

ROCE

Assets

- Cash & Cash Equivalents
- Trade Receivables
- Raw Material & Supplies
- Work in Progress
- Finished Goods
- Total Current Assets
- Intangible Assets
- Tangible Assets
- Machinery & Equipment
- Plant & Building
- Vehicles & Equipment
- Construction in Progress
- Other Equipment
- Total Fixed Assets

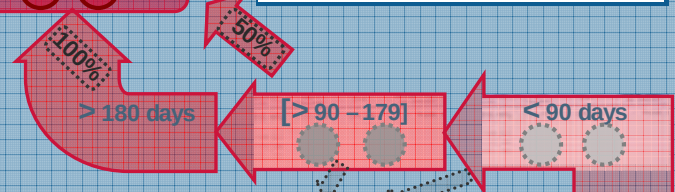
Depreciation
Q1 Q2 Q3 Q4

- Cost of Production
- Cost of Distribution
- Cost of Selling
- Provisions from Bad Debt

Provisions Bad Debt
Releases Bad Debt

Bad Debt Previous Years
Y0 Y1 Y2 Y3

Provisions from Bad Debt



Cash

Trade Receivables

Cost of Selling
Q1 Q2 Q3 Q4

Cost of R&D
Q1 Q2 Q3 Q4

Administration
Q1 Q2 Q3 Q4

Production Process 1

Production Process 2 & 3

Stock of Finished Goods

Delivery & Distribution

Customer

Supply of Raw Materials

Interest

Tax

Market

Order Book

Profit & Loss Statement

Net Sales
- Total Cost of Sales
= Operating Income
- Total Cost of Selling
= Contribution margin
- Total Costs of R&D
- Total Cost of Administration
= EBITA
- Taxes
+/- Interest
= Profit/ Loss of the Year

ROS

Opportunities & Threats

Liabilities & Equity

- Provision for Pensions
- Liabilities & Trade Payables
- Long Term Debt
- Deferred Taxes
- Total Liabilities
- Capital Surplus
- Profit/ Loss of the Year
- Total Equity
- Total Liabilities & Equity