



Business concept

When developing business concepts, we largely rely on the findings of a detailed analysis of the state of the market and the provision of goods and services. This analysis is developed in close cooperation with those who possess the know-how on the part of our clients. This is based on comprehensive factual research through all available sources of information. We round off this picture by subsequently carrying out an analysis of the financial development, which offers a valid view of the cause-and-effect relationships of the company's development to date. Drawing on the insights gained from the fields of activity, we develop concrete and action-oriented sets of measures and derive planning approaches, which we test by means of a supplementary analysis of the previous financial development and which are then transferred into an integrated financial planning for the following financial years. This approach lays the foundation for implementing an active corporate development process.

1. Analysis of the current situation

We begin with an analysis of the company's development to date and the current situation. To do this, we first identify the individual business areas. Following comprehensive fact-finding, the assessment of the general market and competitive situation as well as the positioning of the company is usually carried out in the form of a moderated workshop, just as is the case when analysing the status quo of the provision of goods and services. All processes of the workflow are covered by this. The process flows are presented and qualitatively assessed. The analysis is concluded by a systematic problem diagnosis and the workshop results, together with the previous research findings, form the basis for the conceptual approaches.

2. Business concept

Working together with the persons involved, we develop and specify practical and implementation-oriented approaches aimed at attaining the desired market positioning and future market cultivation. With regard to the identified fields of activity in the provision of services, solutions and appropriate measures are established. The result is a plan of action laying down the responsibilities, the time frame, the expected costs and the effects of the measures in terms of how they contribute to results and liquidity.

3. Financial planning

In order to plan future economic conditions, the development of earnings to date, the current liquidity situation and its development in the context of a cash flow statement and the balance sheet are all evaluated. Alongside this, the jointly developed expectations for the business units in the form of turnover and contribution margins form the essential basis for our planning. The results of the market and performance analysis, including the estimation of future market developments on the customer, personnel and procurement side, are taken into account as future changes to individual planning items. We map the conceptually developed measures with their expected costs and effects in the planning. Through this process, we arrive at a monthly income plan, from which the liquidity plan is derived by means of the planning of the relevant payment flows and which leads to the balance sheet plan. This integrated financial planning is rounded off by considering different scenarios, sensitivities and the cash flow profile of the respective business areas.

4. Business concept - the foundation of an integrated consulting strategy

The business concept forms the basis of our integrated consulting strategy - whether it be

- as a business concept for strategic reorientation, optimisation of the current business and as a basis for future business management;
- as a concept for growth for initiating controlled corporate growth across all areas of market, service provision and finance;
- as a financing concept for structuring corporate financing and raising new funds;
- as the basis for a company valuation, the initiation of an M&A process and / or for structuring a company succession;
- as a restructuring concept - supplemented by all the requirements of proper restructuring, the provisions of IDW S 6, etc. - for managing the restructuring process and creating transparency for all stakeholders;
- or even as a combination of several of these objectives.

Through the integrated financial planning, all effects that are to be expected as a result of changed structures are mapped. A holistic concept for the strategic reorientation is created through operationalised action plans. This forms the basis for continued support of our clients within the framework of the active corporate development process in all instances.

