

| <b>Plan Detail Export (own staff)</b> |        |        |        |        |        |
|---------------------------------------|--------|--------|--------|--------|--------|
|                                       | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
| Sales Revenue                         | 408    | 1265   | 2942   | 6084   | 11801  |
| Unit Share                            | 0.7    | 1.4    | 2.0    | 2.5    | 3.0    |
| Cash Share                            | 0.7    | 1.4    | 2.0    | 2.5    | 3.0    |
| Profit Contribution                   | 42     | 296    | 792    | 1714   | 3372   |
| Profit to Sales                       | 10.4   | 23.4   | 26.9   | 28.2   | 28.6   |
| Capital Employed                      | 572    | 1215   | 2378   | 4441   | 8038   |
| Cumulative Cash Flow                  | -530   | -876   | -1248  | -1596  | -1822  |
| Return on Investment                  | 7.4    | 24.4   | 33.3   | 38.6   | 42.0   |
| Residual Profit                       | -72    | 53     | 316    | 826    | 1764   |

| <b>Plan Summary Export (own staff)</b> |       |
|--|-------|
| Unit Price                             | 23.00 |
| Promotion/Unit                         | 0.50  |
| Unit Cost                              | 13.00 |
| Inventory Days                         | 120   |
| Debtor Days                            | 90    |
| Start Year                             | 1     |
| Served Market Share                    | 10.0  |
| Sales Revenue                          | 22500 |
| Average Unit Share                     | 2.3   |
| Average Cash Share                     | 2.3   |
| Profit                                 | 6216  |
| Profit to Sales                        | 27.6  |
| Worst Cash                             | -1822 |
| Internal Rate of Return                | 63.7  |
| Net Present Value                      | 2041  |

| <b>Combined Detail Export (own staff)</b> |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|
|   | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
| Combined Revenue                          | 1346   | 3245   | 6143   | 10776  | 18364  |
| Combined Profit                           | 379    | 1039   | 1999   | 3476   | 5818   |
| Combined Profit %                         | 28     | 32     | 33     | 32     | 32     |
| Combined Capital                          | 1589   | 2963   | 4829   | 7620   | 12028  |
| Combined Cum Cash                         | -1210  | -1545  | -1413  | -727   | 682    |
| Combined ROI                              | 23.8   | 35.1   | 41.4   | 45.6   | 48.4   |
| Combined Residual                         | 61     | 446    | 1033   | 1952   | 3412   |

| <b>Combined Summary Export (own staff)</b> |       |
|--|-------|
| Combined Revenue                           | 39873 |
| Combined Profit                            | 12710 |
| Combined Profit %                          | 31.9  |
| Combined Worst Cash                        | -1545 |
| Combined IRR                               | 65.2  |
| Combined NPV                               | 4500  |

**Plan Comments Export (own staff)**

Cash needs are too great

Combined Cash need is too great

| Plan Comparison Export (own staff) |                    |                 |
|------------------------------------|--------------------|-----------------|
|                                    | Export (own staff) | Export (agents) |
| Served Market Share                | 10.0               | 2.5             |
| Unit Price                         | 23.00              | 23.00           |
| Promotion/Unit                     | 0.50               | 1.50            |
| Unit Cost                          | 13.00              | 13.00           |
| Inventory Days                     | 120                | 120             |
| Debtor Days                        | 90                 | 90              |
| Start Year                         | 1                  | 1               |
| Sales Revenue                      | 22500              | 22467           |
| Average Unit Share                 | 2.3                | 2.4             |
| Average Cash Share                 | 2.3                | 2.4             |
| Profit                             | 6216               | 5351            |
| Profit to Sales                    | 27.6               | 23.8            |
| Worst Cash                         | -1822              | -1019           |
| Internal Rate of Return            | 63.7               | 60.9            |
| Net Present Value                  | 2041               | 1746            |
| Combined Revenue                   | 39873              | 39840           |
| Combined Profit                    | 12710              | 11845           |
| Combined Profit %                  | 31.9               | 29.7            |
| Combined Worst Cash                | -1545              | -1679           |
| Combined IRR                       | 65.2               | 69.4            |
| Combined NPV                       | 4500               | 4205            |

| Plan Comparison Export (own staff) |                  |             |
|------------------------------------|------------------|-------------|
|                                    | Export (dealers) | New Product |
| Served Market Share                | 2.0              | 1.5         |
| Unit Price                         | 23.00            | 17.00       |
| Promotion/Unit                     | 3.00             | 0.10        |
| Unit Cost                          | 13.00            | 10.00       |
| Inventory Days                     |                  |             |
| Debtor Days                        | 120              | 150         |
| Start Year                         | 1                | 1           |
| Sales Revenue                      | 17974            | 17374       |
| Average Unit Share                 | 1.9              | 1.2         |
| Average Cash Share                 | 1.9              | 1.2         |
| Profit                             | 3237             | 6494        |
| Profit to Sales                    | 18.0             | 37.4        |
| Worst Cash                         | -764             | -680        |
| Internal Rate of Return            | 55.9             | 81.9        |
| Net Present Value                  | 1011             | 2458        |
| Combined Revenue                   | 35347            |             |
| Combined Profit                    | 9731             |             |
| Combined Profit %                  | 27.5             |             |
| Combined Worst Cash                | -1371            |             |
| Combined IRR                       | 69.1             |             |
| Combined NPV                       | 3469             |             |