

31st Asian-Pacific Conference
on International Accounting Issues

Warsaw, 13th of October 2019



INTERNATIONAL
BUSINESS
COMMUNICATION
STANDARDS



Reports and presentations have **messages**.
Present them at the top of each slide or report page.



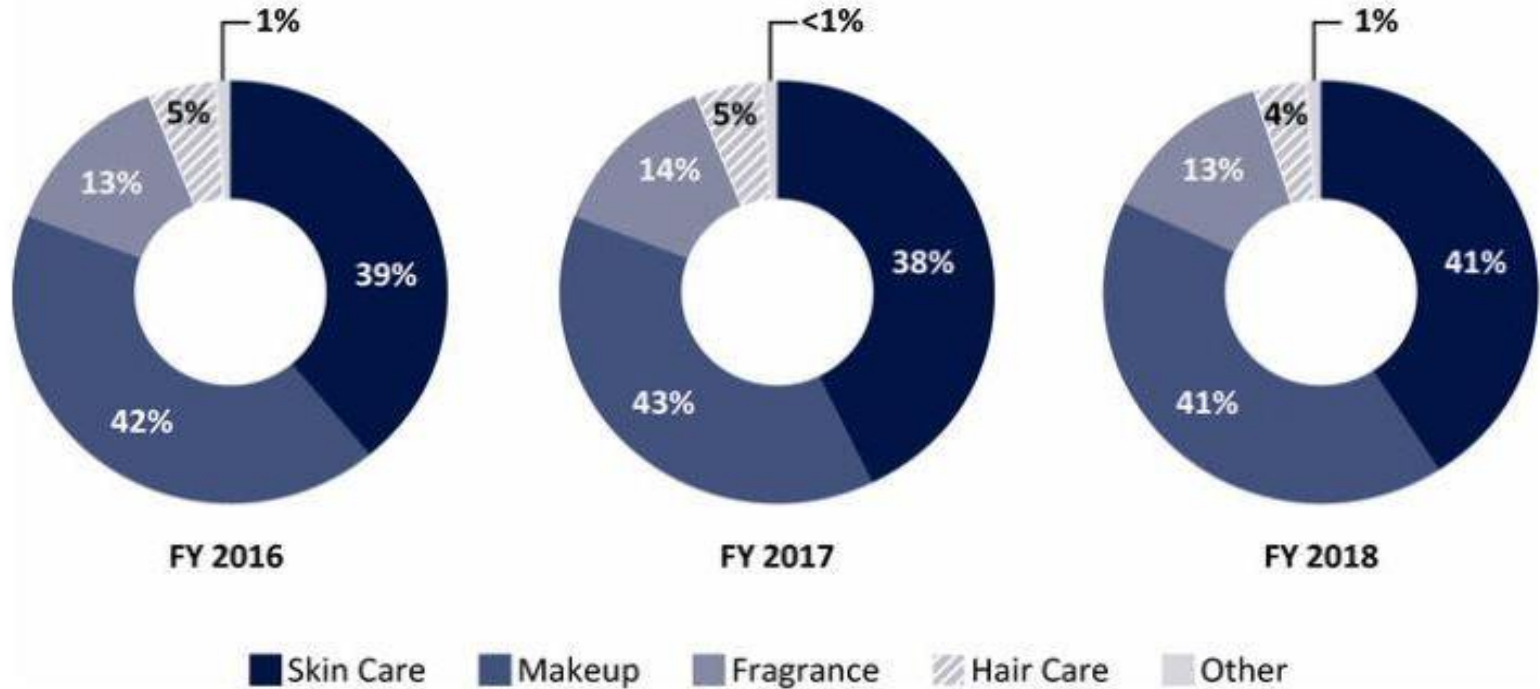
ESTÉE LAUDER COMPANIES



„Estee Lauder (NYSE:EL) Still Firing On All Cylinders”

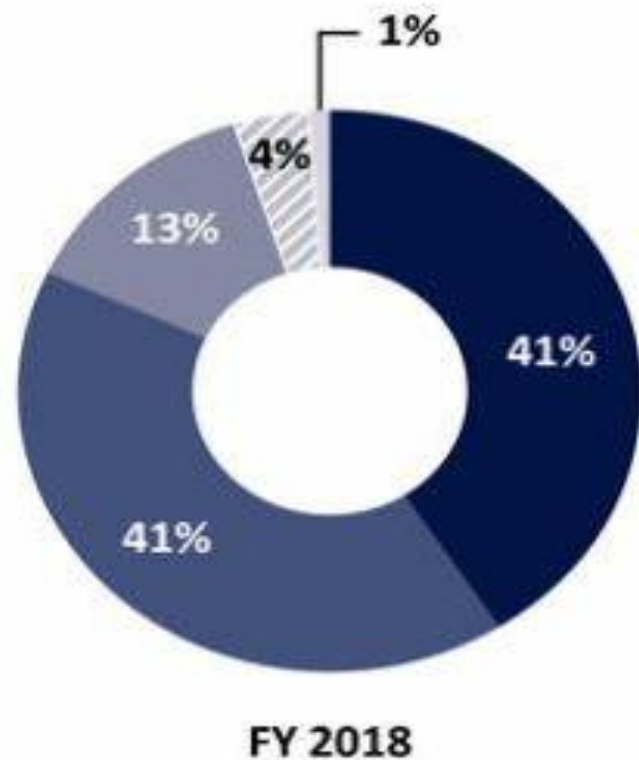
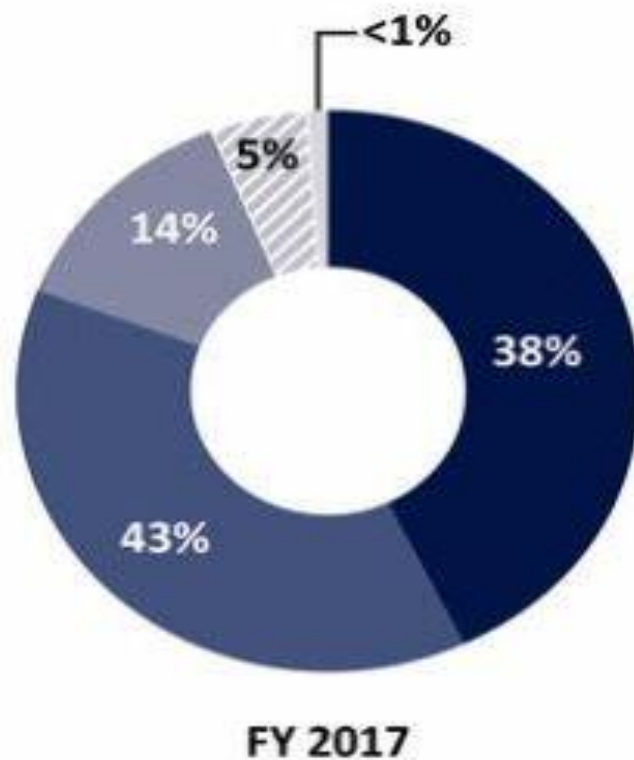
Source: Estee Lauder, June 2018 ((NYSE:EL: <https://seekingalpha.com/article/4202419-estee-lauder-still-firing-cylinders>)

Net Sales by Product Category



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Net Sales by Product Category



■ Skin Care ■ Makeup ■ Fragrance ■ Hair Care ■ Other

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SUMMARY OF CONSOLIDATED RESULTS
(Unaudited; Dollars in millions)

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	2018	2017	Reported Basis	Constant Currency	2018	2017	Reported Basis
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The Americas	\$ 5,015	\$ 4,819	4%	4%	\$ 211	\$ 284	(26%)
Europe, the Middle East & Africa	5,634	4,650	21	16	1,523	1,203	27
Asia/Pacific	3,042	2,357	29	25	575	417	38
Subtotal	13,691	11,826	16	13	2,309	1,904	21
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Makeup	5,633	5,054	11	9	549	713	(23)
Fragrance	1,826	1,637	12	8	176	115	53
Hair Care	570	539	6	4	64	51	25
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Increasing sales of key product categories caused better result of 1.9 bUSD and this is 16% better comparing to previous year.

Estee Lauder

Net sales in mUSD

Jan_Jun 2018

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Net sales in mUSD

Jan_Jun 2018

	PY
The Americas	4 819
EMEA	4 650
Asia/Pacific	2 357
Other returns and charges	-2
All regions	11 824
Skin Care	4 527
Makeup	5 054
Frangrance	1 637
Hair Care	539
Other products	69
Other returns and charges	-2
All products	11 824

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Net sales in mUSD

Jan_Jun 2018

	PY	AC
The Americas	4 819	5 015
EMEA	4 650	5 634
Asia/Pacific	2 357	3 042
Other returns and charges	-2	-8
All regions	11 824	13 683
Skin Care	4 527	5 595
Makeup	5 054	5 633
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Hair Care	539	570
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Net sales in mUSD

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EMEA	4 650	5 634	+984
Asia/Pacific	2 357	3 042	+685
Other returns and charges	-2	-8	-6
All regions	11 824	13 683	+1 859
Skin Care	4 527	5 595	+1 068
Makeup	5 054	5 633	+579
Frangrance	1 637	1 826	+189
Hair Care	539	570	+31
Other products	69	67	-2
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All products	11 824	13 683	+1 859

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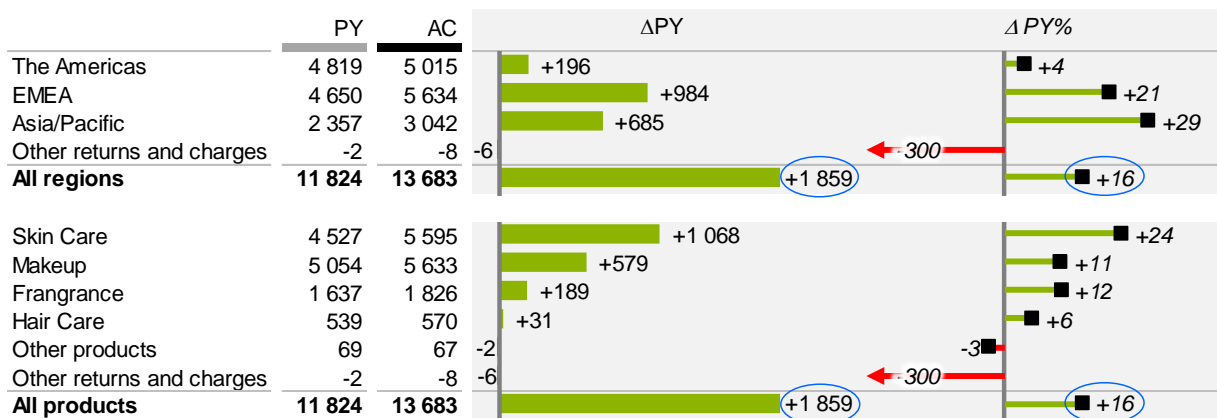
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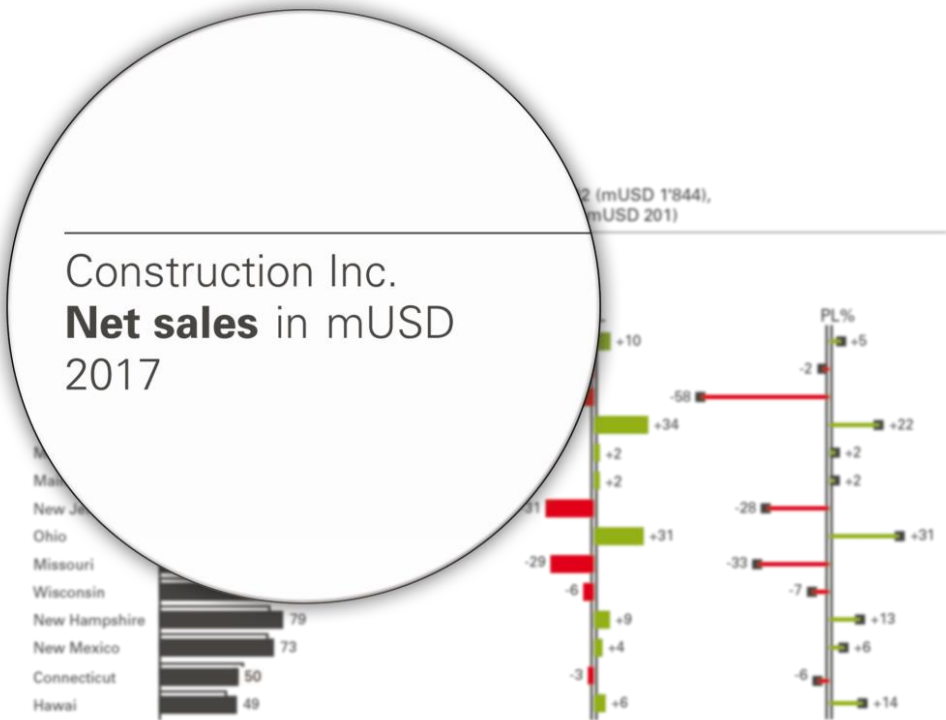
Estee Lauder

Net sales in mUSD

Jan_Jun 2018



Titles identify pages, charts and tables. Name at least organizational unit(s), measure(s), and time period(s).



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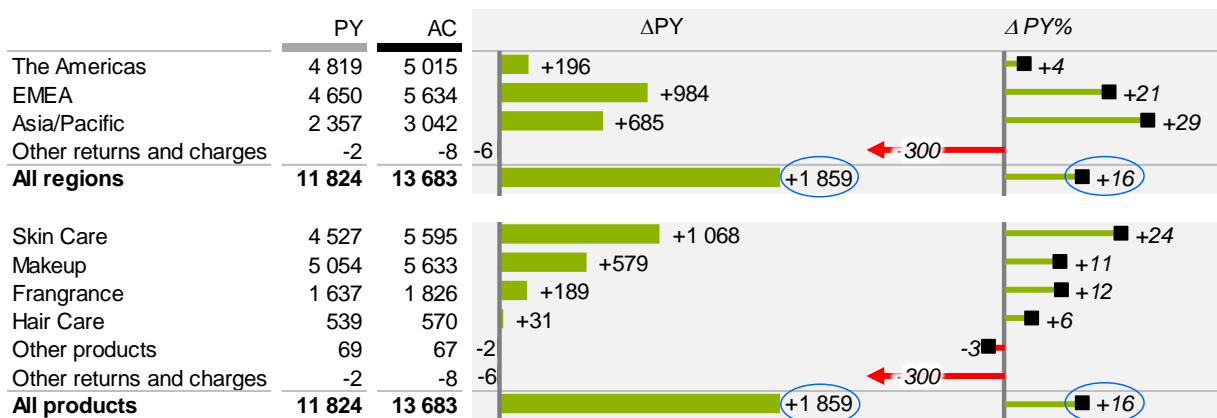
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Jan_Jun 2018

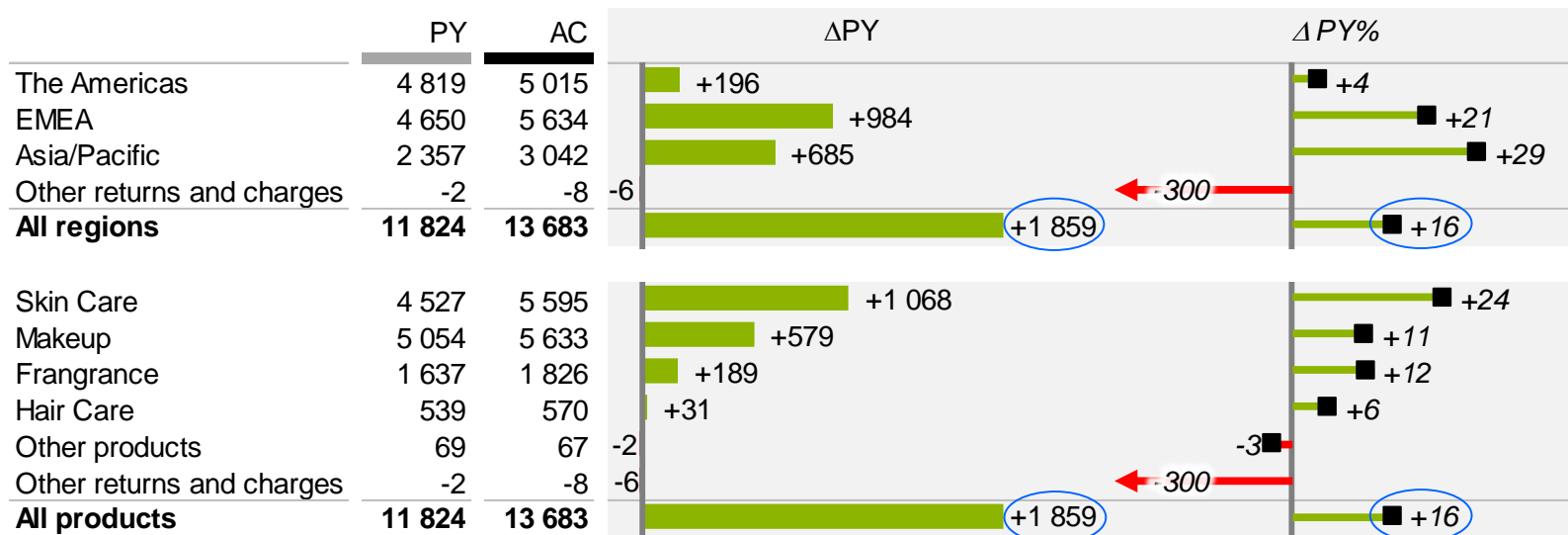


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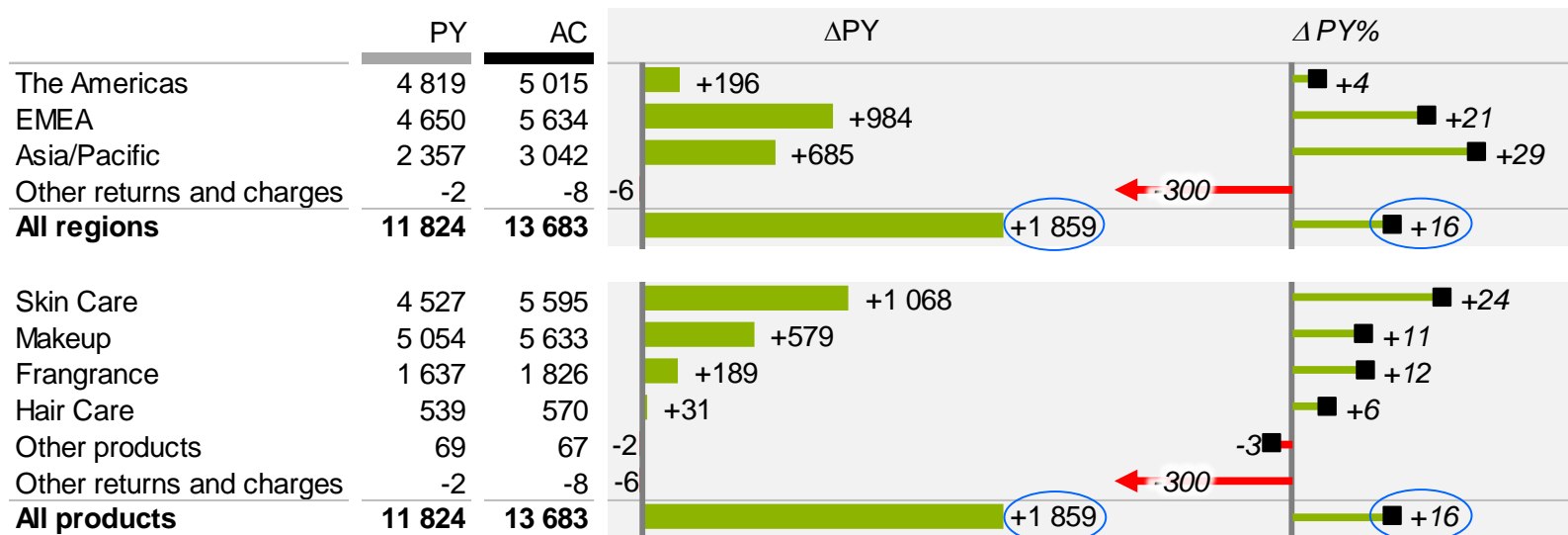


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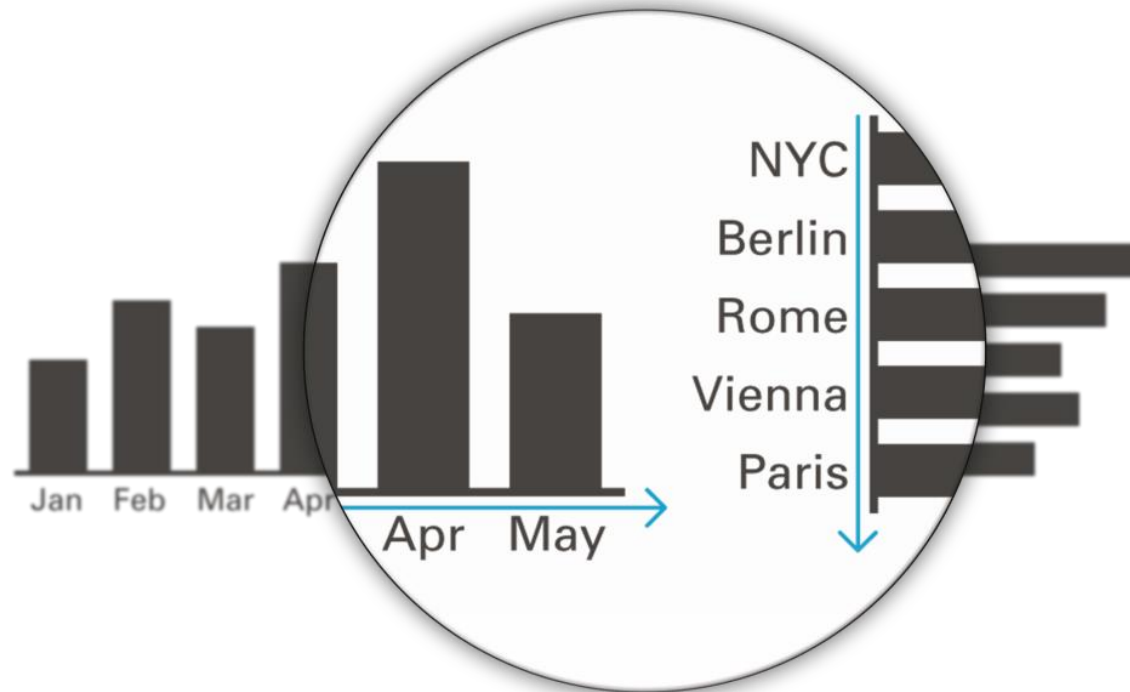
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Time and structure are the most important analysis types.
Arrange time series horizontally and structural comparisons vertically.



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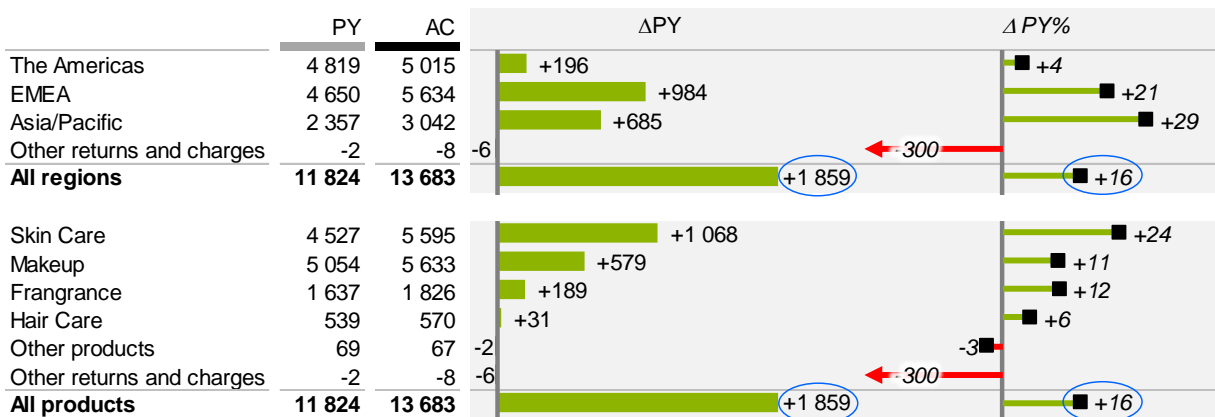
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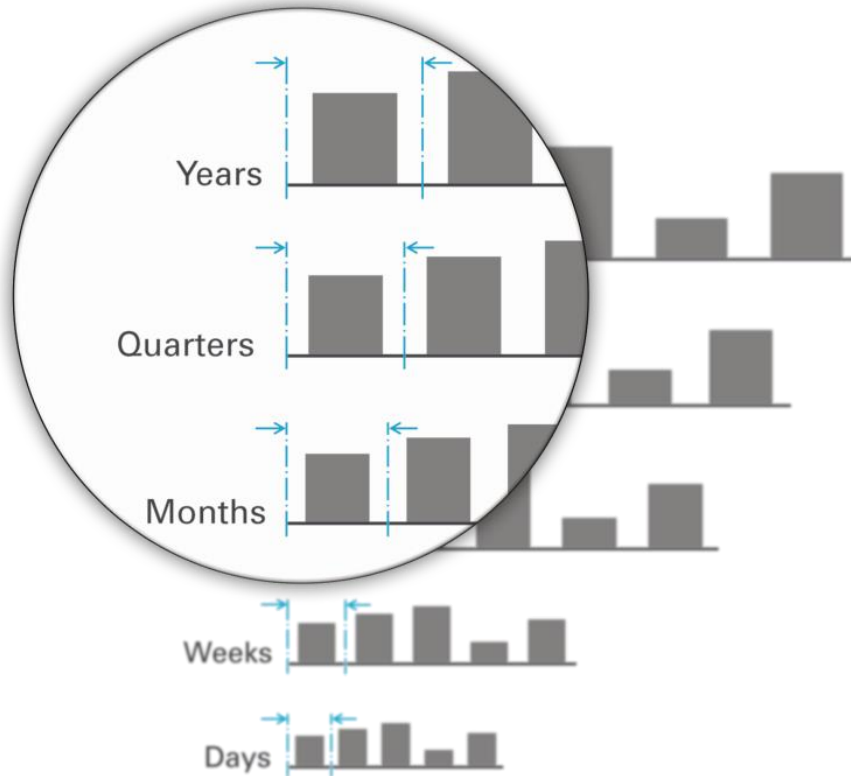
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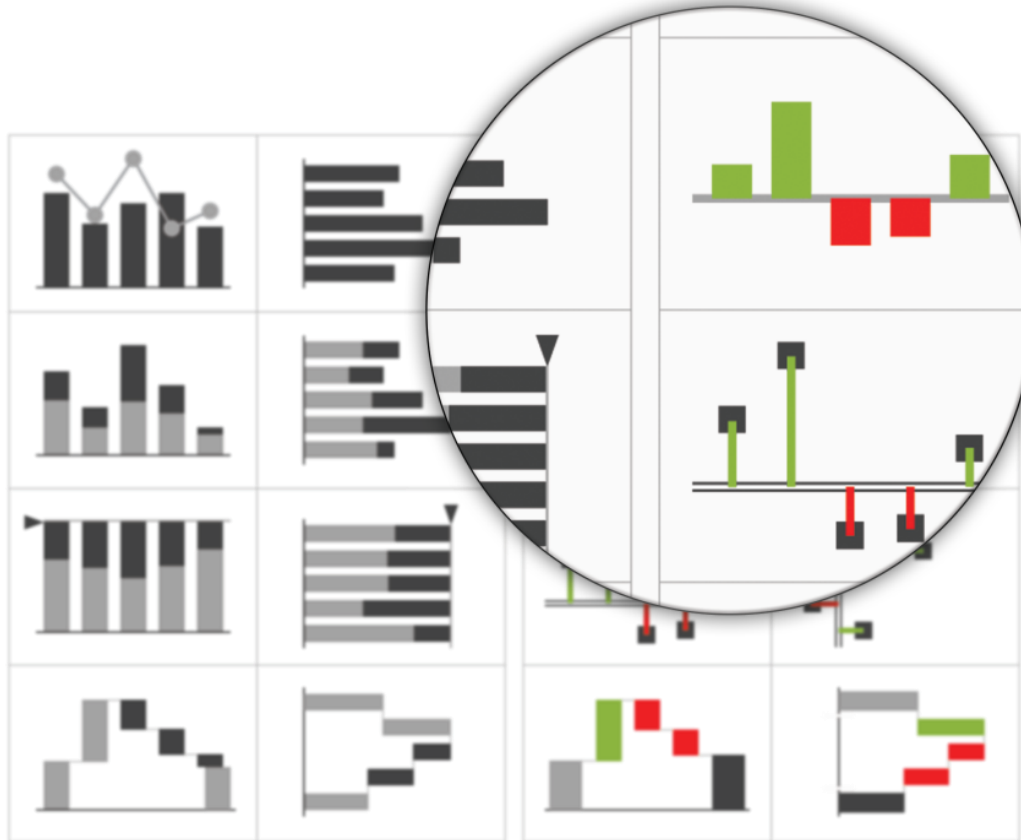


Time periods such as 'Years' and 'Months' should be identified by different category widths.



Charts are key for perception.
Prefer columns, bars, and lines to pies and gauges.

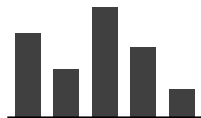
IBCS Top 5



Time series

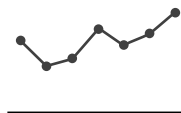
Columns

Few data points



Lines and areas

Many data points



Structures

Bars

Structural comparisons

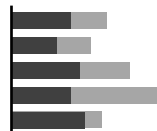
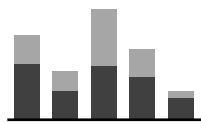


Single

One-dimensional analyses

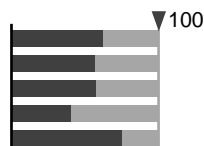
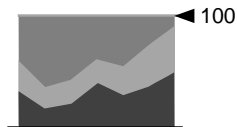
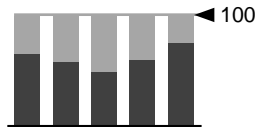
Stacked

Accumulated items



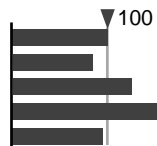
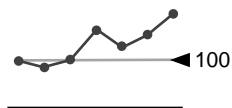
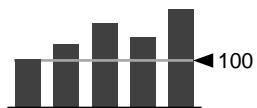
Normalized

Part to whole analyses



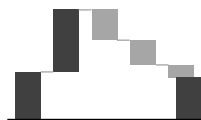
Indexed

Comparing growth rates



Waterfall

Contributions to growth (columns) or calculations (bars)



Source: IBCS EX 1.1



Time series

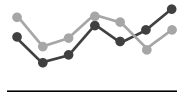
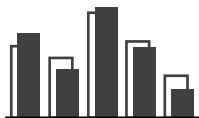
Structures

Columns
(cont.)

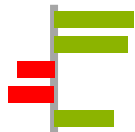
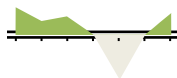
Lines and areas
(cont.)

Bars
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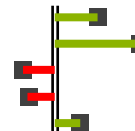
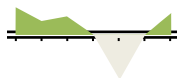
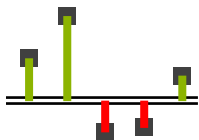
Grouped
Comparisons



Red and green
Absolute variances



Red and green pins
Relative variances



Red and green waterfall
Contributions
to variance





pepsi



pepsi

ZERO SUGAR



diet
pepsi



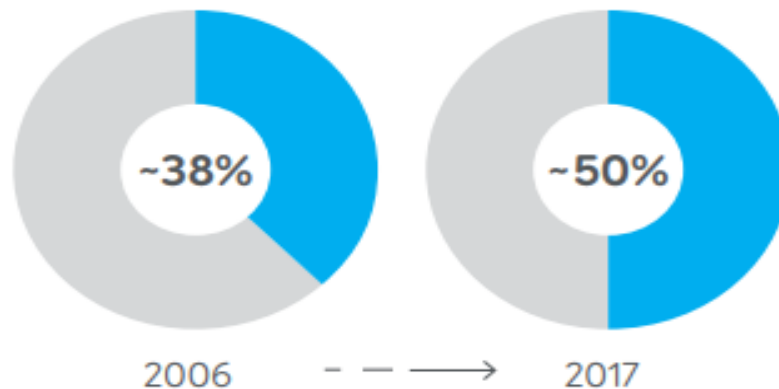
PEPSICO

// 2017 ANNUAL REPORT / PERFORMANCE WITH PURPOSE

Portfolio Transformation



Better for You and Good for You products are an increasing percentage of our total portfolio.

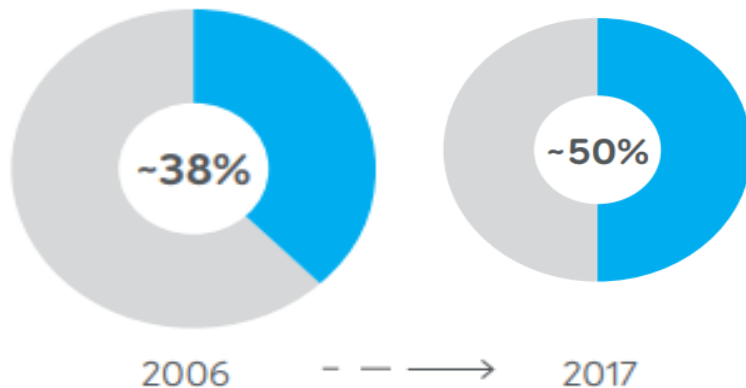


● Fun for You
● Better for You & Good for You

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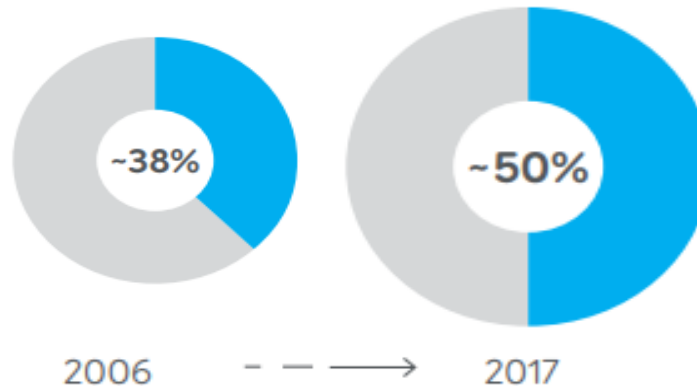


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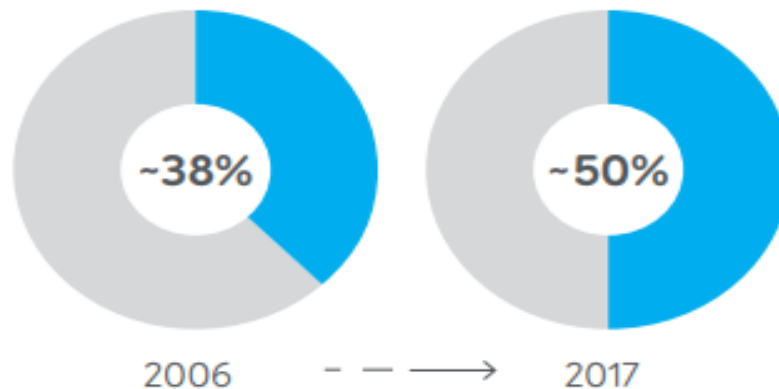
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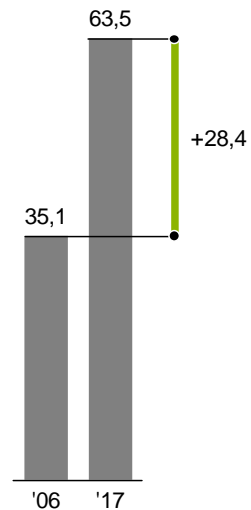
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Pepsico

Net revenues in bUSD

2006..2017

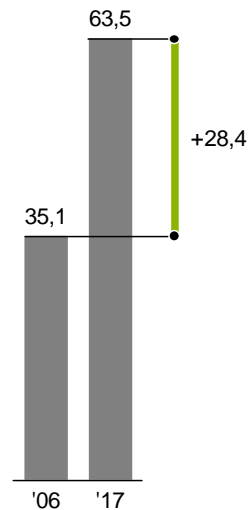


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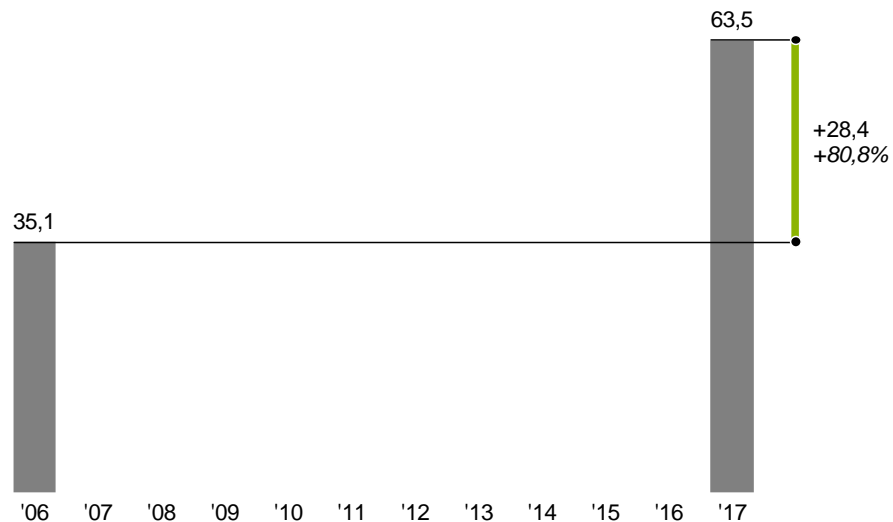


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Net revenues in bUSD

2006..2017

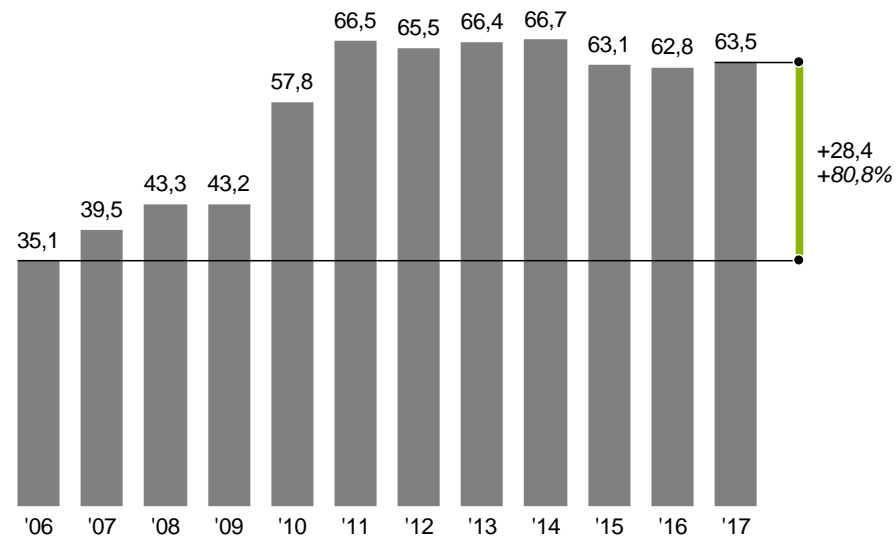


Over 11 years, net revenue increased by 80.8% or 28.4 billion USD.

Pepsico

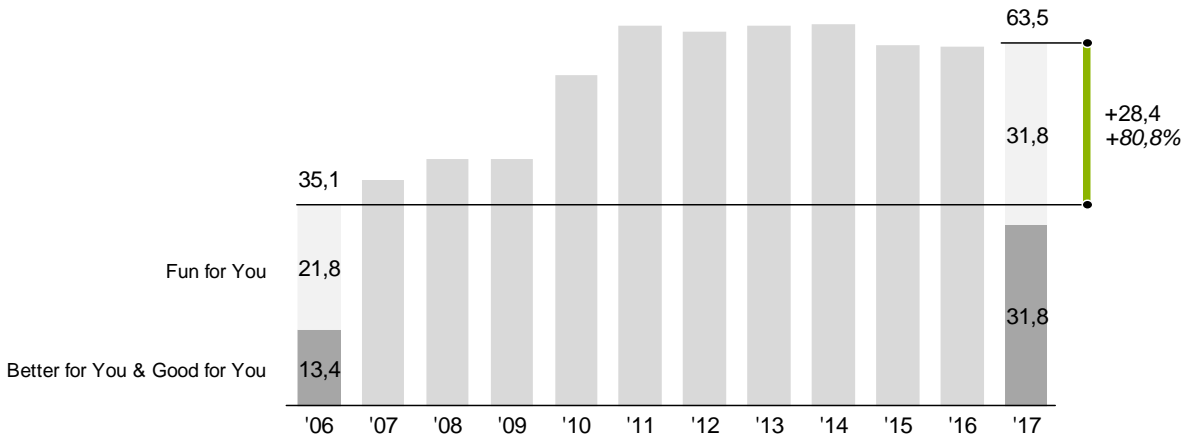
Net revenues in bUSD

2006..2017



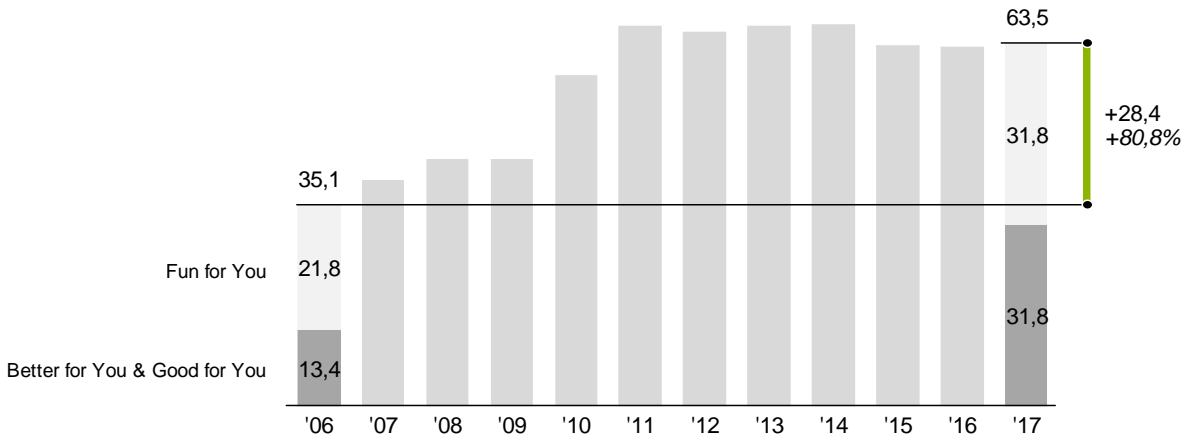
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Better for You & Good for You products have significantly increased the share in our overall portfolio.

Pepsico
Net revenues in bUSD
2006..2017



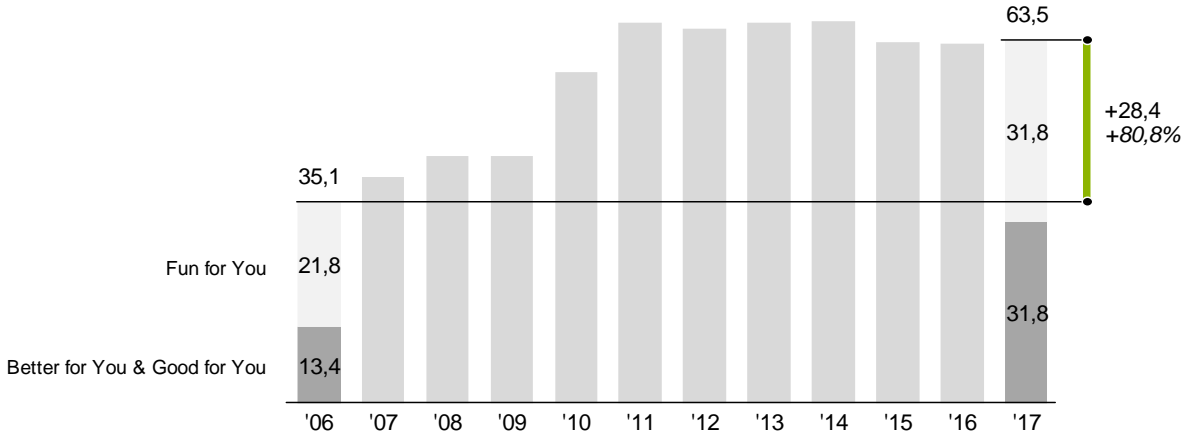
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Pepsico
Net revenues in bUSD
2006..2017



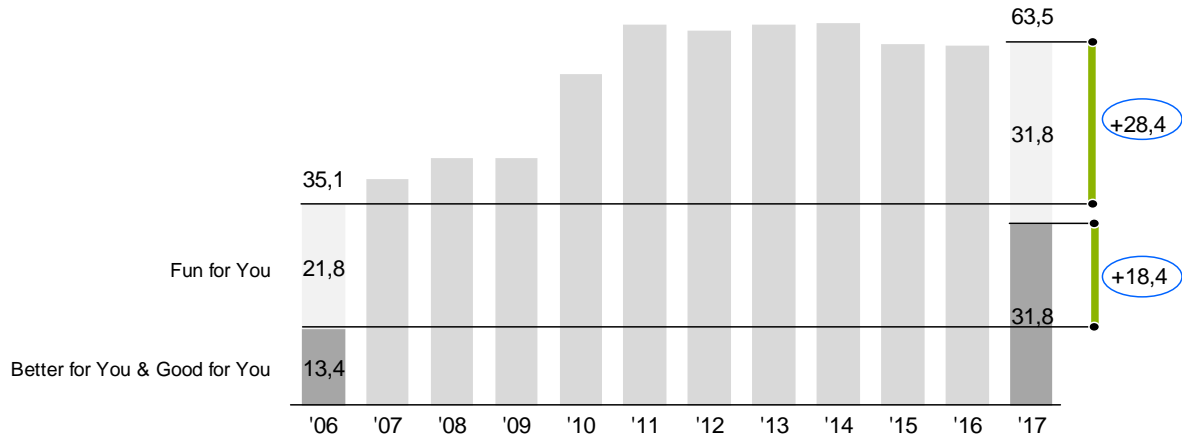
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Pepsico
Net revenues in bUSD
2006..2017



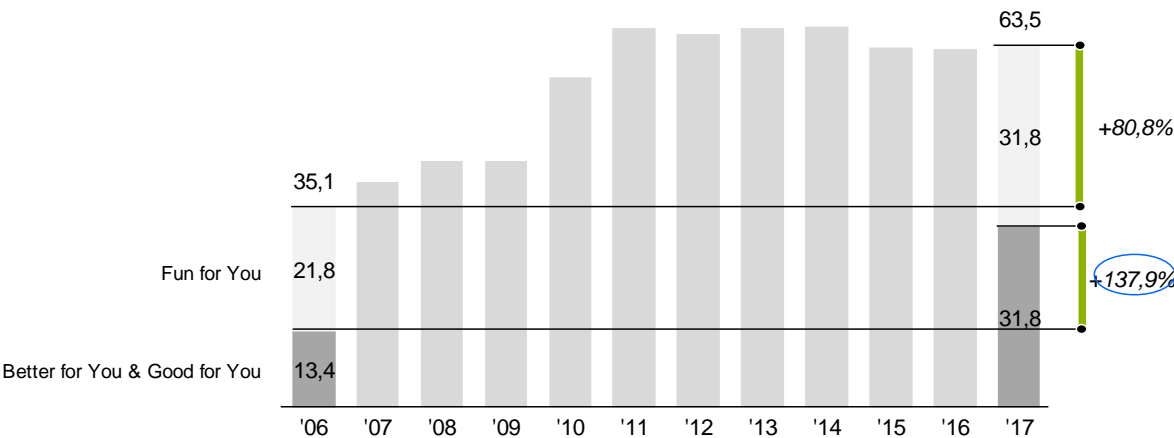
Over 11 years, net revenue increased by 80.8% or 28.4 billion USD.
Better for You & Good for You products reached as much as 18.4 billion USD additional revenues.

Pepsico
Net revenues in bUSD
2006..2017



In 11 years, sales of *Better for You & Good for You* products increased by almost 138%, changing the structure of the product portfolio in line with trends of consumer tastes.

Pepsico
Net revenues in bUSD
2006..2017

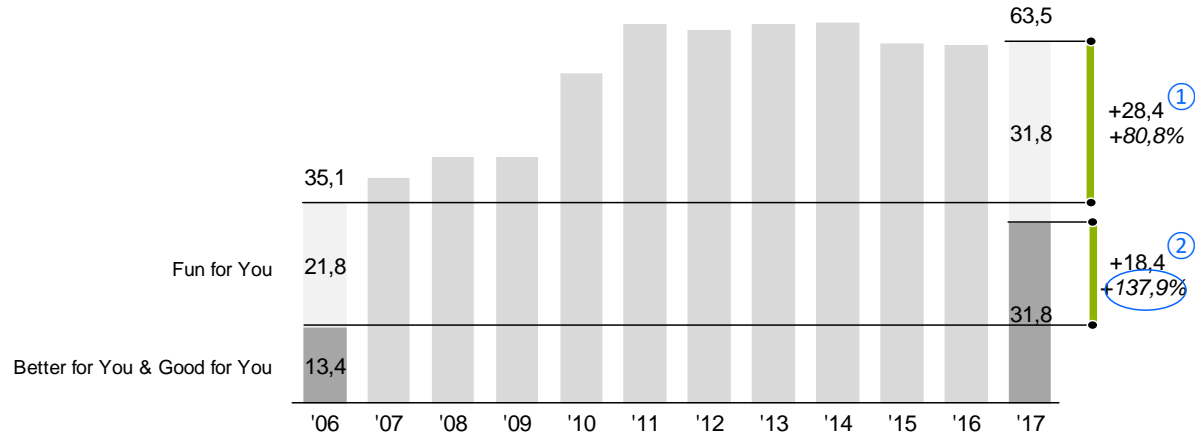


In 11 years, sales of *Better for You & Good for You* products increased by almost 138%, changing the structure of the product portfolio in line with trends of consumer tastes.

Pepsico

Net revenues in bUSD

2006..2017



① **Total revenues increase**

is the effect of long-term investment in R&D from product reformulation to sweetener and ingredient discovery — that has produced foods and beverages with fewer calories, less salt and reduced fat without sacrificing great taste.

② **Additional revenues of 18,4 bUSD**

are result of sales more nutritious foods and beverages , like *Quaker 3 Minutos* , wholegrain [...] series of vegetable products like *Veggie Crisps* , *Hummus Crisps* [...]

Portfolio Transformation



Better for You and Good for You products are an increasing percentage of our total portfolio.



● Fun for You
● Better for You & Good for You

Kombucha, while introducing Tropicana Probiotics. And our distinctive black can Pepsi — known as Pepsi Zero Sugar or Pepsi Max — continued to gain ground around the world.

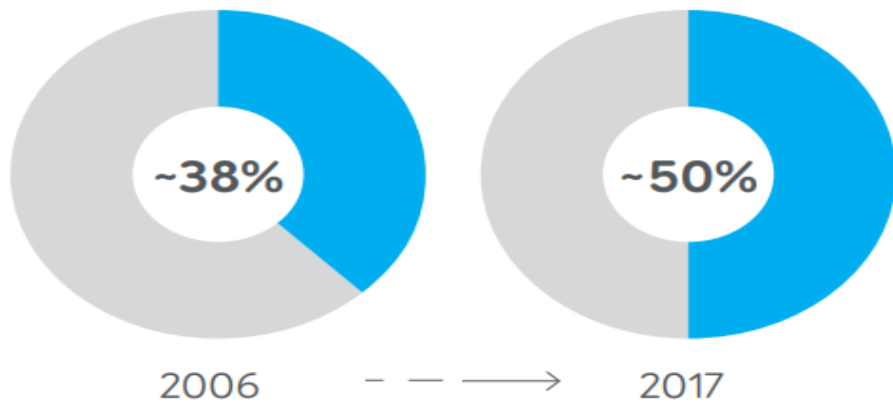
We also introduced Quaker 3 Minutes, an affordable, whole-grain, oat-based product that delivers daily nutrition to consumers across Latin America, and Off the Eaten Path, a series of vegetable- and legume-based products like Veggie Crisps, Hummus Crisps and Sweet Potato Crisps available in the U.S. and U.K. And we built on the success of the Simply brand with new products like Simply Doritos White Cheddar.

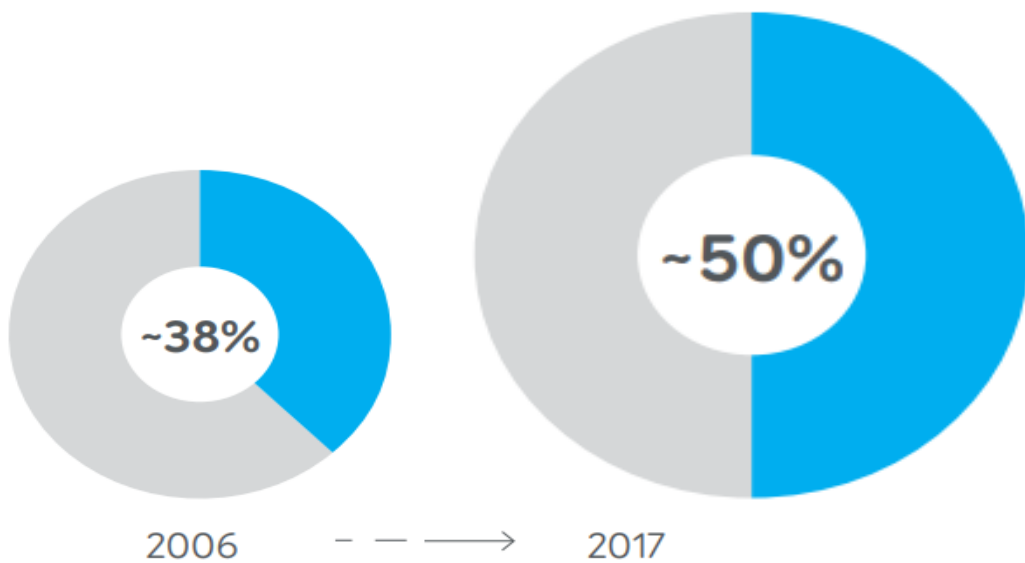
These are just a few of the more nutritious products we launched in 2017, building on more than a decade of progress transforming our portfolio. In fact, while in 2006 our Fun for You portfolio was about 70% larger than our Good for You and Better for You portfolios combined, by the end of 2017, they were nearly equal in size.

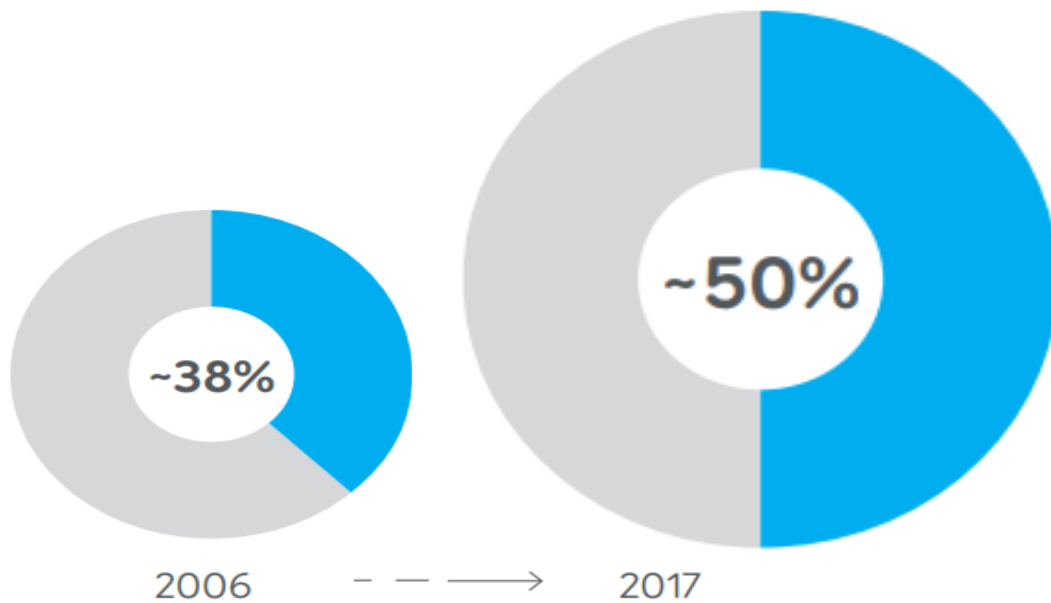
Enabling this shift in our portfolio has been our long-term investment in R&D — from product reformulation to sweetener and ingredient discovery — that has produced foods and beverages with fewer calories, less salt and reduced fat without sacrificing great taste.



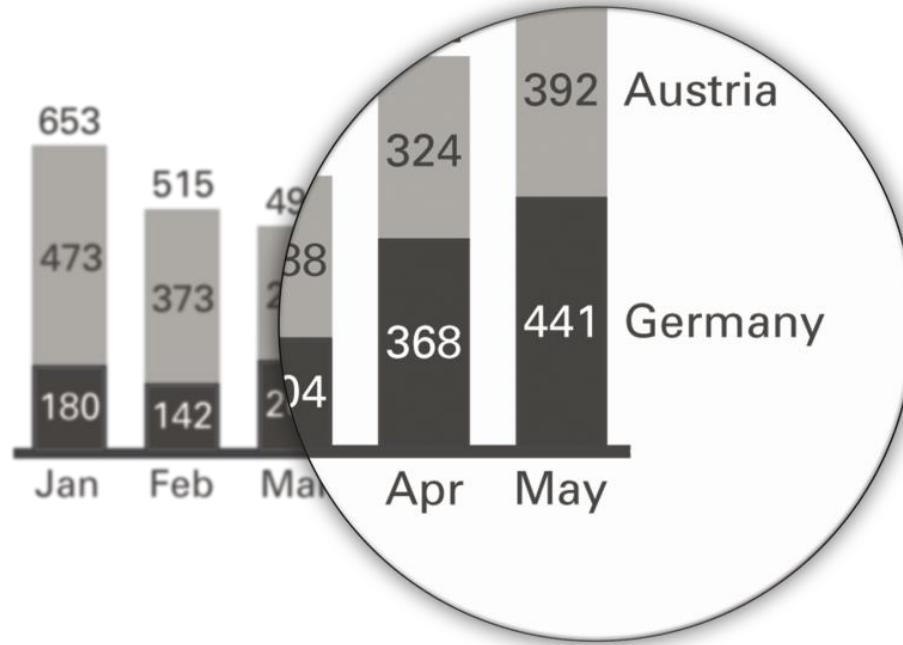
While delivering strong performance, we continued to expand our selection of more nutritious foods and beverages to meet consumers' shifting preferences and unlock opportunities for growth.



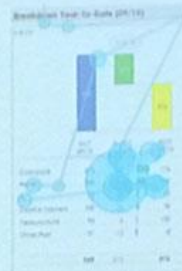
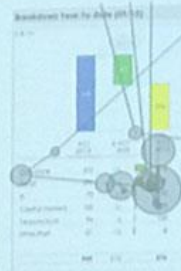




Labels name data. Integrate labels for data series and values in charts.
Try to avoid value axes and grid lines.



Test and evaluation: six readers - alternative design

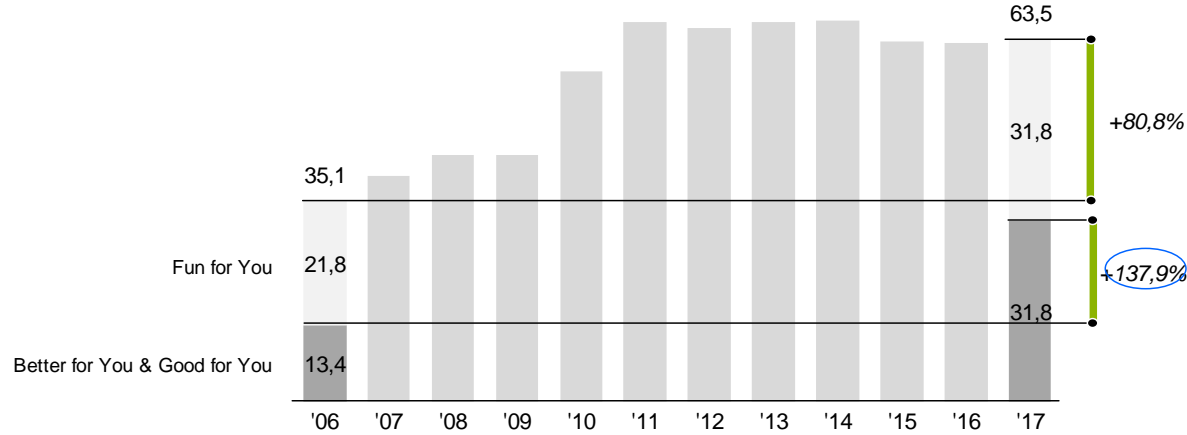


In 11 years, sales of *Better for You & Good for You* products increased by almost 138%, changing the structure of the product portfolio in line with trends of consumer tastes.

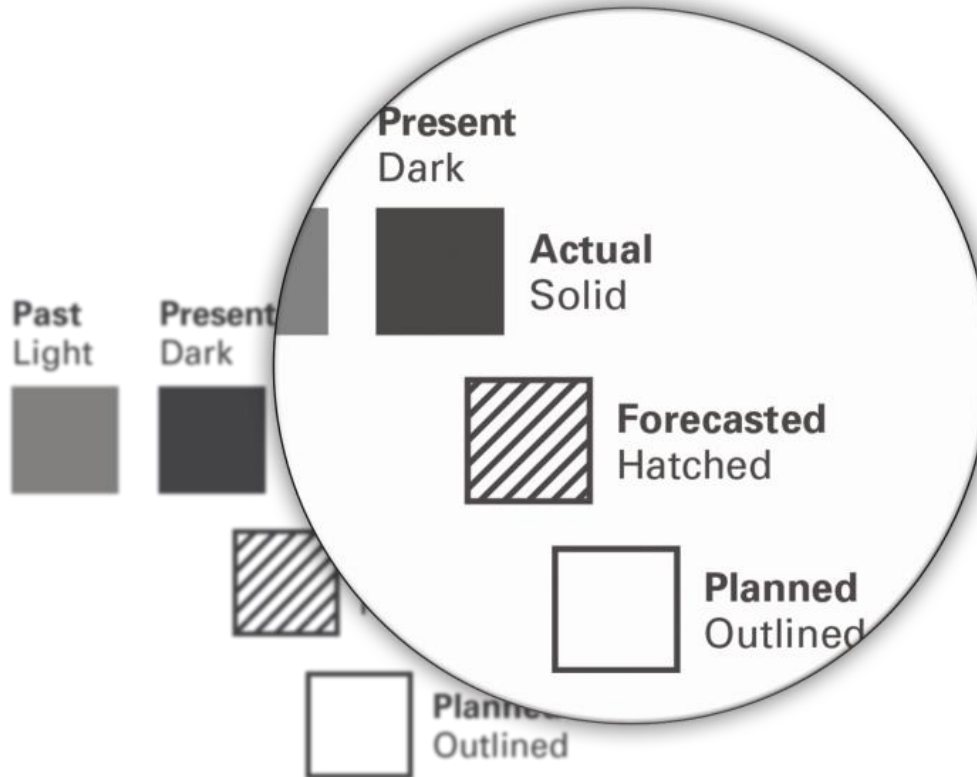
Pepsico

Net revenues in bUSD

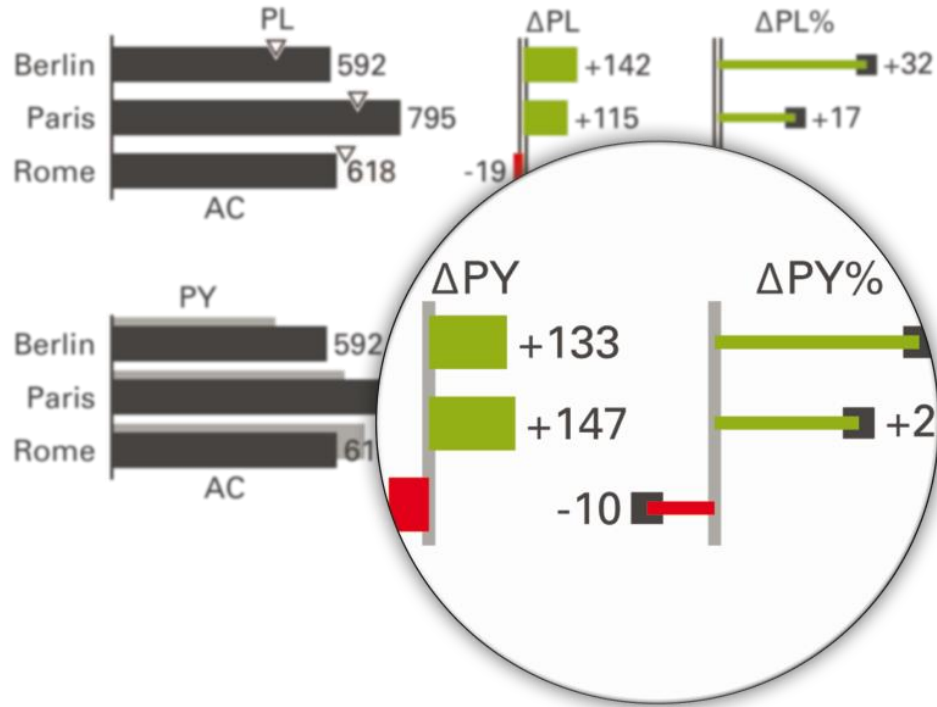
2006..2017



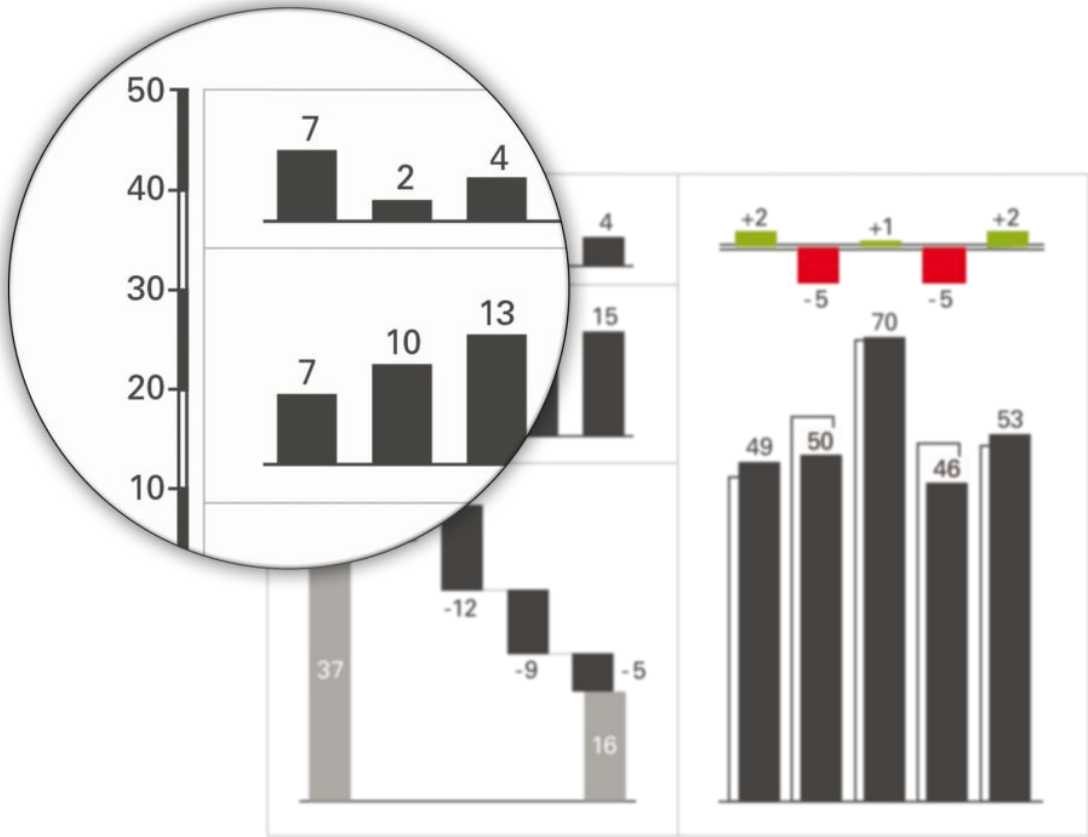
Scenarios represent the data categories to be compared. Use standard notations
For actual, planned, and forecasted data.



Variances are differences between scenarios. Unify colors for good and bad Variances. Use pins for relative variances.



Comparisons require consistent **scaling**. Don't cut axes. Use the same scale for the same units. Add scaling indicators if necessary.





L'ORÉAL

2018 ANNUAL RESULTS

Jean-Paul AGON

Chairman & Chief Executive Officer

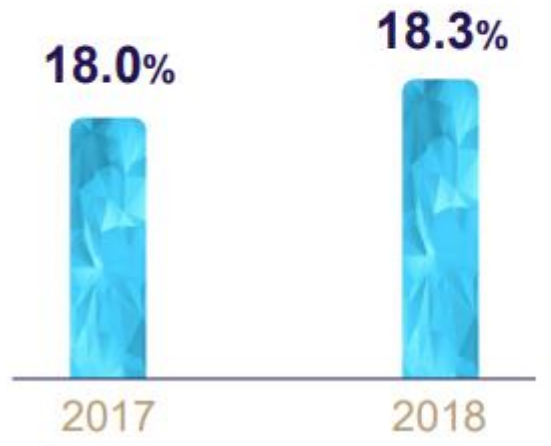
8 FEBRUARY 2019



RECORD OPERATING MARGIN

18.3%

OPERATING MARGIN









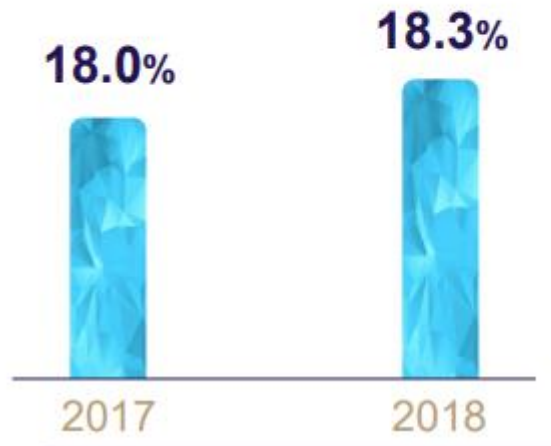




RECORD OPERATING MARGIN

18.3%

OPERATING MARGIN



RECORD OPERATING MARGIN

18.3%

OPERATING MARGIN





2018 Annual Results

8 February 2019

Mr Christian Mulliez
Chief Financial Officer

L'ORÉAL



Consolidated profit and loss account: from sales to operating profit

(in million euros)

	2017	As a % of sales	2018	As a % of sales	Change 2018 vs. 2017
Sales	26 023.7	100.0%	26 937.4	100.0%	
Cost of sales	-7 359.2	28.3%	-7 331.6	27.2%	
Gross profit	18 664.5	71.7%	19 605.8	72.8%	+110 bps
Research and development expenses	-877.1	3.4%	-914.4	3.4%	
Advertising and promotion expenses	-7 650.6	29.4%	-8 144.7	30.2%	
Selling, general and administrative expenses	-5 460.5	21.0%	-5 624.7	20.9%	
Operating profit	4 676.3	18.0%	4 922.0	18.3%	+30 bps



Consolidated profit and loss account: from sales to operating profit

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18,3% margin is record result for L'Oréal because... Decision about ... is recommended.

L'Oréal

Income Statement in bEUR

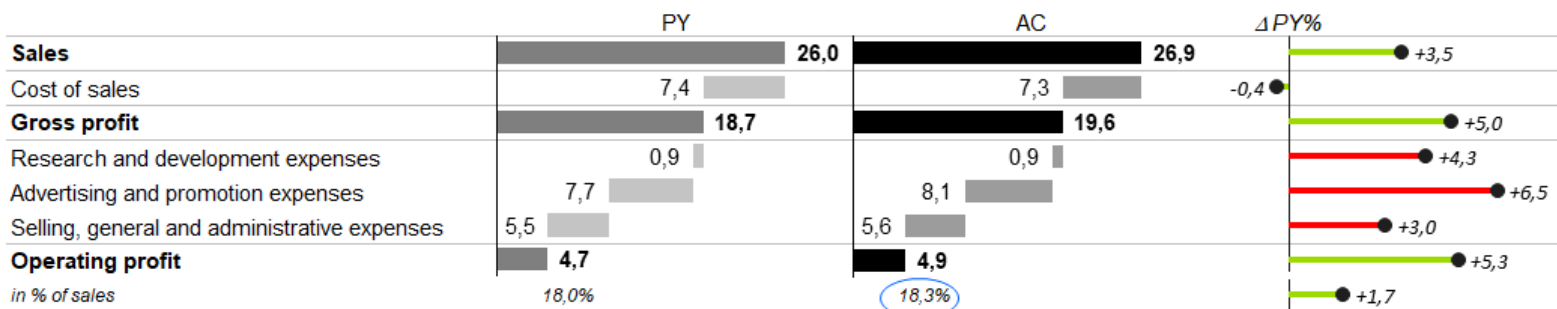
2018

18,3% margin is record result for L'Oréal because... Decision about ... is recommended.

L'Oréal

Income Statement in bEUR

2018



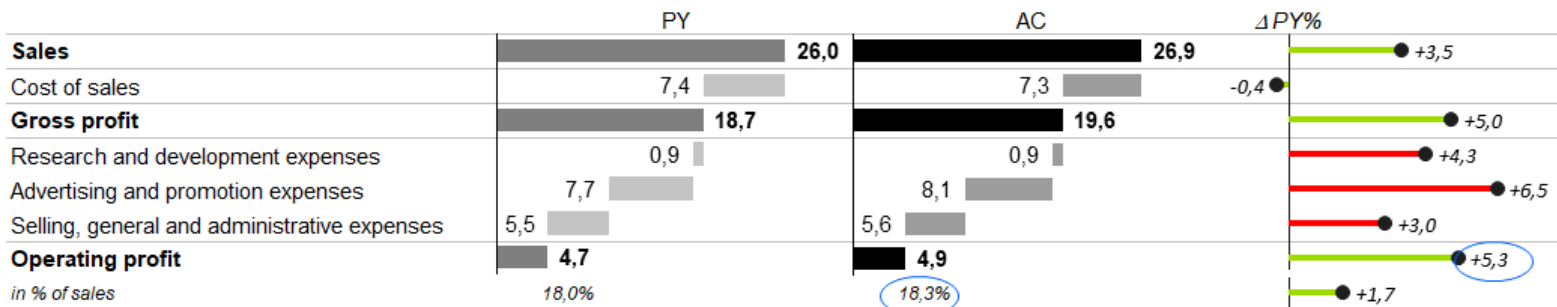
18,3% margin is record result for L'Oréal and operating result is 5,3% better than last year. It is the result of ...

Therefore we need to make a decision ...

L'Oréal

Income Statement in bEUR

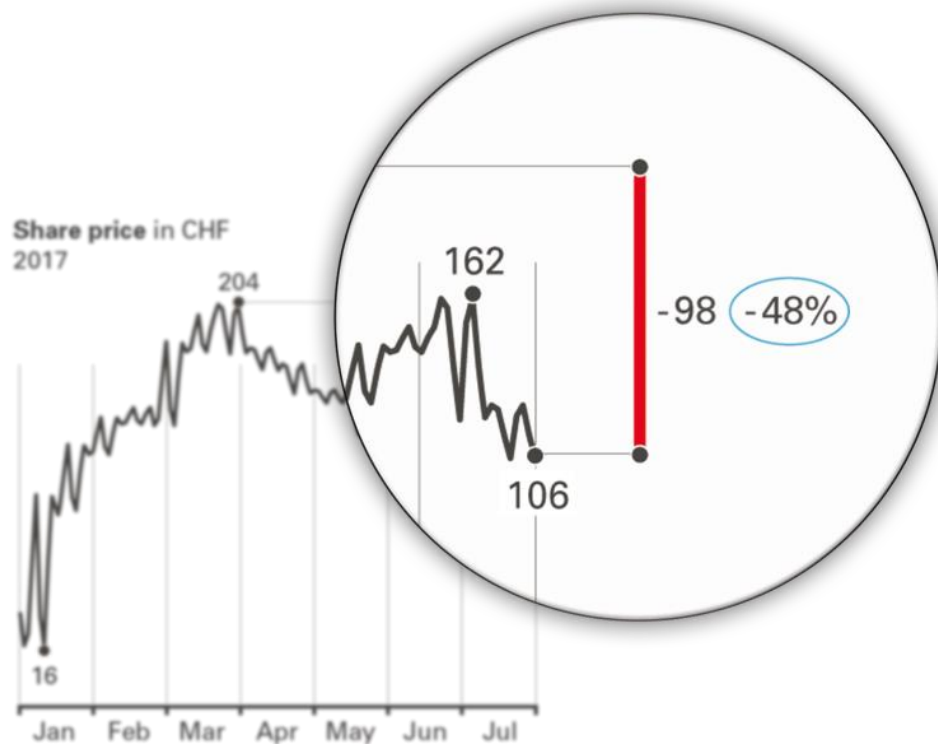
2018



Highlighting accelerates comprehension.

IBCS Top 10

Use unified indicators such as ellipses, trend arrows, and difference markers.





„the color is the strongest spice, it
should be dosed in moderation”

Dr. Przemysław Biecek

IBCS WITH SUCCESS

Produce better business reports and presentations with these 98 rules.
Many examples refer to financial topics, but also apply to other business areas.

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Say

Convey a message

SA 1 Introduce message

SA 1.1 Map situation



SA 1.2 Explain problem



SA 1.3 Raise question



Unify

Apply notation standards

UN 1 Unify terminology

UN 1.1 Unify terms and abbreviations

Term	Abbreviations short, long	Definition
+ Return on Investment	ROI, Ret. on Inv.	ROI is defined as...
+ Accounts receivable	AR, Acc. receiv.	AR...
+ Profit before tax	PBT, Profit b. tax	PBT...
+ Profit and loss	P&L, Profit & loss	P&L...
+ Human resources	HR, Human res.	HR...
+ Net sales per capita	NGS, NS per cap.	NGS...

UN 1.2 Unify numbers, units, and dates

20 sec.	100.000.000	20 m	100.000.000
24 kg	123456	24 kg	1.23.456
20 sec.	1234567 CHF	20 s	1.23 mCHF
22 tone	5	22 t	DUR
3rd sept.	4	kg	USD
		m²	GBP
1.5.2015	8/2015	2015-05-01	2015-02
01.05.15	W17-2015	2015-05-01	2015-W17
05.01.15	Jun2015	2015-05-01	2015-Jun

UN 2 Unify descriptions

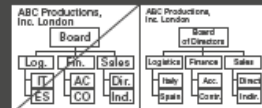
UN 2.1 Unify messages		
The biggest verticle...	Horizontal axis, bars	We should increase...

Condense

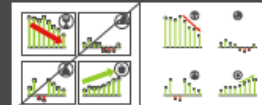
Increase information density

CO 1 Use small components

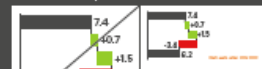
CO 1.1 Use small forms



CO 1.2 Use small elements



CO 1.3 Use small objects

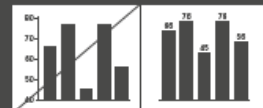


Check

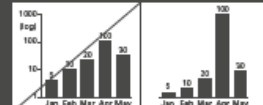
Ensure visual integrity

CH 1 Avoid manipulated axes

CH 1.1 Avoid cut axes



CH 1.2 Avoid logarithmic axes



CH 1.3 Avoid different data sizes



Express

Choose proper visualization

EX 1 Use correct object type

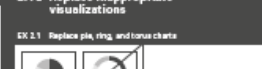
EX 1.1 Use correct chart type



EX 1.2 Use correct table type

Table	Table	Table	Table
Italy	Italy	Italy	Italy
Austria	Austria	Austria	Austria
UK	UK	UK	UK
France	France	France	France
Spain	Spain	Spain	Spain
Europe	Europe	Europe	Europe

EX 2 Replace inappropriate visualizations



Simplify

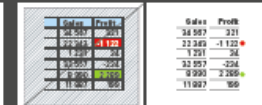
Avoid clutter

SI 1 Avoid unnecessary components

SI 1.1 Avoid cluttered layouts



SI 1.2 Avoid colored or filled backgrounds



SI 1.3 Avoid animation and transition effects



Structure

Organize content

ST 1 Use homogeneous elements

ST 1.1 Use homogeneous items



ST 1.2 Use homogeneous statements



ST 1.3 Use homogeneous wording



