

X-ASTRiS

Value Creation Planning and Tracking Methodology

X-ASTRiS helps management teams translate initiatives into measurable EBITDA, cash and working capital impact, and track delivery over time

X-ASTRIS Planning and Tracking Methodology brings **financial transparency and operational discipline** to your value creation program

Governance and target setting

- Implement a simple, **program-based governance structure**
- Install a **steering committee** and up to seven **Workstreams** to drive the program
- Assign **ownership** to Workstream leads and project members
- Set financial, measurable **targets** and **involve stakeholders** early

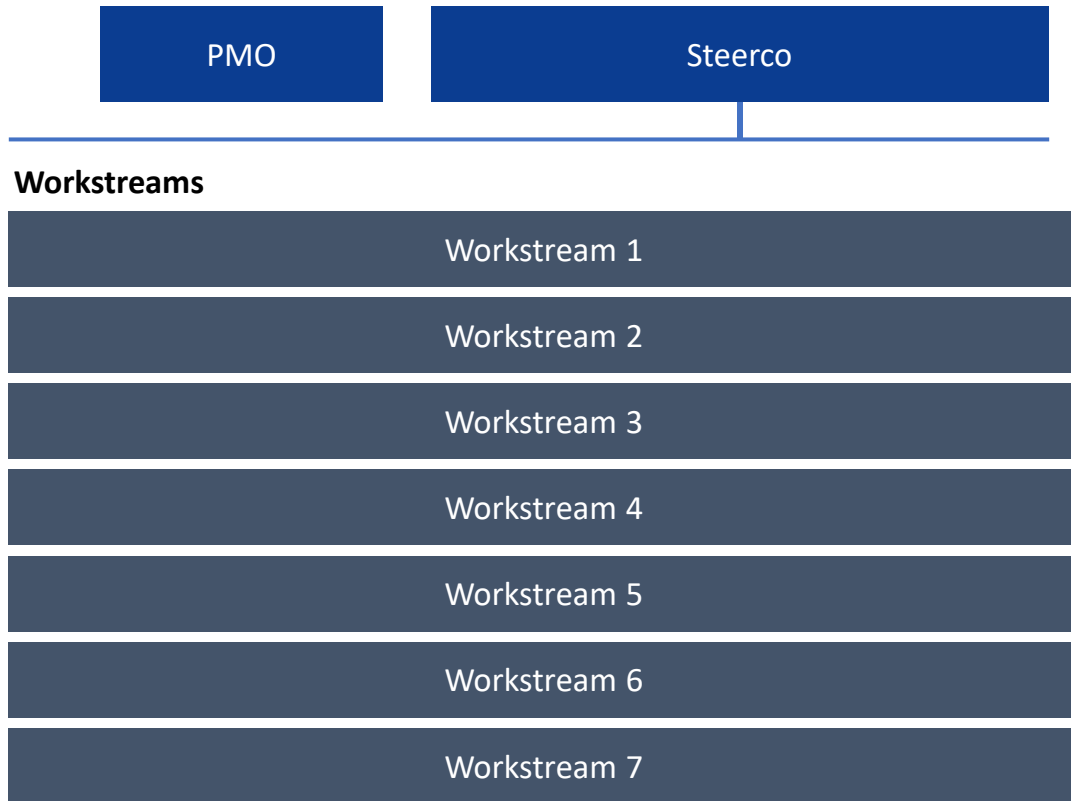
Rigorous planning including financial impact

- **Plan initiatives** on an activity basis per Workstream and project
- Assign ownership and **set milestone dates**
- Add expectations to milestones in terms of **benefits in EUR and FTE**

Benefits tracking

- **Track** progress
- Follow **realized versus planned** benefits
- Steer on **issues and progress**
- Establish the link between **PMO and Finance** teams

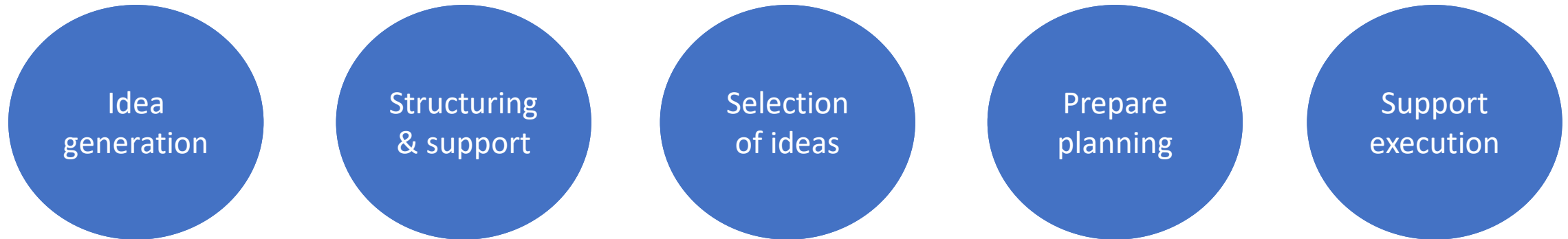
A simple structure to ensure ownership and to drive a robust & quantified planning and execution program



PROGRAM APPROACH

- Steering committee to **create the team** and **set targets** in EUR and time
- Workstreams to **create (additional) initiatives** and execute according to planning and budget
- **PMO to support** issue resolution and progress tracking

Weekly check-ins to support the Workstream leads and team members with developing ideas into tangible, executable plans



Communications, change management, stakeholder alignment

Steerco updates to discuss and solve issues before they become critical

ACTIVITY TRACKING

- **Discuss** and solve key **issues** before they become critical
- **Track activities** and status versus planning in the activity dashboard
- **Updated** for each steering committee

Activity status tracker

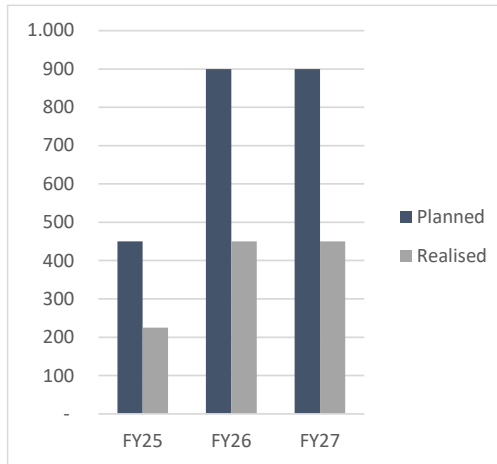
	Number of action items				Issues - RAG status				
	Not started	Started	Completed	Total	Red	Amber	Green	Closed	Total
Workstream 1	-	15	1	16	-	-	16	-	16
Workstream 2	-	16	-	16	-	-	16	-	16
Workstream 3	-	16	-	16	-	-	16	-	16
Workstream 4	-	16	-	16	-	-	16	-	16
Workstream 5	-	16	-	16	-	-	16	-	16
Workstream 6	-	16	-	16	-	-	16	-	16
Workstream 7	-	16	-	16	-	-	16	-	16
Workstream 8	-	16	-	16	-	-	16	-	16
Total	-	127	1	128	-	-	128	-	128

Quantify and track benefits – planned versus realized | For internal and external visibility on progress

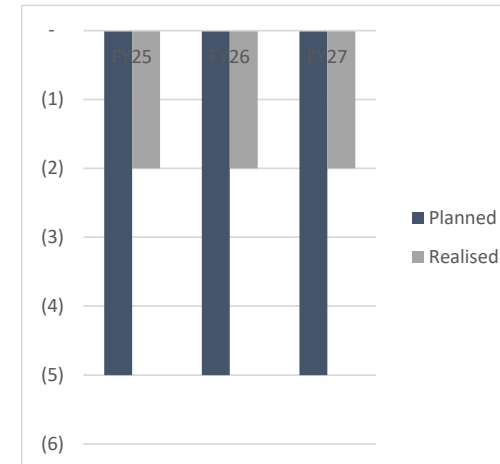
BENEFITS TRACKING

- Understand planned versus realized benefits in **EBITDA, FTE and Working Capital**
- Used for progress tracking and **due diligence**, provide insight into **run-rate savings per initiative**

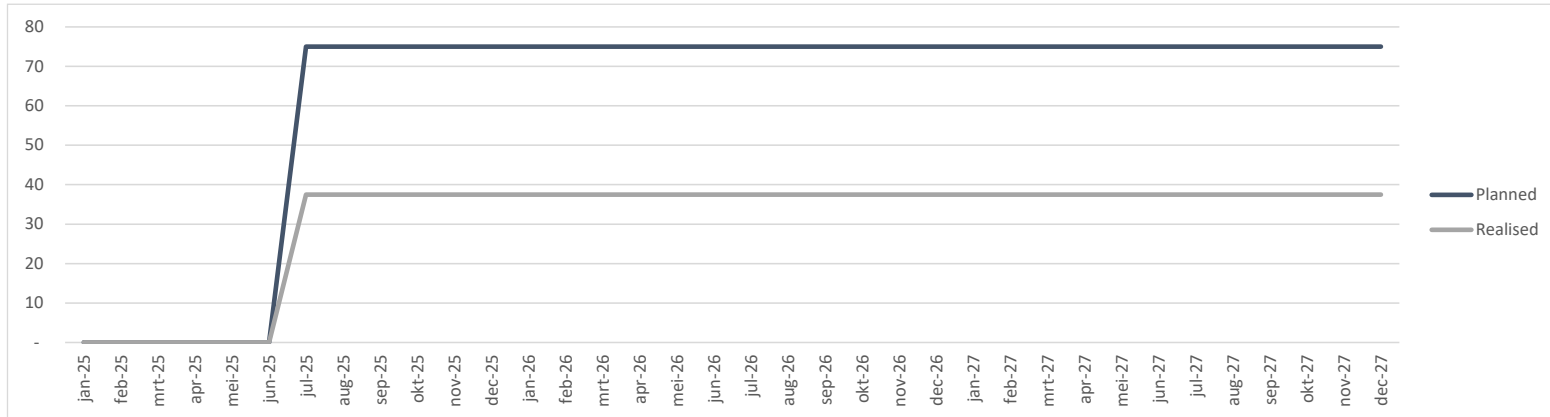
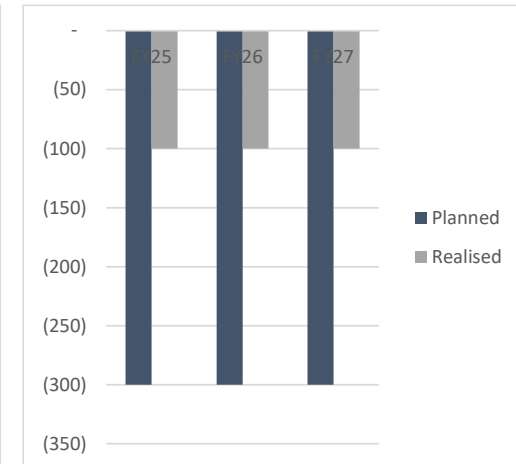
EBITDA



FTE



WORKING CAPITAL



Establish the link between PMO and Finance teams | Align value creation planning with the annual budget cycle

From PMO to FINANCE

- Map the value creation plan Workstreams and initiatives to the P&L and balance sheet
- Each milestone has a clear **impact on the baseline** – quantified and per line item
- Clarity on the financial effects of your value creation plan

Planned impact						
EBITDA impact						
	Planned				FY25	
	FY25	FY26	FY27	jan-25	feb-25	jun-25
Workstream 1	450	900	900	-	-	-
Workstream 2	-	-	-	-	-	-
Workstream 3	-	-	-	-	-	-
Workstream 4	-	-	-	-	-	-
Workstream 5	-	-	-	-	-	-
Workstream 6	-	-	-	-	-	-
Workstream 7	-	-	-	-	-	-
Workstream 8	-	-	-	-	-	-
Total	450	900	900	-	-	-
Revenue						
	Planned			S28	T28	X28
	FY25	FY26	FY27	jan-25	feb-25	jun-25
Workstream 1	75	150	150	-	-	-
Workstream 2	-	-	-	-	-	-
Workstream 3	-	-	-	-	-	-
Workstream 4	-	-	-	-	-	-
Workstream 5	-	-	-	-	-	-
Workstream 6	-	-	-	-	-	-
Workstream 7	-	-	-	-	-	-
Workstream 8	-	-	-	-	-	-
Total	75	150	150	-	-	-
Employee expenses						
	Planned			AG29	AH29	AL29
	FY25	FY26	FY27	jan-25	feb-25	jun-25
Workstream 1	175	350	350	-	-	-
Workstream 2	-	-	-	-	-	-
Workstream 3	-	-	-	-	-	-
Workstream 4	-	-	-	-	-	-
Workstream 5	-	-	-	-	-	-
Workstream 6	-	-	-	-	-	-
Workstream 7	-	-	-	-	-	-
Workstream 8	-	-	-	-	-	-
Total	175	350	350	-	-	-
Other expenses						
	Planned			AU30	AV30	AZ30
	FY25	FY26	FY27	jan-25	feb-25	jun-25
Workstream 1	-	-	-	-	-	-
Workstream 2	-	-	-	-	-	-
Workstream 3	-	-	-	-	-	-
Workstream 4	-	-	-	-	-	-
Workstream 5	-	-	-	-	-	-
Workstream 6	-	-	-	-	-	-
Workstream 7	-	-	-	-	-	-
Workstream 8	-	-	-	-	-	-
Total	-	-	-	-	-	-

CASE STUDY

Dutch Hospital Group

Context

Financial distress situation. Board-driven performance improvement programme implemented over the course of one year, with full workstream governance structure as designed and tracked by X-ASTRIS.

Approach

- Procurement reform
- Process improvement
- Outsourcing initiatives
- Insurer receivables negotiations

Results delivered - within one year

Measurable impact across EBITDA and working capital in a single programme year.

EBITDA IMPROVEMENT

€25m

Run-rate annual impact

- **Process improvement**
- Outsourcing
- Procurement optimisation

WORKING CAPITAL UNLOCKED

€20m

Cash released in one year

- Insurer receivables
- **Balance sheet cleanup**
- Collections process

How it was structured

Governance

Steering committee
+ 5 key theme-based
Workstream +
projects

Planning

Initiative-level
benefits planning in
EUR & FTE

Tracking

Planned vs realized
per workstream

Finance link

Plan integrated
into budget cycle

Contact X-ASTRIS to discuss how we can support your value creation program

X-ASTRIS

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