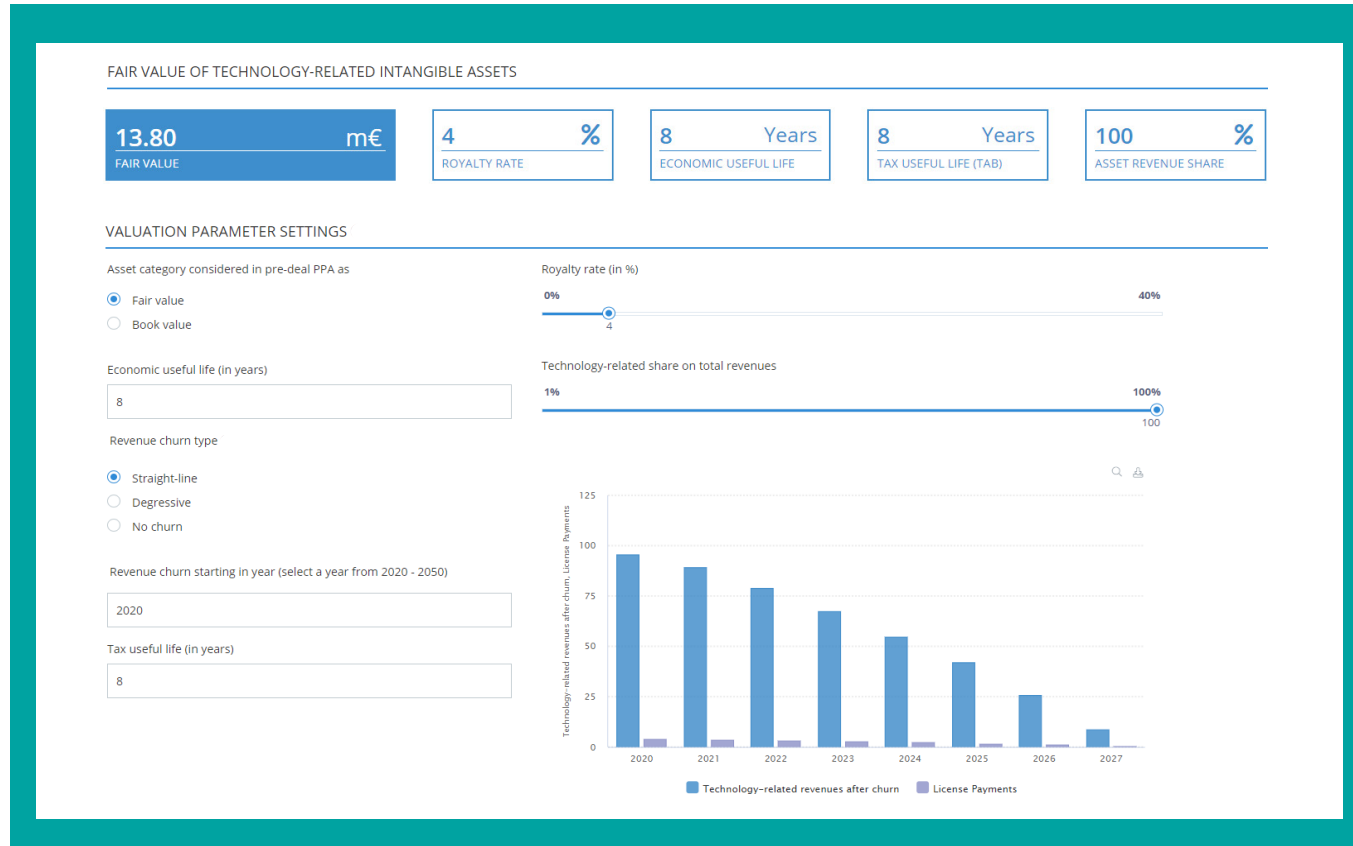
Adaptation of central valuation parameters for scenario analyses





Retrieve the results in just five steps:

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



Benefits

Benefits for the customer



- Short input process creates free space for analyses and scenario calculations
- Simple execution of Pre-Deal PPA through clear process control
- Full calculation is based on KPMG valuation standards
- Visualisation of essential PPA effects and relevant evaluation parameters in a dashboard



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 %)
1	Intangible assets												
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
5	Tangible assets												
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
9	Inventories												
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 clicks to MS Excel.

Available product versions



— There are three different product versions available of the KPMG Pre-Deal PPA

Self Service

Independent client access to the digital KPMG Pre-Deal PPA:

- Access to the web-based tool
- Independent data input
- Flexible adjustment of central valuation parameters
- Receipt of results in the online version and in Excel (via export function)
- Independent examination and evaluation of the results

Managed Service

Engagement of KPMG by the client to manage the online solution:

- Access to the web-based tool
- Personal advisor as set-up contact, e.g. for data entry and further tool maintenance
- Personal presentation and discussion of the data upon appointment chosen by the client
- Provision of the results in the online version as well as in Excel (via export function)
- Standardised summary of the findings (Executive Summary)

Tailored Service

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

- Tailored derivation of the valuation parameters and background research
- Evaluation of the data
- Documentation adapted to individual needs



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