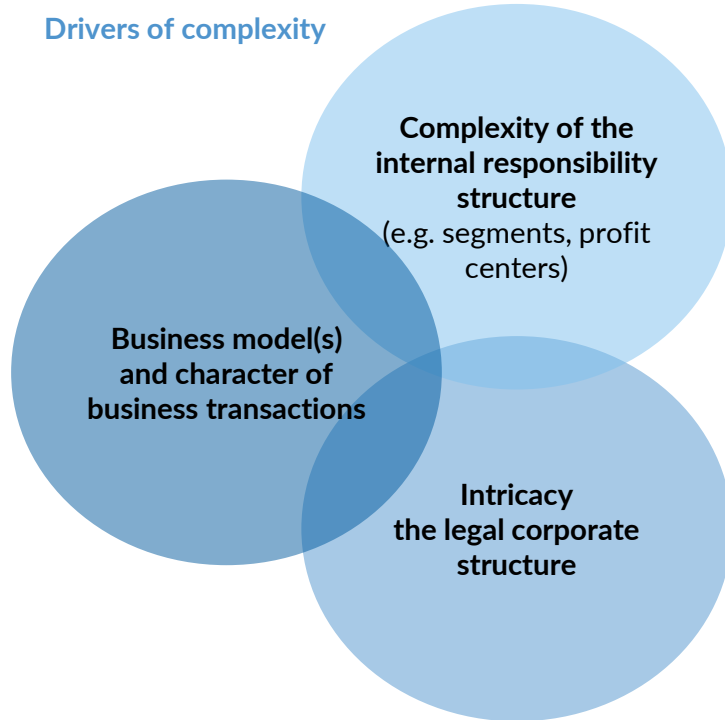


# Group Accounting – Consolidation

The consolidation structure is significantly influenced by three factors.

## Drivers of complexity



## Levers for managing complexity

