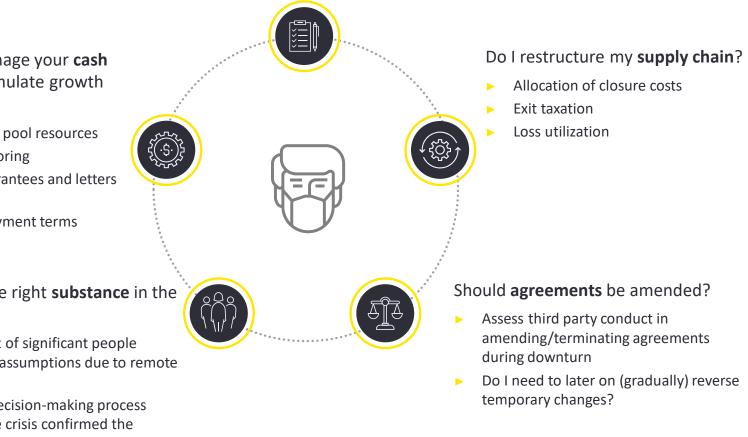
Business disruptions and transfer pricing

Can / should the current transfer pricing policy be maintained?

- Does a crisis-related deviation have an impact on the system in the future?
- Impact on existing APAs (critical assumptions)



How can you manage your **cash flow** today to stimulate growth tomorrow?

- Increase of cash pool resources
- Intra-group factoring ►
- Intra-group guarantees and letters of comfort
- Extension of payment terms

Do I have the right substance in the right place?

- Stress test of significant people functions assumptions due to remote working
- Has the decision-making process during the crisis confirmed the functional and risk profile?

