



PURPOSE

To automate businesses' lease accounting process and to make compliance with lease accounting standards IFRS 16 and ASC 842 simple, easy and efficient. Hamilton is a comprehensive solution for lease accounting and lease administration that supports several accounting features such as lease contract creation and management, classifications, accruals, disclosures, and reporting.

HAMILTON ENGINE – MAIN COMPONENTS

CONTRACT CREATION



- Contract classification
- Portfolio approach
- Short term & low value contracts for reporting purposes

DEPRECIATION



- Payment schedule
- Depreciation schedule
- Reporting

DATA LOAD



- Excel / manual upload
- Storage of supporting documents
- Import history for audit trail

CONTRACT MODIFICATION



- Contract management
- Change in contract term
- Change in annuity rates

ANALYSIS



- Analysis by asset type, lease type, etc
- Analysis by cost center, profit center, etc
- Analysis by period

REPORTING



- Cash flow impact
- ROU detailed report
- Lease liability reports
- Other disclosure reports

DATA EXPORT



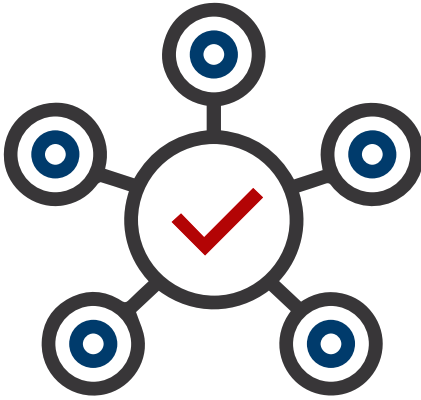
- By period and entity
- Adjustments pushed to SAP system
- Reversal if any will be pushed

POSTINGS



- Outcome of calculation will be posted
- Can also generate pro forma reporting

FEATURES / FUNCTIONALITIES



- ◆ PVMLP
- ◆ Tiered Pricing
- ◆ Initial Direct Cost
- ◆ Purchase Option
- ◆ Renewal Term
- ◆ Guaranteed Residual Value
- ◆ Lease Incentives
- ◆ Non-Cancellable Period
- ◆ Discount Rate Determination
- ◆ Increase/Decrease RoU Scope
- ◆ Change in Consideration
- ◆ Early Termination
- ◆ Backdated
- ◆ Contract Category Structure
- ◆ Payment Method
- ◆ Parallel Currency
- ◆ Sublease
- ◆ Intercompany Lease
- ◆ Consumer Price Index
- ◆ Parallel Ledger / ASC 842
- ◆ ASC 842: Classification
- ◆ Non-Calendar Period
- ◆ Asset Integration
- ◆ G/L Account Determination
- ◆ Transition:
Full & Modified Retros

REPORTING / DISCLOSURES



- ◆ Lease Contract Dashboard
- ◆ Projection of SFP / SPL
- ◆ Depreciation / Amortization
- ◆ Financial Position Movement
- ◆ Lease Transaction Movement
- ◆ Bucketing / Liquidity Risk Disclosure
- ◆ Lease Information System
- ◆ Zero-Sum Report
- ◆ Proforma
- ◆ Weighted-Average Discount Rate
- ◆ Weighted-Average Remaining Lease Term



350+
Employees globally



9
Regional offices across
USA, EMEA, and APAC



2002
Cognitus Consulting
established

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