

Equity Compensation Reporting

STREAMLINED ASC718 COMPLIANCE AND REPORTING

When it comes to equity compensation reporting, public companies face daunting compliance challenges. Now there's a better way. Certent's comprehensive solution simplifies and streamlines all aspects of equity compensation reporting, including the five key components of the ASC718 regulatory framework: valuation, expensing, corporate tax, dilution, and SEC disclosure.

This comprehensive Web-based platform streamlines and simplifies complex financial reporting, helping you meet all SEC and proxy reporting requirements with greater confidence. Certent reduces risk and minimizes exposure through a detailed audit trail. It automates manual processes, eliminates spreadsheets, and improves accuracy, reducing closing times and creating significant cost savings. With Certent, you enjoy clearer visibility into equity compensation across your enterprise and the ability to refocus limited resources on higher-value activities.

COMPLIANCE WITH CONFIDENCE

VALUATION

- Automatically computes Black-Scholes valuations and allows overrides
- Incorporates unlimited experience groups for expected life and volatility assumptions
- Provides single-life or multiple-life valuations
- Built-in calculation of historical forfeiture rates and expected lives
- Accounts for options with no exercises in the expected-life calculation
- Automatic re-measurement of liability awards and non-employee awards

EXPENSING

- Computes straight line or FIN 28 amortization
- Incorporates unlimited experience groups for defining forfeiture rates
- Supports both fixed and "hyperbolic" compounding of forfeiture rates
- Adjusts for actual forfeitures in a GAAP-compliant manner
- Proper accounting for all types of modification, including acceleration, repricing and award exchange
- Supports cumulative adjustment for liability, non-employee, and performance-based awards
- Provides journal entries by subsidiary, department, cost center, business unit, and other corporate subgroups

ROBUST FUNCTIONALITY

- Complete SEC, FASB, and IFRS calculations and reporting
- Support for 15 award types
- Extensive forecasting and modeling capabilities

FLEXIBILITY

- Support for all administration platform providers
- Rapid data retrieval with filtering, sorting and ad hoc reporting
- Cloud-based for faster deployment and zero maintenance

STREAMLINED PROCESSES

- Automated report delivery for faster closes
- Elimination of spreadsheets and manual processes
- Complete reconciliations

Grounded in Sound Accounting Principles

Certent provides an intuitive, time-saving, risk-reducing solution for managerial, tax, and financial accounting that delivers comprehensive SEC, FASB, and IRS compliance.



CORPORATE TAX

- Delivers full set of journal entries for all transaction types
- Computes APIC windfall and shortfall adjustments
- Supports unlimited tax entities for DTA calculation
- Incorporates either FIFO or pro-rata method of pre-adoption DTA allocation
- Supports global tax effects of recharge agreements and employee mobility
- Provides APIC pool report

DILUTION

- Calculates dilutive shares for all award types
- Supports two-class method
- Summary and grant-level reports for EPS dilution

SEC DISCLOSURE

- Full footnote and roll-forward reporting
- Provides more than 50 lines of disclosure information to support policy choices
- Comprehensive proxy and executive compensation reporting
- Award detail report

Unsurpassed Flexibility

There's no need to change your administration platform. Certent works with all providers and adapts to your requirements.

The Certent Solution

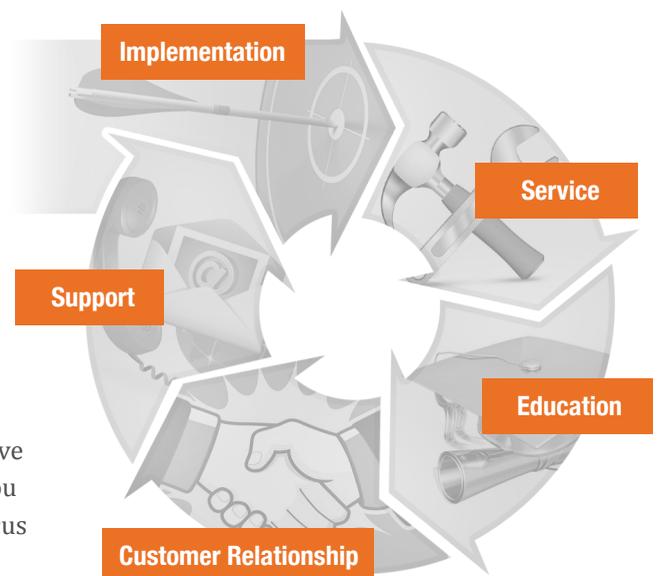
Certent's cloud-based architecture means faster deployment and no management or maintenance headaches.

HOW WE MAKE YOU SUCCESSFUL

When you need the best in stock administration and reporting, the choice is Certent. It starts with offering a comprehensive set of implementation services including:

- Data conversion from your legacy systems
- Accounting reconciliation
- One-on-one training and coaching from a Certent financial reporting expert and free Web-based training

Our consultants are experts in tax and accounting issues. We can help you address and resolve questions about complex accounting, reconciliation, and methodology issues. And we back that with robust customer support, extensive online resources, regular software updates, and a commitment to ensuring you derive the maximum value from your investments through an unwavering focus on innovation, simplicity, and service. Maybe that's why more than 1,800 companies rely on Certent.



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