BrizoConsol

BRIZO Consolidation Methodology

B — R — I — Z — O

Consolidation failures are dependency failures.

BRIZO treats consolidation as a chain of dependency gates. Each phase establishes a condition that the next phase requires before its output can be relied upon.

B — Bring Data Together

DELIVERS

- Confirmed consolidation perimeter
- Standardised trial balances
- Locked currencies and translation rates

R — Reconcile Relationships

DELIVERS

- Agreed ownership map
- Reconciled IC matrix (all pairs agreed)
- Resolved disputes log — no open items

I — Integrate Adjustments

DELIVERS

- Goodwill schedule
- Fair value adjustment schedule (rolled forward)
- NCI calculation
- Equity method schedules
- CTA schedule

Z — Zero Group Effects

DELIVERS

- Elimination journals (revenue/cost, loans, dividends, assets)
- Unrealised profit adjustment
- Elimination completeness sign-off

O — Output Group Financials

DELIVERS

- Consolidated P&L, balance sheet, SOCE, cash flow
- Disclosure notes
- Final cross-check sign-off

KEY DISTINCTION

I — determined once, felt every period.
Z — rebuilt from scratch, every period.

DEPENDENCY RULE

Each gate closes before the next opens.
Skip one — the output cannot be relied upon.