We are absolutely thrilled you are interested to join us at Rohlik Group. By now we have spoken to you about your experience and personality in great detail. Next step is to find out how you tackle a task in reality.

**Group Financial Reporting Manager – Case Study**

Please complete the tasks listed below to help demonstrate your technical knowledge and ability to apply it to Rohlik Group. The cash flow should be completed using the template provided in the spreadsheet and you may include your response to the remaining tasks either in the spreadsheet or here in the Word document.

**Tasks**

1. You have been provided with an Income Statement, Balance Sheet and associated notes for a fictitious entity. Please use this information to complete a cash flow statement for that entity.
2. The Group operates a number of automated and manual warehouses to provide our customers with a wide range of goods that are delivered in perfect condition throughout the day. What do you consider to be the main challenges in accounting for the movement of inventory for the Group?
3. The Group leases a number of its delivery vehicles and warehouse equipment. What information does the Group need to collect for each lease to correctly account for the leased equipment and vehicles under IFRS 16?
4. The Group holds both tangible and intangible assets. What are the circumstances under which an impairment review needs to be carried out for each of these?
5. This role is responsible for the consolidation and statutory reporting of Group data. What elimination/consolidation adjustments would you expect to make to aggregated entity data to reflect the Group’s consolidated results?
6. On 14.2.20X1, the Group acquired 100% in company A. How would you reflect company A in the Group's consolidated financial statements for the fiscal year ending 30.4.20X1?