

Can you perfect future outcomes?

What matters to the CFO.



Move beyond monitoring efficiency and effectiveness...

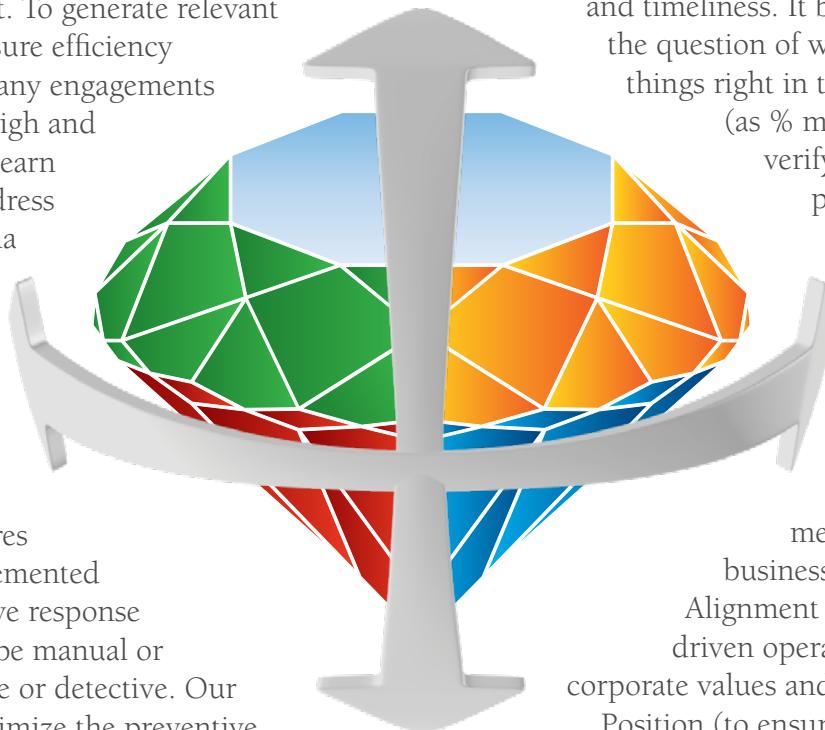
Capgemini's well-balanced set of performance metrics — **Diamond KPIs** — are the perfect tool for business to predict future outcomes and assure the desired success.

Efficiency

Efficiency is the most basic of measures; it looks at time and cost. To generate relevant information, we measure efficiency consistently across many engagements to pinpoint areas of high and low performance, to learn from the best and address under-performance via root-cause analysis and best-practice sharing.

Control

Control activities are policies and procedures established and implemented to help ensure effective response to risk. Controls can be manual or automated, preventive or detective. Our approach is to maximize the preventive function of controls. Their frequency depends on the volume of transactions processed, and the risk level associated with a given process.



Effectiveness

Effectiveness measures both accuracy and timeliness. It boils down simply to the question of whether we are doing things right in terms of both quality (as % measure) and time (to verify whether the task is performed within the allowed time).

Value

The value axis measures the following business benefits: Corporate Alignment (to ensure finance is driven operationally in line with corporate values and objectives), Market Position (to ensure finance operations contribute to areas that leverage market positioning), and Value Creation (finding leverage in finance operations to influence top-line growth) in order to navigate the finance department's performance so that it is aligned with corporate aspirations, objectives and values.

...to perfect control through innovative solutions...

Our approach to control.

Management Assurance Services

A dedicated team of more than 150 SOX experts and Chartered Accountants whose key areas of focus are concurrent audit; SOX compliance assessment and audits; ethical fraud prevention; controls remediation.

Control Maturity Model

Our structured and consistent framework for periodic assessment of effectiveness and efficiency of controls used to compare the key controls among engagements in order to drive continuous improvement, look to prevent rather than detect or remedy problems, and to operate the controls framework at the lowest possible cost.

Global Process Model[®]

Our unique and innovative approach to transforming Finance & Accounting processes, made up of best practices backed by a complex database of over 700 defined, world-class processes representing global and industry best practice, including controls.

Command Center

Our proven “fast track” to transparency, consistency, and improved control in managing geographically dispersed delivery centers.

...to predict future outcomes
and prevent failures...



Capgemini's balanced Diamond KPIs help business to achieve world-class operational performance.

Effectiveness KPIs

- Credit: % credit applications processed accurately
- Master Data: % changes processed accurately
- Collection: % overdue receivables
- Cash: % lines matched accurately
- Query: % queries over 10 days old
- Reporting: % reports issued on time

Value KPIs

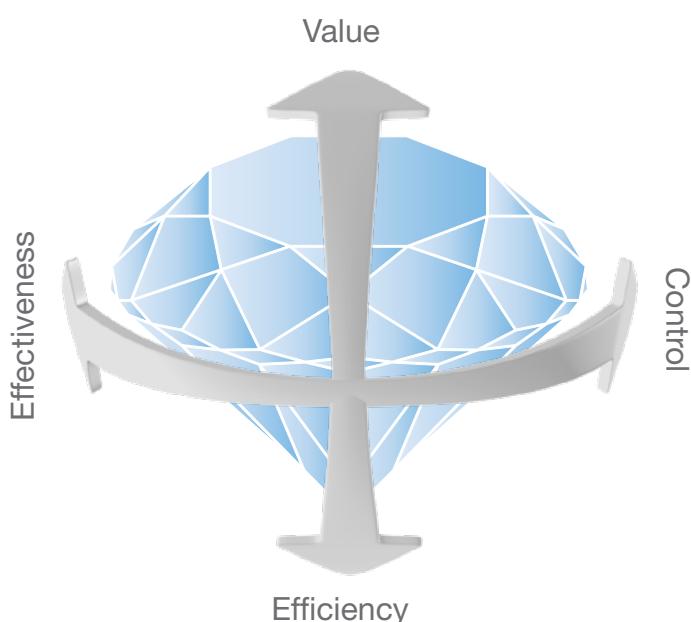
- Credit: % bad-debt write-off
- Master Data: % compliance
- Collection: % Days Sales Outstanding (DSO)
- Cash: % cash unallocated
- Query: % change current to previous month queries to invoices ratio
- Reporting: % of ad-hoc reports

Control KPIs

- Master Data: % detected segregation of duties exceptions
- Pre-process: % prevented duplications / incorrect scanning of documents
- Capture: % prevented incorrect / incomplete transfers from procurement system
- Authorize: % prevented duplicated / fraudulent invoices processed
- Query: % detected unauthorized requests
- Payment: % detected segregation of duties exceptions

Efficiency KPIs

- Master Data: time per change
- Collection: time per contact made
- Query: time per query
- Reporting: time per report issued



...for rock solid
performance
and value

A global community of F&A experts...



Magdalena Matell
Delivery Excellence
Manager, Benchmarking

A Certified Accountant, as Delivery Excellence Manager, Magdalena supports our clients in their drive to excellence by leading the process of diamond cross-engagement KPI benchmarking & reporting for BPO Europe. She manages various Delivery Excellence industrialization projects and is a Global Process Model® Order-to-Cash expert.



Ravi Shankar
Head of Management
Assurance Services &
Controls

With 17 years of experience in Finance, Supply Chain, Projects and General Management, Ravi is currently the Head of Management Assurance Services and runs the SOX / Management Assurance Business for Capgemini globally. He is involved in shaping our market proposition as well as in its day-to-day delivery to our clients.



Andrzej Hutniczak
Engagement Executive,
Head of Delivery
Excellence

A Fellow of the Association of Chartered Certified Accountants with over 12 years of industry experience, Andrzej is a Vice President, Engagement Executive and Head of Delivery Excellence setting the direction for Capgemini's BPO Delivery Excellence and supporting client engagements in delivering excellence to our clients.



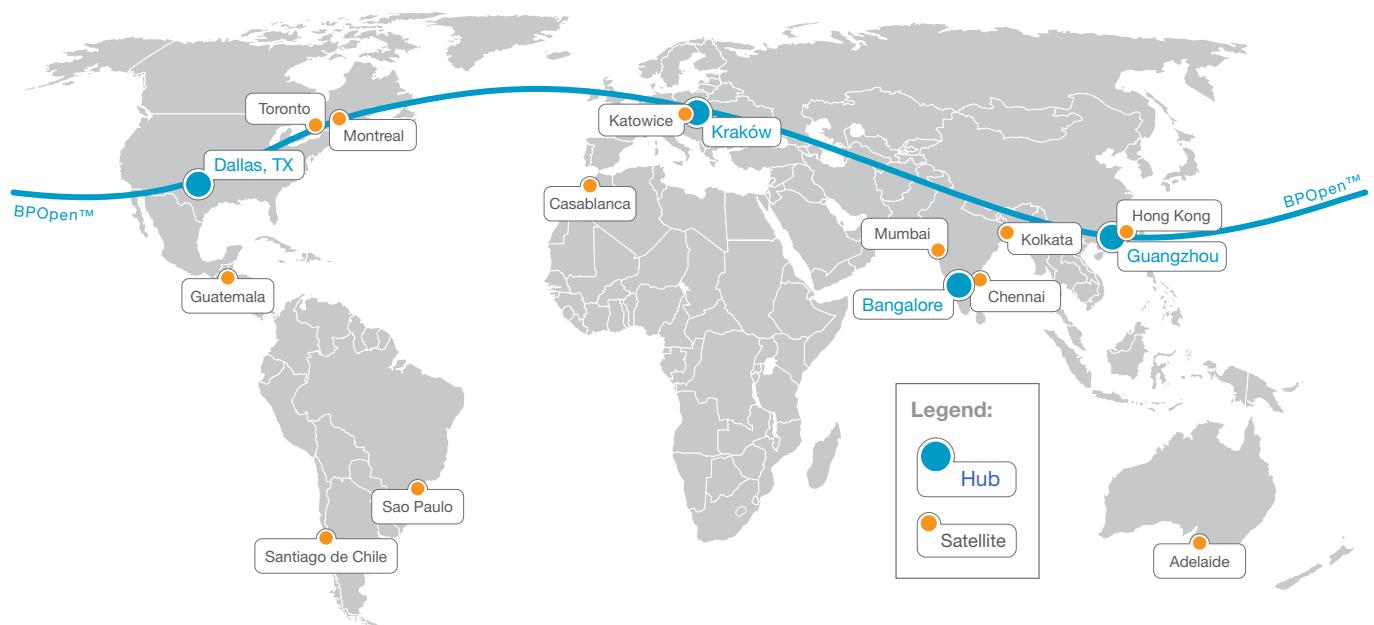
**Christopher
Stancombe**
Vice President,
Head of F&A Outsourcing

A Fellow of the Association of Chartered Accountants of England and Wales with over 20 years of experience in F&A, Christopher has worked within BPO for over 7 years. He joined Capgemini as Head of Global Solutions. He is now Head of Finance & Accounting Outsourcing in Global BPO where he oversees Sales, Engagements and Operations.

...ready to deliver
business value to you

Innovative solutions for perfect control and value

Global BPO Rightshore® Network



About Capgemini and the Collaborative Business Experience™



Capgemini, one of the world's foremost providers of consulting, technology and outsourcing services, enables its clients to transform and perform through technologies. Capgemini provides its clients with insights and capabilities that boost their freedom to achieve superior results through a unique way of working, the Collaborative Business Experience™. The Group relies on its global delivery model called Rightshore®, which aims to get the right balance of the best talent from multiple locations, working as one team to create and deliver the optimum solution for clients. Present in more than 30

countries, Capgemini reported 2008 global revenues of EUR 8.7 billion and employs over 92,000 people worldwide.

Capgemini Outsourcing Services (OS) draws on the expertise of more than 25,000 employees to manage, innovate and improve the IT systems and business processes of its clients. Capgemini OS offers a full spectrum of services including Applications Outsourcing, Infrastructure Outsourcing, Business Process Outsourcing and Transformational Outsourcing.

More information is available at www.capgemini.com/bpo