

PROGRAMMATIC PORTFOLIO COMPANY REPORTING – PROGRAM OVERVIEW

OCT 2025





PPCR CHARTER AND OBJECTIVE

CHARTER

Access Holdings is introducing a program to enhance the quality and timeliness of financial and operational reporting, with a parallel objective to elevate both transparency and accountability across the organization. The ultimate objective is to help the Access ecosystem better understand how to drive and realize enterprise value creation and measure the quality and character of our results.

OBJECTIVE

Create a data-driven and tech-enabled programmatic (daily, weekly, monthly, quarterly, annually) financial reporting program that provides Access and portfolio company executives with synthesized and clear analysis of a company's performance relative to historical data, competitors, and the Destination Plan. This initiative will result in a fully automated financial reporting process. Access and portfolio company executives will be able to focus on synthesizing and analyzing financial and operational metrics to make faster and better data driven decisions.



WHY SPEND TIME ON FINANCE AND DATA MATURITY?

How we communicate the value of this program to deal team leads and portfolio company leadership:

01 EXIT VALUATION PREMIUM

Buyers are willing to pay a premium for businesses with mature finance functions and fully integrated, modern tech stacks.¹ They can continue our playbooks for M&A and organic growth without pausing to upgrade the infrastructure.

02 IMPROVED DECISION MAKING

Enabling management with timely financial and operating information allows them to make decisions that enhance organic growth and improve EBITDA margins.

03 TRANSPARENT INFORMATION

Improved financial and operational data allows Access to appropriately monitor and assess the performance of each business, reducing the number of time-consuming ad-hoc requests

04 RISK MITIGATION

Timely, accurate, and standardized information reduces the overall risk in our portfolio, allowing us to identify and correct issues before they manifest

WHAT'S AT STAKE?

Driving an increase in exit multiple of 0.5x – 1.0x EBITDA

PROGRAMMATIC PORTFOLIO COMPANY REPORTING DEPLOYMENT

INTRODUCTION

Create a data-driven and tech-enabled programmatic (daily, weekly, monthly, quarterly, annually) financial reporting program that provides Access and portfolio company executives with synthesized and clear analysis of a company's performance relative to historical data, competitors, and the Destination Plan.

This initiative will result in a fully automated financial reporting process. Access and portfolio company executives will be able to focus on synthesizing and analyzing financial and operational metrics to make faster and better data driven decisions

TIMELINE

This process will have four “layers” which will run concurrently:

- **Financial Reporting Layer** Monthly & Quarterly Financial Reporting
- **KPI Layer** Key Performance Indicators
- **Destination Plan Layer** Destination Plan Tracking
- **Use Cases Effectiveness Layer** Measure Effectiveness of Our Tools & Capabilities



PPCR PROGRAM COMPONENTS

How we communicate the value of this program to deal team leads and portfolio company leadership:

1

Financial Excellence and
Monthly Financial Reviews

2

Core Systems Architecture (“Platform 360”)

3

Data Warehouse and Automated Reporting
 (“Cortex”, “Pulse”, “Coach”)



FINANCIAL EXCELLENCE & MONTHLY FINANCIAL REVIEWS

PPCR MATURITY FRAMEWORK

How we communicate the value of this program to deal team leads and portfolio company leadership:

Description	PPCR v1 Initial Platform Standup	PPCR v2 Manual Reporting	PPCR v3 Automated Reporting	PPCR v4 Private Exit Ready
Processes				
Destination Planning	x	x	x	x
Budget Aligned with Access Best Practices	x	x	x	x
Accounting Close Timing	BD10	BD10	BD10	BD8
Reporting Package Timing	BD15	BD15	BD12	BD10
Monthly Financial Review call with Access Deal Pod	x	x	x	x
Quarterly Reforecasting	x	x	x	x
LRP Model in Place		x	x	x
Documentation and Testing of Systems of Internal Controls		x	x	x
Weekly 13-wk Cashflow	x	x	x	x
Platform 360 Systems Architecture	In Process	In Place	In Place	In Place
Cortex Data Warehouse	In Process	In Process	In Place	In Place
AI Analytics	N/A	N/A	In Process	In Place
Reporting				
Executive Summary and MD&A	2	2	2	2
Consolidated Financial Statements	2	2	3	4
13-Week Cash Flow	2	2	2	4
Revenue Backlog	0	2	3	4
Bank EBITDA & Covenants	2	2	3	4
Long-Term Debt	2	2	3	4
Business-Unit Financial Reports	2	2	3	4
Key Performance Indicators (KPIs)	1	2	3	4
Organic Growth + Underlying Drivers	0	2	3	4
Acquired Growth Revenue	1	2	3	4
M&A Synergy Realization	1	2	3	4
Capital Expenditures	0	2	3	4
Acquisitions & Disposals	0	2	3	4
Corporate SG&A Detail	1	2	3	4
Finance Group Operations	0	2	3	4
Strategic Initiatives / Destination Plan	0	2	3	4
Revenue & Pro-Forma Adjusted EBITDA	1	2	3	4
EBITDA Definitions	1	2	2	2
Reconciliation of Book, Adjusted, and Pro-Forma Adjusted EBITDA	1	2	3	4
Use Case Effectiveness				
Organic Growth	0	0	2	4
M&A	0	0	2	4
Talent	0	0	2	4
Operations	0	0	2	4



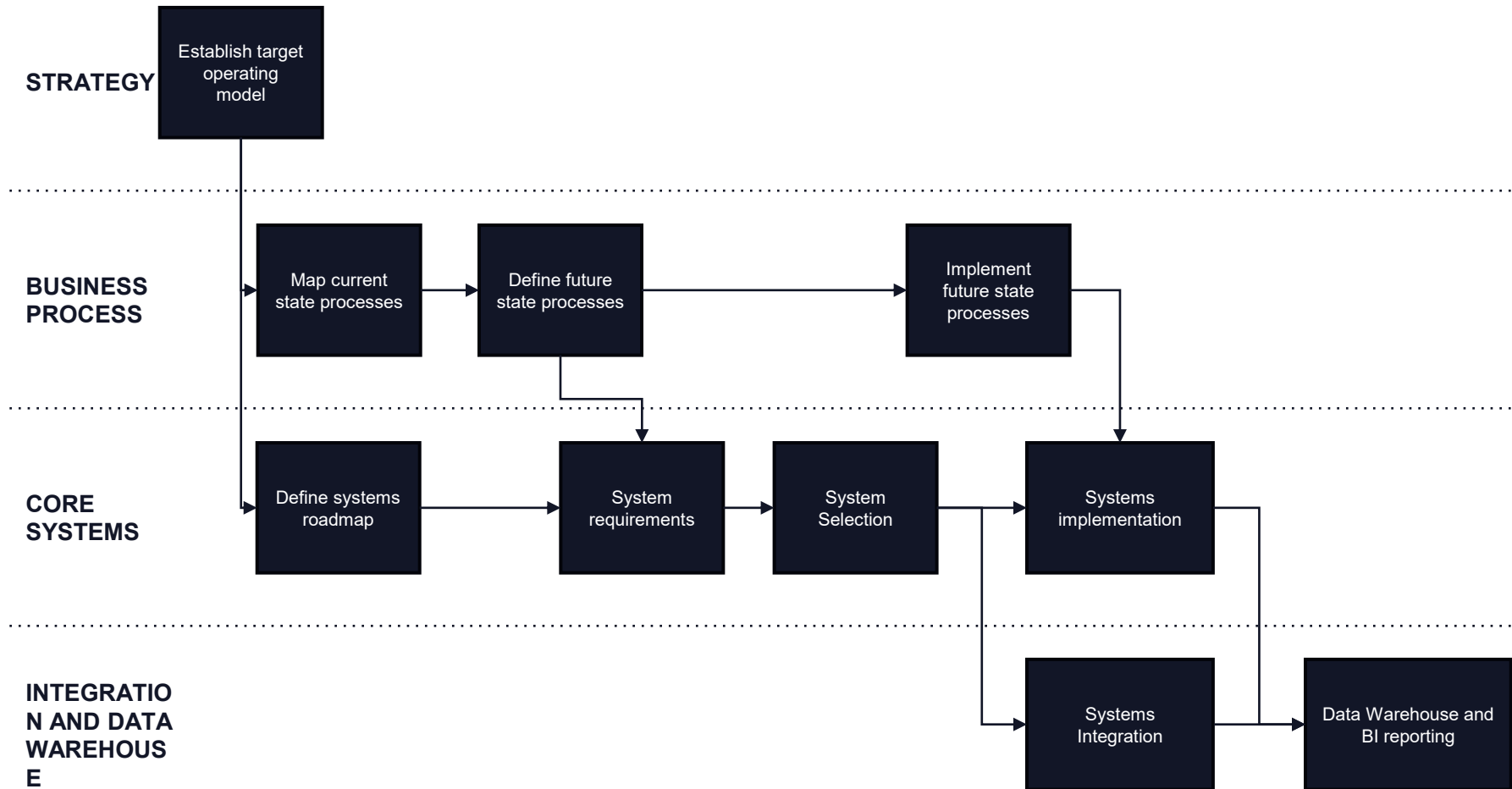
REPORTING PACKAGE REQUIREMENTS

Monthly Reporting Package:

FORMAT	REPORT	CADENCE
PDF (10-15 Pages total)	Performance Summary (1-2) pages <ul style="list-style-type: none"> • Overall performance • Drivers of the business • M&A Pipeline • Outlook for rest of year • Discussion of under / over performance by BU • Key risks and mitigations 	Monthly
	Strategic Initiatives Updates	
	Consolidated Financial Statements (reported and adjusted) w/ variance to budget, forecast, and PY – P&L and BS	
	Consolidated KPIs	
	1 Page Summary of BU Financials / KPIs	
Excel Reporting Package	Consolidated financial statements <ul style="list-style-type: none"> • P&L (reported, adjusted, and RoY forecast) w/ variance to budget, forecast, and PY • Balance Sheet • Cashflow Statement • Changes in Stockholder's equity 	Monthly
	BU P&L (reported, adjusted, and RoY forecast) w/ variance to budget, forecast, and PY	
	13-Week Cashflow	
	Key Performance Indicators – 10-15 Key metrics from top of funnel to cash. Consolidated and BU level	
	Bank EBITDA & Covenants	
	Long Term Debt	
	Organic vs Acquired Revenue Growth	
	Corporate SG&A Detail	
	M&A Synergy Realization	
	Capex	
	Acquisitions and Disposals	
	Appendix 1: EBITDA Definitions	
	Appendix 2: Reconciliation of CF, Book, Adjusted, and PF Adjusted EBITDA	
	Appendix 3: Detailed Calculation of Bank EBITDA	
	Appendix 4: Long-term Debt Detailed Terms	
	US GAAP Financial Statements	
		Quarterly



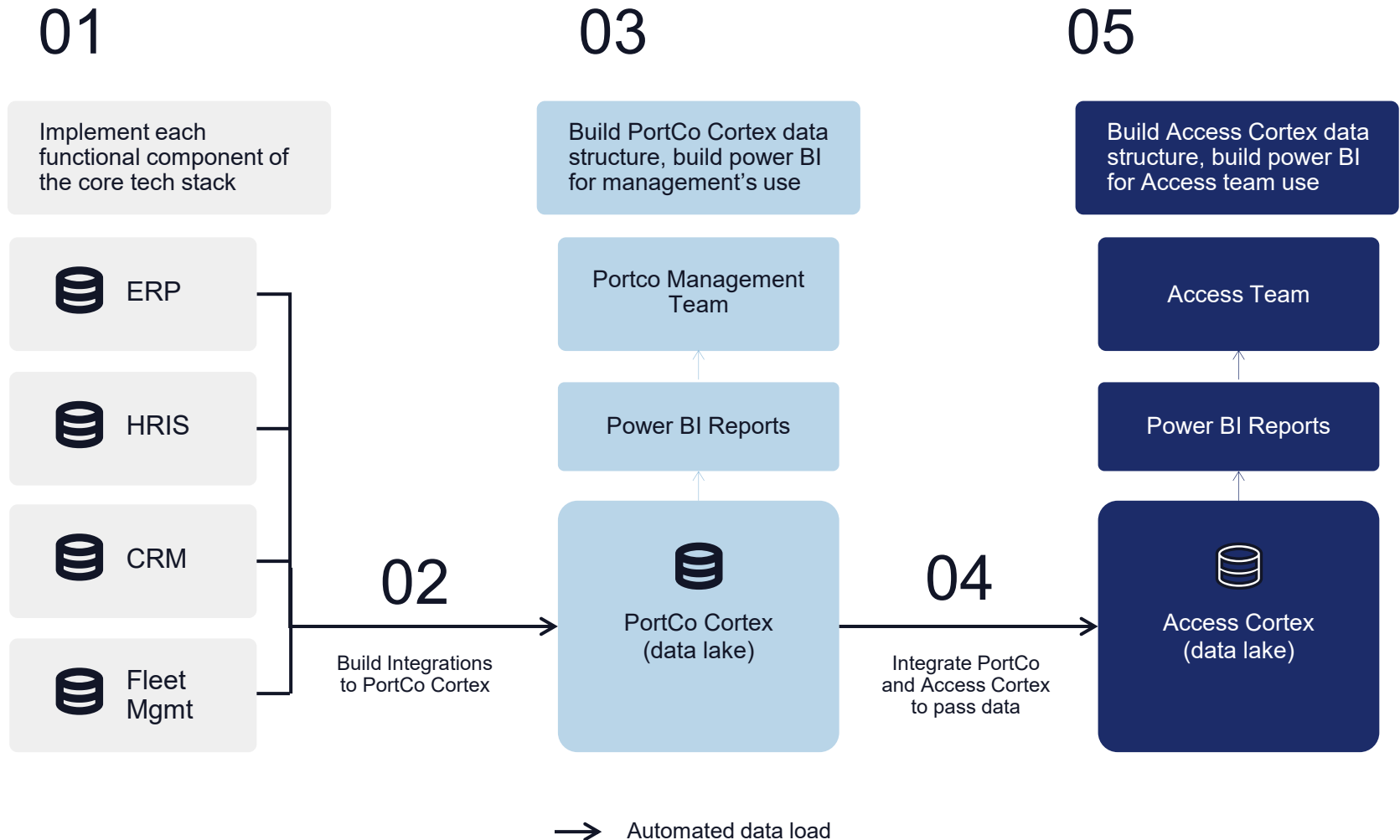
BUSINESS PROCESS AND SYSTEMS OVERVIEW





BUSINESS PROCESS AND SYSTEMS OVERVIEW

Realizing the vision of a fully automated data architecture requires us to work through steps sequentially, starting with implementing the correct core tech stack





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