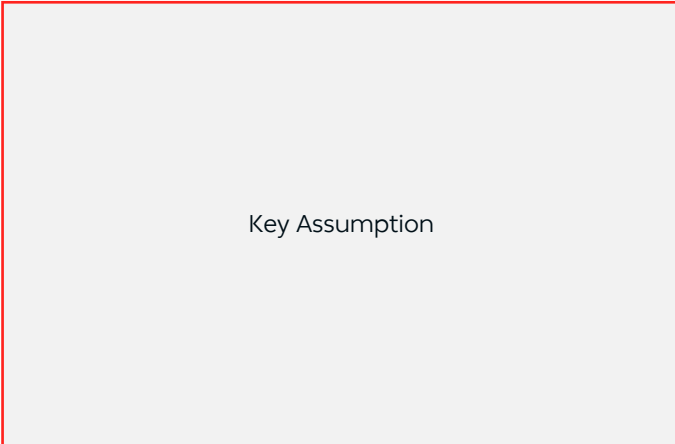


EMP's responsibility and output: Key Assumptions for EB's 5-Year P&L

Sample P&L of 5-year Planning						
	Year N	Year N+1	Year N+2	Year N+3	Year N+4	Year N+5
Rev						
Cost						
Margin						
Expense						
EBIT						

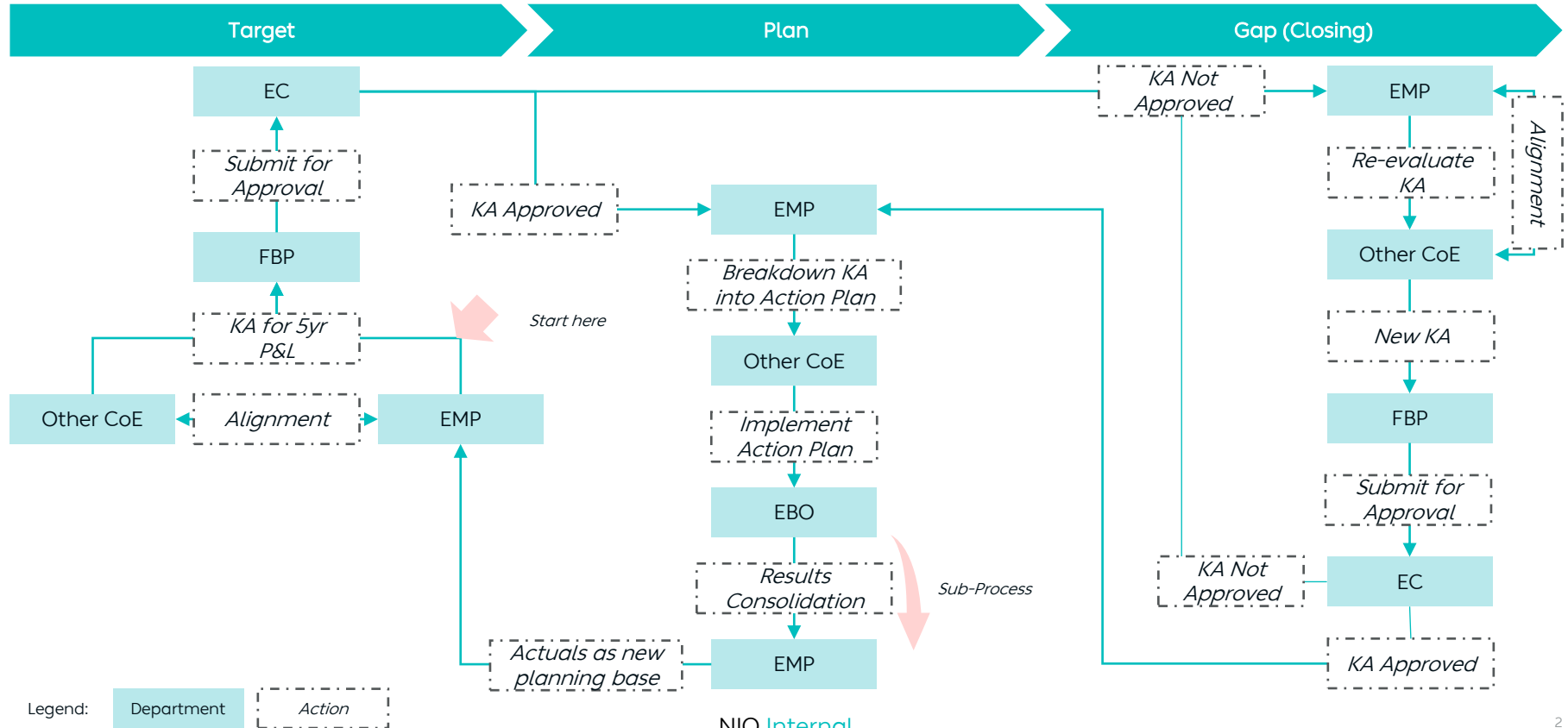
EMP is **fully responsible** for **all Key Assumptions** input into EB's 5-Year Planning

EMP is either

- i) **content ownership** of certain Key Assumption
- or
- ii) **In alignment** with Other CoE to ensure the **validity of Key Assumption**

Overall Process: 5yr planning flow

Target → Plan → Gap



Sub-Process: Short-term and long-term handover process

Who is responsible for KA breakdown

