



Trend by region — 12 months, two readings

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

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Raw and like-for-like · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **Two regions changed scope mid-year**. Read raw, their curves tell the opposite of what happened — and nothing on the chart used to say so.

The scope of the figure, shown before the figure

Element	Value
Source	Data warehouse
Indicator	Revenue invoiced excluding tax
Filters	Orders delivered and invoiced · credit notes deducted · intercompany sales excluded
Period	12 rolling months ending 31/10
Scope change during the period	Yes — 3 départements transferred from East to South-East on 1 April

The five regions, in both readings

Region	Raw change	Like-for-like	What the raw reading would suggest
Île-de-France	+6.8 %	+6.8 %	—
West	+5.1 %	+5.1 %	—
North	+3.4 %	+3.4 %	—
South-East	+11.2 %	+2.6 %	Best region in the group — it is in fact average
East	−14.0 %	−3.2 %	Collapse — the issue is real, but four times smaller

Comparing like-for-like means neutralising organisational changes between two periods, so that the measured gap comes from activity and not from a transfer of customers. The 1 April transfer represents **€8.9 M of annual revenue**: it moves the two curves in opposite directions, by the same amount.

These are two different meetings. Read raw, you congratulate the South-East and summon the East. Read like-for-like, you look for 7.3 points of gap between the East and the group — and you find them.

What the document does not contain

Missing element	Why	What would be needed to produce it
Full-year projection	Two months of strong seasonality ahead, only 3 years of history	Five financial years, or stabilised seasonality — a projection on this basis would display a precision it does not have

For the executive team to settle

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Reading retained for the committee (raw, like-for-like, or both): _____

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