

Key Performance Indicators Comparison To Budget by Month

| | Dec 11/12 Actual | Dec 11/12B Budget | Variance | Change % |
|--|---------------------|----------------------|-------------|-----------|
| Balance Sheet Drivers | | | | |
| Days Receivable # | 57.14 | 38.48 | 18.65 ▲ | 32.64 % |
| Days Inventory # | 105.91 | 73.61 | 32.30 ▲ | 43.89 % |
| Days payable # | 54.05 | 69.71 | -15.66 ▼ | -22.47 % |
| Profitability | | | | |
| Gross Margin % | 46.94 % | 50.89 % | -3.95 % ▼ | |
| EBIT/Revenue (Profitability) % | 18.22 % | 24.00 % | -5.78 % ▼ | -24.08 % |
| Net Profit/Revenue (Net Profit Margin) % | 11.86 % | 18.07 % | -6.20 % ▼ | |
| Return on investment (ROI) % | 14.11 % | 21.69 % | -7.58 % ▼ | -34.94 % |
| Liquidity | | | | |
| Interest Cover # | 19.64 | 27.27 | -7.63 ▼ | -27.97 % |
| Gross Cashflow | -\$76,710 | \$17,078 | -\$93,788 ▼ | -549.17 % |
| Current Ratio # | 6.26 | 11.08 | -4.82 ▼ | -43.53 % |
| Investment/Equity/Capital | | | | |
| Total Liabilities/Equity (Funding Ratio) # | 0.37 | 0.18 | 0.19 ▲ | 103.16 % |
| Equity/Tot. Assets (Net worth or Gearing)% | 69.71 % | 84.46 % | -14.75 % ▼ | -17.46 % |
| Borrowed Funds | \$276,816 | \$100,000 | \$176,816 ▲ | 176.82 % |
| Debt to Equity # | 0.30 | 0.10 | 0.20 ▲ | 204.51 % |
| ROCE % | 15.69 % | 24.28 % | -8.59 % ▼ | -35.36 % |

Notes:

- Negative Result
- Positive Result