

### PERIOD END CLOSURE CHECKLIST

BALANCE SHEET Documentation Required	Additional Comments, Suggestions for Approach	Frequency	Preparer	Signature	Date completed	Reviewer If Appl.	Signature
<b>Fixed assets (Tangible/Intangible/Financial Investments)</b> <ul style="list-style-type: none"> <li>• Specification and documentation of goodwill, amortization of goodwill and impairment.</li> <li>• Specification and documentation of other intangible FA and related amortization.</li> <li>• Reconciliation to fixed asset register: specification net book value opening balance-additions-retirements-depreciation. Review FA movements</li> <li>• Specification and documentation of impairment Testing of Tangible Fixed Assets</li> <li>• Schedule FA physical count</li> <li>• Feeders: Verification sales by location or account to justify the cost of providing free equipment.</li> <li>• Review Capital expenditure approval - Tracking</li> </ul>	<p>Input to (e.g. Restructuring plans/Office Movements etc.) and Process for Impairment Testing should be documented, incl. the Results (even if zero) of Management Review and decision process should be available.</p> <p>For all valuation areas (fiscal/ local statutory and US GAAP)</p> <p>Include review of P&amp;L related to FA disposals; Reconciliation for all Valuation areas (fiscal/ local statutory and US GAAP) should be available as well as analysis &amp; reconciliation between the valuation areas.</p> <p>Even if test does not lead to any Result Impact, process to tests and decisions made are required</p> <p>Documentation of Process and Results from count e.g. Losses taken, changes/deletions from Register should be available. Ensure proper authorisation approval process has been performed.</p> <p>Review result and input to impairment tests</p>	<p>Y</p> <p>Y</p> <p>M</p> <p>Y</p> <p>Every 3Y</p> <p>Q</p> <p>M</p>					
<b>Inter-company accounts</b> <ul style="list-style-type: none"> <li>• Communication of late fiscal month IC transactions</li> <li>• Confirmation and reconciliation of inter-company balances with other JD companies</li> </ul>	<p>All differences above &gt;5 USD k will be questioned</p>	<p>M</p> <p>M</p>					