

Increase Inventory Availability

Sales	100
Cost of Goods Sold	50
Distribution Costs	2
Financial Expenses	(2)
Staff Costs	12
Number of Employees	2
Income Taxes	20
Raw Inventory	1
WIP Inventory	2
Finished Inventory	18
Accounts Receivable	19
Retained Earnings	30
Overdraft and Short Term	(15)
Accounts Payable	5
Tax and Dividends	20

To increase Return on Capital Employed %

Increase Sales
Decrease Cost of Goods Sold
Decrease Distribution Costs
Decrease Administration Costs
Decrease Financial Expenses
Decrease Other Costs
Decrease Land and Buildings
Decrease Plant and Machinery (NBV)
Decrease Investments
Decrease Other Fixed Assets
Decrease Raw Inventory
Decrease WIP Inventory
Decrease Finished Inventory
Decrease Accounts Receivable
Decrease Cash and Deposits
Decrease Other Assets
Increase Overdraft and Short Term Loans
Increase Accounts Payable
Increase Tax and Dividends
Increase Other Liabilities