

Profit and Loss Account Plan 3

	Projection	Plan 1	Plan 2	Plan 3
Sales or Turnover	1982	2429	2689	2889
Cost of Sales	1282	1473	1610	1710
Distribution Costs	73	112	116	121
Administration Costs	310	340	340	340
Other Costs	140	246	254	254
Operating Profit	177	258	369	464
Interest Paid	44	61	52	65
Profit before Tax	133	197	317	399
Tax Paid	54	80	129	161
Earnings	79	117	188	238
Dividend	60	60	60	60
Retained Profit	19	57	128	178

Key Measures Plan 3

	Projection	Plan 1	Plan 2	Plan 3
Sales or Turnover	1982	2429	2689	2889
Operating Profit	177	258	369	464
Earnings	79	117	188	238
Total Assets	1980	2186	2281	2481
Operating Profit/Total Assets %	8.9	11.8	16.2	18.7
Earnings/Shareholders Funds%	6.2	8.9	13.5	16.5
Capital Gearing %	39.3	47.5	42.3	49.0
Current Ratio	1.6	1.0	1.4	1.6
Quick Ratio	1.2	0.6	0.8	1.2