

FINANCIAL SCORECARD

XYZ PTY LTD

For the Period 2010



FINANCIAL RATIOS

XYZ PTY LTD

For the Period 2010

	Result	Target	Target Type	Result	Weighting	Trend	Previous Period
Liquidity Ratios							
▶ Current Ratio	6.55:1	2	A	✓	M	▼	(8.3:1)
▶ Quick Ratio	2.48:1	1	A	✓	M	▲	(2.1:1)
Working Capital							
▶ Accounts Receivable Days	47.27 days	35	B	✗	M	▲	(28.27 days)
▶ Accounts Payable Days	31.46 days	40	B	✓	H	▲	(21.46 days)
▶ Inventory Days	135.71 days	60	B	✗	H	▼	(145.71 days)
Profitability Ratios							
▶ Gross Profit Margin	42.94%	50	A	✗	H	▲	(42.86%)
▶ Profitability %	10.69%	8	A	✓	H	▲	(8.06%)
▶ NOPAT %	7.41%	5.6	A	✓	H	▲	(5.59%)
Efficiency Ratios							
▶ Return on Equity	44.5%	19	A	✓	M	▲	(24.81%)
▶ Return on Total Assets	19.22%	19	A	✓	H	▲	(14.87%)
▶ Return on Cap. Employed	21.21%	19	A	✓	H	▲	(15.95%)
▶ EcROCE	14.71%	13	A	✓	H	▲	(11.08%)
Asset Usage							
▶ Activity Ratio	1.98 times	2	A	✗	M	•	(1.98 times)
▶ Asset Turnover Ratio	1.8 times	2.6	A	✗	M	▼	(1.85 times)
▶ GM return on Inventory	202.98%	200	A	✓	M	▼	(219.83%)
▶ Working Capital Absorption	29.25%	50	B	✓	M	▲	(27.19%)
Gearing							
▶ Interest Coverage Ratio	3.57 times	3	A	✓	H	▲	(3.04 times)
▶ Debt-to-Equity Ratio	1.92:1	1	B	✗	H	▼	(2.91:1)
Other							
▶ Sustainable Growth Rate	44.5%	0	A	✓	H	▲	(1.15%)
▶ Marginal Cash	13.69%	0	A	✓	H	▼	(15.67%)
▶ Earnings per Share	\$0	0	A	NA	NA	▼	(\$104)
▶ Economic Profit	\$9,380	0	A	✓	H	▲	(\$-42,788)

* Target type: A = 'A'; B = 'B'

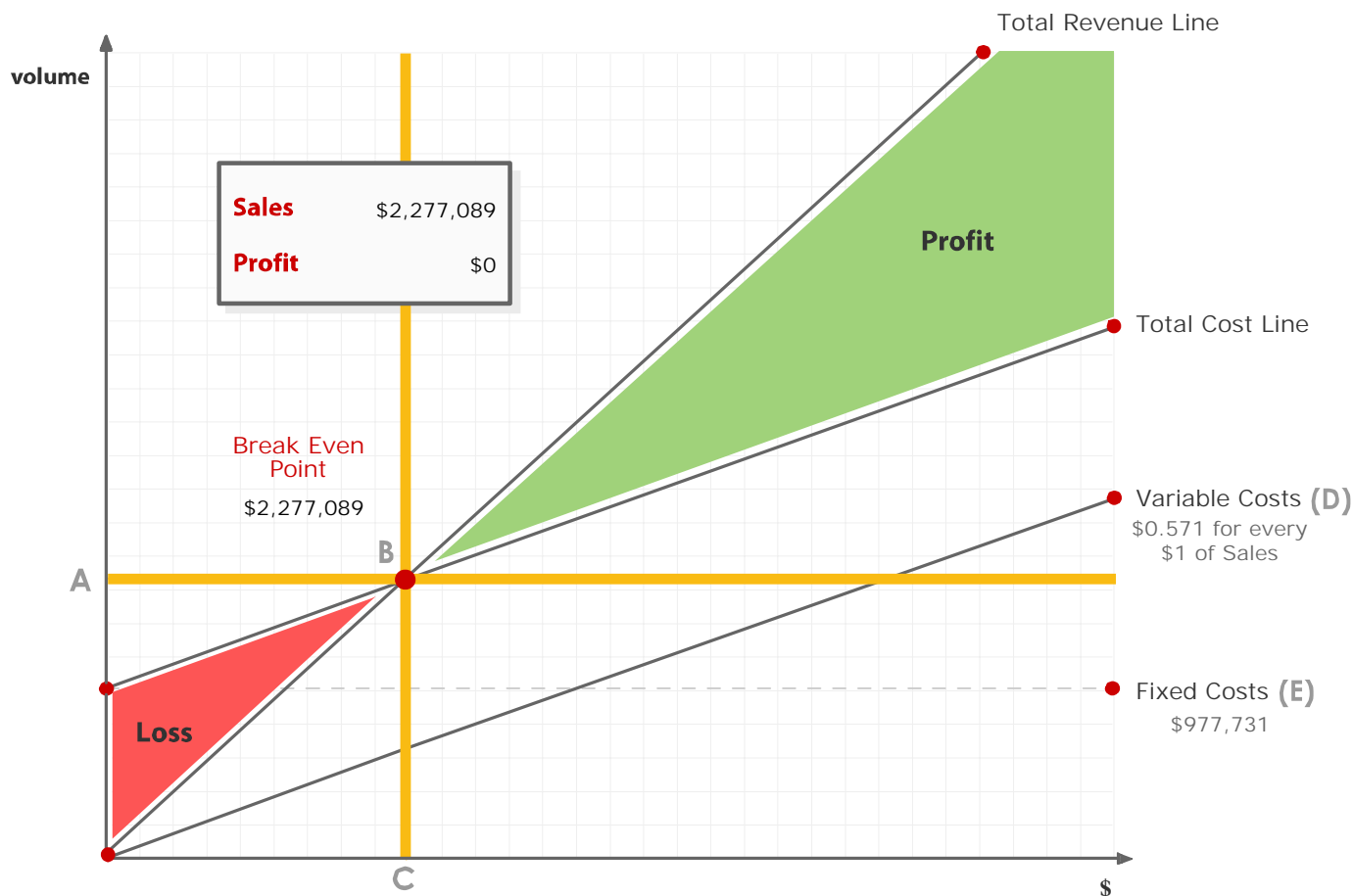
* Weighting: H = 'high'; M = 'medium'; L = 'low'; NA = 'not applicable';

overall score = **B+**

BREAKEVEN ANALYSIS

XYZ PTY LTD

Sales Volume Breakeven for the Period 2010



VARIABLE COSTS

COS Goods	\$1,501,782
COS Other	\$228,121
EXP Variable	\$0

TOTAL VARIABLE COSTS (D) \$1,729,903

TOTAL REVENUE \$3,031,607

VARIABLE COST % \$0.571 for every \$1 of Sales

BREAKEVEN (B) \$2,277,089

SAFETY MARGIN
% Change to Revenue to achieve breakeven -24.9%

FIXED COSTS

COS Fixed	\$0
COS NonCash	\$0
EXP Fixed	\$965,731
Deprec + Amortization	\$12,000

TOTAL FIXED COSTS (E) \$977,731