

€ euros

	DECEMBRE 2009			CUMULATIF					
	Actuel		Variance	Actuel		Variance	Actuel		Variance
	€	%		€	%		€	%	
	1.1197			1.1158			1.1000		
Ventes aux magasins	822,973		(53,027)	13,055,505			12,961,000		94,505
Export	39,909		4,909	483,667			690,000		(206,333)
Revenu de distribution	0		(1,870)	12,245			22,440		(10,195)
Remises	(1,727)		1,339	(35,288)			(45,364)		10,076
Revenu d'agence	0		(1,375)	6,333			16,500		(10,167)
CHIFFRE D'AFFAIRE	861,156	100%	(50,023)	13,522,463	100%		13,644,577	100%	(122,113)
COÛTS DE REVIENT									
Achats de produits	296,875		(49,846)	5,268,366			5,258,322		10,045
Transport et douane	54,628		12,603	575,674			635,569		(59,895)
Etiquettes et packaging	43,858		29,457	333,712			218,395		115,317
	395,361	46%	(7,786)	6,177,752	46%		6,112,286	45%	65,466
MARGE BRUT	465,795	54%	(42,237)	7,344,711	54%		7,532,291	55%	(187,579)
FRAIS DE VENTE ET DE DISTRIBUTION									
Transport distribution	32,149	4%	7,034	424,053	3%		371,591	3%	52,462
Emballage	1,447	0%	(1,669)	39,465	0%		46,099	0%	(6,634)
Force de vente (France)	233,561	27%	45,801	2,437,848	18%		2,276,861	17%	160,988
Force de vente (Export)	11,885	1%	6,339	72,158	1%		78,730	1%	(6,572)
Personnel entrepot	30,730	4%	10,000	269,969	2%		247,370	2%	22,598
Leaflets and prospectus	5,535	1%	3,556	98,122	1%		136,485	1%	(38,364)
Commissions sur ventes	32,761	4%	17,345	193,805	1%		232,865	2%	(39,061)
Formation et promotion	48,603	6%	(3,548)	460,473	3%		454,361	3%	6,112
	396,670	46%	84,858	3,995,891	30%		3,844,362	28%	151,529
MARGE D'EXPLOITATION	69,125	8%	(127,095)	3,348,820	25%		3,687,929	27%	(339,109)
FRAIS DE GESTION ET MARKETING									
Salaires et charges sociales	100,812	12%	55,609	647,085	5%		536,407	4%	110,679
Frais de gestion de La Holdings	21,274	2%	6,699	172,478	1%		174,900	1%	(2,421)
Recrutement et formation	1,890	0%	(1,553)	50,168	0%		44,064	0%	6,105
Frais de déplacement	15,699	2%	7,007	131,355	1%		104,302	1%	27,053
Frais de voiture	162	0%	(99)	4,890	0%		3,132	0%	1,757
Telephone	3,265	0%	(1,343)	41,925	0%		55,291	0%	(13,366)
Marketing et salons	12,641	1%	855	397,951	3%		411,806	3%	(13,855)
Frais de representation et d'hote	1,519	0%	(11,173)	24,508	0%		43,395	0%	(18,887)
Imprimerie et papeterie	8,009	1%	4,577	50,351	0%		41,183	0%	9,168
La poste	3,207	0%	420	34,658	0%		33,971	0%	688
Abonnements	697	0%	560	8,531	0%		5,960	0%	2,571
Frais informatiques	2,006	0%	(700)	28,501	0%		32,471	0%	(3,969)
Frais generaux	1,884	0%	1,423	19,588	0%		5,534	0%	14,054
Reparations d'equipment	576	0%	(922)	27,535	0%		17,977	0%	9,558
Assurances	2,419	0%	(170)	30,197	0%		31,066	0%	(869)
Loyer et charges du batiment	11,868	1%	(7,209)	222,753	2%		227,670	2%	(4,917)
Electricite et gaz	(537)	0%	(1,912)	18,611	0%		16,500	0%	2,111
Maintenance du batiment	773	0%	(509)	14,748	0%		18,235	0%	(3,487)
Location d'equipment	5,637	1%	1,672	47,800	0%		47,579	0%	221
Interet bancaire									
Frais bancaires	7,550	1%	(4,652)	130,415	1%		136,168	1%	(5,753)
Frais professionnels et honoraires	(16,375)	-2%	(22,032)	114,932	1%		67,883	0%	47,049
Controle fiscale et comptabilite	653	0%	(768)	14,082	0%		17,046	0%	(2,964)
Amortissement	5,599	1%	534	56,711	0%		50,577	0%	6,134
Impayees	2,227	0%	475	26,437	0%		25,922	0%	515
Differences monetaires	(28,918)	-3%	(31,546)	(66,245)	0%		38,883	0%	(105,128)
FRAIS DE GESTION GLOBAL	164,533	19%	(4,758)	2,249,967	17%		2,187,921	16%	62,046
BENEFICE/(PERTE) NET	(95,408)	-11%	(122,337)	1,098,853	8%		1,500,008	11%	(401,154)

€ euros

	DECEMBRE 2009					CUMULATIF 2009				
	Actuel		Budget		Variance	Actuel		Budget		Variance
	€	%	€	%	€	€	%	€	%	€
Chiffre d'affaire - Angleterre/Irlande	56,184	43%	68,200		(12,016)	792,799	39%	902,000		(109,201)
Chiffre d'affaire - France	74,763	57%	122,000		(47,237)	1,227,900	61%	1,408,000		(180,100)
Revenu de distribution	0		0		0	0		0		0
Autres revenu	0		0		0	0		0		0
Remises	0		0		0	(34)		0		(34)
CHIFFRE D'AFFAIRE	130,948	100%	190,200	100%	(59,252)	2,020,665	100%	2,310,000	100%	(289,335)
COUTS DE REVIENT										
Achats de produits	59,944		79,857		(19,912)	919,370		984,666		(65,295)
Transport et douane	8,877		14,032		(5,155)	127,851		173,022		(45,171)
Etiquettes, boites/etuis	1,046		3,948		(2,902)	48,979		48,678		301
	69,867	53%	97,837	51%	(27,970)	1,096,201	54%	1,206,366	52%	(110,166)
MARGE BRUT	61,081	47%	92,363	49%	(31,283)	924,464	46%	1,103,634	48%	(179,169)
FRAIS DE VENTE ET DE DISTRIBUTION										
Transport	3,249	2%	4,824	3%	(1,575)	52,554	3%	60,410	3%	(7,855)
Emballage	0	0%	288	0%	(288)	0	0%	3,494	0%	(3,494)
Force de vente (France)	16,728	13%	9,326	5%	7,402	130,791	6%	111,911	5%	18,880
Force de vente (Angleterre)	17,292	13%	16,946	9%	345	188,900	9%	207,917	9%	(19,017)
Personnel entrepot	2,547	2%	1,665	1%	882	19,975	1%	19,791	1%	184
Leaflets and prospectus	0	0%	0	0%	0	12,821	1%	19,872	1%	(7,050)
Commissions sur ventes (France)	11,215	9%	19,451	10%	(8,237)	184,731	9%	222,136	10%	(37,405)
Formation et promotion	(3,077)	-2%	1,320	1%	(4,397)	2,853	0%	15,840	1%	(12,987)
	47,954	37%	53,820	28%	(5,866)	592,626	29%	661,370	29%	(68,744)
MARGE D'EXPLOITATION	13,127	10%	38,543	20%	(25,416)	331,838	16%	442,264	19%	(110,426)
FRAIS DE GESTION ET MARKETING										
Salaires et charges sociales	3,295	3%	2,585	1%	710	30,750	2%	29,986	1%	764
Frais de gestion de La Holdings	0	0%	0	0%	0	0	0%	0	0%	0
Recrutement et formation	0	0%	571	0%	(571)	106	0%	6,857	0%	(6,752)
Frais de déplacement	1,055	1%	2,289	1%	(1,234)	16,658	1%	27,466	1%	(10,808)
Frais de voiture	608	0%	1,222	1%	(614)	9,280	0%	14,662	1%	(5,382)
Telephone	46	0%	238	0%	(192)	767	0%	2,859	0%	(2,092)
Marketing et salons	8,059	6%	4,967	3%	3,092	106,472	5%	88,321	4%	18,151
Frais de representation et d'hote	31	0%	1,223	1%	(1,191)	214	0%	2,573	0%	(2,359)
Imprimerie et papeterie	274	0%	268	0%	6	3,609	0%	3,217	0%	392
La poste	141	0%	146	0%	(5)	745	0%	1,748	0%	(1,003)
Abonnements	0	0%	110	0%	(110)	100	0%	1,320	0%	(1,220)
Computer Expenses	0	0%	28	0%	(28)	0	0%	330	0%	(330)
Frais generaux	(0)	0%	22	0%	(22)	38	0%	264	0%	(226)
Reparations et remplacement d'equipment	0	0%	22	0%	(22)	220	0%	264	0%	(44)
Assurances	0	0%	20	0%	(20)	0	0%	243	0%	(243)
Loyer et charges du batiment	0	0%	407	0%	(407)	0	0%	4,884	0%	(4,884)
Electricite et gaz	0	0%	0	0%	0	0	0%	0	0%	0
Interet bancaire										
Frais bancaire	1,719	1%	1,430	1%	288	17,184	1%	17,164	1%	20
Frais professionnels et honoraires	2,043	2%	1,216	1%	826	10,239	1%	14,598	1%	(4,358)
Controle fiscale et comptabilite	616	0%	583	0%	33	6,794	0%	6,996	0%	(202)
Amortissement	0	0%	0	0%	0	0	0%	0	0%	0
Impayees	448	0%	380	0%	67	5,370	0%	4,620	0%	750
Differences monetaires	(7,099)	-5%	571	0%	(7,669)	(10,339)	-1%	6,930	0%	(17,269)
FRAIS DE GESTION GLOBAL	11,235	9%	18,298	10%	(7,063)	198,207	10%	235,301	10%	(37,095)
BENEFICES NET	1,892	1%	20,245	11%	(18,354)	133,632	7%	206,963	9%	(73,331)