

Options in Plan Plan 3

Raise Domestic Prices	Yes
Major Export Activity	Yes
Replace Equipment (Lease)	Yes
200,000 AUs Loan	Yes
Factor Debtors	Yes
Sale and Lease Back	Yes
Large Contract	Yes
Computerise Accounts	Yes
Push Domestic Sales	Yes
Improve Product Quality	Yes

Profit and Loss Account Plan 3

	Last Year	Plan 3	Actual	Percent
Sales or Turnover	1809	2889	1080	59.7
Cost of Sales	1201	1710	509	42.4
Distribution Costs	67	121	54	80.6
Administration Costs	300	340	40	13.3
Other Costs	125	254	129	103.2
Operating Profit	116	464	348	300.0
Interest Paid	42	65	23	54.8
Profit before Tax	74	399	325	439.2
Tax Paid	30	161	131	436.7
Earnings	44	238	194	440.9
Dividend	30	60	30	100.0
Retained Profit	14	178	164	1171.4

Assets Plan 3

	Last Year	Plan 3	Actual	Percent
Land and Buildings	547	347	(200)	(36.6)
Plant and Machinery (NBV)	853	1317	464	54.4
Investments	0	0	0	0.0
Other Fixed Assets	0	0	0	0.0
Total Fixed Assets	1400	1664	264	18.9
Raw Inventory	15	23	8	53.3
WIP Inventory	29	45	16	55.2
Finished Inventory	104	174	70	67.3
Debtors	357	538	181	50.7
Cash and Deposits	39	37	(2)	(5.1)
Goodwill	0	0	0	0.0
Other Assets	0	0	0	0.0
Total Assets	1944	2481	537	27.6
Net Assets	1811	2149	338	18.7

Liabilities Plan 3

	Last Year	Plan 3	Actual	Percent
Issued Shares	600	600	0	0.0
Share Premium Account	51	51	0	0.0
Profit and Loss Account	613	791	178	29.0
Shareholders Funds	1264	1442	178	14.1
Long Term Loans	340	540	200	58.8
Overdraft and Short Term	207	167	(40)	(19.3)
Trade Creditors	73	111	38	52.1
Tax and Dividends	60	221	161	268.3
Other Liabilities	0	0	0	0.0
Current Liabilities	340	499	159	46.8

Other Published Data Plan 3

	Last Year	Plan 3	Actual	Percent
Staff Costs	650	834	184	28.3
Number of Employees	93	116	23	24.7
Depreciation	120	164	44	36.7
Share Market Price	75.0	73.0	(2.0)	(2.7)
Gross Profit	608	1179	571	93.9

Key Measures Plan 3

	Last Year	Plan 3	Actual	Percent
Sales or Turnover	1809	2889	1080	59.7
Operating Profit	116	464	348	300.0
Earnings	44	238	194	440.9
Total Assets	1944	2481	537	27.6
Operating Profit/Total Assets %	6.0	18.7	12.7	211.7
Earnings/Shareholders Funds%	3.5	16.5	13.0	371.6
Capital Gearing %	43.3	49.0	5.7	13.2
Current Ratio	1.6	1.6	0.0	2.3
Quick Ratio	1.2	1.2	(0.0)	(4.0)

Business Type Plan 3

	Last Year	Plan 3	Actual	Percent
Sales per Employee	19.5	24.9	5.4	27.7
Operating Profit/Employee	1.2	4.0	2.8	233.3
Staff Costs/Sales %	35.9	28.9	(7.0)	(19.6)
Plant and Mach/Employee	9.2	11.4	2.2	23.4
Inventory/Cost of Sales	45.0	51.7	6.7	14.8
Debtors/Sales	72.0	68.0	(4.0)	(5.6)
Depreciation/Staff Costs %	18.5	19.7	1.2	6.3
Cost of Sales/Sales %	66.4	59.2	(7.2)	(10.9)
Distribution Costs/Sales %	3.7	4.2	0.5	13.2
Administration/Sales %	16.6	11.8	(4.8)	(29.1)
Other Costs/Sales %	6.9	8.8	1.9	27.4

Profitability Plan 3

	Last Year	Plan 3	Actual	Percent
Operating Profit/Total Assets %	6.0	18.7	12.7	211.7
Operating Profit/Sales %	6.4	16.1	9.7	151.0
Sales/Total Assets	0.9	1.2	0.3	29.4
Return on Capital Employed %	6.4	21.6	15.2	237.4
Earnings/Shareholders Funds%	3.5	16.5	13.0	371.6
Dividends/Earnings %	68.2	25.2	(43.0)	(63.0)
Times Covered	1.5	4.0	2.5	164.4
Market Capitalisation	900	861	(39)	(4.4)
Price Earnings Ratio	20.5	3.7	(16.8)	(82.0)

Financial Strength Plan 3

	Last Year	Plan 3	Actual	Percent
Current Ratio	1.6	1.6	0.0	2.3
Quick Ratio	1.2	1.2	(0.0)	(4.0)
Trade Creditors to Inventory	0.5	0.5	(0.0)	(8.3)
Cash less Overdraft	(168)	(130)	38	(22.6)
Capital Gearing %	43.3	49.0	5.7	13.2
Income Gearing %	36.2	14.0	(22.2)	(61.3)
Owners' Funds/Fixed Assets	0.9	0.9	(0.0)	(3.7)