



SAP S/4HANA – Experiences of companies in Austria, Belgium, Germany and Switzerland

A recent market research study by PwC Risk Assurance on procedures, risks and opportunities on the journey to SAP S/4HANA.

Preface

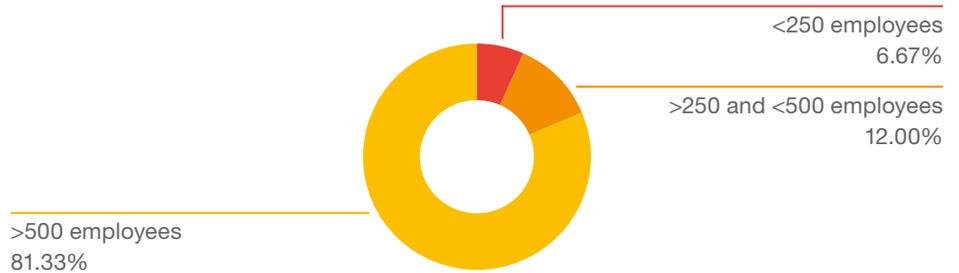
The end is slated for 31 December 2027 – at least as the current SAP schedule has it. SAP plans to discontinue the mainstream maintenance of the well-known SAP Business Suite as of 2028 and optional extended maintenance as of 2031. This will make a move to SAP S/4HANA unavoidable sooner or later.

Irrespective of whether an on-premise or a cloud solution is preferred, SAP S/4HANA probably represents the biggest change since the initial implementation of SAP for the majority of SAP users. For companies, this means that they will have to face major challenges in the coming years – challenges that bring along risks but also far-reaching opportunities.

This white paper is intended to inform you about the current progress of companies which we have surveyed on their SAP S/4HANA journey. It will moreover give insights into how companies plan, prepare and implement their migration. The companies surveyed are from Austria, Belgium, Germany and Switzerland.

The move to S/4HANA is the greatest opportunity, but also the greatest challenge of the last 20 years.

Fig. 1 Participants in the survey according to number of employees



Our survey focused on aspects such as success factors, challenges and current activities regarding the introduction of SAP S/4HANA. Last but not far from least, we also wanted to gauge the extent to which companies capitalise on the necessary changes as an opportunity for further transformations.

Our analysis is based on the statements of more than 60 medium-sized companies from different sectors which provide a multi-layered overall picture. We end this white paper with case studies of participants in the survey who had implemented SAP S/4HANA.

We would like to thank all the company representatives who dedicated their time and shared their extensive experience, without whom this white paper would not have been possible.

We hope you will find this white paper informative!

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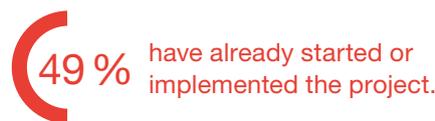
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A Abstract

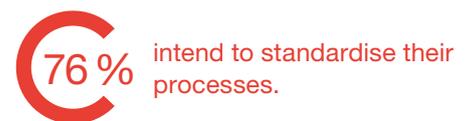
“Move to SAP S/4HANA – the time to act is now!” This is how the results of our survey on the move to SAP S/4HANA in Austria, Belgium, Germany and Switzerland can be summarised in one sentence. Customers with SAP ERP solutions will no longer receive mainstream maintenance from SAP after 31 December 2027 according to the current schedule. A migration to SAP S/4HANA on-premise, S/4HANA Cloud or another ERP solution is inevitable. A total of 75 companies that have already dealt with the topic more intensively took part in the survey.

Time factor



Although there are more than seven years left until 31 December 2027, i.e. when the standard support is to be discontinued, 49% of the companies surveyed have already started or implemented the migration project. This should not come as a surprise as ca. 42% of the companies expect the migration project to take three to five years or even more than five years.

Change management



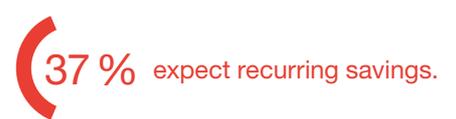
The move to S/4HANA is a far more extensive project than it might appear at first glance. In addition to the technology component, most companies also focus strongly on change management. 76% of all the companies surveyed want to standardise their processes in the course of the implementation. All companies that had already implemented SAP S/4HANA stated they have standardised their processes.

Resource planning



To secure resources, 78% of the companies that have already started the migration are turning to SAP implementation partners for support, while 18% are seeking support for the technical design. Given the time remaining for the move, there is a risk that qualified consultants available for the move will become scarce.

Costs vs savings



It is clear that the move to S/4HANA will require sizeable investments from companies. The external costs of the move are cited as the biggest cost driver by 62% of all companies. 37% of those surveyed however expect annually recurring savings after the implementation. More than half of the companies also anticipate lower process costs.

B Survey respondents

We opted for a qualitative approach to the design of this white paper. Our survey was not aimed at questioning as many companies as possible, but rather companies that run SAP S/4HANA or are in the progress of transitioning to S/4HANA, and can therefore tell us more about their experiences.

The responses of 75 companies from Austria, Belgium, Germany and Switzerland were included in our white paper. In terms of industry sectors, the relative majority of 30.26% of the companies came from the consumer and industrial goods sector; 10.53% from the energy sector and 10.53% from financial services. For more details on sector affiliation, see the chapter on methodology.

The overwhelming majority of companies (89.34%) generate an annual turnover of more than €150 million; 81.33% of the participants employ more than 500 employees. 80.56% of the persons surveyed have more than eleven years SAP experience; 55.55% have even more than 15 years of such experience. 78.95% of the respondents are also responsible for budgets.

Fig. 2 SAP-Experience of persons surveyed in years

How many years of SAP experience do you have?

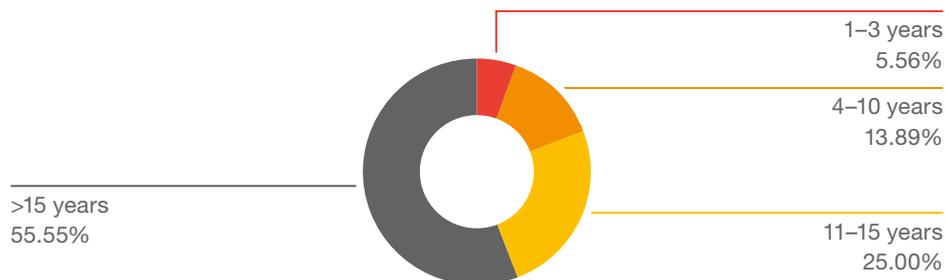


Fig. 3 Company turnover

What is the annual turnover generated by your company?

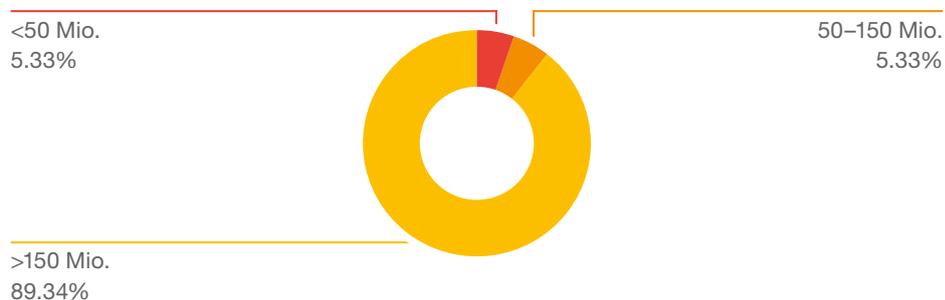
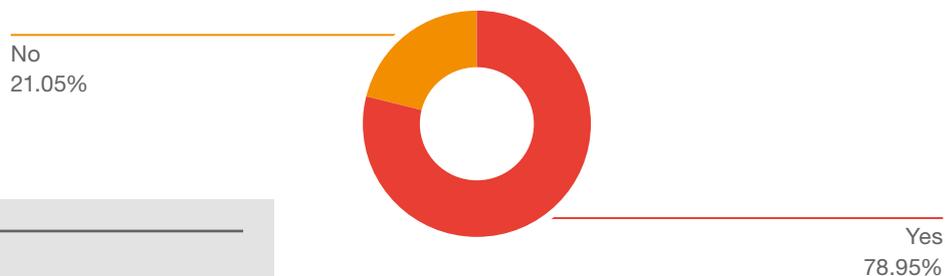


Fig. 4 Budget responsibility of the persons surveyed

Do you bear responsibility for the budget?



80% of the persons surveyed have more than eleven years of SAP experience, **79%** are responsible for budgets.

49% of participants have started or have already implemented an introductory project.

49% of the companies have already started or implemented the implementation project. Most of these were still in the preparation and initiation phase, but less than ten companies surveyed had just implemented the system or had finished at the time of the survey (April to October 2019). Nearly 46% of the companies had not yet started the project. Given the time that the respondents expect the implementation to take, the result comes as a surprise: after all, 42% of the respondents stated that they expected the project to take three to five years (see the chapter on project organisation for more details).

Taking into account SAP's current plans to provide extended maintenance as of 2028 for an additional fee, and the expected risk of shortage of experienced consultants, the strategy of early adopters should prove to be the right one. It should be noted that early adoption was not feasible for all companies, e.g. due to limitations regarding the available functionality in early S/4HANA releases or the availability of specific industry solutions.

Fig. 5 Composition of participants in the survey by project phase

In which phase of SAP S/4HANA implementation are you at present?

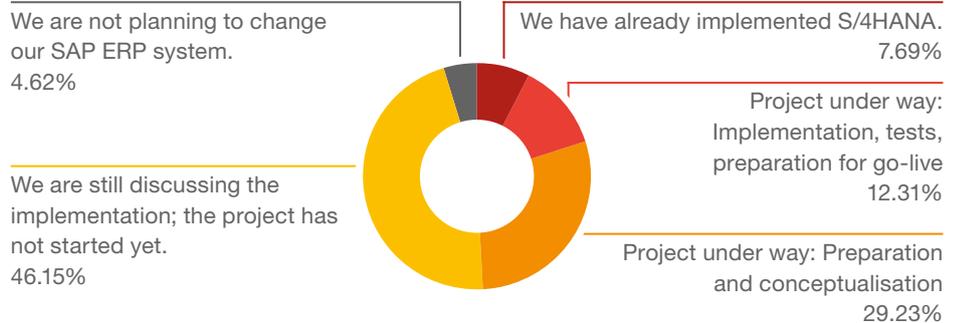


Fig. 6 Position of survey participants – management level

At which management level are you working at present?

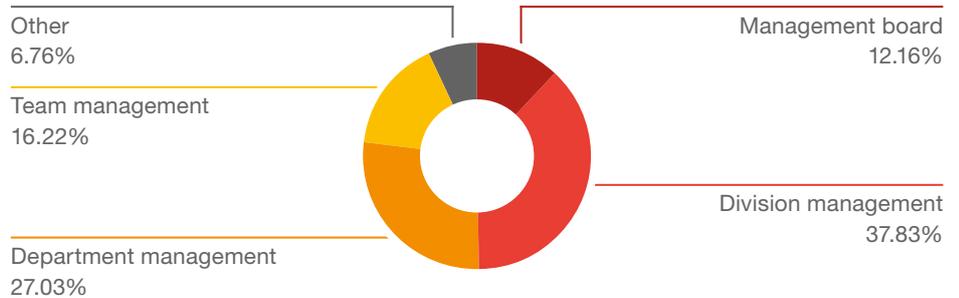


Fig. 7 Position of survey participants – area level

In which area are you working at present?



Responsibility

The implementation of SAP S/4HANA is often the responsibility of the respective division management (37.83%) or department management (27.03%). As

to the technical background, almost 69% of the respondents said they were from the IT department, 23% from accounting, finance and controlling, and ca. 8% from management itself.

C Business Case

SAP ERP solutions are used in companies of all sizes nowadays. The complexity of the systems and the related costs depend largely on the requirements of the respective company. Implementing SAP S/4HANA usually requires sizeable investments.

Business Case – yes or no?

With these investments in mind, we investigated whether the companies surveyed had drafted a business case for or against introducing or migrating to SAP S/4HANA. 40.32% of the companies had drafted such a business case, which was positive in 80% of these.

Interesting detail: 16 out of 20 companies with a turnover of more than €150 million which had prepared a business case stated that their business case was positive, while the result was negative for the remaining 4. On the other hand, all (100%) companies with a turnover of up to €150 million which had prepared a business case indicated that the calculation for the introduction of SAP S/4HANA was positive.

When the business case aspect is viewed across the respondents we see that ca. 24% of the companies that had prepared a business case stated

no alternatives had been or were being assessed. 44% said that alternatives were assessed, but the decision was in favour of S/4HANA. Nearly a third of the respondents stated that alternatives had been assessed but the decision was still pending.

Last but not least, the availability of resources and industry solutions that guarantee a smooth introduction of S/4HANA is a decisive factor in the decision-making process.

32% of the companies with a business case have not decided about moving to SAP S/4HANA yet.

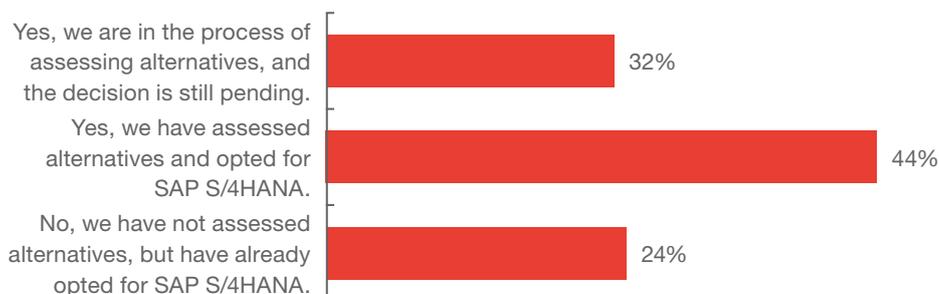
Fig. 8 Result of the business case

Is the result of the business case for SAP positive?
(only companies that had prepared a business case)



Fig. 9 Alternatives to SAP S/4HANA

Have you assessed alternatives to SAP S/4HANA?
(only companies that had prepared a business case)



Biggest cost driver

The availability of external resources, especially in consultancy, is already considered as a critical success factor for the migration. In fact, respondents worry most about external costs, with 61.82% seeing this as the main cost driver of the migration.

For the companies that have prepared a business case, the diagnosis is even more dreary, as 65% of them consider external expenses as the main cost driver. Timely securing the necessary resources therefore seems appropriate in order to keep costs under control to some extent.

Fig. 10 Cost drivers

What are the main cost drivers when transitioning to the S/4HANA system? (all companies)



(only companies that have prepared a business case)



36.84% of all companies expect recurring savings.

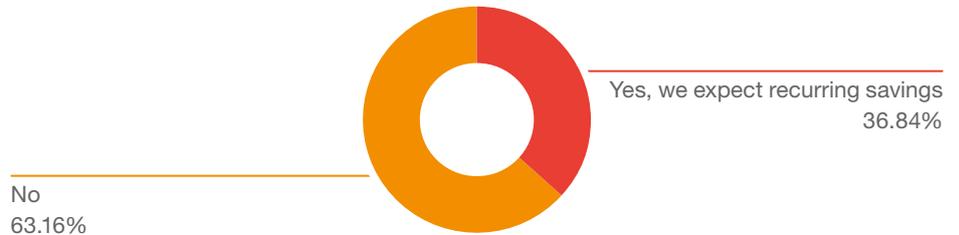
Savings potential

On the other hand, there are possible savings that the companies surveyed hope to achieve from the implementation of the system: 36.84% expect annually recurring savings. More than half (51.7%) of them expect lower process costs. About 27% of all respondents expect lower operating

costs and slightly more than 10% assume that the annually recurring savings will be reflected in training and support or other areas. Looking only at companies that prepared a business case, the expectations turn out to be more modest: 53.3% expect savings and 42.8% of them see such savings in process costs.

Fig. 11 Savings potential

Do you expect savings on making savings by changing over to SAP S/4HANA or an alternative system?



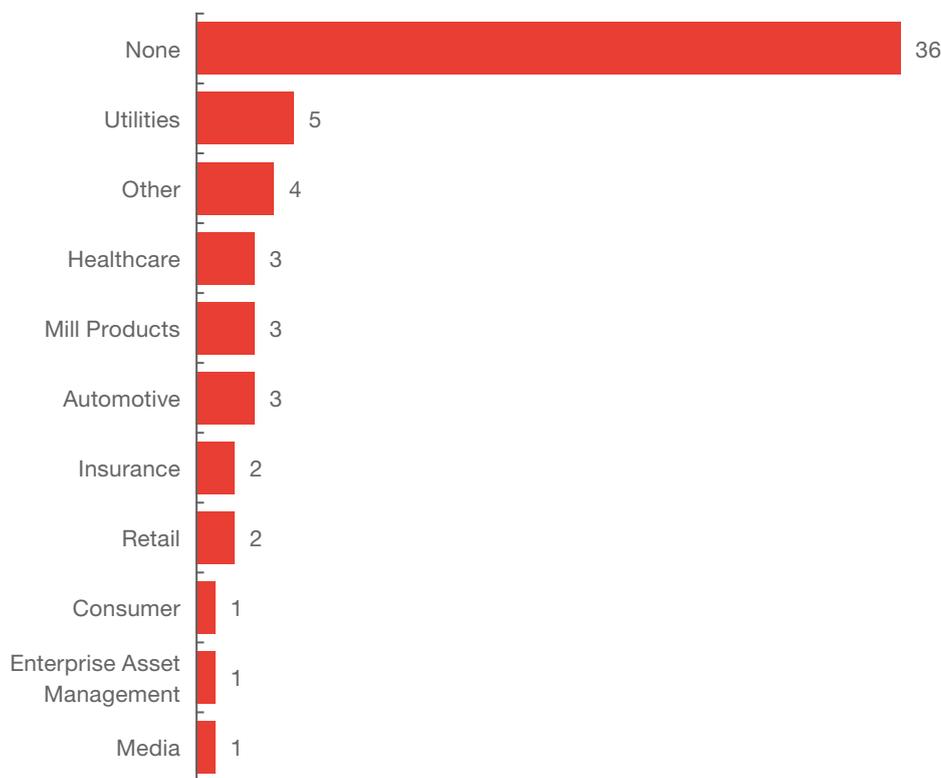
D Target landscape

Where should things head if a company moves to SAP S/4HANA? Which SAP functionalities and products will be used, and which of these products or functionalities

will be required when S/4HANA is implemented? What does the target landscape look like after the switchover to SAP S/4HANA?

Fig. 12 Which specific solutions for the sector are used?

Which specific SAP solution does the company you currently work for use?



Once they have moved to SAP S/4HANA, companies expect to use more products from SAP's portfolio.

Current situation and plans

In addition to the 7.69% of respondents who already use S/4HANA, 88.41% of the surveyed companies currently use an SAP ERP 6.0 solution, while 2.90% use another SAP solution. Industry-specific solutions are not widely used amongst respondents as the majority of the companies (55,38%) do not use an industry solution.

When asking which industry solution is decisive for the migration to S/4HANA, the most frequently mentioned modules were Utilities (IS-U) and Healthcare (IS-H). Their availability together with an acceptable quality are considered as critical business factors.

The most widely used Cloud product is currently SAP SuccessFactors with 26 responses (Figure 13). In general, companies want to use more SAP Cloud products after the migration. SAP SuccessFactors is the most popular cloud solution with 30 companies wanting to use it. SAP Ariba is currently used in eleven companies, and will be used in fourteen companies in the future (cf. Figure 13 and 14).

Fig. 13 Other SAP products used

Which other SAP products does the company you currently work for use?

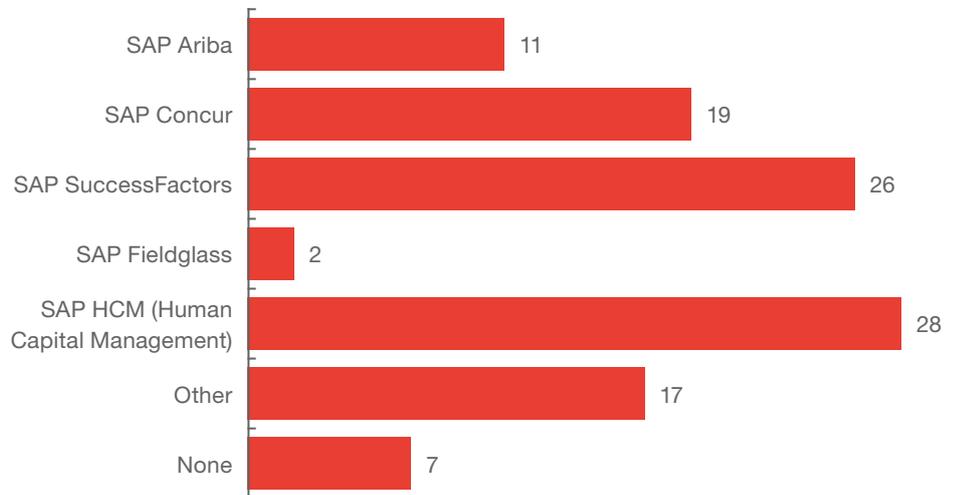
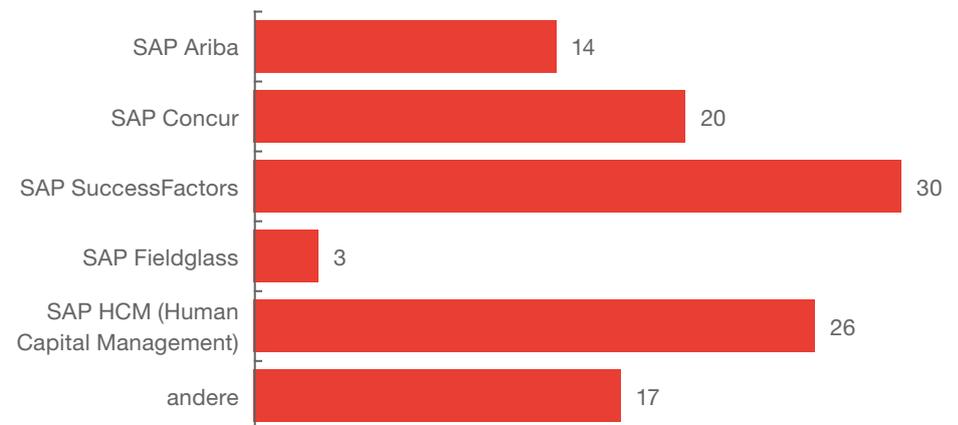


Fig. 14 Planned use of SAP products after the changeover to S/4HANA

Which SAP products do you want to (continue to) use after the changeover to S/4HANA?



Implementation strategy

A majority of companies (66,66%) use the best-of-breed implementation strategy when deciding for S/4HANA or alternative solutions. For most of them this means “SAP first” nonetheless. 29.82% prefer the single-vendor strategy, where SAP is also used (Figure 15).

Companies with the best-of-breed approach can in general be said to use several software solutions. As expected, single-vendor companies use fewer third-party software.

As to the use of SAP functionalities, almost every company surveyed indicated that they use the financial accounting module, followed by the procurement and logistics module (Figure 16).

The majority of companies use the best-of-breed approach, but “SAP first”.

Fig. 15 Implementation strategy: single vendor or best of breed?

Single vendor or best of breed? What strategy does your company follow when implementing SAP S/4HANA or an alternative system?

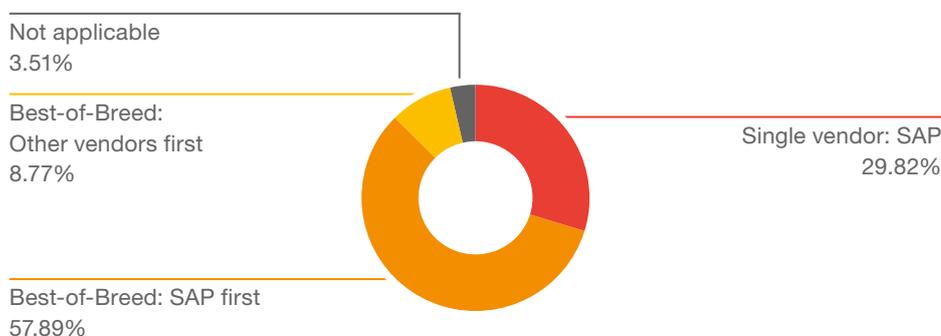


Fig. 16 Frequency of SAP functionalities used

Which SAP functionalities does the company you currently work for use?



E The project: organisation, risks and challenges

As already mentioned, the majority of the companies surveyed pursue a best-of-breed strategy. These companies are significantly further ahead in terms of progress made in their migration to SAP S/4HANA than those pursuing the single-vendor strategy (Figure 17). Almost 64% of the companies that use a best-of-breed approach with “SAP first” have started or have already completed the move to S/4HANA. Only 25% of the companies that use the single-vendor approach have started their move. Companies with a heterogenous landscape can be reasonably expected to start earlier with the migration, because their environment is more complicated, and they have to take more interfaces into account.

External resources required

The majority of companies which opt for the best-of-breed strategy (exclusive of companies which have already implemented S/4HANA) rely on the help of SAP implementation partners (54%) for their project. Another 21% want to secure support for the technical system integration. This correlates with the replies of the five companies that have already implemented S/4HANA: Four of them used an implementation partner. Companies that pursue the single-vendor strategy and have already initiated a project also rely on SAP implementers or on support for the technical system integration. The help of SAP implementation partners is therefore called upon, irrespective of

All companies that implement or have implemented S/4HANA rely on external resources for the project.

the implementation strategy chosen. 70% of respondents where a project is already underway rely on SAP implementation partners, and 30% obtain support for the technical integration. Those companies that have already implemented S/4HANA also drew on the expertise of third parties (Figure 18). These figures suggest that a lack of available consultants is a realistic risk scenario for future projects.

Fig. 17 Project matrix: Best of breed vs single vendor – Progress on the project to implement S/4HANA

Strategy	Best-of-Breed: SAP first		Single Vendor: SAP	
	total	%	total	%
Implementation still discussed	11	33.33	12	75.00
Project underway: Preparation and conception	13	39.40	2	12.50
Project underway: Implementation	4	12.12	2	12.50
Implementation executed	4	12.12	0	0.00
Migration not planned	1	3.03	0	0.00
Sum	33	100.00	16	100.00

The introduction of SAP S/4HANA is often used to clean up data, programmes and authorisations in advance.

The time factor

When looking at the expected duration of the implementation project, 41.67% of the companies surveyed with a project under way estimated one to three years, 12.5% even more than five years, which corresponds to the duration of a new implementation (Figure 19). For the latter 12.5%, the project is in the implementation phase. Companies that had already implemented S/4HANA had estimated that the project would take one to three years in equal parts (50%). Differentiated according to strategy, 25% of the companies with a single-vendor strategy whose project is already under way expect it to take one to three years to implement and 50% expect it to take three to five years. Half of the companies with a best-of-breed approach expect the project to take one to three years, and 31% three to five years.

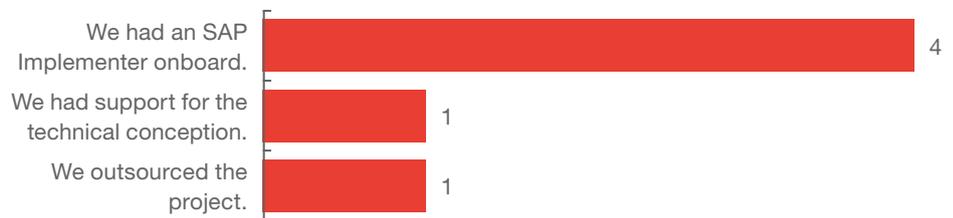
Preparation

When asked about preparatory activities, nearly all companies whose project was already under way focused on data cleansing, e.g. master data. 84% of the companies have planned such an activity. Cleansing data objects was also a top priority for companies that already implemented S/4HANA. These companies cited as frequently the removal of rarely used programmes and functionalities as security and compliance tasks such as cleaning and authorisations. The result was somewhat different for companies which were still in the middle of their transition projects.

Gaps in know-how in blueprinting the finance and controlling areas have been identified with remarkable frequency by companies that have already implemented S/4HANA.

Fig. 18 Assistance with project implementation

How did you carry out your SAP S/4HANA implementation project? (only companies which have already implemented S/4HANA)¹



¹ Multiple answers were possible

Fig. 19 Estimated project duration

How much time have you planned for the implementation of SAP S/4HANA? (only companies whose project is underway)



Although the clean-up of programmes was also a top priority (76%), security and compliance tasks were a priority for only about half of the respondents. Interestingly, nearly all companies that have already implemented the project identified gaps in their know-how, which they closed with external help. Gaps in the blueprinting, customising,

implementation and migration were identified just as frequently (Figure 20). Companies that were at an advanced stage of the project at the time of the survey also identified major knowledge gaps in customising which they wanted to close with external support. They had not named gaps in the blueprinting phase (Figure 21).

Fig. 20 Gaps in know-how (Project concluded and S/4HANA already implemented)

In which areas did you see gaps in know-how and had to rely on external support as a result? (only companies which have already implemented S/4HANA)

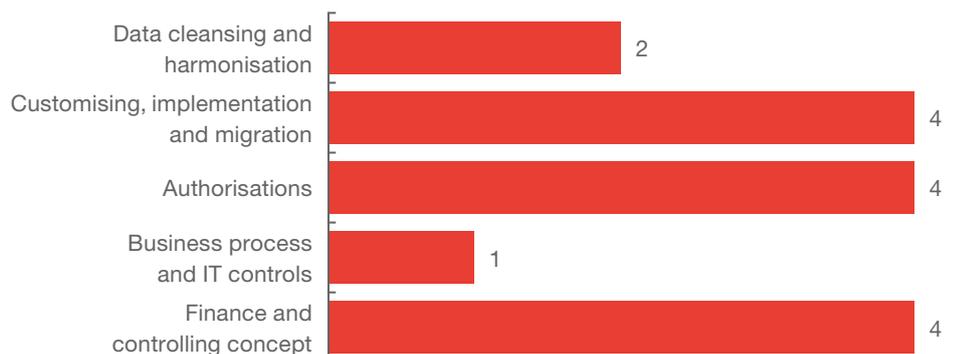
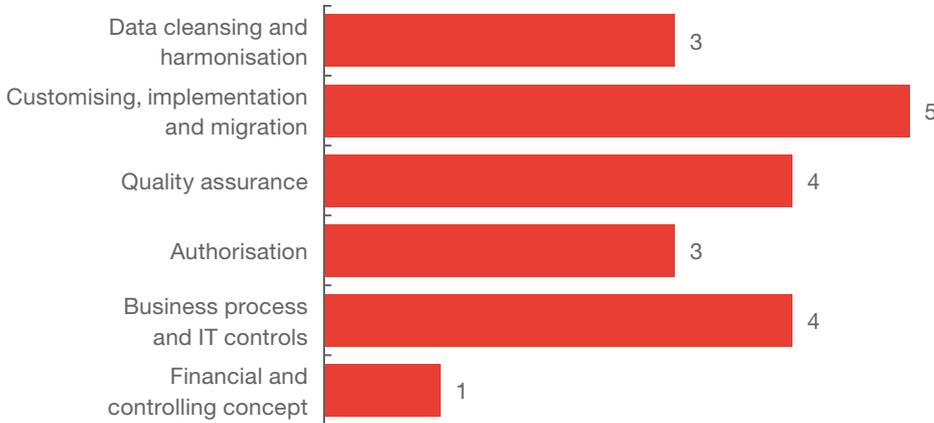


Fig. 21 Gaps in know-how (S/4HANA project in implementation)

In which areas do you see gaps in know-how and therefore have to rely on external support? (only companies whose project is underway)



Project methodology

Most companies are now using an agile method (Figure 22) for software development and project management. Companies that have already introduced S/4HANA applied a hybrid approach that combines elements of a classic waterfall and a modern agile approaches. The majority of companies in this group however had used the waterfall method (Figure 23).

Variety of challenges

The question as to which risks and challenges companies see in migrating to SAP S/4HANA resulted in an extensive list of answers. There are complaints, for instance, that industry solutions (e.g. IS-U) are not yet available in the required quality or in an on-premise version. The respondents also see a major challenge in interfaces. The low added value for specialist departments and challenges in the area of process optimization is cited as being problematic. Furthermore, the complexity and considerable project scope are also considered as huge tasks.

Other challenges mentioned are the amount of investment costs and payback period. One participant pointed out that the promised benefits would come later than expected. Time pressure, lack of internal and external resources as well as the need for change management were also mentioned.

Other critical factors cited by some of the respondents included in-house developments, data migration and difficulties in finding consultants with the required experience and know-how on the market. The latter observation supports the thesis that consultant resources are already getting scarce.

Fig. 22 Method (S/4HANA project in implementation)

Which method do you use for implementation? (only companies whose project is underway)

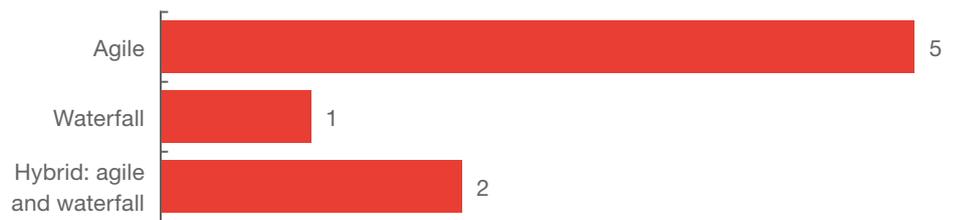
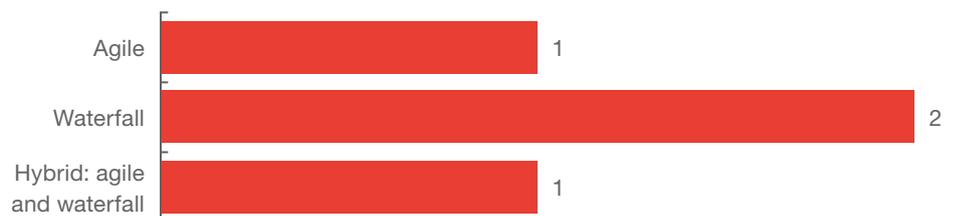


Fig. 23 Method

Which method do you use for implementation? (only companies that have already introduced S/4HANA)



F Business transformation and implementation strategy

Companies whose project is already under way have a clear vision of what their future business processes should look like: 76% of them want to standardise their processes. Conversely, 16% want to retain the processes as they were mapped out in the previous SAP ERP system, while 8% will decide on a case by case basis whether to standardize a processes or retain the legacy design (Figure 24). This contrasts with the experiences of companies that have already moved to SAP S/4HANA, where all of the respondents indicate to have standardised their processes. This means that the introduction of S/4HANA is above all also a project that has a strong impact on process design, so it requires sound organisational change management.

Transformation yes – but when?

The question remains as to when the processes and business model will be transformed. Half of the companies that have already completed the implementation stated that the business was transformed at the same time as S/4HANA was introduced (Figure 25).

Fig. 24 Future design of processes where the project is underway

How do you want to design your processes in future?
(only companies whose project is underway)

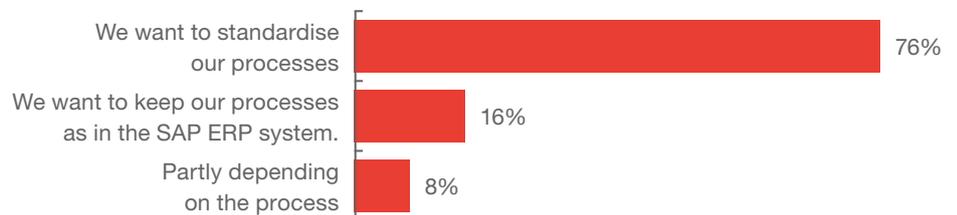
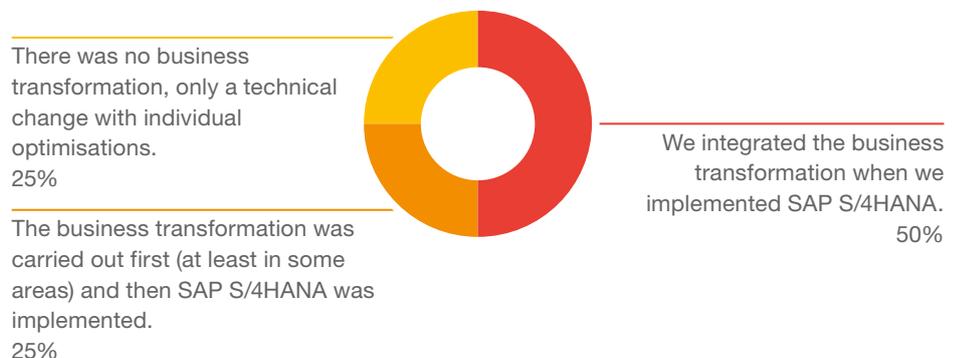


Fig. 25 Business transformation – S/4HANA already implemented

What did the business transformation to SAP S/4HANA look like in your company?
(only companies that have already implemented S/4HANA)



Transformation of processes: the implementation of S/4HANA is above all also an organisational change management project.

In companies that have started the project, the transformation is being carried out as part of the implementation in 48% of the cases. However, two of the respondents (8%) pointed out that the transformation was prior to starting the SAP S/4HANA transition project (Figure 26). Both companies were still in the preparation and blueprinting phase.

Implementation phase: tradition comes first

When it comes to the implementation scenario, the majority of all respondents preferred an on-premise solution – irrespective of whether the implementation had just started (76%) or had already been completed (75%). Companies choosing for a cloud solution prefer the private cloud. For those companies with a project under way, 16% preferred a private cloud solution. In fact, only one company was live on the Public Cloud solution. The majority of companies in the preparation phase also prefer an on-premise solution. The companies surveyed evidently still have reservations about cloud solutions.

Ca. **75%** of the companies prefer an on-premise solution.

Fig. 26 Business transformation – project under way

What does the business transformation to SAP S/4HANA look like in your company? (only companies whose project is under way)

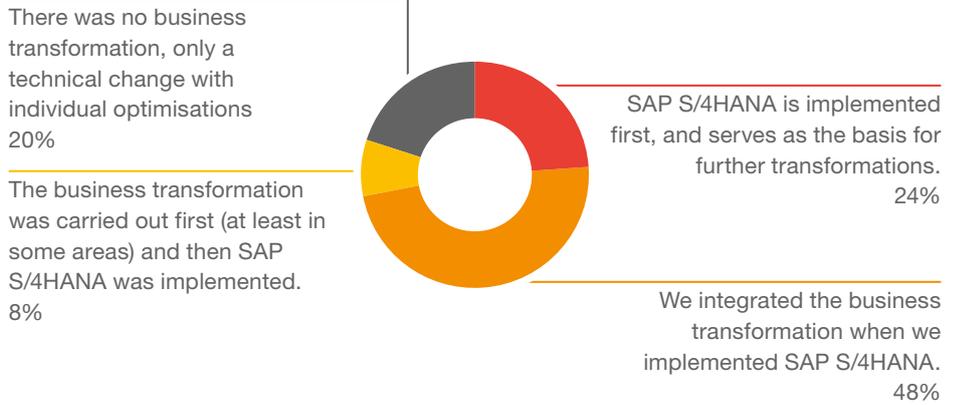


Fig. 27 Implementation scenario

Which SAP S/4HANA implementation scenario have you chosen? (only companies which have already implemented S/4HANA)

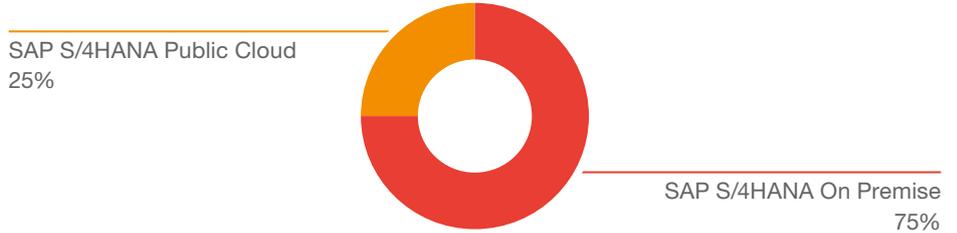
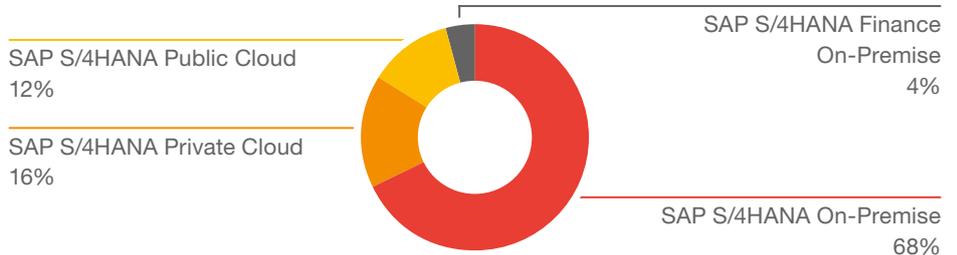


Fig. 28 Implementation scenario for S/4HANA project

Which SAP S/4HANA implementation scenario do you want to introduce? (only companies whose project is underway)



Important planning considerations

Preparation

When it comes to conversions (brownfield approach) and hybrid approaches to the migration to S/4HANA, companies can prepare their current SAP ERP system to frontload some of the work and reduce the workload for the actual conversion. The following items should be considered:

- Activating the new depreciation calculation (Business Function EA-FIN from ERP 6.0)
- Activate the new asset accounting (available from ERP 6.0 EhP 7)
- Clearing master and transactional data such as supplier and customer master data and purchasing documents including the archiving of old data to reduce the volume of data
- Introducing the SAP business partner functionality

If your company is planning changes to its legal structure, in the controlling or accounting area, it is helpful to define these tasks in advance and to determine the best timing for implementation. Preparations can be useful in certain situations as it will reduce the migration effort.

Implementation methodology

The SAP ACTIVATE implementation methodology contains agile elements and is no longer based on the traditional waterfall approach for project implementation. It's flexible and can be adapted to the specific needs of the company while considering the following important factors for the overall success of the project:

- Do the employees involved in the project have experience in agile project delivery?
- How can effective organizational change management be integrated in the project?
- How can the knowledge transfer between external consultants and the employees involved in the project be guaranteed?
- Which type of governance is suitable to ensure responsibility, quality and project controlling?

Deployment

SAP S/4HANA offers various deployment options that differ in terms of functionality, flexibility and total cost of ownership. SAP S/4HANA Single Tenant Edition is the most recent variant: It combines the advantages of the standardization of the public cloud version with greater flexibility regarding hosting by various cloud providers such as Microsoft Azure, Google Cloud Platform or Amazon Web Services. The platforms mentioned for the housing of the S/4HANA Cloud Version are available regionally in various countries.

G Implementation: „Realise, deploy, and run“

Companies whose implementation is completed required fewer test phases than what companies with ongoing implementation expect to need.

Risks

- Insufficient support of daily business
- Inability to perform period-end closing

Critical success factors

- Involvement of key users
- Cooperation with implementation partner
- Rapid decision-making
- Management commitment
- Willingness to change (processes and system)

Unexpected advantages

- New functionality thanks to SAP Fiori, which was not available in SAP GUI
- Better overview of cross-functional processes

The introduction of S/4HANA is usually just the first step of the transformation. Companies that have completed the implementation stated that they are planning a roll out in other (subsidiary) companies. Moreover, they see a challenge in keeping the new system always up to date.

37.50% of the companies that were in the project implementation phase chose the answer “as many as we need,” and 37.50% in each case expect one to two or three to four test phases (Figure 29). 50% of the companies that have already implemented S/4HANA, answered “as many as we need,” the third company indicated one to two test phases and three to four tests according the last respondent (25% in each case) (Figure 30).

Lessons learnt

Companies that have already implemented the system considered the following elements to be the most important challenges and risks, success factors and findings of S/4HANA projects:

Challenges

- Availability of resources, long project duration and implementation quality
- Need to implement unplanned requirements
- Security and authorisations
- Interface management and data migration from upstream/downstream systems
- Module-specific functionality

Fig. 29 Planned test phases

How many test phases have you planned?
(only companies whose project is under way)



Fig. 30 Executed test phases

How many test phases have you carried out?
(only companies that have already implemented S/4HANA)



H Case studies

Example 1

Based in Mainz (Germany), Aareon AG is with over 1,500 employees and €237 million in turnover the leading system and consultancy services provider in the European real estate sector.

Aareon started their S/4HANA project in 2016 to roll out the system in eight countries and 20 companies, to harmonise their own ERP landscape and bring it technologically up to date for future subjects such as IoT and Big Data. The system landscape was heterogeneous and ranged from SAP to specific ERP products per country.

A template in the on-premise greenfield scenario for finance, controlling, purchasing and sales was successfully designed and introduced together with a partner over a project period of 1.5 years.

The key to success consisted of full support and active participation of management as well as the participation of employees. This was made possible through targeted change management, which consisted of information, communication, coaching and monitoring. Another success factor was the focus on sticking to the standard and the use of Fiori Apps, only when useful or necessary.

The next steps after implementation are the incremental improvement of the processes as well as exploration of further potential that S/4HANA holds in store.

Key to success:
employee involvement
through sound change
management.

Example 2

The UNIQA Group introduced S/4HANA in selected countries in 2019. As data was transferred from the legacy IT accounting system to a new one in the course of the implementation, the data migration has to be checked by the responsible auditor for completeness, accuracy and traceability.

In that capacity, PwC examined the system migration of the UNIQA Group after an appropriate adaptation phase. UNIQA received in advance a detailed audit plan and a list of documents to be prepared. The audit comprised for example checking whether all open items and business partners had been adopted completely and correctly

including the assessment of the corresponding project documentation. PwC moreover analysed whether G/L accounts in the chart of accounts were reassigned in a way that was comprehensible to third parties.

To conduct the audit, PwC was given remote access to the legacy and new system as well as to the project drive in order to be able to view the documentation created during the project. Regular coordination meetings were held to track the progress of the audit, which were attended by the relevant contact persons for the respective audit phase, including from foreign subsidiaries.

Questions that arose could thus be answered quickly and effectively. Suggestions for improvement as a result of the audit were communicated to UNIQA in due course and set out in the final audit report. The audit was therefore not only a must for the Group, but also a quality assurance exercise, and in this case, confirmation that the system migration had been carried out successfully.

Key to success:
External QA and
involvement of the
auditor.

I Our methodology

The survey was conducted from April to October 2019 by means of a questionnaire. Participants included senior executives, divisional, IT and project managers as well as team leaders from 75 medium-sized companies with an average work experience of more than 15 years.

The vast majority of the companies surveyed (>80%) employed more than 500 employees at the time that the survey was conducted. Figures 31 and 32 provide information on the sector and country of origin of the participants.

The questionnaire contained questions on the following topics:

- Initial situation
- Business case
- Target landscape
- Project organisation and governance
- Project risks and challenges
- Business transformation
- Implementation strategy
- Tests and data migration
- Lessons learnt

Most questions were closed questions, i.e. with pre-formulated answers (multiple choice). The questionnaire was structured in such a way that more general questions were followed by more in-depth questions, each of which were relevant for parts of the

persons questioned. This explains the different number of respondents. To delve deeper into the matter, the respondents were asked additional open questions to record individual project experiences and to include them in the assessment.

Fig. 31 Sector affiliation of the companies surveyed

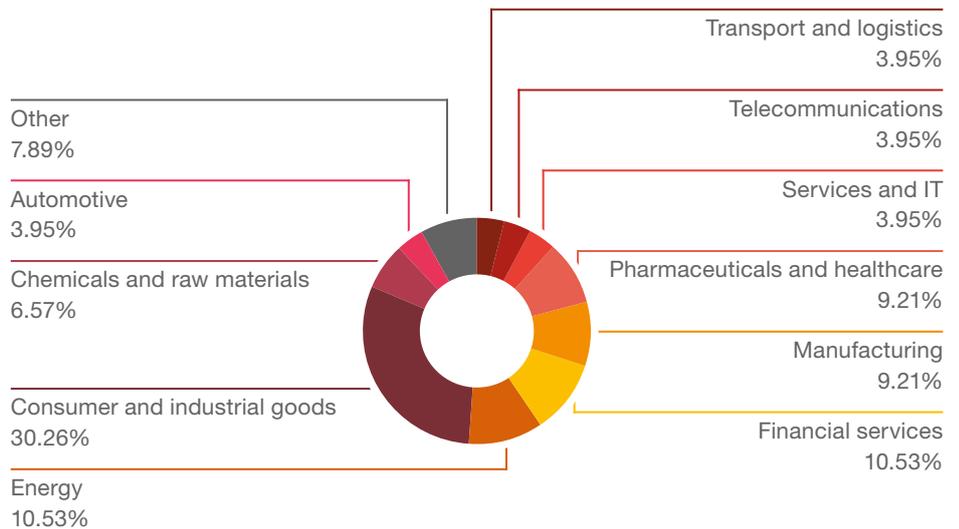
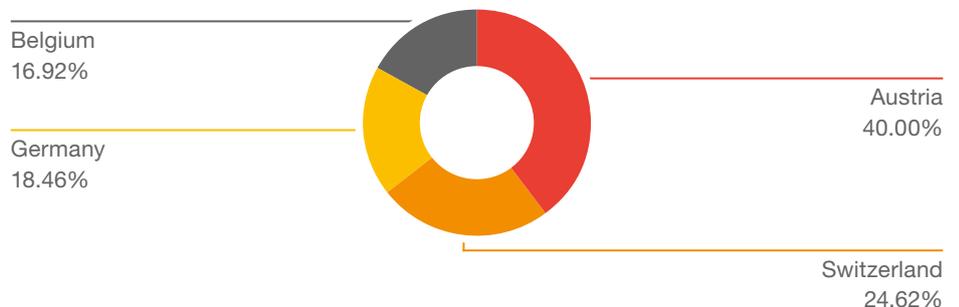


Fig. 32 Countries of origin of companies surveyed



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About us

Our clients face diverse challenges, strive to put new ideas into practice and seek expert advice. They turn to us for comprehensive support and practical solutions that deliver maximum value. Whether for a global player, a family business or a public institution, we leverage all of our assets: experience, industry knowledge, high standards of quality, commitment to innovation and the resources of our expert network in 157 countries. Building a trusting and cooperative relationship with our clients is particularly important to us – the better we know and understand our clients' needs, the more effectively we can support them.

