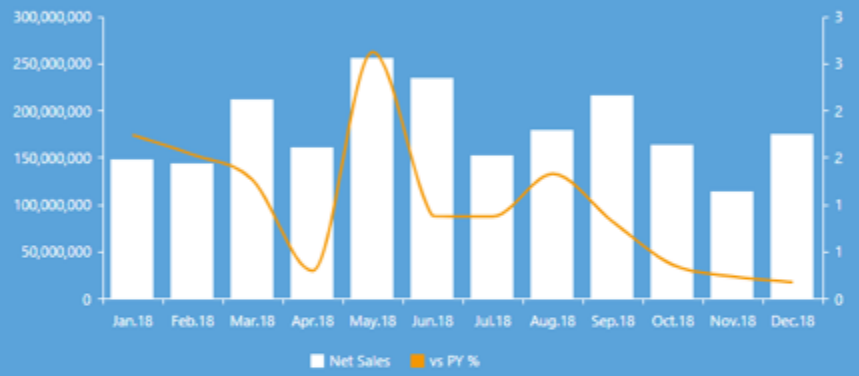


## Sales Intelligence

Discount % **11.9**    Margin % **66.9**    Act vs PY **84.8**    Act vs Budget **-9**



### By Company



Company 1    Company 2    Company 3

### By Product Family



Montres    Couteaux    Ecriture    Instruments

### By Channel



Magasins    Remises    Direct    Duty free    Megastores    Outlets

## Sales Planning Process

### HQ



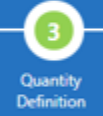
### Area Manager

Progress Monitor  
 In Progress:    Rejected:  
 Submitted:    Approval:



### Salesman

Progress Monitor  
 In Progress:    Rejected:  
 Submitted:    Approval:



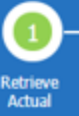
### HQ



### Area Manager



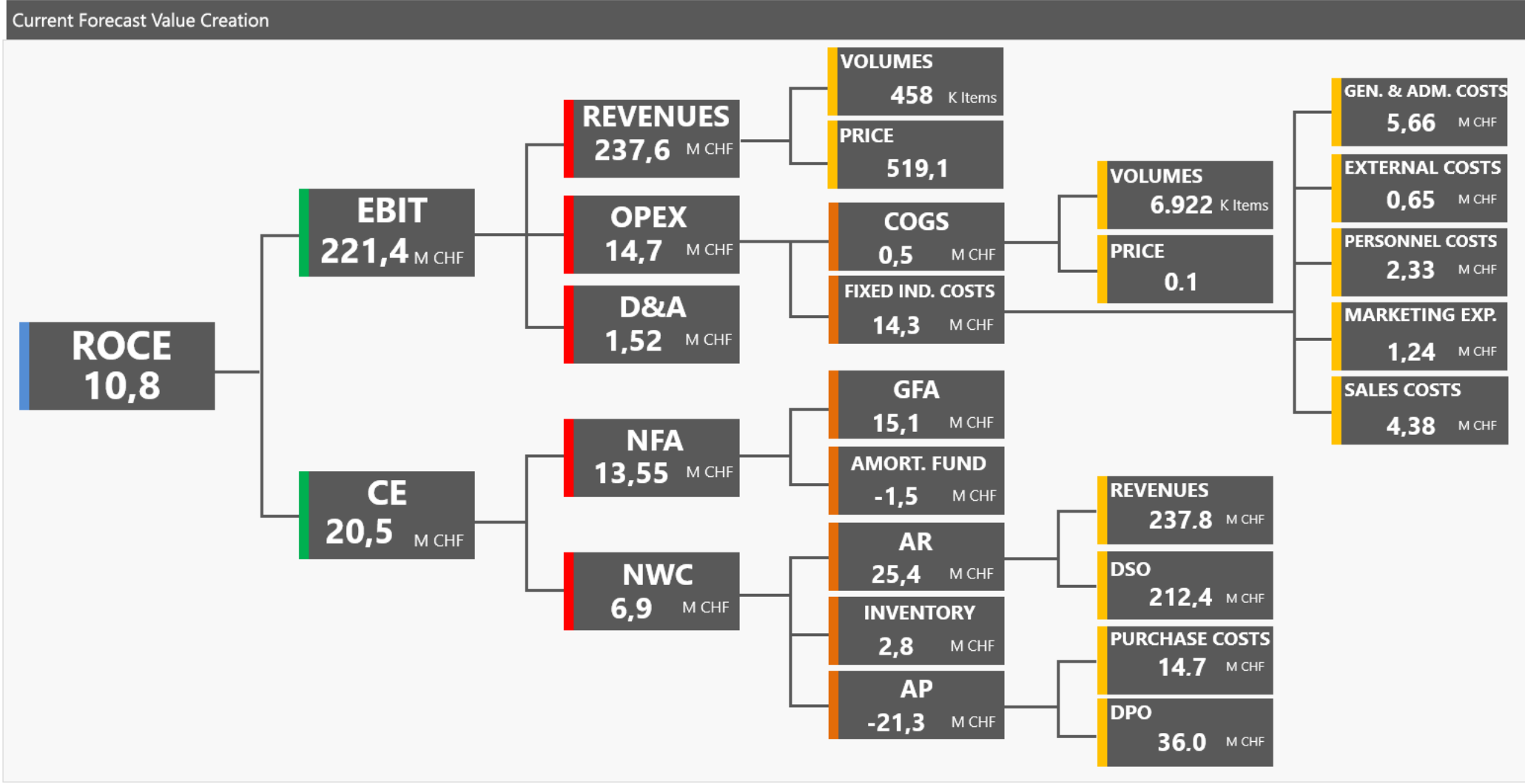
### Salesman



# FINANCIAL PLAN

## Value Creation Dashboard

Legal Entity: Alpha  
 Scenario: FCT 3+9  
 Quarter:  <>  
 IC/3P: [1/2] 🔍  
 Third Party  
 Intercompany



Configure Forecast Review Submit

Target, Global, Tools, Reports

**KPI Measure**

- 1M (1M Lag)
- 1M (3M Lag)
- 12M (1M Lag)
- 12M (3M Lag)

**Unit**

- SKU
- SMU

**BIAS Threshold**

- 30%
- 20%

**Usage Type Group** {1/2}

- Sales
- Samples

**NPI Definition** {1/2}

- Non-NPI
- NPI

**KPI Exclusions** {1/2}

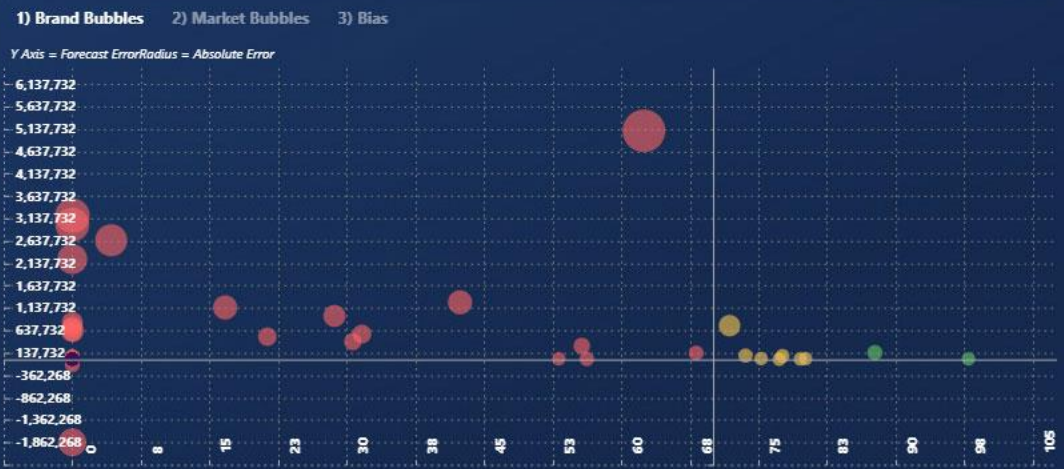
- Inclusions
- Exclusions

**Forecast Accuracy %** CM: 18 % ▼ YTD: 59 %

**Forecast Error %** CM: 68 % ▲ YTD: 29 %

**Forecast Value Add Negative %** #DIV/0!

**Forecast Value Add Positive %** #DIV/0!



Colour = FA Alert Level X Axis = Forecast Accuracy

**Forecast Accuracy RAG Status (latest 12 months)**

Month	FA	SKUs	Actuals	Forecast	BIAS Over %	BIAS Under %
Nov.18	53%	125	47,978,257	58,881,446		
Dec.18	40%	123	45,230,181	58,800,402		
Jan.17	47%	91	41,029,997	53,885,182		
Feb.17	47%	91	40,858,911	51,057,240		
Mar.17	46%	87	41,118,961	50,832,180		
Apr.17	49%	87	39,748,905	47,509,589		
May.17	42%	92	38,889,467	42,521,857		
Jun.17	41%	88	38,082,738	41,178,427		
Jul.17	35%	98	37,426,884	39,784,307		
Aug.17	50%	180	39,397,293	58,310,374		
Sep.17	56%	172	38,119,977	57,101,322		
Oct.17	62%	172	34,599,542	57,823,757		

Focus on Active SKUs

1) Brand FA 2) Market FA 3) Brand Bias 4) Market Bias 5) Market x Brand Comments 6) Market Comments



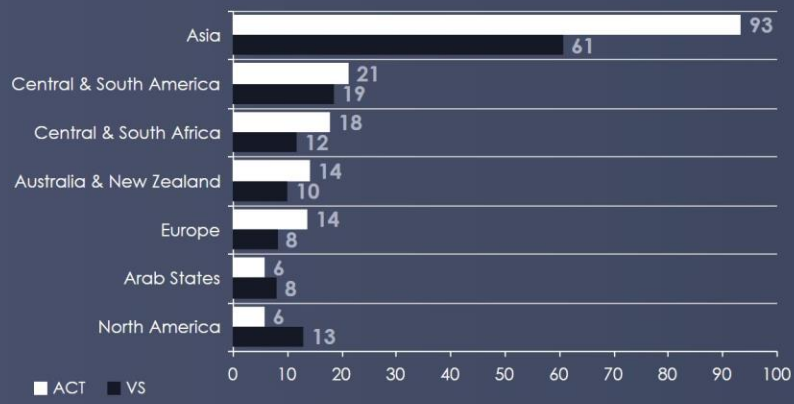


YTD EBITDA 172.5 M\$

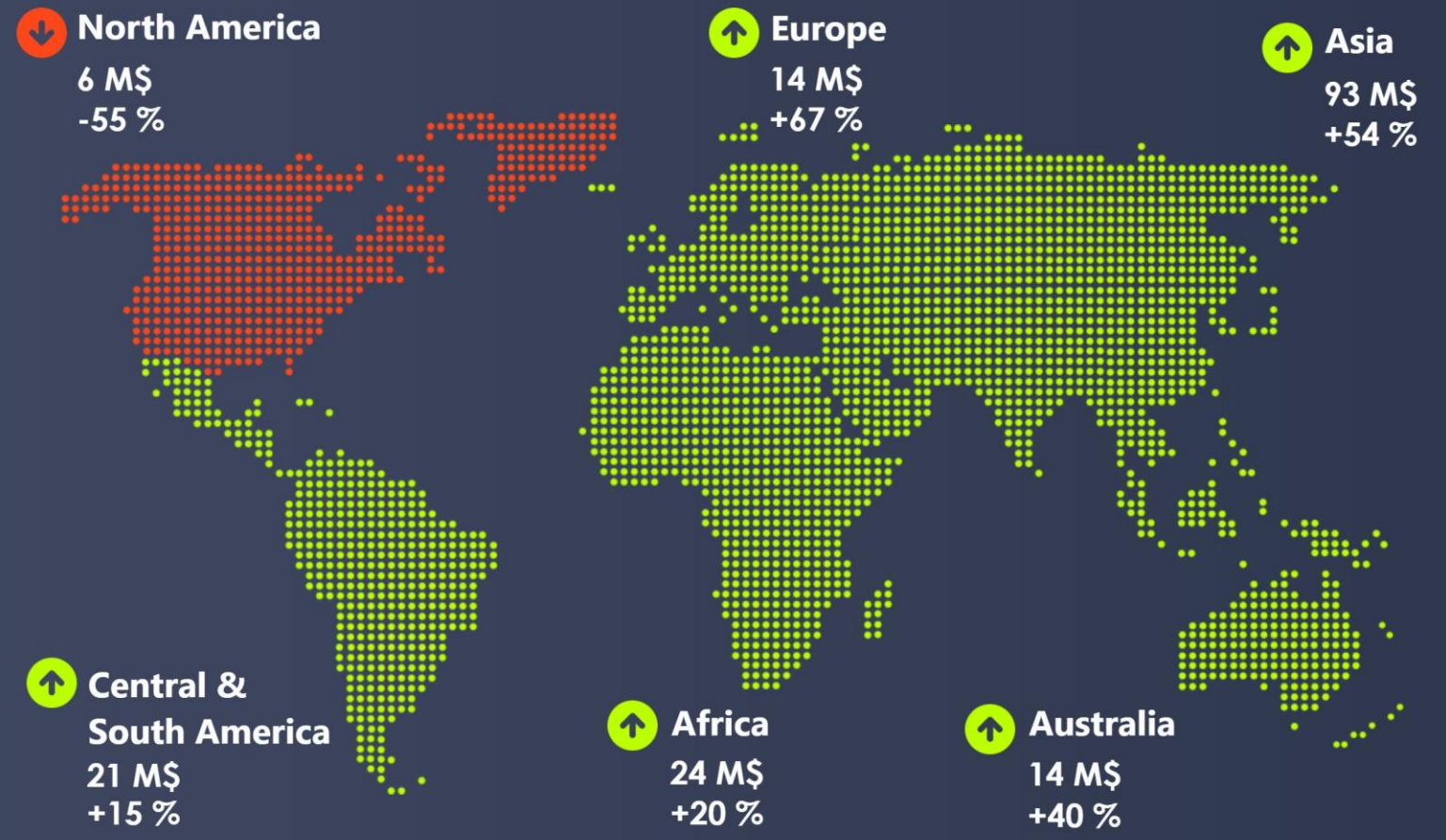


- Central & South Africa
- Asia
- Arab States
- Australia & New Zealand
- Europe
- Central & South America
- North America

YTD EBITDA VS BDG +42 M\$



YTD EBITDA Geographical Overview - ACT VS BDG



# PROFITABILITY

2.633 M€  
Sales

1%  
Growth

6%  
Δ Qty

1%  
Δ Price

2%  
Δ Mix

1.141 M€  
Profit

19%  
Growth

1%  
Δ Cogs

-85%  
Δ Selling

4%  
Δ Others

16%  
Δ Taxes

Legal Entity: Alpha

Currency: CHF

Scenario: FCT 3+9

Product Family (4/4)

- Watches
- Knives
- Writing Instruments

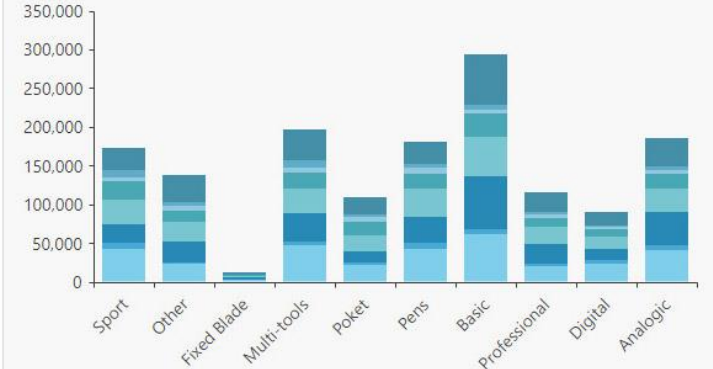
Channel (4/4)

- Stores
- Wholesale
- Large Accounts
- e-commerce

## Profit Analysis

	SALES	Sales Growth	Δ QTY	Δ Price	Δ Mix	PROFIT	Profit Growth	% Sales	Δ COGS	Δ Selling Exp.	Δ Other Expenses	Δ Taxes
- Sport												
item 002999	116,383,482 €	-6%	-24%	23%	-6%	57,027,906 €	13%	49%	41%	-83%	0%	-18%
item 004901	112,507,944 €	-7%	-27%	28%	-8%	51,753,654 €	9%	46%	1%	-86%	2%	5%
item 9999	101,454,536 €	-14%	6%	-19%	-1%	48,698,177 €	20%	48%	-37%	-84%	-19%	35%
Total Sport	330,345,963 €	-9%	-11%	16%	-6%	157,479,738 €	14%	48%	-3%	-84%	-6%	6%
- Other												
item 1034206	64,406,620 €	7%	-4%	12%	-1%	26,406,714 €	32%	41%	-3%	-92%	5%	15%
item 1039902	164,753,809 €	-13%	-21%	10%	-2%	65,901,524 €	-18%	40%	-33%	-89%	-6%	63%
Total Other	229,160,429 €	-8%	-17%	11%	-4%	92,308,238 €	-4%	40%	-27%	-90%	-4%	46%
- Fixed Blade												
item 211238	17,111,804 €	-27%	-39%	19%	-10%	5,646,895 €	-20%	33%	-12%	-84%	-10%	2%
Total Fixed Blade	17,111,804 €	-27%	-39%	19%	-10%	5,646,895 €	-20%	33%	-12%	-84%	-10%	2%
- Multi-tools												
item 316908	18,248,199 €	-29%	-24%	-7%	2%	7,481,762 €	-37%	41%	-29%	-91%	-9%	-23%
item 319551	68,761,517 €	16%	57%	-26%	-13%	33,693,143 €	31%	49%	45%	-92%	10%	2%
item 319562	141,452,418 €	21%	57%	-23%	-11%	62,239,064 €	31%	44%	13%	-85%	14%	32%
item 319566	90,216,347 €	13%	-3%	16%	0%	34,282,212 €	28%	38%	-10%	-84%	12%	88%
item 319603	31,323,221 €	-24%	-35%	17%	-8%	15,035,146 €	1%	48%	-35%	-91%	-16%	14%
Total Multi-tools	350,001,703 €	8%	22%	-6%	-6%	152,731,327 €	24%	44%	3%	-88%	8%	34%
- Poket												
item 416412	109,628,343 €	9%	49%	-27%	-12%	57,006,738 €	63%	52%	9%	-94%	-18%	-49%
item 416505	109,575,591 €		30%	-23%	-7%	52,596,284 €	21%	48%	0%	-83%	-18%	8%
Total Poket	219,203,934 €	4%	39%	-25%	-19%	109,603,022 €	43%	50%	4%	-91%	-18%	-22%
- Pens												
item 526461	33,392,523 €	-21%	11%	-29%	-4%	16,028,411 €	-8%	48%	-32%	-82%	-15%	2%
item 527101	51,037,959 €	1%	33%	-24%	-8%	25,518,980 €	43%	50%	-19%	-82%	1%	-7%
item 529505	24,369,201 €	-19%	16%	-30%	-6%	9,991,372 €	-20%	41%	-12%	-93%	21%	-46%
item 529557	57,773,639 €	14%	-9%	25%	-2%	28,309,083 €	18%	49%	25%	-77%	15%	-24%
item 529601	174,341,938 €	7%	-9%	18%	-2%	80,197,292 €	31%	46%	16%	-70%	16%	-34%
Total Pens	340,915,261 €	1%	2%	-8%	-1%	160,045,138 €	23%	47%	1%	-87%	10%	-27%
- Basic												
item 622905	200,187,250 €	5%	-4%	9%	0%	84,078,645 €	30%	42%	-16%	-90%	0%	24%
item 626470	68,597,771 €	5%	-12%	20%	-2%	28,125,086 €	26%	41%	14%	-80%	22%	5%
item 626474	216,465,517 €	16%	33%	-13%	-4%	80,092,241 €	14%	37%	26%	-83%	25%	58%
Total Basic	485,250,537 €	10%	10%	5%	2%	192,295,972 €	22%	40%	4%	-86%	13%	36%
- Professional												
item 728060	69,593,790 €	3%	-16%	22%	-3%	25,053,764 €	19%	36%	12%	-93%	2%	60%
item 729904	114,194,281 €	-29%	-41%	20%	-12%	43,393,827 €	-26%	38%	-45%	-92%	0%	-1%
Total Professional	183,788,071 €	-20%	-33%	21%	-17%	68,447,591 €	-10%	37%	-29%	-92%	1%	16%
- Digital												
item 839581	148,596,185 €	29%	26%	2%	0%	71,326,169 €	52%	48%	20%	-48%	-3%	-14%
item 839604	23,386,061 €	-22%	-24%	3%	-1%	10,523,727 €	-40%	45%	-15%	-67%	-11%	82%
Total Digital	171,982,246 €	18%	15%	2%	1%	81,849,896 €	40%	48%	1%	-53%	-4%	-5%
- Analogic												
item 932902	71,035,080 €	3%	-15%	21%	-3%	32,676,137 €	35%	46%	-12%	-66%	-22%	-6%
item 936999	128,933,226 €	22%	58%	-23%	-11%	46,415,961 €	-2%	36%	46%	-76%	79%	144%

## Cost Composition



## Top 5 Products

	SALES	Sales Growth	PROFIT	Profit Growth
item 416412	109,628,343 €	9%	57,006,738 €	63%
item 839581	148,596,185 €	29%	71,326,169 €	52%
item 527101	51,037,959 €	1%	25,518,980 €	43%
item 932902	71,035,080 €	3%	32,676,137 €	35%
item 1034206	64,406,620 €	7%	26,406,714 €	32%
TOTAL	444,704,187 €	12%	212,934,738 €	48%

## Bottom 5 Products

	SALES	Sales Growth	PROFIT	Profit Growth
item 839604	23,386,061 €	-22%	10,523,727 €	-40%
item 316908	18,248,199 €	-29%	7,481,762 €	-37%
item 729904	114,194,281 €	-29%	43,393,827 €	-26%
item 529505	24,369,201 €	-19%	9,991,372 €	-20%
item 211238	17,111,804 €	-27%	5,646,895 €	-20%
TOTAL	197,309,546 €	-27%	77,037,584 €	-28%



# EXECUTIVE STRATEGY

## Strategy Scenario

1 2 3 4 5 **6** 7 8

- Strategic Initiative** (9/9) 🔍
- Baseline
  - New product launch
  - Delocalization of production in LLC
  - Establishment of a new plant
  - Opening of ten POS in EMEA region
  - Inventory replenishment new criteria set u
  - Customer payment term rationalization
  - Penetration of new markets in Far East are
  - Definition of new distribution routes

### Value Creation Analysis

Detail Graphical View

	EBIT (MCHF)	CE (MCHF)	ROCE	ADJ ROCE - WACC	VALUE CREATED (MCHF)
Baseline	376,4	56,9	6,62	3,33	189,5
New product launch	387,1	67,4	5,74	5,00	336,9
Delocalization of production in	433,7	147,4	2,94	2,87	423,6
Establishment of a new plant	283,9	228,2	1,24	1,18	268,3
Opening of ten POS in EMEA re					
Inventory replenishment new c	292,5	43,9	6,66	6,59	289,5
Customer payment term ration					
Penetration of new markets in I					
Definition of new distribution n					

### Capital Allocation (MCHF)

	NWC			
	Trade Receivables	Inventory	Trade Payables	
Baseline	56,9	110,5	0,0	-53,6
New product launch	46,4	51,2	0,7	-5,5
Delocalization of production	80,4	81,4	24,0	-25,0
Establishment of a new plant	108,2	92,4	58,0	-42,3
Inventory replenishment new	43,9	74,5	0,0	-30,6
<b>TOTAL</b>	<b>335,7</b>	<b>410,0</b>	<b>82,7</b>	<b>-156,9</b>

	NFA	
	Intangible Fixed Assets	Tangible Fixed Assets
New product launch	21,0	0,0
Delocalization of production	67,0	0,0
Establishment of a new plant	120,0	0,0
<b>TOTAL</b>	<b>208,0</b>	<b>208,0</b>

CE	
Baseline	56,9
New product launch	67,4
Delocalization of production	147,4
Establishment of a new plant	228,2
Inventory replenishment new	43,9
<b>TOTAL</b>	<b>543,7</b>

### Scenario Composition

Add New Scenario

	Conservative	Agressive	Defensive
Baseline	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
New product launch	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Delocalization of production in LLC	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Establishment of a new plant	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Opening of ten POS in EMEA region	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inventory replenishment new criteria set u	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Customer payment term rationalization	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Penetration of new markets in Far East are	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Scenario Capital Allocation (MCHF)

	NWC			
	Trade Receivables	Inventory	Trade Payables	
Conservative	291,8	335,5	82,7	-126,3
Agressive	363,7	444,1	82,7	-163,0
Defensive	183,6	243,1	24,7	-84,1

	NFA	
	Intangible Fixed Assets	Tangible Fixed Assets
Conservative	208,0	208,0
Agressive	208,0	208,0
Defensive	88,0	88,0

CE	
Conservative	499,8
Agressive	571,7
Defensive	271,6

### Scenario Value Creation Analysis

Detail Graphical View

	EBIT (MCHF)	CE (MCHF)	ROCE	ADJ ROCE - WACC	Value Created (MCHF)
Agressive	2.024,2	571,7	3,54	3,07	1.756,4
Conservative	1.481,1	499,8	2,96	2,44	1.218,3
Defensive	1.197,1	271,6	4,41	3,50	950,0

### Scenario Selection

Scenario Selection	
Conservative	<input checked="" type="checkbox"/>
Agressive	<input type="checkbox"/>
Defensive	<input type="checkbox"/>