



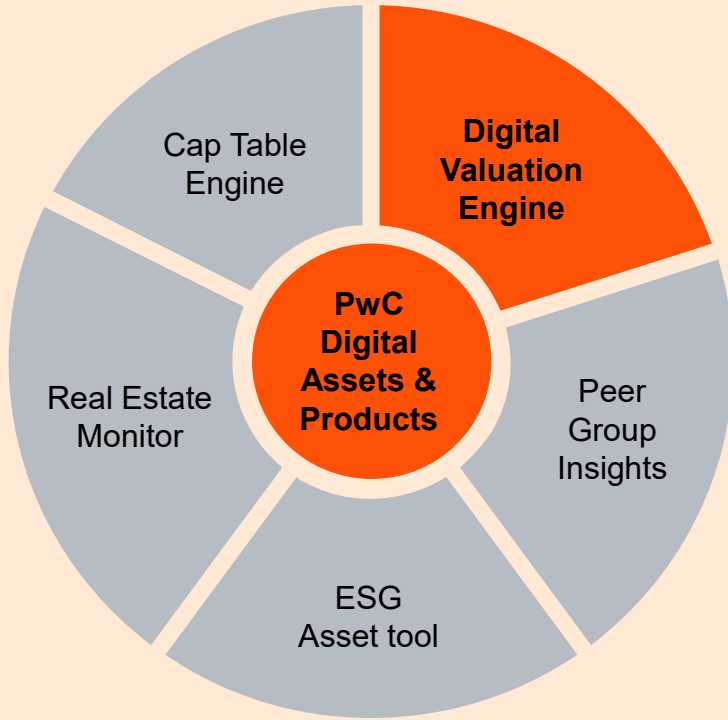
# Digital Valuation Engine

powered by Peer Group Insights



PwC Deals Digital Assets & Products

# Introduction to PwC's Digital Valuation Engine



**pwc** Digital Valuation Engine

PwC's Digital Valuation Engine streamlines impairment testing of goodwill, assets, and investments with automated reporting, integrated market data, and collaborative workflows, ensuring compliance with IAS 36 and IDW RS HFA 10 and reliable results.



## **Speed**

Accelerates impairment testing



## **Compliance**

Ensures compliance and consistency



## **Intelligence**

AI-driven peer group selection



## **Transparency**

Instant audit-ready reports

# Key Features of PwC's Digital Valuation Engine

01

## Leading Standards Compliance

PwC's platform delivers structured, high-quality impairment assessments for goodwill and assets, fully aligned with IAS 36 and IDW RS HFA 10 requirements.

02

## Current Market Data

Benefit from monthly refreshed market data and robust cost of capital calculations, ensuring your analyses reflect the latest financial conditions.

03

## Integrated Planning & Analysis

Seamlessly incorporate your business forecasts and explore the impact of key value drivers through built-in scenario and sensitivity analysis tools.

04

## Collaborative Workflow

Empower your team to work together efficiently with an intuitive interface, streamlined data uploads, and customizable analysis settings.

05

## Audit Ready Documentation

Generate downloadable, audit-ready documentation packages that capture all key assumptions and results, supporting both internal decision-making and external review.

# User Journey: Digital Valuation Engine

## Project Setup

**pwc** Digital Valuation Engine

Home / Deals Digital Assets and Products GmbH

## Deals Digital Assets and Products GmbH RS HFA 10

● [Settings](#) ● Financials ● Cost of capital ● Valuation dashboard

Valuation object

Deals Digital Assets and Products GmbH

Description of the valuation object

RS HFA 10 analysis of the company

Define the valuation date, scope, and value concept, and configure project parameters in line with IAS 36 and IDW RS HFA 10. Select relevant peer groups and customize calculation settings for your analysis.

# Data Input

pwc Digital Valuation Engine

Home / Deals Digital Assets and Products GmbH

## Deals Digital Assets and Products GmbH RS HFA 10

pwc

Settings Financials Cost of capital Valuation dashboard

☐ Cost of sales ☒ Total cost Download template Upload file

Profit and loss statement Historical balance sheet Planned balance sheet

in EURk	Jan 22 - Dec 22 Actual	Jan 23 - Dec 23 Actual	Jan 24 - Dec 24 Actual	Jan 25 - Dec 25 Budget	Jan 26 - Dec 26 Plan	Jan 27 - Dec 27 Plan
Revenue	500.00	500.00	500.00	530.00	560.00	590.00
Other operating income	25.00	25.00	25.00	25.00	25.00	25.00

Upload financial plans and key assumptions via an intuitive Excel interface. Integrate business forecasts and cost of capital parameters using either PwC market data or your own inputs.



# Audit Procedures

pwc Digital Valuation Engine

Home / Deals Digital Assets and Products GmbH

## Deals Digital Assets and Products GmbH RS HFA 10

Settings Financials Cost of capital Valuation dashboard

☐ Industry analytics ☒ Peer group analysis

Select a peer group saved in [Peer Group Insights](#)

Wacker Neuson Peer Group WACC

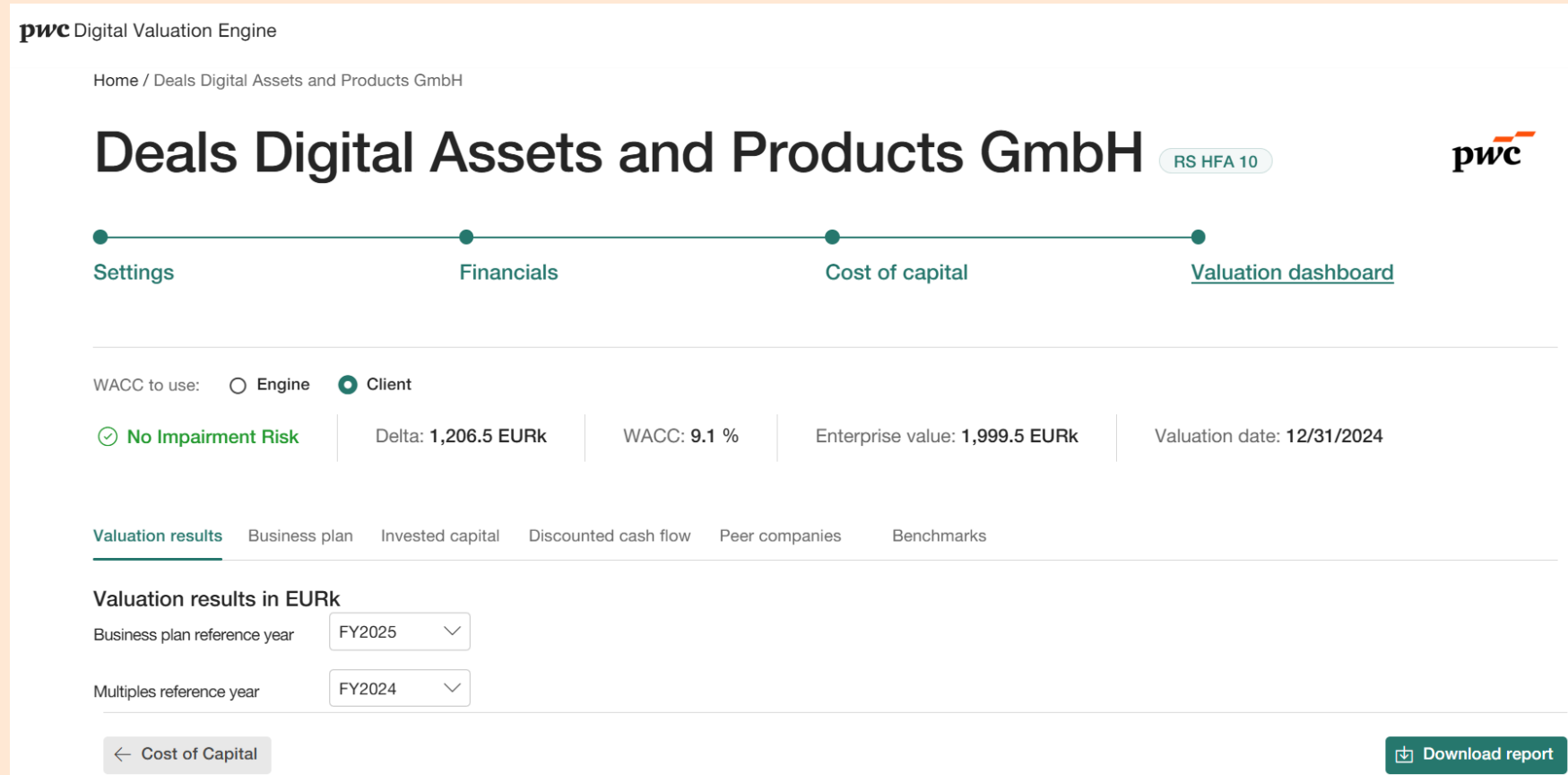
ⓘ If your peer group is missing, please create and save it in Peer Group Insights. It will appear on the list above.

SETTINGS  
Regression currency: EUR  
Valuation date: 12/31/2024  
Tax shield: disabled  
Beta debt: disabled  
Credit spread type: calculated  
Calculated credit spread: 1.14%  
Rating: AAA  
Compound: Annual  
Credit spread years: 30  
Flooring equity value (0-100%): disabled

← Financials Valuation Dashboard →

Leverage standardized valuation models and automated documentation to ensure transparency and audit readiness. All inputs and assumptions are clearly recorded for regulatory compliance.

# ● Key Findings



Access a results dashboard with valuation outcomes, headroom, and sensitivity analysis. Generate customizable, downloadable reports for internal and external review.

# Service Options for PwC's Digital Valuation Engine

## Digital Valuation Engine

### Self Service

- On-demand access to the Digital Valuation Engine for independent impairment testing and valuations
- Built-in business planning, analysis, and sensitivity tools
- Unlimited usage and flexible export capabilities
- Included technical support
- Ideal for organizations preferring autonomy and efficiency



### Managed Service

- Dedicated support from PwC valuation specialists at every stage
- Platform configuration tailored to your organization's needs
- Comprehensive onboarding and feedback sessions
- Expert assistance with data input, analysis, and documentation
- Best for organizations seeking personalized service and expert guidance



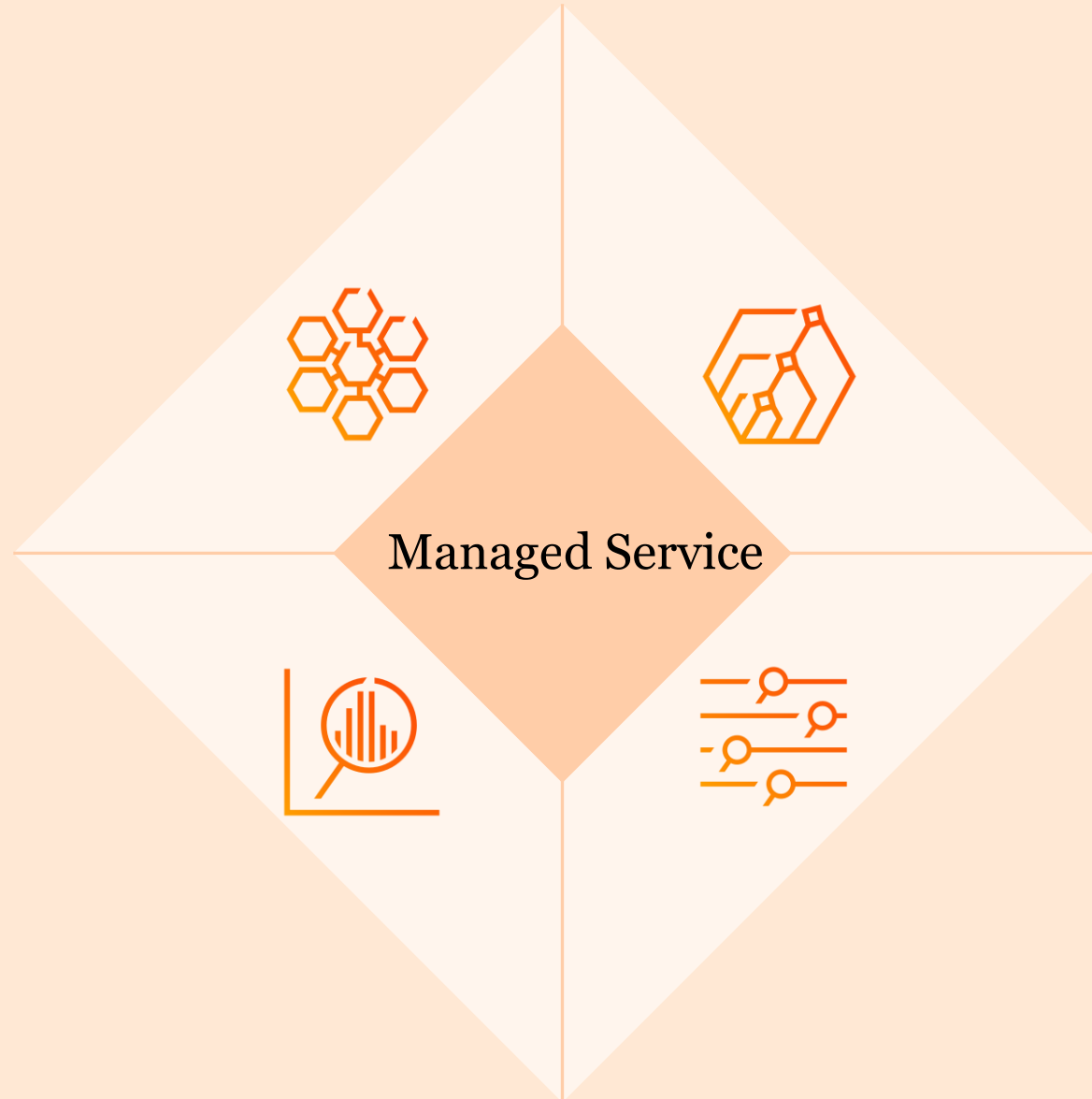
# Managed Service: Customized Impairment Testing Experience

## Tailored Platform Configuration

Our team works closely with you to define your specific requirements and customize the Digital Valuation Engine to fit your organization's needs. This includes harmonizing data interfaces and adapting workflows for seamless integration.

## Customized, Audit-Ready Deliverables

Receive detailed, audit-ready documentation tailored to your reporting needs. Our managed service ensures all outputs are suitable for both internal decision making and external audit or regulatory submission.



## Comprehensive Onboarding and Training

We provide dedicated onboarding workshops to ensure your team is fully equipped to use the platform effectively. Ongoing training and feedback sessions help maximize the value of the tool and address any evolving requirements.

## Expert-Led Execution and Guidance

PwC valuation specialists support you throughout the impairment testing process from data input and parameter selection to analysis and interpretation of results ensuring accuracy, compliance, and best practice application.

# Our approach sticks to your demands and is separated into four phases



## Brainstorming Session

- ✓ Presentation of essential features and benefits of the Digital Valuation Engine

## Testing Phase

- ✓ Test access to the tool for a defined timespan
- ✓ Regular touch points and ad-hoc meetings

## Feedback Session

- ✓ Feedback sessions to collect user experience
- ✓ Discuss possible customizations

## Access to Valuation Engine

- ✓ Use the Digital Valuation Engine for impairment testing.
- ✓ Receive ongoing technical and methodological support during the application phase

# Contact the Deals Digital Assets & Products Team



**WP, StB Thorsten Schnieders**  
thorsten.schnieders@pwc.com



**Sainarahari Kalvakalva**  
sainarahari.kalvakalva@pwc.com