

About NetSuite

NetSuite Inc. is the industry's leading provider of cloud-based financials/Enterprise Resource Planning (ERP) and omnichannel commerce software suites. In addition to financials/ERP and omnichannel commerce software suites, NetSuite offers a broad suite of applications, including financial management, customer relationship management (CRM), ecommerce and retail management, commerce marketing automation, professional services automation (PSA) and human capital management (HCM) that enable companies to manage most of their core business operations in its single integrated suite. NetSuite software allows businesses to automate operations, streamline processes and access real-time business information anytime, anywhere. For more information about NetSuite, please visit www.netsuite.com.

About Accenture

Accenture is a global management consulting, technology services and outsourcing company, with more than 319,000 people serving clients in more than 120 countries. Combining unparalleled experience, comprehensive capabilities across all industries and business functions, and extensive research on the world's most successful companies, Accenture collaborates with clients to help them become high-performance businesses and governments. The company generated net revenues of USD 30.0 billion for the fiscal year ended Aug. 31, 2014. Its home page is www.accenture.com.

Merger, Acquisition and Divestiture Value Creation

Acceleration using NetSuite Cloud-based solution



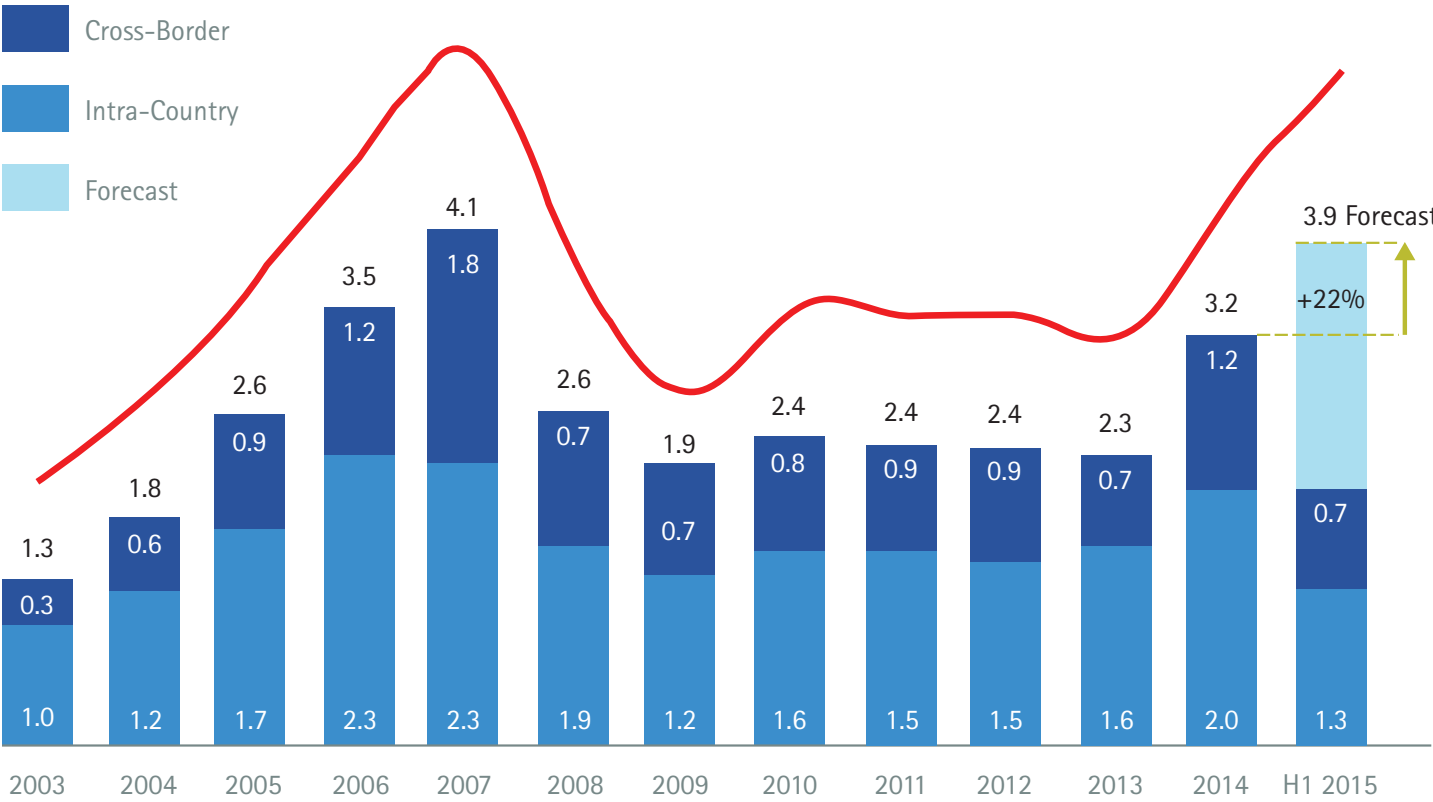
High performance. **Delivered.**

M&A Value Acceleration using NetSuite Cloud-based solution

While M&A transaction volumes will always rise and fall, a few underlying factors remain constant. Buyers and sellers need to actively manage risk and complexity, meet expected timelines and control transaction costs effectively so that the deal value is realized. NetSuite and Accenture have developed a set of M&A "Value Accelerators" based on NetSuite's award-winning Cloud-based solution and Accenture's M&A Playbooks as well as experience supporting hundreds of transactions.

Figure 1: M&A volumes have been increasing over the last 18 months

Deal Value (USDtr)



Note: All transactions, (excluding equity carveout, exchange offers, open market repurchases, loan modification, debt tender); deal value excl. net debt of target;

Source: Thomson Reuters; Accenture Analysis.

Market Overview

M&A Volumes Nearing Pre-Crisis Peak

M&A activity grew considerably in 2014 with global transaction volume increasing by 39% during 2014 to USD 3.2tr. In the first half of 2015, USD 2.0tr in deal flow has already been announced. Forecasted deal volume for 2015 is expected to exceed the prior year by 22% to reach USD 3.9tr, nearing the 2007 pre-crisis peak of USD 4.1tr. A number of factors are driving strong M&A volume trends. Corporate executives

continue to assess their business unit portfolios to identify segments that are no longer strategic as well as opportunities to drive growth through acquisition into new customer, product or geographic segments. Financial sponsors continue to seek new opportunities to deploy capital as well as exits for long-held assets. Sponsors remained active in 2014, particularly within technology sectors with over USD 40b of announced "entry" deal flow. Mega-deals (deals over USD 10b in announced deal value) accounted for 25% of overall

volume in 2014, and deal activity at 1H15 has already exceeded 2014 full-year levels. Activist investors continue to hold the attention of corporate boards, driving M&A activity both publicly and behind the scenes. Finally, debt markets continue to provide a strong tailwind to fuel continued M&A activity. US "Marketed USD 5b+ Loan" volume reached nearly USD 125b YTD through May 2015, the highest YTD volume since 2011.

Figure 2: H1 2015 has seen mega-deals in media, healthcare and energy and power among others

Top 10 Deals of H1 2015

Date Announced	Target Name	Acquirer Name	Target Industry	Value (USD billion)
04/08/2015	BG Group PLC	Royal Dutch Shell PLC	Energy and Power	69
05/26/2015	Time Warner Cable Inc	Charter Communications Inc	Media and Entertainment	56
06/20/2015	Cigna Corp	Anthem Inc	Healthcare	48
06/22/2015	The Williams Cos Inc	Energy Transfer Equity LP	Energy and Power	48
03/25/2015	Kraft Foods Group Inc	HJ Heinz Co	Consumer Staples	46
05/08/2015	Syngenta AG	Monsanto Co	Materials	44
04/21/2015	Mylan NV	Teva Pharmaceutical Industries	Healthcare	43
05/28/2015	Broadcom Corp	Avago Technologies Ltd	High Technology	38
01/09/2015	Cheung Kong (Hldg) Ltd- Ppty	Shareholders	Real Estate	37
04/08/2015	Perrigo Co PLC	Mylan NV	Healthcare	34

Note: All transactions, (excluding equity carveout, exchange offers, open market repurchases, loan modification, debt tender); deal value excl. net debt of target;

Source: Thomson Reuters; Accenture Analysis.

Overview of Accenture and NetSuite M&A Capabilities

The time is right to discuss how cloud ERP can accelerate transaction value. With deal flow increasing, speed, agility and experience are critical.

Accenture and NetSuite have been partnering together for several years and are now combining the strength of our M&A-related capabilities.

Accenture M&A Services Overview

Accenture is uniquely qualified to help organizations optimize the planning and execution of a wide variety of transaction types.

M&A leadership: Accenture has led or has played a significant role in the three largest mergers worldwide in the past six years.

Extensive client experience: In the past five years, Accenture has advised clients in more than 620 deals globally.

Minimize Risk: Deep experience managing and implementing major enterprise-wide projects helps to minimize the risk in any transaction. Companies and organizations are looking for game-changing solutions delivered with the right mix of skills, experience and global reach, and that's what distinguishes Accenture in the marketplace.

Value capture: M&A practitioners have large-scale transformation experience and bring expertise across the entire investment lifecycle. We know where to look for additional value that is typically missed by our competitors.

Functional expertise: Accenture has a dedicated global M&A practice with deep

expertise in strategy, supply chain, IT, sales, marketing, change management and finance capabilities.

Global delivery: Our network of M&A professionals in Europe, Asia, Africa and the Western Hemisphere enables us to draw upon the best talent and resources for every client project.

M&A thought leaders: Accenture has multiple patents, assets and tools and has published more than 100 articles on key M&A topics.

Together, Accenture and NetSuite offer a powerful combination of comprehensive M&A Services and a state-of-the-art cloud ERP technology platform able to support the most complex of M&A transaction requirements.

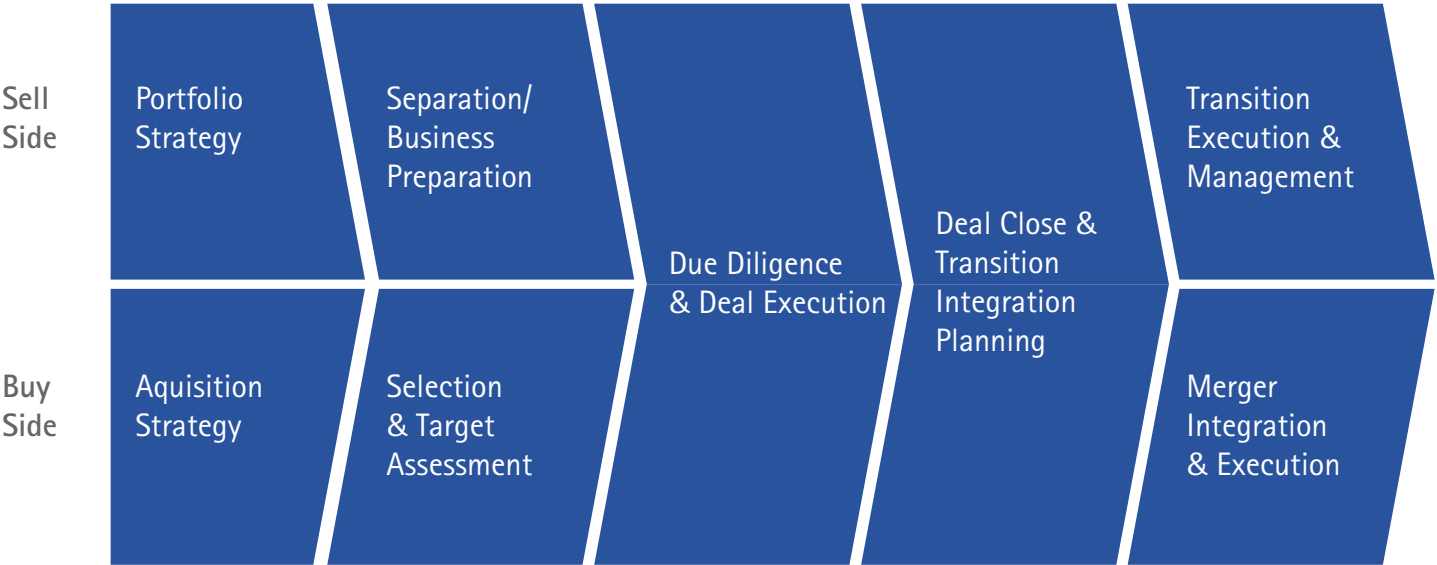
NetSuite Cloud Business Management Platform

NetSuite brings an integrated approach to M&A. Using a unified, fully integrated system gives companies a deeper understanding of key business performance metrics spanning general ledger and accounting, customer relationships and omnichannel commerce. NetSuite's proven, enterprise-class suite of solutions can be implemented rapidly and powers companies globally. By implementing the world's leading cloud business management solution, our customers have experienced the following value:

- Cut order-to-cash cycle by 50%
- Accelerate financial close by 20-50%
- Reduce IT costs by 50%
- Reduce audit preparation by 50%
- Reduce invoicing costs by 25-75%
- Reduce days sales outstanding (DSO) by 10-20%



Deal Life Cycle



Involved in **850+ M&A projects** over last 5 years – taken the lead or significant role on **6 of the 10 largest global deals**

Supported **60% of the largest M&A transactions in the US** in the last 10 years

Why NetSuite and Accenture

Putting Our Combined Strength to Work for You

Our partnership combines the respective strengths of two global organizations. Accenture is a NetSuite global partner, leveraging 80,000 trained ERP professionals. Together, our combined M&A capabilities allow us to assist companies involved in M&A transactions implement technology solutions that are efficient, cost effective, mitigate risk, and accelerate value with a 30-year track record of delivering enterprise solutions.

M&A Accelerators

Acquisitions, divestitures and separations represent many of the most common M&A transactions. Accenture compiled lessons learned over the years that relate to these types of deals. Given this backdrop, Accenture believes a NetSuite cloud-based solution can be an effective way to address typical transaction pain points as well as position these deal types for successful execution post-closing. Cloud solutions are inherently flexible and can support both the short-term, transitional needs of a typical divestiture, as well as the longer-term requirements of a large acquisition. Accenture created a set of NetSuite cloud ERP accelerators based on typical scenarios resulting from these deal types.

Ultimately these tools provide the customer with minimal risk during delivery and an improved time to implement in contrast to the delivery of old legacy solutions.

M&A Lessons Learned

Acquisitions:

Value Creation – prioritizing customer-facing priorities or those critical to the synergy case – and avoid greed (follow the 80/20 rule)

Speed – there is a limited window, typically 18-24 months, to achieve synergy targets

Decision Making – identifying the top 5 to 10 key decisions that drive value

Governance and Process Controls – ability to move quickly while managing complexity

Divestitures:

Clean Sheet – taking a “clean sheet” approach, identifying key dependencies and driving a comprehensive separation plan from the beginning that takes a fresh look at all functions

Platforms/Operating Model – starting with the end in mind and not compromising with legacy capabilities for the NewCo

Cost Takeout – knowing when to cut fat, not muscle, from the separation and pushing for scale economies in the NewCo as soon as possible

Customer Experience – avoiding lack of focus, multiple sales, customer service and invoicing interfaces

Case Studies

Multinational Consumer Finance Corporation

In an effort to break free of legacy restraints, a top financial institution spun-out its business travel unit and deployed new systems in the cloud using NetSuite OneWorld.

NetSuite's OneWorld solution was chosen as the ideal ERP solution because it is cloud-based, mobile-enabled and social.

NetSuite delivered:

- A NetSuite cloud business management platform
- All core financial reporting capabilities (including GL, AR, AP, etc.)
- Multicurrency management
- Role-based information delivery
- Real-time analytics and reporting

The new entity made the decision to transition its global IT operations to the Cloud to drive greater efficiencies and cost savings. Implementing a cloud infrastructure not only allowed the spin-off to streamline financial reporting, but also drastically improved the speed of the organization change.

Leading Pharmacy Benefits Manager

In the face of sweeping industry changes, a leading pharmacy benefits manager acquired one of its largest competitors.

Accenture was engaged to provide comprehensive integration program management support including synergy management and benefits realization, leveraging our merger integration methodology and assets for pre- and post-close support.

Accenture delivered:

- Synergy planning and tracking to realize the value identified for the deal
- IT platform selection, with a migration of millions of legacy customers to a single technology platform
- Functional planning and execution support for government relations, accounting/ reporting, tax, finance, billing, A/R, commissions, costing and guarantees
- New technology and operational capabilities to support government programs such as Medicare
- Subject matter expertise and program management support to implement a consolidated product portfolio

Accenture partnered with key teams across both organizations to deploy the combined entity for this USD 29b deal with USD 1b in synergies.

Leading Financial Services Company

To achieve high performance, a leading financial services company sought to increase its profits and shareholder value by separating one of its non-core business units.

With tight timelines and complex separation requirements, the company looked to Accenture to help advise on its M&A and transformation strategy and to upgrade its legacy finance platform into a state-of-the-art NetSuite cloud-based solution and data mart.

Together, NetSuite and Accenture delivered:

- A separation strategy and roadmap
- Change management and transformation support
- One modern ERP solution from an antiquated legacy system
- All core financial reporting capabilities (including GL, AR, AP, etc.)
- A custom data mart for historical financial records

Upon completion of the over USD 1b separation, the company will be able to focus on growing its core financial services business while enhancing its scale and profitability. A modernized core financial solution will support its need for agility and flexibility so it can continue to maximize shareholder value.



Transaction Scenarios

Based on our combined years of experience and support of hundreds of transactions, Accenture and NetSuite have a strong understanding of lessons learned in both acquisition and divestiture situations.

We see elements of these lessons learned within most every transaction, including these cross-industry case studies and in these scenarios.

Scenario Summary:

	Transaction Description	Historical Balances	Chart of Accounts	Data Extract Approach
Carve-Out	A carve out is a separation of a business unit. Can be an equity carve-out via selling shares, or spin-off into a stand-alone company. Parent may continue to hold an equity stake in the newly-created company	Historical balances are closed in the old system. No historical balance sheet data is available in the new entity. New company starts with open balances	The carved-out entity starts with a new chart of accounts	Data extraction is at the financial segmentation level, e.g. data extraction by department/ product-line
Divestiture	A divestiture is the sale of the stock, or assets of a component of the company's business such as a business unit, a product line, or an individual product	Historical balances may be required by the new company	The chart of accounts is preserved	Data extraction is performed at the sub-entity level
Acquisition	An acquisition occurs when a company takes a controlling interest in another company	Historical balances are closed in the old system, no balance sheet is made available to the new entity. The new company starts with open balances	The acquired entity starts with a new chart of accounts	There are multiple sources of data for migration. Data extraction is at the financial segmentation level, e.g. by department/ product-line from one source, and at the sub-entity level for another source

Delivery Accelerators

Accelerator Platforms

Based on collective experience, Accenture and NetSuite have identified Oracle EBS, SAP ECC 6 and SAP R/3 4.x as the platforms upon which to build our accelerators. Accenture and NetSuite believe these platforms represent the most commonly used ERP systems within enterprise organizations and therefore are the most likely to be associated with the M&A transactions scenarios. We continue to see hesitation among some

corporate executives to consider the use of NetSuite Cloud-based solution to support M&A transactions, even though many of the same executives will acknowledge the transformational potential of the Cloud. In many cases, we feel it is some form of "inertia" that is preventing these executives from deploying Cloud solutions.

Thus, Accenture and NetSuite have created a set of accelerators to make it easier for executive teams working within Oracle

or SAP environments to evaluate the potential of cloud ERP generally, and the NetSuite cloud-based solution in particular, in particular, to support their transaction activity. We have designed the M&A accelerators to enable customer teams to evaluate, deploy and transition to NetSuite in a timely, standardized, cost-effective and lower-risk manner than traditional platforms.

Delivery Accelerator

Approach Strategy



Description

The purpose of the approach strategy is to document tested leading practices for delivering data migrations in typical M&A transaction scenarios. The approach document provides insight into typical processes, pain points and solutions for ensuring a successful migration from an on-premise ERP application to a NetSuite Cloud-based ERP solution.

Accelerator Assets



Accelerator assets include developed and tested deployment components that can be utilized to speed NetSuite Cloud-based ERP implementation timelines within M&A transactions. These assets include pre-developed code for data extraction, pre-defined integrations with Dell Boomi as well as templates needed to map data between old and new systems.

Level of Effort/Estimation Factors



Documented estimation factors to drive the initial evaluation of the level of effort required to migrate from an old legacy system to a new NetSuite Cloud-based ERP solution. These factors are derived from Accenture and NetSuite's delivery experience over hundreds of projects and reflect our collective lessons learned. Use of these estimation factors will provide more accurate effort and cost estimates and will speed M&A-driven NetSuite Cloud-based ERP deployment timelines.

Sample Timelines and Key Activities



The accelerators have been developed based on inputs from actual Accenture and NetSuite delivery situations. They are designed to assist implementation teams recognize and reflect the full scope of activities required for a successful NetSuite Cloud-based ERP implementation in one of the typical M&A scenarios.

Conclusion

More organizations are turning to M&A activity to drive elements of their corporate strategy. Based on the increased level of M&A activity over the last 18 months, it is likely that executives from many different functional areas within the enterprise will need to consider how a Cloud business management solution from NetSuite can assist with the planning and execution of an M&A transaction. Accenture and NetSuite are uniquely qualified to assist with both M&A planning and execution activities. Ultimately, the accelerators described have been developed to speed timelines, reduce planning and implementation costs, increase flexibility and in general provide enterprise organizations with a better opportunity to achieve desired M&A business cases and operational outcomes.



Charting a Strategic Course for Growth

Contact us to explore how NetSuite and Accenture can assist your organization achieve its vision for business transition and transformation.

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