



# Customer presentation

Zurich January, 2012



When experience matters

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## Content

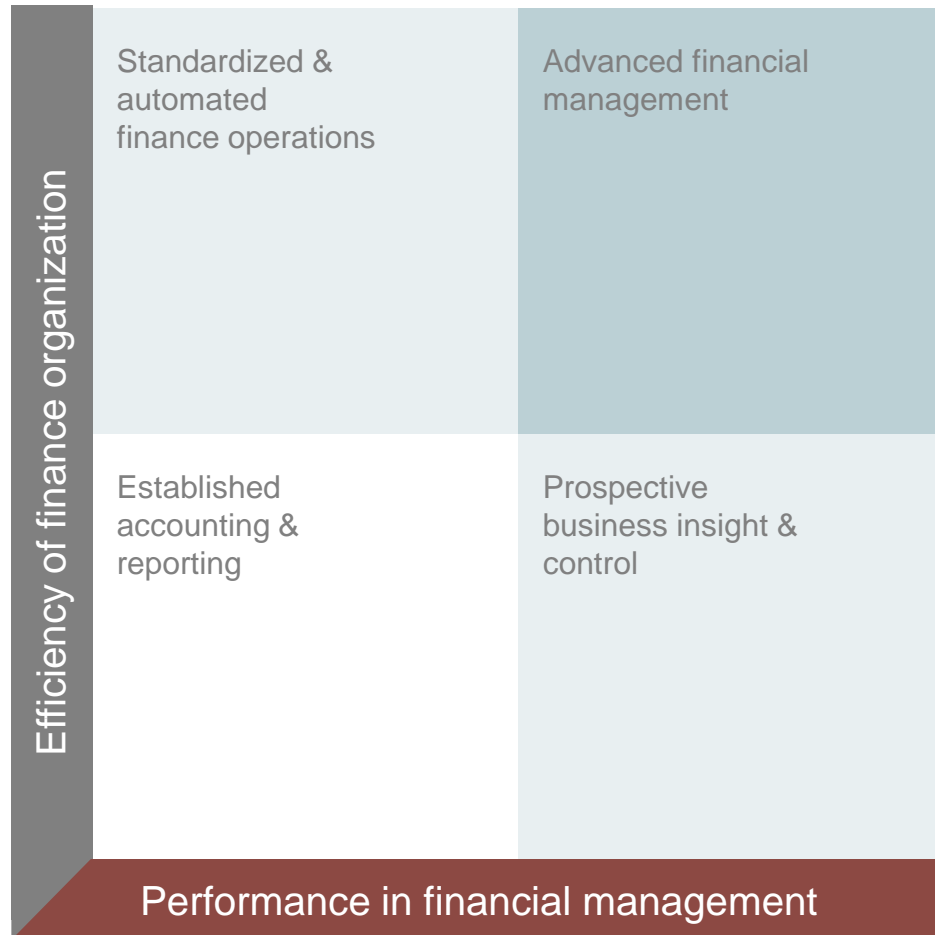
1. CFOxpert when experience matters
2. Services
3. Consultants

## 1. CFOxpert – when experience matters

- CFOxpert is specialized in financial management. Our main focus are the efficiency of the finance organization, the prospective performance of financial management and value creating financial transactions. Our integrated models comprise the conception for effective IT tool applications.
- CFOxpert assumes the responsibility for the implementation of its solutions. Thanks to their professional careers CFOxperts provide a unique combination of business management experience and consulting competence.
- CFOxpert supports investors, boards and management of ambitious and mainly international customers in a large variety of industries.
- CFOxpert is partnered with independent professionals providing special know how or complementary competences in finance

# CFOxpert business model

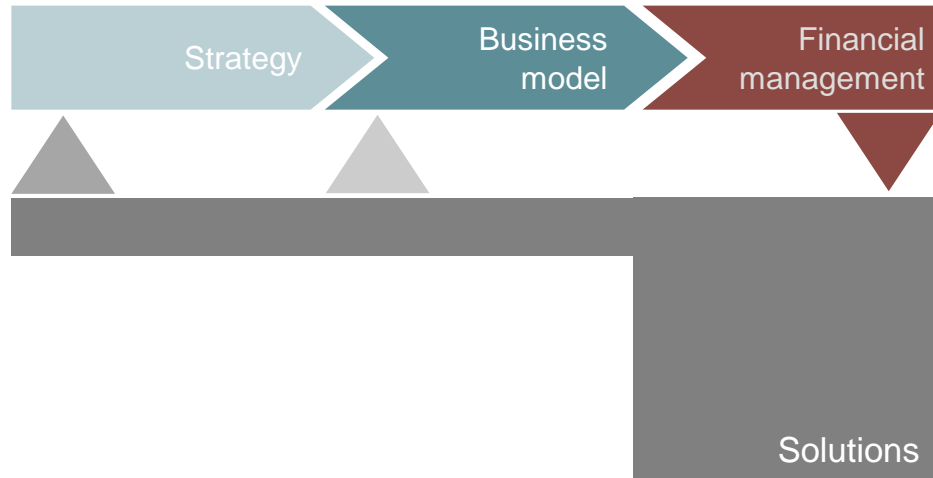
## CFOxpert partnership for advanced financial management



- CFOxpert consulting offers advanced financial management solutions which are focused on the efficiency of the finance organization and the performance in financial management.
- CFOxpert supports its clients with a comprehensive range of finance services such as finance coaching, corporate finance, mergers & acquisitions and succession solutions.
- CFOxpert develops, optimizes and supports the financial management in a long term partnership with its clients.

# CFOxpert approach

## Compliance with strategy and business model



## From analysis to operation



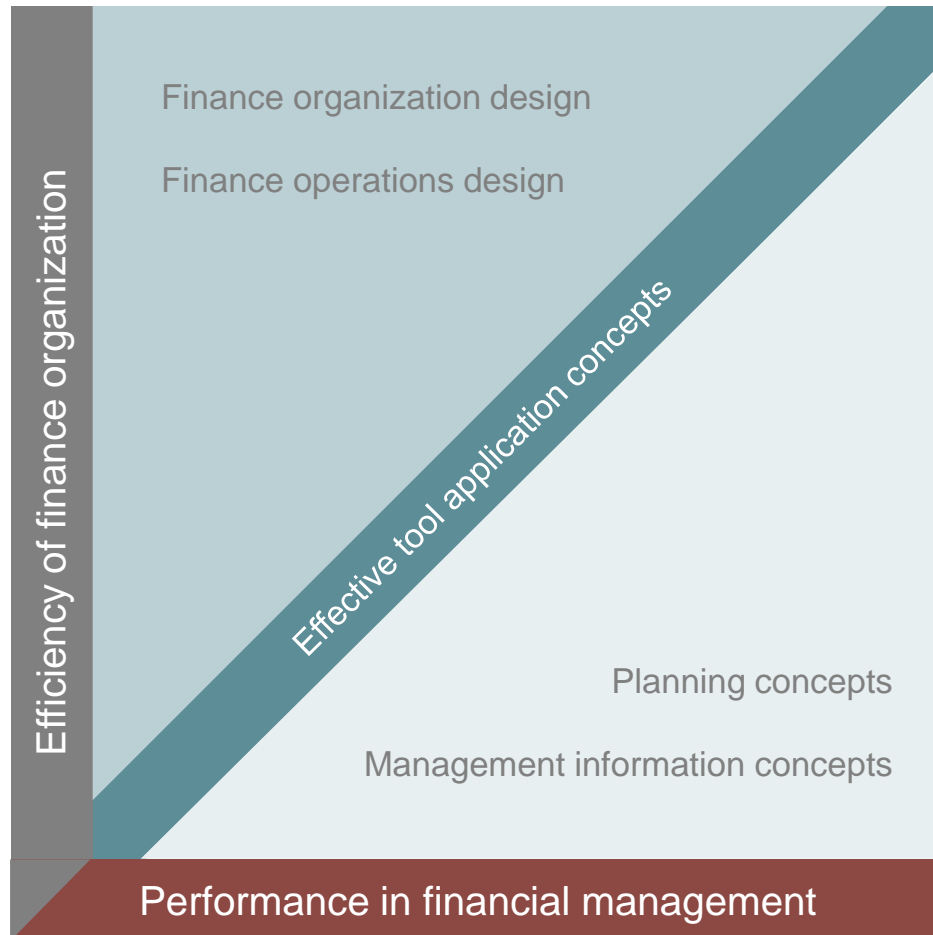
- All our solutions and services for financial management are built on the strategy and the business model of the customer.
- The understanding of the strategy enables us to develop scalable solutions for future requirements.
- From the business model we derive the core processes, the relevant business dimensions and the business drivers which are the fundamentals of our solutions and services for the financial management.
- By this approach we ensure that our solutions are perfectly supporting and integrating operations and strategy execution.
- The execution of consulting and services mandates follows a standardized process methodology.
- After the analytical phase CFOxpert provides a refined definition of the task and deliverables and a comprehensive project plan.
- Every mandate ends either with the handover of an implemented solution or the completion of agreed actions.

## 2. Services

- Financial management
- Finance coaching
- Corporate finance
- Mergers & acquisitions
- Succession solutions

# Financial management

Integrated and consistent solutions



## Finance organization design

- Functions
- Tasks
- Structure

## Finance operations design

- Standardized definitions
- Standardized working processes

## Tool application concepts

- ERP
- MIS / BI / Data integration
- Consolidation
- Treasury

## Management information concepts

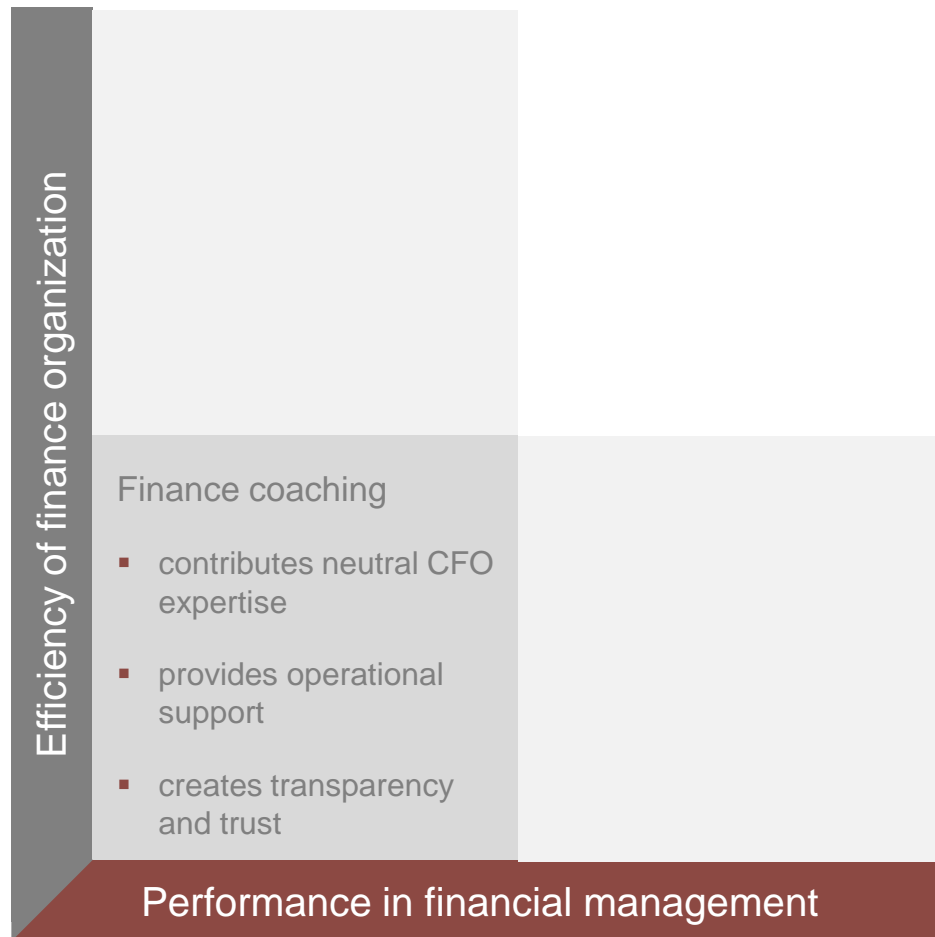
- Data models
- Cockpits / Reporting
- Analysis instruments

## Planning concepts

- Methodology
- Processes
- Instruments

# Finance coaching

Flexible and pragmatic senior level support



Board support and executive coaching in critical situations:

Financial transparency for banks, investors and boards

- Financial status analyses
- Introduction of board, management and covenant reporting

Fit for financing

- Business (case) planning
- Reports / presentations and negotiation support

Operational support

- Cash flow, working capital and liquidity improvements
- Business risk management
- CFO transition support

Financial restructuring

- Situational analysis
- Profitability improvements
- Cost reduction
- Refinancing

# Corporate finance

## Synthesis of investment banking and finance management expertise



### Business planning

- Business (case) planning, simulation and scenario building
- Fit for financing (see finance coaching)

### Valuation

- Creation and validation of financial models
- Valuations with state-of-the-art methodologies
- Purchase price allocation (PPA)
- Impairment tests / fair value assessments

### Financing

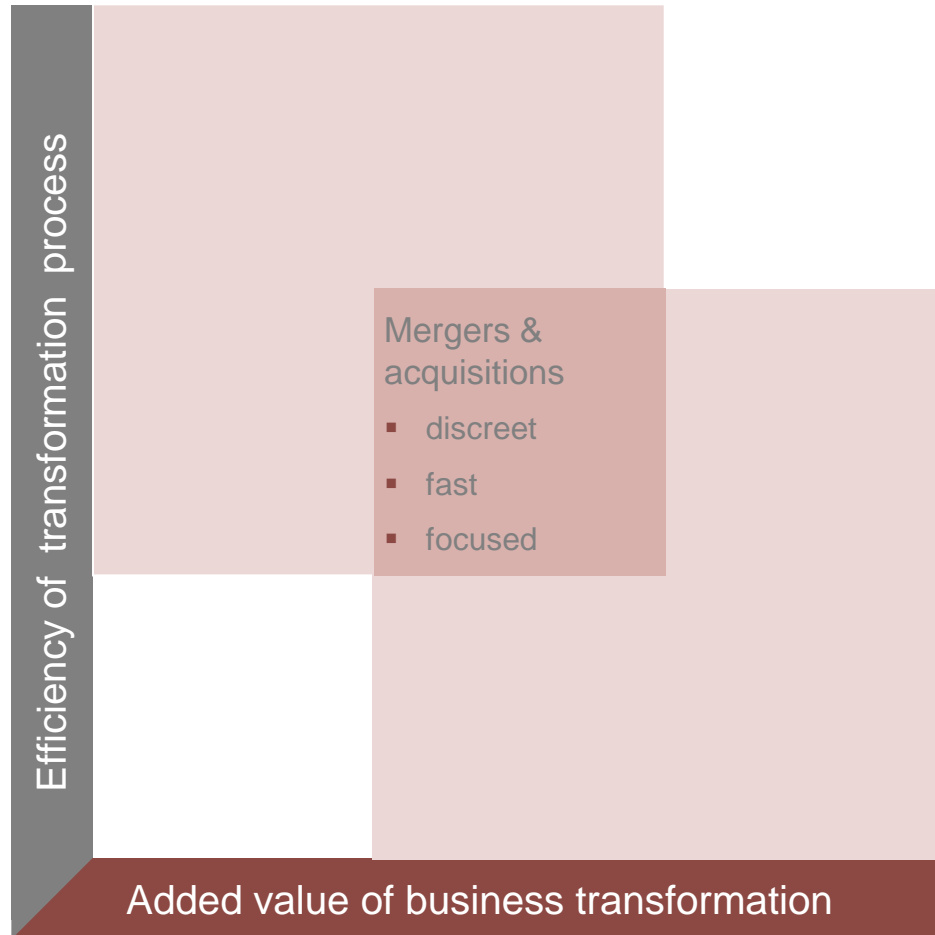
- Support for private placements / equity financing
- Assistance in debt financing
- Process management and bank negotiations

### Treasury

- Design treasury solution and set up treasury function
- Evaluation of treasury tools
- Operational treasury support
- Financial risk management

# Mergers & acquisitions

Comprehensive support from preparation to integration



## M&A preparation & due diligence

- Finance, strategic and vendor due diligence
- Preparative analyses and measures for divestiture
- Data room management

## M&A transactions

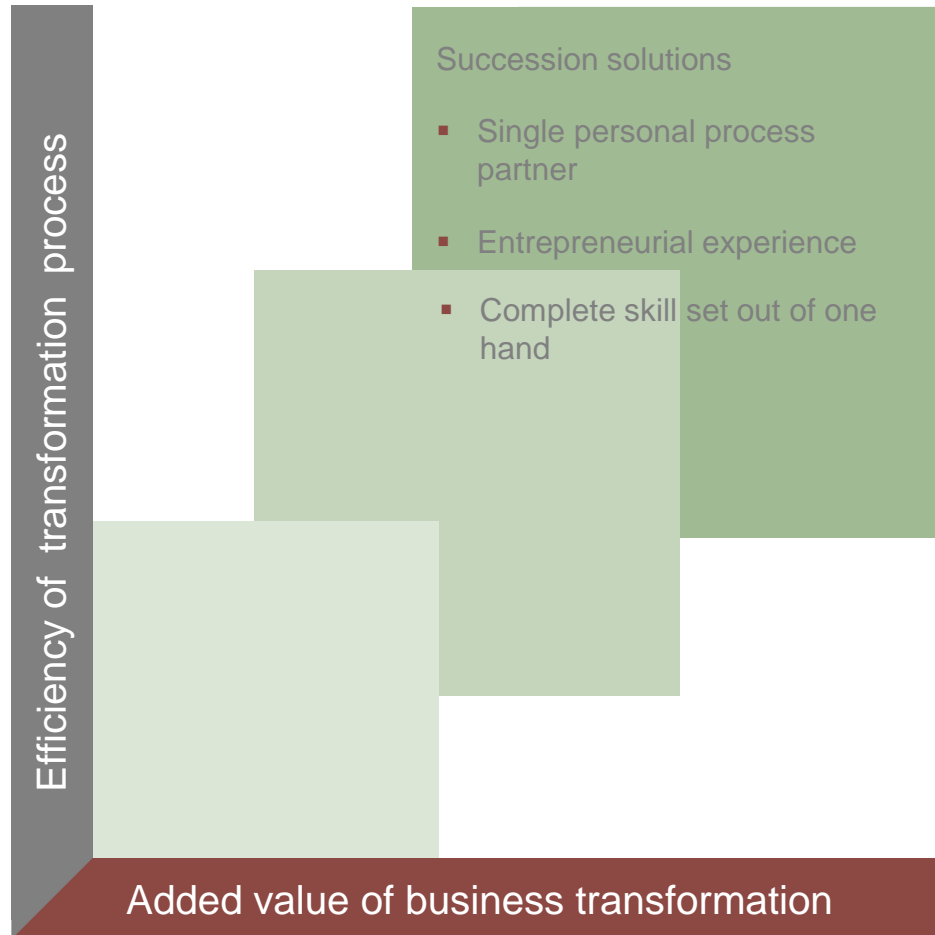
- Project lead of mergers and acquisitions from target screening to closing
- Lead management of divestitures from situation analysis to closing
- Conduct of discreet ,negotiated deals' as well as international auctions
- Tactical and content-related support in management buy-outs or buy-ins (sell-side and buy-side)

## Post merger integration

- Post merger integration including integration planning, setting up of integration team and defining action plan for the realisation of synergy potentials
- Integration / transformation of finance organization, working processes and applications
- Introduction, harmonization of GAAP (IFRS, IFRS SME, FER)
- Set up transparent reporting in line with new stakeholder requirements

# Succession solutions

## Personal succession solutions jointly with senior partners



Integrated succession planning and solutions in close cooperation with network partners

- Integrated consulting approach focused on transfer process, finance, legal and tax aspects
- Three-step approach comprising analysis, preparation and execution
- Securing owners' interests in a transition within the family as well as in the case of external buyers through coaching
- Professional network: [www.protinus.ch](http://www.protinus.ch)

### 3. Consultants

#### Core team

- Beat Hermann
- Max Vögeli
- Beat Zwahlen

#### Affiliated consultants

- Stephan Glanz (IFRS)
- Philip van Randwijk (Treasury)
- Xin Wang (China consultant)

#### Affiliated company

##### TCO Transition Company

- Thomas Burkard
- René C. Schum

## Beat Hermann, 1959, Swiss



- Graduate in Economics and Business Administration, University Basel (lic.rer.pol.)
- Partner CFOxpert since 2006
- 20 years of experience in CFO senior executive functions
- Before joining CFOxpert, Beat Hermann was Managing Director and CFO of VTX Datacomm AG, Basel, CFO of Chemspeed Ltd., Augst, as well as of New Medical Technologies AG, Basel, which included special tasks for portfolio companies such as Controlling and M&A. Previously he was Head of Group Controlling and Investor Relations with the then public Stratec group, Oberdorf, where he was closely involved with the SAP ERP roll-out. He started his professional career in the IT and Organisation department of Swiss Bank Corporation before moving into commercial banking.
- Beat Hermann's particular areas of expertise include controlling and reporting concepts, IT organisation and ERP solutions, investor relations and capital market transactions, application of modern financial concepts in start-ups and SME environments
- Professional and consulting experience and know-how include medtech/life-sciences, internet, chemicals, communication and financial services industries.

## Max Vögeli, 1951, Swiss



- Graduate in Economy and Business Administration, UAS Zurich  
Advanced Management Courses at IMD, SKU and Bradford
- Partner CFOxpert since 2006
- 20 years of experience in CFO senior executive functions
- Before joining CFOxpert, Max Vögeli was CFO and member of the management board of Cementia Holding AG, Zurich, and led its holding activities, including investors' relations. In this responsibility he built up the world-wide trading and shipping business. On behalf of the parent company, Lafarge (France), and the joint venture partner Blue Circle (UK) he coordinated acquisitions and integrations of companies in Eastern Europe, South Africa and Asia. Prior to this he was Head Controller of ETA, a division of Swatch group, Bienne, and CFO of PCW group, Siggenthal.
- Max Vögeli is a board member of various companies and an investor of a venture company in the clean energy sector.
- Max Vögeli's particular areas of expertise are in mergers & acquisition, restructurings, consolidation, accounting standards, audit committee, company secretary tasks.
- Professional and consulting experience and know-how include construction, trading, logistics, leisure, watches and real estate industries.

## Beat Zwahlen, 1960, Swiss



- Graduate in Economy and Business Administration, UAS Berne  
Swiss CPA
- Established CFOxpert in 2003
- 20 years of experience in CFO senior executive functions
- Before founding CFOxpert, Beat Zwahlen was CFO and member of the management board of Schaffner Holding AG, Luterbach. In this position he was responsible for investors' relations, the European logistics center and expansion of business in Europe and from Europe to Asia. He standardized and professionalized management accounting and reporting within the group. As CFO of Rieter Automotive Systems, an independent division of the Rieter group, Winterthur, he led major IT Business projects, reorganized the finance function during an extensive growth phase, drove standardization projects and introduced integrated planning and tracking tools. Beat Zwahlen gained further professional experience as Head Finance & Controlling Siemens Europe, Zug, where he had a leading role in substantial cost reduction programs. He started his career in audit and business consulting.
- Beat Zwahlen's areas of expertise are related to consulting, merger & acquisitions, design of controlling and reporting systems, IT / ERP / standardization projects and supply chain management.
- Professional and consulting experience and know-how include automotive, electronics, machinery, leisure, luxury, travel and financial services industries.

## Dr. Stephan Glanz, 1960, German



- PhD Business Administration, University of St. Gallen (Dr. oec. HSG)  
Swiss CPA
- Independent Consultant affiliated with CFOxpert since 2011
- Over 20 years of experience in accounting, auditing and finance
- Stephan Glanz is managing partner of Dr. Glanz & Partner GmbH where he provides support to quoted and non-quoted companies mainly in the area of financial reporting (e.g. consolidations, preparation of financial reports, ensuring IFRS compliance, financial due diligence). He also is a partner of SRG Schweizerische Revisionsgesellschaft AG where he heads the financial reporting competence center. He has experience as the director of studies in accounting & controlling at Hochschule für Wirtschaft Zürich (UAS Zurich). Prior to this he spent 14 years in large audit firms, finally as the head of IFRS for BDO Switzerland. In between he spent 4 years in the Group Controller's Area of UBS (several functions). He was secretary, later member, of technical committees at the Swiss CPA organization. He is a lecturer in accounting at UASs.
- Stephan Glanz has written several books and many articles, dealing with a broad range of issues in international and Swiss financial reporting
- Professional and consulting experience and know-how include manufacturing and financial services industries.

## Philip van Randwijk, 1953, Dutch



- Graduate in Economy & Business Administration, Rotterdam and Delft
- Independent Consultant affiliated with CFOxpert since 2010
- 25 years of experience in banking and in treasury/corporate finance/tax functions
- Philip van Randwijk is Managing Partner of Teamwork International S.à.r.l. where he is consulting large international companies in the area of treasury management. He held the position of Director Corporate Treasury and Tax at Royal Numico N.V. and previously he was Corporate Treasurer at Bühmann-Tetterode N.V. His career started in the banking sector.
- Philip van Randwijk's particular areas of expertise are in corporate treasury, treasury control and corporate finance.
- Professional and consulting experience and know-how include retail, real-estate, automotive, paper & packaging, food industry and pharmaceutical industry.

## Xin Wang, 1977, Chinese



- Postgraduate Diploma of management, London Metropolitan University  
Bachelor in English and Literature from Shanghai International Studies University
- Affiliated with CFOxpert since 2005
- 3 years of experience as project leader at Shanghai Pudong Kangqiao Industrial Zone, Shanghai
- Before joining CFOxpert, Xin Wang was a project leader at Shanghai Pudong Kangqiao Industrial Zone where she negotiated contracts with foreign investors for establishing production sites in the Zone, In addition she was in charge of supporting a portfolio of foreign companies for any issues related to authorities and real estate. She started her career as management assistant at the DHU-LASALLE, International Design College in Shanghai. Before moving to Shanghai for her studies, Xin grew up in Nanjin, Jiangsu Province.
- Xin Wang is fluent in Mandarin, Shanghai dialect, English and German and holds an advanced interpretation certificate for Chinese – English.

# TCO Transition Company

## Profile

TCO Transition Company Ltd is a Switzerland based (canton of Zug) consulting firm which provides the following services on an international basis:

1. Mergers & Acquisitions (M&A)
2. Corporate Development
3. Fit for Divestiture (F4D)
4. Succession Planning
5. Corporate Finance

TCO supports in the area of strategy consulting as well as in the implementation of the respective results. The services of TCO include special sectors such as emergency sales and Carve-outs and Carve-ins and tailor-made Fit for Divestiture assignments which do not only increase the probability of success in a divestiture mandate but will most likely have a significant positive impact on the sales prices. In the field of owner-managed companies TCO offers an integrated consulting approach which covers all the relevant aspects as e.g. legal and tax.

TCO's key know-how includes a sophisticated project and process approach, a solution-oriented „get it done“ working attitude and network-oriented thinking and handling. As a result creative und innovative solutions even for highly complex topics are designed which then can be implemented together with the clients.



## Thomas Burkard, 1971, Swiss



- Master in Corporate Finance, University of Zurich (lic. oec. publ)
- Partner TCO since 2004
- More of 13 years of experience in national and international mergers & acquisitions transactions, integration projects and restructuring engagements.
- Before joining TCO in 2000, Thomas Burkard was managing M&A transactions as a member of the M&A-team of a globally acting investment bank.
- Besides the transaction management Thomas Burkard's particular areas of expertise are in highly complex company evaluations, financial modelling (incl. scenario technologies) of company structures and in-depth analysis within Fit for Divestiture assignments.
- Professional and M&A experience and know-how include machinery, components, high tech industry, automotive, consumer goods, textile, packaging, flooring, telecom, energy, real estate, idiot handling and several service industries.

## Dr. René C. Schum, 1961, Swiss



- Master of Business Administration, University of Berne  
PhD Business Administration, University of Fribourg (Dr. rer. pol.)
- Established TCO in 1999
- More than 17 years of experience in national and international mergers & acquisitions, restructuring projects, Fit for Divestiture engagements and carve-out assignments
- Before founding TCO in 1999, René C. Schum was in charge of a M&A team as an executive manager at CSFB in Zurich and London. Previously he held various management positions in banks.
- René C. Schum's particular areas of expertise are M&A, Asset & Liability Management and Finance & Controlling
- Professional and M&A experience and know-how include machinery, components, high tech industry, automotive, textile, packaging, telecom, energy, internet platforms, banking, real estate and several service industries.