

Office Furniture Markets

30,415 <u>Companies</u>

200 Countries Worldwide







Phone: +44 208 123 2220 +1 732 587 5005 order@marketpublishers.com Sales Manager: Alison Smith +44 208 123 2220 <u>a.smith@marketpublishers.com</u>



Office Furniture



The Market report is an extract of the main database and provides a number of limited datasets for each of the countries covered. For users needing more information, detailed data on Office Furniture is available in several Editions and Database versions. Users can order (at a discount) any other Editions, or the full Database version, as required from the After-Sales Service or from any Dealer.

This research provides data the Buying of Materials, Products and Services used for Office furniture.

Contents

Market Report	4
Market Data in US\$	4
Report Description	6
Contents	9
Countries Covered	16
Market Notes & Definitions	17
Financial Notes & Definitions	21
Industry Norms Definitions	
Company Targets	
Procurement & Input Data	
Sales Data	
Trade Buyers & End User Data	
Survey Data	
Corporate Data	
Supplementary Data	
Database Editions	
Upgrade to the full Database Edition at a reduced cost	
Database Editions	
Editions available	
World Database	
Regional Database	
Country Database	
Country & City Database	

Markets, Products & Services	41
Products covered	42
Geographic Coverage	43
Financial Data	44
General Contents	45
Database Edition Market Research Contents	46
Databases & Structures	46
Spreadsheets	48
Chapters	48
Countries	50
Methodology	53
Deliverables	53
About this Database	53
Real Time Support	53
Toolkits	54
Proprietary Software package compatibility	55
Resource Web	55
Research & Survey Methodology Analysis	56
Appendix 1 : Regional Report country coverage	57
Appendix 2 : About the After-Sales Service	58
Modular Research	58
Database Compatibility	59

Market Report

Office Furniture

Reference: W0470_L

This Market report has 812 pages. Updated monthly.

Years covered: Historic data for the past 7 years, and Forecast data for the next 7 years.

Cost: \$950

Delivery: 24 hours as a downloaded PDF file, or shipped as a CD-ROM.

Market Data in US\$

This report covers the following Markets:-

Market data is given in US\$ for each Country, by each Product listed below, by each Year: Historic data for the past 7 years, and Forecast data for the next 7 years.

OFFICE FURNITURE

- 1. Office furniture
- 2. Booths, portable, office
- 3. Chairs for drawing offices
- 4. Chairs, adjustable, office
- 5. Chairs, office
- 6. Chairs, stacking, office
- 7. Desks & tables, office, for the disabled
- 8. Desks for drawing offices
- 9. Desks, executive, office
- 10. Desks, modular, office
- 11. Desks, standard, office
- 12. Furniture & fittings, plastic, for offices
- 13. Furniture, antistatic, for offices
- 14. Furniture, ergonomic, for offices & drawing offices
- 15. Furniture, metal, for offices
- 16. Furniture, modular, stainless steel, for offices
- 17. Furniture, office mail room
- 18. Furniture, office reception area
- 19. Furniture, office, customised
- 20. Furniture, open-plan, for offices
- 21. Furniture, wooden, for offices
- 22. Stools for drawing offices
- 23. Stools for offices
- 24. Tables & stands, drafting
- 25. Tables, office
- 26. Tables, office, desk matching
- 27. Tables, office, height adjustable
- 28. Trolleys for offices
- 29. Workstations, complete, ergonomic
- 30. Office furniture, NSK

NAICS / SIC coded reports and databases

This is a Market & Company database which is designed to be compatible with U.S. government databases.

For NAICS / SIC coded reports and databases, the report structures are an analogue of U.S. Department of Commerce / U.S. Census databases, but in a worldwide context.

For a full explanation of the NAICS coding system see: <u>http://www.census.gov/eos/www/naics/</u>

These Materials, Products, Services & Revenue Lines codes and definitions are determined by the U.S. Government agencies.

Report Description

Office Furniture OFFICE FURNITURE MARKET WORLD REPORT

The Office Furniture Market World Report gives Market Data for 31 Products & Services in 100 countries, by each (Office furniture) Product, by Time series: Historic for the past 7 years, and Forecasts for the next 7 years.

The Office Furniture Market World Report PDF Edition covers 100 significant countries individually; in addition this report also contains a World Total, and 9 Regional Totals: Canada and the USA, Central America, South America, Europe, Eurasia, Middle East, Africa, Asia, and Oceania.

MARKET DATA in US\$ by Country by each of 31 Products / Services by Year: Historic for the past 7 years, and Forecasts for the next 7 years.

FINANCIAL DATA for each Country for each Financial and Balance Sheet item by each year: Historic for the past 7 years, and Forecasts for the next 7 years.

INDUSTRY DATA for each Country for each Industry item by period (Previous / Current / Forecast).

The data is based on an analysis of 30,415 Companies/Organisations worldwide.

812 pages. This database is updated monthly. Upgrade to database editions available.

Overview

OFFICE FURNITURE MARKET WORLD REPORT

The Office Furniture Market World Report gives Market Data for Products & Services in 100 countries, by each Product, by 2 Time series: Historic for the past 7 years, and Forecasts for the next 7 years. This report is designed to provide hard tabular data.

Whereas the main database for Office Furniture covers over 200 countries, this PDF Edition usually covers 100 significant countries, including:

Algeria, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahrain, Bangladesh, Belarus, Belgium, Bolivia, Bosnia & Herzegovina, Botswana, Brazil, Bulgaria, Cambodia, Canada, Chile, Colombia, Costa Rica, Croatia, Cuba, Cyprus, Czech Republic, Denmark, Ecuador, Egypt, El Salvador, Estonia, Finland, France, French Guiana, Georgia, Germany, Ghana, Greece, Guyana, Honduras, Hong Kong, Hungary, Iceland, India, Indonesia, Iran, Ireland, Israel, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Laos, Latvia, Lebanon, Lithuania, Luxembourg, Malawi, Malaysia, Mexico, Morocco, New Zealand, Nicaragua, Nigeria, Norway, Pakistan, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Romania, Russia, Saudi Arabia, Serbia & Montenegro, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sri Lanka, Suriname, Sweden, Switzerland, Taiwan, Tanzania, Thailand, The Netherlands, Tunisia, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States, Uruguay, Uzbekistan, Venezuela, Vietnam, Zambia.

In addition to data on individual countries, this report also contains a World Total, and 9 Regional Totals: Canada and the USA, Central America, South America, Europe, Eurasia, Middle East, Africa, Asia, and Oceania.

MARKET DATA - in US\$, by Country, by (Office furniture) Products / Services, by Year: Historic for the past 7 years, and Forecasts for the next 7 years.

OFFICE FURNITURE

Office furniture Booths, portable, office Chairs for drawing offices Chairs, adjustable, office Chairs, office Chairs, stacking, office Desks & tables, office, for the disabled Desks for drawing offices Desks, executive, office Desks, modular, office Desks, standard, office

Furniture & fittings, plastic, for offices Furniture, antistatic, for offices Furniture, ergonomic, for offices & drawing offices Furniture, metal, for offices Furniture, modular, stainless steel, for offices Furniture, office mail room Furniture, office reception area Furniture, office, customised Furniture, open-plan, for offices Furniture, wooden, for offices Stools for drawing offices Stools for offices Tables & stands, drafting Tables, office Tables, office, desk matching Tables, office, height adjustable Trollevs for offices Workstations, complete, ergonomic Office furniture, NSK

FINANCIAL DATA for each Country, for each Balance Sheet item: Historic for the past 7 years, and Forecasts for the next 7 years.

Balance Sheet:

Total Sales, Domestic Sales, Exports, Pre-tax Profit, Interest Paid, Non-trading Income, Operating Profit, Depreciation: Structures, Depreciation: Plant & Equipment, Depreciation: Miscellaneous Items, Total Depreciation, Trading Profit, Intangible Assets, Intermediate Assets, Fixed Assets: Structures, Fixed Assets: Plant & Equipment, Fixed Assets: Miscellaneous Items, Fixed Assets, Capital Expenditure on Structures, Capital Expenditure on Plant & Equipment, Capital Expenditure on Vehicles, Capital Expenditure on Data Processing Equipment, Capital Expenditure on Miscellaneous Items, Total Capital Expenditure, Retirements: Structures, Retirements: Plant & Equipment, Retirements: Miscellaneous Items, Total Retirements, Total Fixed Assets, Finished Product Stocks, Work in Progress as Stocks, Materials as Stocks, Total Stocks / Inventory, Debtors, Total Maintenance Costs, Services Purchased, Miscellaneous Current Assets, Total Current Assets, Total Assets, Creditors, Short Term Loans, Miscellaneous Current Liabilities, Total Current Liabilities, Net Assets / Capital Employed, Shareholders Funds, Long Term Loans, Miscellaneous Long Term Liabilities, Workers, Hours Worked, Work in each Quarter, Total Employees, Raw Materials Cost, Finished Materials Cost, Fuel Cost, Electricity Cost, Total Input Supplies / Materials & Energy Costs, Payroll Costs, Wages, Directors' Remunerations, Employee Benefits, Employee Commissions, Total Employees Remunerations, Sub Contractors, Rental & Leasing: Structures, Rental & Leasing: Plant & Equipment, Total Rental & Leasing Costs, Maintenance: Structures, Maintenance: Plant & Equipment, Communications Costs, Miscellaneous Expenses, Sales Personnel Variable & Commission Costs, Sales Expenses & Costs, Sales Materials Costs, Total Sales Costs, Distribution Fixed Costs, Distribution Variable Costs, Warehousing Fixed Costs, Warehousing Variable Costs, Physical Handling Fixed Costs, Physical Handling Variable Costs, Physical Process Fixed Costs, Physical Process Variable Costs, Total Distribution & Handling Costs, Mailing & Correspondence Costs, Media Advertising Costs, Advertising Materials & Print Costs, POS & Display Costs, Exhibition & Events Costs, Total Advertising Costs, Product Returns & Rejection Costs, Product Installation & Re-Installation Costs, Product Breakdown & Post Installation Costs, Product Systems & Configuration Costs, Product Service & Maintenance Costs, Customer Problem Solving & Customer Complaint Costs, Total After-Sales Costs, Total Marketing Costs, New Technology Expenditure, New Production Technology Expenditure, Total Research & Development Expenditure, Total Operational & Process Costs, Debtors within Agreed Terms, Debtors Outside Agreed Terms, Un-recoverable Debts.

Financial Margins & Ratios:

Return on Capital, Return on Assets, Return on Shareholders' Funds, Pre-tax Profit Margins, Operating Profit Margin, Trading Profit Margin, Return on Investment, Assets Utilisation (given as a ratio of Sales to Total Assets), Sales as a ratio of Fixed Assets, Stock Turnover (Sales as a ratio of Stocks), Credit Period, Creditors' Ratio (given as Creditors divided by Sales times 365 days), Default Debtors given as a Ratio of Total Debtors, Un-Recoverable Debts given as a Ratio of Total Debts, Working Capital / Sales, Materials & Energy Costs as a % of Sales, Added Value, Investment as a Ratio of Added Value, Value of Plant & Equipment as a % of Sales, Vertical Integration (Value Added as a % of Sales), Research & Development Investment as a % of Sales, Capital Expenditure Investment as a % of Sales, Marketing Costs as a % of Sales, Current Ratio (Current Assets as a ratio of Current Liabilities), Quick Ratio, Borrowing Ratio (or Total Debt as a ratio of Net Worth), Equity Ratio (Shareholders Funds as a ratio of Total Liabilities), Income Gearing, Total Debt as a ratio of Working Capital, Debt Gearing Ratio (Long Term Loans as a ratio of Net Worth), Average Remuneration (all employees - full & part-time), Profit per Employee, Sales per Employee, Remunerations / Sales, Fixed Assets per Employee, Capital Employed per Employee, Total Assets per Employee, Value of Average Investment per Employee, Value Added per Employee, Materials Costs as a % of Sales, Wage Costs as a % of Sales, Payroll & Wages as a Ratio to Materials, Variable Costs as a % of Sales, Fixed Costs as a % of Sales, Fixed Costs as a Ratio of Variable Costs, Distribution Costs as a % of Sales, Warehousing Costs as a % of Sales, Physical Costs as a % of Sales, Fixed as a Ratio of Variable Distribution Costs, Fixed as a Ratio of Variable Warehousing Costs, Fixed as a Ratio of Variable Physical Costs, Fixed as a Ratio of Variable Total Distribution & Handling Costs, Product Returns & Rejections Costs as a % of Sales, Product Installation & Associated Costs as a % of Sales, Product Breakdown & Associated Costs as a % of Sales, Product Systems & Associated Costs as a % of Sales, Product Service & Associated Costs as a % of Sales, Customer Complaint & Associated Costs as a % of Sales, Stock Work in Progress & Materials as a Ratio of Finished Products. Stock Materials as a Ratio of Work in Progress. Unrecoverable Debts as a Ratio of Total Debt, Un-recoverable Debts as a Ratio of Debts Within Agreed Terms, Total Sales Costs as

a % of Sales, Total Distribution & Handling Costs as a % of Sales, Total Advertising Costs as a % of Sales, Total After-Sales Costs as a % of Sales, Total Customer Compensation Costs as a % of Sales, Total Variable Marketing Costs as a % of Sales, Total Fixed Marketing Costs as a % of Sales, Total Variable Marketing Co, Variable Sales Personnel Costs as a Ratio of Marketing Costs, Variable Distribution & Handling Costs as a Ratio of Marketing Costs, Variable Advertising Costs as a Ratio of Marketing Costs, Variable Advertising Costs as a Ratio of Marketing Costs, Variable Advertising Costs as a Ratio of Sales, Sales Personnel Variable After-Sales Costs as a Ratio of Sales, Sales Personnel Variable Costs as a Ratio of Sales, Sales Personnel Variable Costs as a Ratio of Debtors, Sales Personnel Variable Costs as a Ratio of Un-Recoverable Debtors, Exports as a % of Sales, \$ Hourly Pay Rate, \$ Hourly Wage Rate, Capital Employed.

INDUSTRY DATA (Office furniture, by country, by year):

OEM & Manufacturers Market Level, Wholesale & Distributor Market Level, Retailer & Added Value Retailer Market Level, End User & Consumer Market Level, Discounted & Promotional Market Level, Plant & Equipment Average Annual Investment, Product Prices / Market Average Index, New Products Introduction Index, Relative output of Products of a Superior Quality Index, Index of Comparative Salesforce & Selling Expenditure, Index of Comparative Advertising Expenditure, Index of Comparative General Promotional Expenditure, Product Adoption Rates, Product Sales Conversion Rates, Average Annual Sales Growth Rate, Capacity Utilization as a measure of Standard Capacity, Standardized Products & Services Index, Relative Employee Compensation Index, Instable Market Share as an Index of Total Market Share, Relative Forward Integration Index, Plant & Equipment Investment greater than Depreciation, Plant & Equipment Investment Equal to Depreciation, Plant & Equipment Investment Less than Depreciation. Plant & Equipment Investment - Unallocated, Plant & Equipment in Use within the range 0-3 years, Plant & Equipment in Use 3-6 years, Plant & Equipment in Use 6-9 years, Plant & Equipment in Use over years 9 old / Unallocated, Supplier Concentration = 8 Largest, 20 Largest, 50 Largest, Supplier Concentration Unspecified / Unallocated, Immediate Wholesale & Retail Customers. Immediate OEM & Manufacturing Customers. Immediate Consumer & End User Customers. Immediate Non-Specific Customers / Unallocated, Enterprises within the Range 1-19 Employees, Enterprises 20-99 Employees, Enterprises 100+ Employees, Enterprises within Unspecified / Unallocated Employee Ranges, Buyer Age Profile in the range 0-19 Years, Buyer Age Profile 20-24 Years, Buyer Age Profile 25-34 Years, Buyer Age Profile 35-44 Years, Buyer Age Profile 45-54 Years, Buyer Age Profile 55-64 Years, Buyer Age Profile 65+ / Unallocated Years, Buyer Profile in the AB Social Group, Buyer Profile C1 Social Group, Buyer Profile C2 Social Group, Buyer Profile DE / Unallocated Social Group, End User Age Profile in the range 0-19 Years, End Users 20-24 Years, End Users 25-34 Years, End Users 35-44 Years, End Users 45-54 Years, End Users 55-64 Years, End Users 65+ / Unallocated Years, End User Profile in the AB Social Group, End Users C1 Social Group, End Users C2 Social Group, End Users DE / Unallocated Social Group.

COMPANIES: Data is available on the 30,415 individual Companies or Organisations (Office furniture).

Hard tabular data on 31 Products in 100 Countries: 812 pages. This database is updated monthly.

The Office Furniture Market World Report is available in many editions. It is recommended that readers first use this PDF Summary Edition as a primer.

After reading the PDF summary report, if readers find that they need more data then there is a simple Upgrade process to purchase the full database edition. In addition there is a Coupon in the PDF report which readers can use to get up to a \$500 reduction on the price of a full database edition.

UPGRADES:

This PDF Express report is a summary of the main database which contains 10077 spreadsheets and 9710 database tables. In fact the data in this Summary PDF is derived from only 300 of the 10077 datasets, and less than 10% of the data in the selected spreadsheets. For example, the main database provides market data from 1997 to 2046, however simply by adding the missing years would increase the number of pages fourfold – and make the PDF unmanageable.

To upgrade to the one of the Database Editions you can use the coupon to get the upgrade edition you need, at a reduced cost.

DATABASE EDITIONS: OFFICE FURNITURE MARKET WORLD REPORT

World Market Database: Cost \$2850, less the Coupon value of \$500. Regional Market Database: Cost \$1850, less the Coupon value of \$300. Country + Town Market Database: Cost \$2850, less the Coupon value of \$500. Country Market Database: Cost \$1250, less the Coupon value of \$200.

The Database Editions of the Office Furniture Market World Report cover:

TIME SERIES - Historic: Each year 1997 to Current Year and a Forecast for each Year to 2046. Market Data at industry / distribution channel / service or product level.

PRODUCTS & MARKETS COVERED: As above

The database reports contain 59 MARKET RESEARCH CHAPTERS which are designed to define, explain, and clarify the hard tabular data: 1 Administration, 2 Advertising, 3 Buyers - Commercial Operations, 4 Buyers - Competitors, 5 Buyers - Major City, 6 Buyers - Products, 7 Buyers - Trade Cell, 8 Competitive Industry Analysis, 9 Competitor Analysis, 10 Country Focus, 11

Distribution, 12 Business Decision Scenarios, 13 Capital Costs Scenarios, 14 Cashflow Option Scenarios, 15 Cost Structure Scenarios, 16 Historic Industry Balance Sheet, 17 Historic Marketing Costs & Margins, 18 Investment + Cost Reduction Scenarios, 19 Market Climate Scenarios, 20 Marketing Costs, 21 Marketing Expenditure Scenarios, 22 Marketing Margins, 23 Strategic Options Scenarios, 24 Survival Scenarios, 25 Tactical Options Scenarios, 26 Geographic Data, 27 Industry Norms, 28 Major City Market Analysis, 29 Capital Access Scenarios, 30 Market Cashflow Scenarios, 31 Economic Climate Scenarios, 32 Market Investment + Costs Scenarios, 33 Marketing Expenditure Scenarios, 34 Market Risk Scenarios, 35 Market Strategic Options, 36 Market Survival Options, 37 Market Tactical Options, 38 Marketing Expenditure -v- Market Share, 39 Marketing Strategy Development, 40 Markets, 41 Operational Analysis, 42 Overseas Development, 43 Personnel Management, 44 Physical Distribution + Customer Handling, 45 Pricing, 46 Process + Order Handling, 47 Product Analysis, 48 Product Development, 49 Product Marketing Factors, 50 Product Mix, 51 Product Summary, 52 Profit Risk Scenarios, 53 Promotional Mix, 54 Salesforce Decisions, 55 Sales Promotion, 56 Surveys, 57 Targets -Product + Market, 58 Technology, 59 Trade Cell Analysis.

SPREADSHEET CHAPTERS:

MARKET CONSUMPTION - in US\$ by Country by Product/Service by Year: 1997 to Current Year and a Forecast to 2046. Market, Financial, Competitive, Market Segmentation, Industry, Critical Parameters, Marketing Costs, Markets, Decision Makers, Performance, Product Launch.

WORLD & NATIONAL DATABASE & SPREADSHEETS: 1330 World Database tables & Spreadsheets covering business scenarios. 1430 World Database tables & Spreadsheets covering Markets, Market Forecast, Financial Forecast, Financial Margins, Historic Financial, Historic Costs, Industry Norms for each country. 3810 National Database tables & Spreadsheets covering business scenarios.

FINANCIAL DATABASE & SPREADSHEETS: 180 Balance Sheet, Financial Margins & Ratios for each of 96 Business Scenarios by Country by Year – Historic data and Forecast to 2046.

INDUSTRY SPREADSHEETS & DATABASES: 820 Database tables & Spreadsheets covering Historic Industry Balance Sheet Data, Forecast Industry Financial Data, Industry Profiles & Norms - by Country by Year - Current Year and Forecast.

NATIONAL DATA - by Country by Year.

COMPANY DATA: Data on 30,415 individual Companies or Organisations available.

31 Products covered for over 200 Countries: 2157 pages, 10077 spreadsheets, 9710 database tables, 590 diagrams & maps, 30,415 Companies/Organisations.

This database is updated monthly. 12 month After-Sales Services & Updates.

The report is supplied online as a zipped file, plus shipped on a back-up DVD. Readers can access and reproduce the database for their own documents or reports. Tables and databases as Access & Excel formats to enable users to produce their own spreadsheet, calculations, graphics & modelling.

This database is available as 9 Regional Reports: Canada and the USA, Central America (31 countries), South America (13 countries), Europe (45 countries), Eurasia (4 countries), Middle East (19 Countries), Africa (54 countries), Asia (48 countries), and Oceania (20 countries); plus for over 100 individual countries, and also reports on Cities and Towns within particular countries.

This database which is designed to be compatible with U.S. government database structures.

Contents

OFFICE FURNITURE MARKET REPORT

The Office Furniture Market World Report covers:

TIME SERIES: Historic: Past 7 Years - by each year & Forecasts: Next 7 Years - by each year

TABLE OF CONTENTS:

Report Specifications Products Countries

World Market Historic + Forecast: US\$ Million Canada & USA Market Historic + Forecast: US\$ Million Central America Market Historic + Forecast: US\$ Million South America Market Historic + Forecast: US\$ Million Europe Market Historic + Forecast: US\$ Million Eurasia Market Historic + Forecast: US\$ Million Middle East Market Historic + Forecast: US\$ Million Africa Market Historic + Forecast: US\$ Million Asia Market Historic + Forecast: US\$ Million Oceania Market Historic + Forecast: US\$ Million Algeria Market Historic + Forecast: US\$ Million Algeria Historic + Forecast Financials & Margins Algeria Industry Norms Argentina Market Historic + Forecast: US\$ Million Argentina Historic + Forecast Financials & Margins Argentina Industry Norms Australia Market Historic + Forecast: US\$ Million Australia Historic + Forecast Financials & Margins Australia Industry Norms Austria Market Historic + Forecast: US\$ Million Austria Historic + Forecast Financials & Margins Austria Industry Norms Azerbaijan Market Historic + Forecast: US\$ Million Azerbaijan Historic + Forecast Financials & Margins Azerbaijan Industry Norms Bahrain Market Historic + Forecast: US\$ Million Bahrain Historic + Forecast Financials & Margins **Bahrain Industry Norms** Bangladesh Market Historic + Forecast: US\$ Million Bangladesh Historic + Forecast Financials & Margins Bangladesh Industry Norms Belarus Market Historic + Forecast: US\$ Million Belarus Historic + Forecast Financials & Margins Belarus Industry Norms Belgium Market Historic + Forecast: US\$ Million Belgium Historic + Forecast Financials & Margins **Belgium Industry Norms** Bolivia Market Historic + Forecast: US\$ Million Bolivia Historic + Forecast Financials & Margins **Bolivia Industry Norms** Bosnia & Herzegovina Market Historic + Forecast: US\$ Million Bosnia & Herzegovina Historic + Forecast Financials & Margins Bosnia & Herzegovina Industry Norms Botswana Market Historic + Forecast: US\$ Million Botswana Historic + Forecast Financials & Margins Botswana Industry Norms Brazil Market Historic + Forecast: US\$ Million Brazil Historic + Forecast Financials & Margins **Brazil Industry Norms** Bulgaria Market Historic + Forecast: US\$ Million Bulgaria Historic + Forecast Financials & Margins Bulgaria Industry Norms Cambodia Market Historic + Forecast: US\$ Million Cambodia Historic + Forecast Financials & Margins Cambodia Industry Norms Canada Market Historic + Forecast: US\$ Million Canada Historic + Forecast Financials & Margins Canada Industry Norms Chile Market Historic + Forecast: US\$ Million Chile Historic + Forecast Financials & Margins Chile Industry Norms China Market Historic + Forecast: US\$ Million China Historic + Forecast Financials & Margins China Industry Norms Colombia Market Historic + Forecast: US\$ Million Colombia Historic + Forecast Financials & Margins Colombia Industry Norms Costa Rica Market Historic + Forecast: US\$ Million Costa Rica Historic + Forecast Financials & Margins

Costa Rica Industry Norms Croatia Market Historic + Forecast: US\$ Million Croatia Historic + Forecast Financials & Margins Croatia Industry Norms Cuba Market Historic + Forecast: US\$ Million Cuba Historic + Forecast Financials & Margins **Cuba Industry Norms** Cyprus Market Historic + Forecast: US\$ Million Cyprus Historic + Forecast Financials & Margins Cyprus Industry Norms Czech Republic Market Historic + Forecast: US\$ Million Czech Republic Historic + Forecast Financials & Margins Czech Republic Industry Norms Denmark Market Historic + Forecast: US\$ Million Denmark Historic + Forecast Financials & Margins **Denmark Industry Norms** Ecuador Market Historic + Forecast: US\$ Million Ecuador Historic + Forecast Financials & Margins Ecuador Industry Norms Egypt Market Historic + Forecast: US\$ Million Eqvpt Historic + Forecast Financials & Margins Egypt Industry Norms El Salvador Market Historic + Forecast: US\$ Million El Salvador Historic + Forecast Financials & Margins El Salvador Industry Norms Estonia Market Historic + Forecast: US\$ Million Estonia Historic + Forecast Financials & Margins Estonia Industry Norms Finland Market Historic + Forecast: US\$ Million Finland Historic + Forecast Financials & Margins **Finland Industry Norms** France Market Historic + Forecast: US\$ Million France Historic + Forecast Financials & Margins France Industry Norms French Guiana Market Historic + Forecast: US\$ Million French Guiana Historic + Forecast Financials & Margins French Guiana Industry Norms Georgia Market Historic + Forecast: US\$ Million Georgia Historic + Forecast Financials & Margins Georgia Industry Norms Germany Market Historic + Forecast: US\$ Million Germany Historic + Forecast Financials & Margins Germany Industry Norms Ghana Market Historic + Forecast: US\$ Million Ghana Historic + Forecast Financials & Margins **Ghana Industry Norms** Greece Market Historic + Forecast: US\$ Million Greece Historic + Forecast Financials & Margins Greece Industry Norms Guyana Market Historic + Forecast: US\$ Million Guyana Historic + Forecast Financials & Margins Guyana Industry Norms Honduras Market Historic + Forecast: US\$ Million Honduras Historic + Forecast Financials & Margins Honduras Industry Norms Hong Kong Market Historic + Forecast: US\$ Million Hong Kong Historic + Forecast Financials & Margins Hong Kong Industry Norms Hundary Market Historic + Forecast: US\$ Million Hungary Historic + Forecast Financials & Margins Hungary Industry Norms Iceland Market Historic + Forecast: US\$ Million Iceland Historic + Forecast Financials & Margins **Iceland Industry Norms** India Market Historic + Forecast: US\$ Million India Historic + Forecast Financials & Margins India Industry Norms Indonesia Market Historic + Forecast: US\$ Million Indonesia Historic + Forecast Financials & Margins Indonesia Industry Norms

Iran Market Historic + Forecast: US\$ Million Iran Historic + Forecast Financials & Margins Iran Industry Norms Ireland Market Historic + Forecast: US\$ Million Ireland Historic + Forecast Financials & Margins Ireland Industry Norms Israel Market Historic + Forecast: US\$ Million Israel Historic + Forecast Financials & Margins Israel Industry Norms Italy Market Historic + Forecast: US\$ Million Italy Historic + Forecast Financials & Margins **Italy Industry Norms** Jamaica Market Historic + Forecast: US\$ Million Jamaica Historic + Forecast Financials & Margins Jamaica Industry Norms Japan Market Historic + Forecast: US\$ Million Japan Historic + Forecast Financials & Margins Japan Industry Norms Kazakhstan Market Historic + Forecast: US\$ Million Kazakhstan Historic + Forecast Financials & Margins Kazakhstan Industry Norms Kenya Market Historic + Forecast: US\$ Million Kenya Historic + Forecast Financials & Margins Kenya Industry Norms Kuwait Market Historic + Forecast: US\$ Million Kuwait Historic + Forecast Financials & Margins Kuwait Industry Norms Kyrgyzstan Market Historic + Forecast: US\$ Million Kyrgyzstan Historic + Forecast Financials & Margins Kyrgyzstan Industry Norms Laos Market Historic + Forecast: US\$ Million Laos Historic + Forecast Financials & Margins Laos Industry Norms Latvia Market Historic + Forecast: US\$ Million Latvia Historic + Forecast Financials & Margins Latvia Industry Norms Lebanon Market Historic + Forecast: US\$ Million Lebanon Historic + Forecast Financials & Margins Lebanon Industry Norms Lithuania Market Historic + Forecast: US\$ Million Lithuania Historic + Forecast Financials & Margins Lithuania Industry Norms Luxembourg Market Historic + Forecast: US\$ Million Luxembourg Historic + Forecast Financials & Margins Luxembourg Industry Norms Malawi Market Historic + Forecast: US\$ Million Malawi Historic + Forecast Financials & Margins Malawi Industry Norms Malaysia Market Historic + Forecast: US\$ Million Malaysia Historic + Forecast Financials & Margins Malaysia Industry Norms Mexico Market Historic + Forecast: US\$ Million Mexico Historic + Forecast Financials & Margins Mexico Industry Norms Morocco Market Historic + Forecast: US\$ Million Morocco Historic + Forecast Financials & Margins Morocco Industry Norms Netherlands Market Historic + Forecast: US\$ Million Netherlands Historic + Forecast Financials & Margins Netherlands Industry Norms New Zealand Market Historic + Forecast: US\$ Million New Zealand Historic + Forecast Financials & Margins New Zealand Industry Norms Nicaragua Market Historic + Forecast: US\$ Million Nicaragua Historic + Forecast Financials & Margins Nicaragua Industry Norms Nigeria Market Historic + Forecast: US\$ Million Nigeria Historic + Forecast Financials & Margins Nigeria Industry Norms Norway Market Historic + Forecast: US\$ Million

Norway Historic + Forecast Financials & Margins Norway Industry Norms Pakistan Market Historic + Forecast: US\$ Million Pakistan Historic + Forecast Financials & Margins Pakistan Industry Norms Panama Market Historic + Forecast: US\$ Million Panama Historic + Forecast Financials & Margins Panama Industry Norms Paraguay Market Historic + Forecast: US\$ Million Paraguay Historic + Forecast Financials & Margins Paraguay Industry Norms Peru Market Historic + Forecast: US\$ Million Peru Historic + Forecast Financials & Margins Peru Industry Norms Philippines Market Historic + Forecast: US\$ Million Philippines Historic + Forecast Financials & Margins Philippines Industry Norms Poland Market Historic + Forecast: US\$ Million Poland Historic + Forecast Financials & Margins Poland Industry Norms Portugal Market Historic + Forecast: US\$ Million Portugal Historic + Forecast Financials & Margins Portugal Industry Norms Romania Market Historic + Forecast: US\$ Million Romania Historic + Forecast Financials & Margins Romania Industry Norms Russia Market Historic + Forecast: US\$ Million Russia Historic + Forecast Financials & Margins **Russia Industry Norms** Saudi Arabia Market Historic + Forecast: US\$ Million Saudi Arabia Historic + Forecast Financials & Margins Saudi Arabia Industry Norms Serbia & Montenegro Market Historic + Forecast: US\$ Million Serbia & Montenegro Historic + Forecast Financials & Margins Serbia & Montenegro Industry Norms Singapore Market Historic + Forecast: US\$ Million Singapore Historic + Forecast Financials & Margins Singapore Industry Norms Slovakia Market Historic + Forecast: US\$ Million Slovakia Historic + Forecast Financials & Margins Slovakia Industry Norms Slovenia Market Historic + Forecast: US\$ Million Slovenia Historic + Forecast Financials & Margins Slovenia Industry Norms South Africa Market Historic + Forecast: US\$ Million South Africa Historic + Forecast Financials & Margins South Africa Industry Norms South Korea Market Historic + Forecast: US\$ Million South Korea Historic + Forecast Financials & Margins South Korea Industry Norms Spain Market Historic + Forecast: US\$ Million Spain Historic + Forecast Financials & Margins Spain Industry Norms Sri Lanka Market Historic + Forecast: US\$ Million Sri Lanka Historic + Forecast Financials & Margins Sri Lanka Industry Norms Suriname Market Historic + Forecast: US\$ Million Suriname Historic + Forecast Financials & Margins Suriname Industry Norms Sweden Market Historic + Forecast: US\$ Million Sweden Historic + Forecast Financials & Margins Sweden Industry Norms Switzerland Market Historic + Forecast: US\$ Million Switzerland Historic + Forecast Financials & Margins Switzerland Industry Norms Taiwan Market Historic + Forecast: US\$ Million Taiwan Historic + Forecast Financials & Margins Taiwan Industry Norms Tanzania Market Historic + Forecast: US\$ Million Tanzania Historic + Forecast Financials & Margins

Tanzania Industry Norms Thailand Market Historic + Forecast: US\$ Million Thailand Historic + Forecast Financials & Margins **Thailand Industry Norms** Tunisia Market Historic + Forecast: US\$ Million Tunisia Historic + Forecast Financials & Margins Tunisia Industry Norms Turkey Market Historic + Forecast: US\$ Million Turkey Historic + Forecast Financials & Margins Turkey Industry Norms Uganda Market Historic + Forecast: US\$ Million Uganda Historic + Forecast Financials & Margins Uganda Industry Norms Ukraine Market Historic + Forecast: US\$ Million Ukraine Historic + Forecast Financials & Margins Ukraine Industry Norms United Arab Emirates Market Historic + Forecast: US\$ Million United Arab Emirates Historic + Forecast Financials & Margins United Arab Emirates Industry Norms United Kingdom Market Historic + Forecast: US\$ Million United Kingdom Historic + Forecast Financials & Margins United Kingdom Industry Norms United States Market Historic + Forecast: US\$ Million United States Historic + Forecast Financials & Margins United States Industry Norms Uruguay Market Historic + Forecast: US\$ Million Uruguay Historic + Forecast Financials & Margins Uruguay Industry Norms Uzbekistan Market Historic + Forecast: US\$ Million Uzbekistan Historic + Forecast Financials & Margins Uzbekistan Industry Norms Venezuela Market Historic + Forecast: US\$ Million Venezuela Historic + Forecast Financials & Margins Venezuela Industry Norms Vietnam Market Historic + Forecast: US\$ Million Vietnam Historic + Forecast Financials & Margins Vietnam Industry Norms Zambia Market Historic + Forecast: US\$ Million Zambia Historic + Forecast Financials & Margins Zambia Industry Norms

Market Notes & Definitions Financial Notes & Definitions Industry Norms Definitions

Coupon: To upgrade to a Database Edition at a reduced cost.

Methodology Database Editions Editions available Markets & Products Products covered Geographic Coverage Financial data General Contents Database Edition Market Research Contents Databases & Structures Spreadsheets Chapters Countries

Deliverables Toolkits Proprietary Software package compatibility Resource Web The Entry Level product Real Time Support Research & Survey Methodology Analysis

Appendix 1: Regional Report country coverage

Appendix 2: About the After-Sales Service How to order After-Sales Services Modular Research 1. Market Research Distribution Channels & End Users Data
 Survey Data
 Corporate Data

5. Additional Data

Database Products supported by the After-Sales Service

Countries Covered

Greece Algeria Argentina Australia Austria Azerbaiian Bahrain Bangladesh India **Belarus** Belgium Iran Bolivia Bosnia & Herzegovina Israel Botswana Italy Brazil Bulgaria Cambodia Canada Chile Colombia Costa Rica Laos Croatia Cuba Cyprus **Czech Republic** Denmark Ecuador Egypt El Salvador Estonia Finland France French Guiana Georgia Germany Ghana

Guyana Honduras Hona Kona Hungary Iceland Indonesia Ireland Jamaica Japan Kazakhstan Kenya Kuwait Kyrgyzstan Latvia Lebanon Lithuania Luxembourg Malawi Malavsia Mexico Morocco New Zealand Nicaragua Nigeria Norway Pakistan Panama Paraguay

Peru Philippines Poland Portugal Romania Russia Saudi Arabia Serbia & Montenegro Singapore Slovakia Slovenia South Africa South Korea Spain Sri Lanka Suriname Sweden Switzerland Taiwan Tanzania Thailand The Netherlands Tunisia Turkev Uganda Ukraine United Arab Emirates United Kingdom **United States** Uruguay Uzbekistan Venezuela Vietnam Zambia

Data Caveat

The report databases are designed to give a common definition, unit of measure and quantification of markets in over 200 countries. The reports rely on data collection at various levels of the product flow; this effectively means, the producer, the distribution channels and the end user or consumers. This data is then correlated with any national and international statistical data produced by official agencies. Unfortunately, product flow data gathering in some countries is difficult, and furthermore the official statistical data is both inaccurate and sparse. In such circumstances, in some countries, we have to flag a Data Caveat as a warning. What this means is that in some countries the data is not sufficiently verifiable for statistical purposes and in those cases the data may not be presented.

Market Notes & Definitions

ALL BUYING/PURCHASING DATA FIGURES ARE IN REAL TERMS : US\$

REAL TERMS are figures excluding the effects of inflation, thus the Forecasts and figures given can be readily converted into units or volume. This is done by applying the average prices for the base year and dividing the figures by this price for all years. Thus it is possible to easily ascertain both historic and forecasted product volume.

A "most recent published accounts" base is used because most company accounts are historic and thus clients will be able to compare the figures given in this report with their own company figures without the need for conversion or the need for inflators or multiplying factors.

AVERAGE SALES PRICES ARE NOT APPROPRIATE OR APPLICABLE TO THIS DATABASE

The effect of using Real Terms figures is that the forecasted figures will be depressed, as they do not include inflation, and figures from former years (i.e. before the Base Year) will be increased.

The Current or Base Year is at the convergent point as is the Current cost. This Current Cost usually increases because of the effects of inflation. The Real Terms figures do not include the effects of inflation and thus only increases or decreases if the actual product volume or units increase or decrease. In this way it is possible to evaluate the market and other figures more realistically.

The figures and the Trend figures represent an overall median probability trend line that is plotted to give the most probable course amongst the annual forecast scatter. Thus, the figures do not reflect year-on-year depressions and peaks in absolute terms, but instead represents a year-on-year modified trend line. The various SCENARIOS provided in the database reflect the differential forecasts specific to the factors being forecast.

The U.S. government uses the term Constant dollars (or "real" dollars) and this is defined thus: Output values converted to a base price level, calculated by dividing current (or actual) dollars by a deflator. Use of constant dollars eliminates the effects of price changes between the year of measurement and the base year and allows calculation of real changes in output.

HISTORIC & FORECAST DATA TRANSITION PERIODS

The HISTORIC DATA covers the last 7 years to the current year, and the MEDIAN FORECAST DATA series covers the next 7 years. There is always a transition period; which is in fact during the last two quarters, i.e. whilst the historic data is being collated. In addition the data given for the next two quarters is considered an estimate rather than a forecast. Thus the 12 month period around the database output date is an estimate.

THE MARKET ENVIRONMENT

There are four basic issues to investigate when considering the market environment:

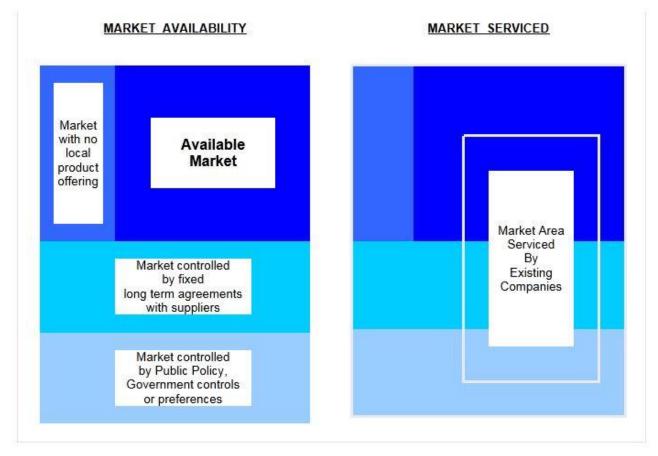
1. Market Growth	3. Market/s Serviced
2. Market Structure	4. Customer & End User Factors

1. MARKET GROWTH (both short-term and medium term) is fully analysed in other sections and further analysed in these sections. The importance of this factor is of course self-evident and thus not requiring further explanation.

2. THE MARKET STRUCTURE is very critical for profitability. The nature of the market, the location of the Marketplace, the customer base and the supplier structure is fully provided in several other sections of this study and therefore no further discussion is necessary.

3. MARKET SERVICED is the term used to denote the function between the product/s and services offered by companies and the particular market sector the marketing effort reaches. In addition, there is the MARKET AVAILABILITY to consider as this represents the 'real market' available to any particular company or supplier.

TOTAL AVAILABLE MARKET



Thus the Market Area Serviced is the sector of the market for which companies are offering a suitable product or service and Available Markets the sector of the market reached by a company's marketing effort. The areas marked as the overlap in the Market Area Serviced, i.e. the market sector for which companies are offering suitable product/s or services and which may theoretically be reached by a company's marketing activities, but of which part is controlled by either other Purchasers or Suppliers. The Market Availability is the total market perceived by the total Purchaser universe; however the Available Markets the market which is actually available to individual Suppliers.

The Market Area Serviced is the true market in terms of product/s and services, however parts of this market may be difficult or impossible to attain due to the control exerted by either the controlling Purchasers or Suppliers.

HISTORIC DATA & TIME SERIES

Last 7 Years to Current Year

This standard HISTORIC format is the most popular time series demanded by readers. Many readers feel that it is more important to know what is likely to happen in the recent past rather that what has transpired in the long-term past. The HISTORIC DATA in the database covers the years from 1997 to the Current Year.

FORECAST DATA & TIME SERIES : MEDIAN MARKET FORECAST

From the Current Year to the next 7 Years

The MEDIAN FORECAST DATA covers the next 7 years. This standard FORECAST format is the most popular format demanded by readers.

We can of course provide readers with other data on long-range forecast data and this is done as part of the After-Sales Service.

1. ALL FIGURES IN THIS SECTION ARE IN REAL TERMS: Current Year BASE

REAL TERMS are prices excluding the effects of inflation, thus the Market figure given can be readily converted into units or volume. This is done by applying the average sales prices for the Current Year and dividing the Market figures by this price for all years. Thus it is possible to easily ascertain previous and forecasted product volume.

A base year is used because company accounts are historic and thus readers will be able to compare the figures given in this volume with their own figures without the need for conversion or the need for inflators or multiplying factors.

The effect of using Real Terms figures is that the forecasted figures will be depressed, as they do not include inflation, and figures from former years will be increased.

2. The Market figures and the Trend figures represent an overall median probability trend line which is plotted to give the most probable course amongst the annual market forecast scatter. Thus the figures do not reflect year-on-year depressions and peaks in absolute terms, but instead represents a year-on-year modified trend line.

3. All analyses are based on correlations of the results of the Surveys of Suppliers, Distribution and Customers. Thus, for example, an analysis of Market Sectors will gain data firstly from the End User Surveys and secondly confirmations and correlations will be gained from the Surveys of Suppliers / Distributors. This in the opinion of the publishers is a very accurate method and is far superior than, for example, that which is used in the compilation of the majority of published governmental statistics.

4. All figures given in this volume refer only to the product/s covered and not to any other product or systems which may be connected or associated with the products covered.

5. The TREND figures given in the Industry section of this volume refers to the average year-on-year change in the period specified.

6. The YEAR-ON-YEAR TREND figures given in this volume refer to the average year-on-year change in the period specified

The AVERAGE GROWTH TRENDS figures refer to the long term trends over the period.

Thus the actual Trend is given by a year-on-year figure and the long-term Trends are given as a Real Terms Forecast.

DATABASE LONG-RANGE DATA & TIME SERIES

From 1972 until the Next 28 Years

The database contains a LONG-RANGE HISTORIC time series which covers the years from 1972. This is the standard long range HISTORIC format. We provide readers with this time series (on request) to enable long range regressional analysis for forecasting models which require an extended time period analysis.

The database contains a LONG-RANGE FORECAST time series which covers a period for the next 28 years. This is the standard long range forecast format and is usually used for planning production plant / capital projects, macro-economic trends and demographics data.

We can of course provide readers with other data on long-range historic and forecast data and this is done as part of the After-Sales Service.

EXCHANGE RATES + PURCHASING POWER PARITY

The report database and forecasting models do not use current market or bank exchange rates as these can be deceptive. The rates used are those of the base year in addition to a number of real value factors which reflect the actual or forecasted value of the product in each of the national markets over the period 1974 to 2028. A simple conversion of local currency into U.S. Dollars or any other national currency cannot be used to adequately represent products or services.

The report database and forecasting models are attempting to show the relative values of products or markets free from any extraneous effects of currency movements or government fiscal policy which arbitrarily alter currency exchange rates. Thus the currency calculations and data in the database are indicating relative unit values or the relative cost of the product or service in the national market.

We do not indicate the Currency Conversion Rate that you can use with any calculations and readers will have to apply their own discretion in this respect. Beware however, such calculations involving currency conversions can be artificial and spurious and do not reflect real values of either products or markets.

The diagram shows the problem of relating Product or Market Values or Costs in Real Terms (+), the National Currency Value in Real Terms (i.e. excluding the effects of Inflation) and the Value of another currency (the Converted Currency, given as \$) in relation to the National Currency.

PRODUCT PARITY

The basis of the data provided is to allow users to produce business plans and forecasting models across national and statistically diverse boundaries. Thus it is necessary to adopt a standard product definition which can be then applied across national borders. The product definition chosen is the U.S. government's NAICS product codes (and the previous SIC product codes where relevant). The problem is to apply these product definitions across the national boundaries. The U.S. government stubbornly clings to the imperial system of measurement and this further complicates the matter.

The use of PRODUCT PARITY is intended to allow trans-national business planning and forecasting (however readers can request data based on national product definitions), and in general terms Product Parity means that equivalent products are compared even where the exact technical specification, or quantification, of the product is not the same. Thus a 12 fluid ounce liquid container as defined in the (Imperial measuring system) NAICS product codes is quantitatively equivalent to 35.5ml, however for the purposes of Product Parity it will be the equivalent of a 33ml liquid container in countries with a Metric measuring system. Similarly in non-Metric markets a 16 ounces or 1 pound Imperial measure, whilst actually equivalent to 454 grams, will equate to a 450 gram product in Metric measure markets.

For many products this 'Product Parity' will be based on the 'Purchasing Parity unit costs' -v- 'product performance', rather than 'unit cost' -v- 'technical specifications'. This is because national markets impose different technical specifications on products which essentially fulfil the same customer requirement, and thus these products have a Product Parity which can be used for uniform, cross border, business planning and forecasting.

Financial Notes & Definitions

HISTORIC & FORECAST FINANCIAL DATA TRANSITION PERIODS

The HISTORIC DATA covers the last 7 years, and the FORECAST DATA series covers the next 7 years. There is always a transition period; which is in fact during the last two quarters, i.e. whilst the historic data is being collated. In addition the data given for the next two quarters is considered an estimate rather than a forecast. Thus the 12 month period around the database output date is an estimate.

For the various Financial Scenarios it must be assumed that the Scenario factor or strategy being considered will not exert an impact on the forecast immediately and will not become evident for some time after its inception. Whilst the forecasting models used operates on a monthly time scale and does also take account of other temporal factors (for example seasonality of demand, industry accounting periods, stock taking scheduling, et al) it would be too pedantic to express the transition year in greater detail. Therefore in the forecast data a straight line plot is produced between the BASE year, through the transition period to the first full forecast year.

The data in this section derives data from 30,415 worldwide companies and organisations (Suppliers and Distribution Channel members).

ALL FINANCIAL DATA FIGURES ARE IN REAL TERMS

FINANCIAL BALANCE SHEETS

Row	TITLE	LEGEND
	TOTAL SALES	
1	The TOTAL SALES figures given are synchronized with the Median Market Forecast and not to the individual Market Scenario Forecasts. This ensures that one can use a standardized market measure to compare the Financial data and not have the additional complication of interpreting the financial data in relation to the market scenarios.	
2	DOMESTIC SALES	% Sales
3	EXPORTS	% Sales
4	PRE-TAX PROFIT	% Sales
5	INTEREST PAID	% Sales
6	NON-TRADING INCOME	% Sales
7	OPERATING PROFIT	% Sales
8	DEPRECIATION: STRUCTURES	% Sales
9	DEPRECIATION: PLANT AND EQUIPMENT	% Sales
10	DEPRECIATION: MISCELLANEOUS ITEMS	% Sales
11	TOTAL DEPRECIATION	% Sales
12	TRADING PROFIT	% Sales
13	INTANGIBLE ASSETS	% Sales
14	INTERMEDIATE ASSETS	% Sales
15	FIXED ASSETS: STRUCTURES	% Sales
16	FIXED ASSETS: PLANT AND EQUIPMENT	% Sales
17	FIXED ASSETS: MISCELLANEOUS ITEMS	% Sales
18	FIXED ASSETS	% Sales
19	CAPITAL EXPENDITURE ON STRUCTURES	% Sales
20	CAPITAL EXPENDITURE ON PLANT AND EQUIPMENT	% Sales
21	CAPITAL EXPENDITURE ON VEHICLES	% Sales
22	CAPITAL EXPENDITURE ON DATA PROCESSING EQUIPMENT	% Sales

Num Intel Desire 1 TOTAL CAPITAL EXPENDITURE % Sales 25 RETIREMENTS: STRUCTURES % Sales 26 RETIREMENTS: STRUCTURES % Sales 27 RETIREMENTS: MISCELLANEOUS ITEMS % Sales 28 TOTAL RETIREMENTS % Sales 29 TOTAL RETIREMENTS % Sales 29 TOTAL RETIREMENTS % Sales 20 FINISHED PRODUCT STOCKS % Sales 21 WORK IN PROGRESS AS STOCKS % Sales 23 TOTAL STOCKS % Sales 24 TOTAL CURRENT ASSETS % Sales 25 MISCELLANEOUS CURRENT ASSETS % Sales 26 TOTAL CURRENT ASSETS % Sales 27 TOTAL ASSETS % Sales 28 CREDITORS % Sales 29 STORT ERM LOANS % Sales 29 SHORT TERM LOANS % Sales 20 MISCELLANEOUS CURRENT LIABILITIES % Sales 24 NET ASSETS / CAPITAL EMPLOYED % Sales 25 SHARENCIDERS / UNDS % Sales 26 WORK IN STO CULARTER % of Annual 27 HOURS WORKED HOURS 28 SALES Ø of Annual <th>Row</th> <th>TITLE</th> <th>LEGEND</th>	Row	TITLE	LEGEND
25 RETIREMENTS: STRUCTURES % Sales 26 RETIREMENTS: PLANT AND EQUIPMENT % Sales 27 RETIREMENTS: MISCELLANEOUS ITEMS % Sales 28 TOTAL ERTIREMENTS % Sales 29 TOTAL ERTIREMENTS % Sales 20 TOTAL ERTIREMENTS % Sales 21 TOTAL FIXED ASSETS % Sales 22 MATERIALS AS STOCKS % Sales 23 TOTAL STOCKS % Sales 24 DEBTORS % Sales 25 MISCELLANEOUS CURRENT ASSETS % Sales 26 TOTAL CURRENT ASSETS % Sales 27 TOTAL CURRENT ASSETS % Sales 28 CREDTORS % Sales 29 SHORT TERM LOANS % Sales 20 MISCELLANEOUS CURRENT LIABILITIES % Sales 21 TOTAL CURRENT LIABILITIES % Sales 24 NET REM LOANS % Sales 25 MISCELLANEOUS CURRENT LIABILITIES % Sales 26 MORKENS Persons 27 MORKEN Persons 26 MORKEN IN STO QUARTER % of Annual 27 MORK IN STO QUARTER % of Annual 28 VORK IN STO QUARTER % sales <td></td> <td></td> <td></td>			
26 RETIREMENTS: PLANT AND EQUIPMENT % Sales 27 RETIREMENTS: MISCELLANEOUS ITEMS % Sales 28 TOTAL RETIREMENTS % Sales 29 TOTAL RETIREMENTS % Sales 30 FINISHED PRODUCT STOCKS % Sales 31 WORK IN PROGRESS AS STOCKS % Sales 32 MATERIALS AS STOCKS % Sales 33 TOTAL STOCKS & INVENTORY % Sales 34 DEBTORS % Sales 35 MISCELLANEOUS CURRENT ASSETS % Sales 36 TOTAL LORRENT ASSETS % Sales 37 TOTAL ASSETS % Sales 38 CREDITORS % Sales 39 SHORT TERM LOANS % Sales 30 STALALEDUS CURRENT LIABILITIES % Sales 31 SHARENLOLERS FUNDS % Sales 34 LONG TERM LOANS % Sales 35 MISCELLANEOUS CONG TERM LIABILITIES % Sales 46 WORK IN 1ST QUARTER % CI Annual 47 HOURS WORKED Hours 48 WORK IN 1ST QUARTER % CI Annual 49 WORK IN 1ST QUARTER % CI Annual 40 WORK IN 1ST QUARTER % CI Annual 41 WORK IN 1ST Q			
27 RETIREMENTS: MISCELLANEOUS ITEMS % Sales 28 TOTAL RETIREMENTS % Sales 29 TOTAL FIXED ASSETS % Sales 20 FINISHED PRODUCT STOCKS % Sales 21 WORK IN PROGRESS AS STOCKS % Sales 22 MATERIALS AS STOCKS % Sales 23 TOTAL STOCKS & INVENTORY % Sales 24 DEBTORS % Sales 25 MISCELLANEOUS CURRENT ASSETS % Sales 26 TOTAL CURRENT ASSETS % Sales 27 TOTAL ASSETS % Sales 28 CREDTORS % Sales 29 SHORT TERM LOANS % Sales 20 MISCELLANEOUS CURRENT LIABILITIES % Sales 21 NET ASSETS / CAPTIA LEMPLOYED % Sales 24 LONG TERM LOANS % Sales 25 MISCELLANEOUS LONG TERM LIABILITIES % Sales 26 WORK IN STOLORS FUNDS % Sales 27 TOTAL CURRENT LIABILITIES % Sales 28 SHAREHOLDERS FUNDS % Sales 24 LONG TERM LOANS % Sales 25 MISCELLANEOUS LONG TERM LIABILITIES % Sales 26 WORK IN STO QUARTER % danual 27 <td< td=""><td></td><td></td><td></td></td<>			
28 TOTAL RETIREMENTS % Sales 29 TOTAL FIXED ASSETS % Sales 30 FINISHED PRODUCT STOCKS % Sales 31 WORK IN PROGRESS AS STOCKS % Sales 32 MATERIALS AS STOCKS % Sales 33 TOTAL STOCKS & INVENTORY % Sales 34 DEBTORS % Sales 35 MISCELLANEOUS CURRENT ASSETS % Sales 36 TOTAL CURRENT ASSETS % Sales 37 TOTAL ASSETS % Sales 38 CREDITORS % Sales 39 SHORT TERM LOANS % Sales 40 MISCELLANEOUS CURRENT LIABILITIES % Sales 41 TOTAL CURRENT LABILITIES % Sales 42 NET ASETS / CAPITAL EMPLOYED % Sales 43 SHAREHOLDERS FUNDS % Sales 44 LONG TERM LOANS % Sales 45 MISCELLANEOUS LONG TERM LIABILITIES % Sales 46 WORK KED Hours 47 HOURS WORKED Hours 48 WORK IN 1ST QUARTER % of Annual 49 WORK IN ATH QUARTER % of Annual 40 WORK IN ATH QUARTER % Sales 41 FUISINED MATERIALS COST % Sal	-		
29 TOTAL FIXED ASSETS % Sales 30 FINISHED PRODUCT STOCKS % Sales 31 WORK IN PROGRESS AS STOCKS % Sales 32 MATERIALS AS STOCKS % Sales 33 TOTAL STOCKS & INVENTORY % Sales 34 DEBTORS % Sales 35 MISCELLANEOUS CURRENT ASSETS % Sales 36 TOTAL CURRENT ASSETS % Sales 37 TOTAL ASSETS % Sales 38 CREDITORS % Sales 39 SHORT TERM LOANS % Sales 40 MISCELLANEOUS CURRENT LIABILITIES % Sales 41 TOTAL CURRENT LIABILITIES % Sales 42 NET ASSETS / CAPITAL EMPLOYED % Sales 43 SHAREHOLDERS FUNDS % Sales 44 LONG TERM LIABILITIES % Sales 45 MISCELLANEOUS LONG TERM LIABILITIES % Sales 46 WORK RES persons 47 HOURS WORKED Hours 48 WORK IN 1ST QUARTER % of Annual 49 WORK IN 1ST QUARTER % of Annual 40 WORK IN 1ST QUARTER % of Annual 41 UORS IN ATH QUARTER % sales 45 FUEL COST % s			
30FINISHED PRODUCT STOCKS% Sales31WORK IN PROGRESS AS STOCKS% Sales32MATERIALS AS STOCKS% Sales33TOTAL STOCKS & INVENTORY% Sales34DEDTORS% Sales35MISCELLANEOUS CURRENT ASSETS% Sales36TOTAL CURRENT ASSETS% Sales37TOTAL ASSETS% Sales38CREDTORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORK IN STOLONG TERM LIABILITIES% Sales47HOURS WORKEDHOURS48WORK IN IST QUARTER% of Annual49WORK IN STOLQUARTER% of Annual40WORK IN 1ST QUARTER% of Annual41WORK IN ATH QUARTER% of Annual42TOTAL EMPLOYEDS% Sales43RAW MATERIALS COST% Sales44FINISHED MATERIALS AND ENERGY COSTS% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL IMPLOYED FAIL% Sales58PAYROLL COSTS% Sales59WAGES% Sales50DIRECTORS' REMUNERATIONS% Sales51 <t< td=""><td></td><td></td><td></td></t<>			
WORK IN PROGRESS AS STOCKS % Sales MATERIALS AS STOCKS % Sales TOTAL STOCKS & INVENTORY % Sales DEBTORS % Sales MISCELLANEOUS CURRENT ASSETS % Sales TOTAL CURRENT ASSETS % Sales CREDITORS % Sales SUCRENT LIABILITIES % Sales MISCELLANEOUS CURRENT LIABILITIES % Sales NISCELLANEOUS CURRENT LIABILITIES % Sales HOURS VORKENT CAPITAL EMPLOYED % Sales MISCELLANEOUS LONG TERM LIABILITIES % Sales MORK IN ST QUARTER % of Annual WORK IN ATH QUARTER % of Annual WORK IN ST QUARTER % sales FINISHED MATERIALS COST % sales <td>-</td> <td></td> <td></td>	-		
32MATERIALS AS STOCKS% Sales33TOTAL STOCKS & INVENTORY% Sales34DEBTORS% Sales35MISCELLANEOUS CURRENT ASSETS% Sales36TOTAL CURRENT ASSETS% Sales37TOTAL ASSETS% Sales38CREDITORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 1ST QUARTER% of Annual40WORK IN ST QUARTER% of Annual41WORK IN ST QUARTER% of Annual42TOTAL EMPLOYEESpersons43RAW MATERIALS COST% Sales44LOSTS% Sales45FINISHED MATERIALS COST% Sales46ELECTRICITY COST% Sales47TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales48WAOES% Sales49WAOES% Sales40IDTECTORS REMUNERATIONS% Sales41ENTECTORS REMUNERATIONS% Sales42COMMISSIONS & INCENTIVES PAID% Sales43SUB CONTRACTORS<			
31TOTAL STOCKS & INVENTORY% Sales34DEBTORS% Sales35MISCELLANEOUS CURRENT ASSETS% Sales36TOTAL CURRENT ASSETS% Sales37TOTAL ASSETS% Sales38CREDITORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS CURRENT LIABILITIES% Sales46WORK RES% Sales47HOURS WORKEDHours48WORK IN STO QUARTER% of Annual49WORK IN STO QUARTER% of Annual40WORK IN 3RD QUARTER% of Annual41WORK IN 3RD QUARTER% of Annual42TOTAL EMPLOYESpersons43RAW MATERIALS COST% Sales44LONG TERM LIABILITIES% Sales45FUEL COST% Sales46WORK IN 3RD QUARTER% of Annual47HOURS WORKED% Sales48WORK IN 3RD QUARTER% of Annual49WORK IN 3RD QUARTER% Sales40FUEL COST% Sales41TOTAL EMPLOYEES% Sales43RAW MATERIALS COST% Sales44ELCTRICITY COST% Sales45FUEL COSTS% Sales46 <td>-</td> <td></td> <td></td>	-		
34DEBTORS% Sales35MISCELLANEOUS CURRENT ASSETS% Sales36TOTAL CURRENT ASSETS% Sales37TOTAL ASSETS% Sales38CREDITORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONS TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN IST QUARTER% of Annual50WORK IN ST QUARTER% of Annual51WORK IN SAD QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL LINPLUES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63RENTAL & LEASING: STRUCTURES% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL &	-		
MISCELLANEOUS CURRENT ASSETS% Sales36TOTAL CURRENT ASSETS% Sales37TOTAL CURRENT ASSETS% Sales38CREDITORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERS% Sales47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 2ND QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEES% sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales50DIRECTORS' REMUNERATIONS% Sales51EMPLOYEE BENEFITS% Sales52COMINSSIONS & INCENTIVES PAID% Sales53GOTHASCTORS% Sales54SUB CONTRACTORS% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL EMPLOYEE BENEFITS <td></td> <td></td> <td></td>			
36TOTAL CURRENT ASSETS% Sales37TOTAL ASSETS% Sales38CREDITORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 1ST QUARTER% of Annual40WORK IN 3RD QUARTER% of Annual41WORK IN 3RD QUARTER% of Annual42TOTAL EMPLOYEESpersons43RAW MATERIALS COST% Sales44FINISHED MATERIALS COST% Sales45FUEL COST% Sales46WORS% Sales47TOTAL EMPLOYEESpersons48WORK IN 3TD QUARTER% of Annual49WORK IN ATH QUARTER% of Annual40WORK IN ATH QUARTER% of Annual51FUEL COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59UAGES% Sales			
37TOTAL ASSETS% Sales38CREDITORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual50WORK IN 2ND QUARTER% of Annual51WORK IN 2ND QUARTER% of Annual52TOTAL EMPLOYESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales50DIRECTORS' REMUNERATIONS% Sales51EMPLOYEE BENEFITS% Sales52COMMISSIONS & INCENTIVES PAID% Sales53RENTAL & LEASING: STRUCTURES% Sales54GOTHARCTORS% Sales55RENTAL & LEASING: STRUCTURES% Sales56RENTAL & LEASING: STRUCTURES% Sales57MISSIONS & INCENTIVES PAID% Sales58RENTAL & LEASING: STRUCTURES% Sales <td></td> <td></td> <td></td>			
38CREDITORS% Sales39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual50WORK IN 2ND QUARTER% of Annual51WORK IN ATH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales50DIRECTORS' REMUNERATIONS% Sales51EMPLOYEE BENEFITS% Sales52COMMISSIONS & INCENTIVES PAID% Sales53RENTAL & LEASING: STRUCTURES% Sales54SID CONTRACTORS% Sales55RENTAL & LEASING: STRUCTURES% Sales56RENTAL & LEASING: STRUCTURES% Sales57RENTAL & LEASING: STRUCTURES% Sales58RENTAL & LEASING: STRUCTURES% Sales59NOALERATIONS% Sales </td <td></td> <td></td> <td></td>			
39SHORT TERM LOANS% Sales40MISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSMEROS47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 3RD QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL IMPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63RENTAL & LEASING: STRUCTURES% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
NISCELLANEOUS CURRENT LIABILITIES% Sales41TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 3RD QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL IMPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales50DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
1TOTAL CURRENT LIABILITIES% Sales42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN ST QUARTER% of Annual49WORK IN STQ QUARTER% of Annual50WORK IN 2ND QUARTER% of Annual51WORK IN ATH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
42NET ASSETS / CAPITAL EMPLOYED% Sales43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN ATH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYCOLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63RENTAL & LEASING: STRUCTURES% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales	40	MISCELLANEOUS CURRENT LIABILITIES	
43SHAREHOLDERS FUNDS% Sales44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales	41		
44LONG TERM LOANS% Sales45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63RENTAL & LEASING: STRUCTURES% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: PLANT AND EQUIPMENT% Sales	42	NET ASSETS / CAPITAL EMPLOYED	
45MISCELLANEOUS LONG TERM LIABILITIES% Sales46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales	43		
46WORKERSpersons47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales	44	LONG TERM LOANS	
47HOURS WORKEDHours48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL IMPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales	45		% Sales
48WORK IN 1ST QUARTER% of Annual49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales	-		
49WORK IN 2ND QUARTER% of Annual50WORK IN 3RD QUARTER% of Annual51WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
50WORK IN 3RD QUARTER% of Annual51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			,
51WORK IN 4TH QUARTER% of Annual52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
52TOTAL EMPLOYEESpersons53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
53RAW MATERIALS COST% Sales54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
54FINISHED MATERIALS COST% Sales55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			•
55FUEL COST% Sales56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
56ELECTRICITY COST% Sales57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
57TOTAL INPUT SUPPLIES / MATERIALS AND ENERGY COSTS% Sales58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
58PAYROLL COSTS% Sales59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
59WAGES% Sales60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
60DIRECTORS' REMUNERATIONS% Sales61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
61EMPLOYEE BENEFITS% Sales62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
62COMMISSIONS & INCENTIVES PAID% Sales63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
63TOTAL REMUNERATIONS% Sales64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
64SUB CONTRACTORS% Sales65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
65RENTAL & LEASING: STRUCTURES% Sales66RENTAL & LEASING: PLANT AND EQUIPMENT% Sales			
66 RENTAL & LEASING: PLANT AND EQUIPMENT % Sales			
67 TOTAL RENTAL & LEASING COSTS % Sales			
	67		0/ Coloo

99 MAINTENANCE: PLANT AND EQUIPMENT % Sales 70 TOTAL MAINTENANCE COSTS % Sales 71 SERVICES PURCHASED % Sales 72 COMMUNICATIONS COSTS % Sales 73 MISCELLANEOUS EXPENSES % Sales 74 SALES PERSONNEL VARIABLE & COMMISSION COSTS % Sales 75 SALES MATERIALS COSTS % Sales 76 SALES MATERIALS COSTS % Sales 77 TOTAL SALES COSTS % Sales 78 DISTRIBUTION FIXED COSTS % Sales 79 DISTRIBUTION VARIABLE COSTS % Sales 80 WAREHOUSING FIXED COSTS % Sales 81 WAREHOUSING FIXED COSTS % Sales 82 PHYSICAL HANDLING VARIABLE COSTS % Sales 84 PHYSICAL PROCESS VARIABLE COSTS % Sales 85 PHYSICAL PROCESS VARIABLE COSTS % Sales 86 TOTAL DISTRIBUTION AVRIABLE COSTS % Sales 87 MAILING & CORRESPONDENCE COSTS % Sales 88 MEDIA ADVERTISING COSTS % Sales 89 ADVERTISING MATERIALS & PRINT COSTS % Sales 90 POS & DISPLAY COSTS % Sales 91 EXHIBITION & EVENTS COSTS % Sales 92 </th <th>Row</th> <th>TITLE</th> <th>LEGEND</th>	Row	TITLE	LEGEND
70 TOTAL MAINTENANCE COSTS % Sales 71 SERVICES PURCHASED % Sales 72 COMMUNICATIONS COSTS % Sales 73 MISCELLANEOUS EXPENSES % Sales 74 SALES PERSONNEL VARIABLE & COMMISSION COSTS % Sales 75 SALES PERSONNEL VARIABLE & COMMISSION COSTS % Sales 76 SALES MATENIALS COSTS % Sales 77 TOTAL SALES COSTS % Sales 78 DISTRIBUTION VARIABLE COSTS % Sales 79 DISTRIBUTION VARIABLE COSTS % Sales 80 WAREHOUSING FIXED COSTS % Sales 81 WAREHOUSING VARIABLE COSTS % Sales 82 PHYSICAL HANDLING VARIABLE COSTS % Sales 84 PHYSICAL HANDLING VARIABLE COSTS % Sales 85 PHYSICAL HANDLING VARIABLE COSTS % Sales 86 TOTAL DISTRIBUTION AND HANDLING COSTS % Sales 87 MALING & CORRESPONDENCE COSTS % Sales 88 MEDIA ADVERTISING MATENIALS & PRINT COSTS % Sales 89 POS & DISPLAY COSTS % Sales 89 PODUCT NETURNS & REJECTION COSTS % Sales 81 EVHENTISING MATENIALS & PRINT COSTS % Sales 82 PRODUCT INSTALLATION & PROST	68	MAINTENANCE: STRUCTURES	% Sales
71 SERVICES PURCHASED % Sales 72 COMMUNICATIONS COSTS % Sales 73 MISCELLANEOUS EXPENSES % Sales 74 SALES PERSONNEL VARIABLE & COMMISSION COSTS % Sales 75 SALES EXPENSES AND COSTS % Sales 76 SALES MATERIALS COSTS % Sales 77 TOTAL SALES COSTS % Sales 78 DISTRIBUTION FIXED COSTS % Sales 79 DISTRIBUTION VARIABLE COSTS % Sales 80 WAREHOUSING FIXED COSTS % Sales 81 WAREHOUSING FIXED COSTS % Sales 82 PHYSICAL HANDLING FIXED COSTS % Sales 84 PHYSICAL HANDLING VARIABLE COSTS % Sales 85 PHYSICAL PROCESS VARIABLE COSTS % Sales 86 TOTAL DISTRIBUTION AND HANDLING COSTS % Sales 87 MALING & CORRESPONDENCE COSTS % Sales 88 MEDIA ADVERTISING COSTS % Sales 89 ADVERTISING MATERIALS & PRINT COSTS % Sales 89 PRODUCT INSTALLAS & PRINT COSTS % Sales 81 EXHIBITION & EVENTS COSTS % S	69	MAINTENANCE: PLANT AND EQUIPMENT	% Sales
72 COMMUNICATIONS COSTS % Sales 73 MISCELLANEOUS EXPENSES % Sales 74 SALES PERSONNEL VARIABLE & COMMISSION COSTS % Sales 75 SALES MATERIALS COSTS % Sales 76 SALES MATERIALS COSTS % Sales 77 TOTAL SALES COSTS % Sales 78 DISTRIBUTION FIXED COSTS % Sales 79 DISTRIBUTION VARIABLE COSTS % Sales 80 WAREHOUSING FIXED COSTS % Sales 81 WAREHOUSING VARIABLE COSTS % Sales 82 PHYSICAL HANDLING FIXED COSTS % Sales 84 PHYSICAL HANDLING VARIABLE COSTS % Sales 85 PHYSICAL PROCESS VARIABLE COSTS % Sales 86 TOTAL DISTRIBUTION AND HANDLING COSTS % Sales 87 MAILING & CORRESPONDENCE COSTS % Sales 88 MEDIA ADVERTISING COSTS % Sales 89 ADVERTISING MATERIALS & PRINT COSTS % Sales 89 POSULCT INSTALLATION COSTS % Sales 89 PRODUCT INSTALLATION COSTS % Sales 89 PRODUCT RELAKDOWN & POST INSTALLATION COSTS % Sales 89 PRODUCT INSTALLATION & RE-INSTALLATION COSTS % Sales 80 CUSTOMER PROBLEMS & CUSTOME	70	TOTAL MAINTENANCE COSTS	% Sales
73 MISCELLANEOUS EXPENSES % Sales 74 SALES PERSONNEL VARIABLE & COMMISSION COSTS % Sales 75 SALES EXPENSES AND COSTS % Sales 76 SALES EXPENSES AND COSTS % Sales 77 TOTAL SALES COSTS % Sales 78 DISTRIBUTION FIXED COSTS % Sales 79 DISTRIBUTION VARIABLE COSTS % Sales 80 WAREHOUSING FIXED COSTS % Sales 81 WAREHOUSING VARIABLE COSTS % Sales 82 PHYSICAL HANDLING FIXED COSTS % Sales 83 PHYSICAL HANDLING VARIABLE COSTS % Sales 84 PHYSICAL PROCESS FIXED COSTS % Sales 85 PHYSICAL PROCESS VARIABLE COSTS % Sales 86 TOTAL DISTRIBUTION AND HANDLING COSTS % Sales 87 MAILING & CORRESPONDENCE COSTS % Sales 88 MEDIA ADVERTISING COSTS % Sales 89 POS & DISPLAY COSTS % Sales 80 POS & DISPLAY COSTS % Sales 81 EXHIBITION & EVENTS COSTS % Sales 82 PRODUCT INSTALLATION & RE-INSTALLATION COSTS % Sales 83 PRODUCT INSTALLATION & RE-INSTALLATION COSTS % Sales 84 PRODUCT INSTALLATION & RE-INSTALLATI	71	SERVICES PURCHASED	% Sales
74SALES PERSONNEL VARIABLE & COMMISSION COSTS% Sales75SALES EXPENSES AND COSTS% Sales76SALES MATERIALS COSTS% Sales77TOTAL SALES COSTS% Sales78DISTRIBUTION FIXED COSTS% Sales79DISTRIBUTION VARIABLE COSTS% Sales80WAREHOUSING FIXED COSTS% Sales81WAREHOUSING VARIABLE COSTS% Sales82PHYSICAL HANDLING FIXED COSTS% Sales83PHYSICAL HANDLING VARIABLE COSTS% Sales84PHYSICAL HANDLING VARIABLE COSTS% Sales85PHYSICAL PROCESS FIXED COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING COSTS% Sales80POS & DISPLAY COSTS% Sales81EVENTS COSTS% Sales82PRODUCT INSTALLATION & REPINIT COSTS% Sales83PRODUCT INSTALLATION COSTS% Sales84PRODUCT INSTALLATION & REPINITACOSTS% Sales85PRODUCT INSTALLATION & SALES% Sales86PRODUCT RETURNS & REJECTION COSTS% Sales87PRODUCT RETURNS & REJECTION COSTS% Sales88CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales89PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales89TOTAL AFTER-SALES COSTS% Sales80TOTAL AFTER-SALES COSTS% Sales	72	COMMUNICATIONS COSTS	% Sales
SALES EXPENSES AND COSTS % Sales 76 SALES MATERIALS COSTS % Sales 77 TOTAL SALES COSTS % Sales 78 DISTRIBUTION FIXED COSTS % Sales 79 DISTRIBUTION VARIABLE COSTS % Sales 80 WAREHOUSING FIXED COSTS % Sales 81 WAREHOUSING VARIABLE COSTS % Sales 82 PHYSICAL HANDLING FIXED COSTS % Sales 83 PHYSICAL HANDLING VARIABLE COSTS % Sales 84 PHYSICAL PROCESS FIXED COSTS % Sales 85 PHYSICAL PROCESS VARIABLE COSTS % Sales 86 PHYSICAL PROCESS VARIABLE COSTS % Sales 85 PHYSICAL PROCESS VARIABLE COSTS % Sales 86 TOTAL DISTRIBUTION AND HANDLING COSTS % Sales 87 MAILING & CORRESPONDENCE COSTS % Sales 88 MEDIA ADVERTISING MATERIALS & PRINT COSTS % Sales 99 POS & DISPLAY COSTS % Sales 91 EXHIBITION & REVENTS COSTS % Sales 92 TOTAL ADVERTISING COSTS % Sales 93 PRODUCT RETURNS & REJECTION COSTS %	73	MISCELLANEOUS EXPENSES	% Sales
76 SALES MATERIALS COSTS % Sales 77 TOTAL SALES COSTS % Sales 78 DISTRIBUTION FIXED COSTS % Sales 79 DISTRIBUTION VARIABLE COSTS % Sales 80 WAREHOUSING FIXED COSTS % Sales 81 WAREHOUSING VARIABLE COSTS % Sales 82 PHYSICAL HANDLING FIXED COSTS % Sales 83 PHYSICAL PROCESS FIXED COSTS % Sales 84 PHYSICAL PROCESS FIXED COSTS % Sales 85 PHYSICAL PROCESS VARIABLE COSTS % Sales 86 TOTAL DISTRIBUTION AND HANDLING COSTS % Sales 86 TOTAL DISTRIBUTION AND HANDLING COSTS % Sales 87 MAILING & CORRESPONDENCE COSTS % Sales 88 MEDIA ADVERTISING COSTS % Sales 89 ADVERTISING MATERIALS & PRINT COSTS % Sales 90 POS & DISPLAY COSTS % Sales 91 EXHIBITION & EVENTS COSTS % Sales 92 TOTAL ADVERTISING COSTS % Sales 93 PRODUCT RETURNS & REJECTION COSTS % Sales 94 PRODUCT INSTALLATION & RE-INSTALLATION COSTS % Sales 95 PRODUCT SERVICE & MAINTENANCE COSTS % Sales 96 PRODUCT SERVICE & MAINTENANCE CO	74	SALES PERSONNEL VARIABLE & COMMISSION COSTS	% Sales
77TOTAL SALES COSTS% Sales78DISTRIBUTION FIXED COSTS% Sales79DISTRIBUTION VARIABLE COSTS% Sales80WAREHOUSING FIXED COSTS% Sales81WAREHOUSING VARIABLE COSTS% Sales82PHYSICAL HANDLING FIXED COSTS% Sales83PHYSICAL HANDLING FIXED COSTS% Sales84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & RE-INSTALLATION COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT RETURNS & REJECTION COSTS% Sales95PRODUCT RETURNS & REJECTION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales90TOTAL MARKETING COSTS% Sales910TOTAL MARKETING COSTS% Sales92TOTAL AFTER-SALES COSTS% Sales <td>75</td> <td>SALES EXPENSES AND COSTS</td> <td>% Sales</td>	75	SALES EXPENSES AND COSTS	% Sales
78DISTRIBUTION FIXED COSTS% Sales79DISTRIBUTION VARIABLE COSTS% Sales80WAREHOUSING FIXED COSTS% Sales81WAREHOUSING VARIABLE COSTS% Sales82PHYSICAL HANDLING FIXED COSTS% Sales83PHYSICAL HANDLING VARIABLE COSTS% Sales84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales90TOTAL AFTER-SALES COSTS% Sales910TOTAL AFTER-SALES COSTS% Sales9210NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales93110NEW TECHNOLOGY EXPENDITURE% Sales942TOTAL AFTER-SALES COSTS% Sales953 <td< td=""><td>76</td><td>SALES MATERIALS COSTS</td><td>% Sales</td></td<>	76	SALES MATERIALS COSTS	% Sales
OSTRIBUTION VARIABLE COSTS% Sales80WAREHOUSING FIXED COSTS% Sales81WAREHOUSING VARIABLE COSTS% Sales82PHYSICAL HANDLING FIXED COSTS% Sales83PHYSICAL HANDLING VARIABLE COSTS% Sales84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT RETURNS & REJECTION COSTS% Sales95PRODUCT INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales910TOTAL AFTER-SALES COSTS% Sales9110NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106D	77	TOTAL SALES COSTS	% Sales
WAREHOUSING FIXED COSTS% Sales80WAREHOUSING VARIABLE COSTS% Sales81WAREHOUSING VARIABLE COSTS% Sales82PHYSICAL HANDLING FIXED COSTS% Sales83PHYSICAL PROCESS FIXED COSTS% Sales84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT SERVICE & MAINTENANCE COSTS% Sales96PRODUCT SERVICE & MAINTENANCE COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL AFTER-SALES COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales	78	DISTRIBUTION FIXED COSTS	% Sales
WAREHOUSING VARIABLE COSTS% Sales82PHYSICAL HANDLING FIXED COSTS% Sales83PHYSICAL HANDLING VARIABLE COSTS% Sales84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT SERVICE & MAINTENANCE COSTS% Sales96PRODUCT SERVICE & MAINTENANCE COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL AFTER-SALES COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales<	79	DISTRIBUTION VARIABLE COSTS	% Sales
HYSICAL HANDLING FIXED COSTS% Sales83PHYSICAL HANDLING VARIABLE COSTS% Sales84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT NSTALLATION & RE-INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL AFTER-SALES COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS UTSIDE AGREED TERMS% Sales	80	WAREHOUSING FIXED COSTS	% Sales
83PHYSICAL HANDLING VARIABLE COSTS% Sales84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SERVICE & MAINTENANCE COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL AFTER-SALES COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS WITHIN AGREED TERMS% Sales	81	WAREHOUSING VARIABLE COSTS	% Sales
84PHYSICAL PROCESS FIXED COSTS% Sales85PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	82	PHYSICAL HANDLING FIXED COSTS	% Sales
PHYSICAL PROCESS VARIABLE COSTS% Sales86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT RETURNS & REJECTION COSTS% Sales95PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales90TOTAL AFTER-SALES COSTS% Sales910TOTAL MARKETING COSTS% Sales92NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	83	PHYSICAL HANDLING VARIABLE COSTS	% Sales
86TOTAL DISTRIBUTION AND HANDLING COSTS% Sales87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL AFTER-SALES COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	84	PHYSICAL PROCESS FIXED COSTS	% Sales
87MAILING & CORRESPONDENCE COSTS% Sales88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT RETURNS & REJECTION COSTS% Sales95PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL ARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	85	PHYSICAL PROCESS VARIABLE COSTS	% Sales
88MEDIA ADVERTISING COSTS% Sales89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	86	TOTAL DISTRIBUTION AND HANDLING COSTS	% Sales
89ADVERTISING MATERIALS & PRINT COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	87	MAILING & CORRESPONDENCE COSTS	% Sales
POS & DISPLAY COSTS% Sales90POS & DISPLAY COSTS% Sales91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	88	MEDIA ADVERTISING COSTS	% Sales
91EXHIBITION & EVENTS COSTS% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	89	ADVERTISING MATERIALS & PRINT COSTS	% Sales
Product Returns & Rejection Costs% Sales92TOTAL ADVERTISING COSTS% Sales93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	90	POS & DISPLAY COSTS	% Sales
93PRODUCT RETURNS & REJECTION COSTS% Sales94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	91	EXHIBITION & EVENTS COSTS	% Sales
94PRODUCT INSTALLATION & RE-INSTALLATION COSTS% Sales95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	92	TOTAL ADVERTISING COSTS	% Sales
95PRODUCT BREAKDOWN & POST INSTALLATION COSTS% Sales96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	93	PRODUCT RETURNS & REJECTION COSTS	% Sales
96PRODUCT SYSTEMS & CONFIGURATION COSTS% Sales97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	94	PRODUCT INSTALLATION & RE-INSTALLATION COSTS	% Sales
97PRODUCT SERVICE & MAINTENANCE COSTS% Sales98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	95	PRODUCT BREAKDOWN & POST INSTALLATION COSTS	% Sales
98CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS% Sales99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	96	PRODUCT SYSTEMS & CONFIGURATION COSTS	% Sales
99TOTAL AFTER-SALES COSTS% Sales100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	97	PRODUCT SERVICE & MAINTENANCE COSTS	% Sales
100TOTAL MARKETING COSTS% Sales101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	98	CUSTOMER PROBLEMS & CUSTOMER COMPLAINT COSTS	% Sales
101NEW TECHNOLOGY EXPENDITURE% Sales102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	99	TOTAL AFTER-SALES COSTS	% Sales
102NEW PRODUCTION TECHNOLOGY EXPENDITURE% Sales103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	100	TOTAL MARKETING COSTS	% Sales
103TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE% Sales104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	101	NEW TECHNOLOGY EXPENDITURE	% Sales
104TOTAL OPERATIONAL & PROCESS COSTS% Sales105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales	102	NEW PRODUCTION TECHNOLOGY EXPENDITURE	% Sales
105DEBTORS WITHIN AGREED TERMS% Sales106DEBTORS OUTSIDE AGREED TERMS% Sales% Sales% Sales	103	TOTAL RESEARCH AND DEVELOPMENT EXPENDITURE	% Sales
106 DEBTORS OUTSIDE AGREED TERMS % Sales	104	TOTAL OPERATIONAL & PROCESS COSTS	% Sales
	105	DEBTORS WITHIN AGREED TERMS	% Sales
107 UN-RECOVERABLE DEBTS % Sales	106	DEBTORS OUTSIDE AGREED TERMS	% Sales
	107	UN-RECOVERABLE DEBTS	% Sales

PURCHASING ENTITIES FINANCIAL DATA DEFINITIONS

Data given on:	Definition:
% OF CUSTOMERS = 50% Revenue	The best estimate of the percentage of immediate customers accounting for 50% of the sales of the business.
% SHARE OF 4 LARGEST FIRMS	The combined market shares of the four leading firms in the industry, expressed as a percentage.
ACTUAL RETURN ON INVESTMENT	The actual, pre-tax net income expressed as a percentage of investment for the business, used to adjust the future estimates of ROI.
ASSET UTILIZATION	Sales as a ratio of total sales.
AVERAGE REMUNERATION	Total employee remuneration divided by the number of employees.
BORROWING RATIO	Total debt as a ratio of net worth.
CAPACITY UTILIZATION	The average % percentage of standard capacity utilized during the year. Standard capacity is the sales value of the maximum output the business can sustain with: a) facilities normally in operation and b) current constraints (e.g. technology, work rules, labour practices, etc.)
CAPITAL EMPLOYED	The sum of long term liabilities. It represents the counterpart of the net assets employed by the firm.
CREDIT PERIOD	Debtors over sales times 365 days.
CREDITORS RATIO	Creditors over sales times 365 days.
CREDITORS	Trade creditors and bills payable within one year.
CURRENT RATIO	Current assets as a ratio of current liabilities.
DEBT GEARING RATIO	Long term loans as a ratio of net worth.
DEBTORS	Trade debtors and trade bills receivable due within one year.
DEPRECIATION	Includes amounts written off tangible fixed assets, including leased assets.
DIRECTORS REMUNERATION	Includes all payments made to directors including pension fund contributions, ex-gratia payments and payments to directors' family.
DISCOUNT CASH FLOW YIELD RATE	The internal rate of return after tax earned in this business when this strategy is executed. It is the time discount rate at which discounted cash flow plus residual is equal to initial investment.
DISCOUNTED CASH FLOW	The cash generated over ten years from net income, less the cash absorbed by increases in the net investment in the business. The annual cash flows are discounted to a present value, using the time discount rate.
DISCOUNTED NET INCOME (10 YEARS)	From pre-tax net income in each year is deducted a capital charge on the increase in investment since the base period to reflect the cost of these funds. The time discount rate is then applied to obtain the present value of the income stream for the 10 year period.
DOMESTIC REVENUES	Wherever applicable, domestic Revenues represent the proportion of total turnover generated locally less exports produced by the same companies.
EMPLOYEES UNIONIZED	The percentage of total employees of the business who are unionized.
EQUITY GEARING	Shareholders' funds as a ratio of total liabilities.
EXPORTS / REVENUES	Exports divided by Revenues.
EXPORTS	This figure will be shown where it has been disclosed.
FIFO VALUATION	The accounting method used for inventory valuation FIFO, or other method (e.g. LIFO).
FIXED ASSETS / EMPLOYEES	Fixed assets divided by the number of employees.
FIXED ASSETS	Property, plant, fixtures and fittings, office equipment and motor vehicles wholly owned and shown at their written down book value.
FIXED CAPITAL INTENSITY	Gross book value of plant & equipment expressed as a percentage of Revenues. Gross book value includes original value of buildings, real estate manufacturing & transportation equipment.

FIXED CAPITAL INTENSITY	The gross book value of plant and equipment, expressed as a percentage of Revenues.
FORECAST REAL MARKET GROWTH RATE (% / YEAR)	An estimate of the future annual real growth rate of the served market.
FORECAST SELLING GROWTH RATE % p.a.	A forecast of the annual growth rate of the selling prices.
IMMEDIATE CUSTOMER FRAGMENTATION	The proportion of the total number of immediate customers accounting for 50% of total Revenues, expressed as a percentage. For example, if 5 of a business's 100 immediate customers represent 50% Revenue, immediate customer fragmentation is 5%.
INCOME GEARING	Interest paid as a percentage of profit before tax and before interest paid.
INDUSTRY (SIC/NAICS) GROWTH, LONG RUN	The annual long term (10 year) growth rate of the SIC/NAICS industry in which the business is located, expressed as a percentage.
INDUSTRY CONCENTRATION RATIO	The amount of industry shipments accounted for by the four largest firms in the industry expressed as a percentage.
INTANGIBLE ASSETS	Non-tangible assets such as good will, trademarks, patents and copyrights owned.
INTEREST PAID	Gross interest paid. It should be noted that many private companies either do not disclose this figure in full or aggregate short-term, long-term and hire purchase interest together.
INTERMEDIATE ASSETS	Includes investments in subsidiary and associated companies, trade investments and other unquoted investments, insurance premiums on life policies, and Advanced Corporation Tax recoverable. In addition, amounts due from other Group companies (as necessary), associated and affiliated companies, receivable after one year and with no stated fixed repayment terms will be included. Long term portions of trade and sundry debtors will also be included, wherever they are disclosed separately in the accounts.
INVENTORY / REVENUES	The sum of raw materials, work-in-process inventory and finished goods inventory (each net of reserve for losses) as a percentage of Revenues.
INVESTMENT / REVENUES	Investment as a percentage of Revenues. Investment can be measured in any of the following ways: a) net book value of plant and equipment plus working capital b) equity plus long-term debt c) total assets employed minus current liabilities attributable to the business.
INVESTMENT / VALUE ADDED	Investment expressed as a percentage of value added. Value added is adjusted for profits to minimize that portion of the relationship with ROI which is caused by under or overstated earnings.
INVESTMENT PER EMPLOYEE	Average investment, expressed in monetary units per employee.
LONG TERM LOANS	Includes long term portions of bank & other institutional loans, mortgages, hire purchase repayments and leasing obligations, all of which are due after one year. Also, amounts due to group, associated & affiliated companies payable after one year are included.
MARKET POSITION	A factor combining:
	 a) MARKET SHARE: the share of the served market for the business, expressed as a percentage. b) RELATIVE MARKET SHARE: the market share of the business relative to the combined market share of the three leading competitors, expressed as a percentage. For example if ones business has 30% of the market and the three largest competitors have 20%, 10% and 10%: 30 divided by (20+10+10) = 75%.
MARKET SHARE GROWTH RATE	The annual growth rate of market share expressed as a percentage.
MARKET SHARE INSTABILITY	The instability of the market share of the business, measured as the sum of the absolute values of the business's annual market share changes.
MARKET SHARE	The share of the served market expressed as a percentage.
MARKETING EXPENSES / REVENUES	The sum of salesforce, advertising, promotion and other marketing expenses expressed as a percentage of Revenues. Does not include costs of physical distribution.
MISCELLANEOUS CURRENT ASSETS	Cash and near cash items such as quoted investments and tax reserve certificates. Also sundry debtors, prepayments & accrued income due within one year, plus amounts due from group companies, associated & affiliated companies receivable within one year.
MISCELLANEOUS CURRENT LIABILITIES	Sundry creditors, accrued expenses and prepaid income including dividends, corporation tax, social security and other sundry amounts payable within one year.

	ed and future taxation, minority interests, pension funds and similar liabilities, provisions for as and charges due.
NET ASSETS The net	t assets employed are obtained by subtracting total current liabilities from the total assets.
NET WORTH Equals	shareholders' funds less the intangible assets.
	tage of sales accounted for by new products. New products are those products introduced the three preceding years.
NEWNESS OF PLANT & Newnes EQUIPMENT (NBV / GBV)	ss of plant and equipment, measured as the ratio of Net Book Value to Gross Book Value.
received	ises Investment income received, such as income from quoted & unquoted investments, rents ed, share of profit from associated companies; as well as Reserves adjustments, such as rs from capital grant reserve, interest relief grants.
NUMBER OF The ave EMPLOYEES + THEIR REMUNERATION	erage number of employees together with their aggregate wages and salaries.
OPERATING PROFIT Operation	ing profit as a percentage of sales.
OPERATING PROFIT Pre-tax	profit plus interest, less non-trading income.
PRE-TAX PROFIT MARGIN Pre-tax	profits as a percentage of sales.
finance appropr losses o	t trading profit figure declared after deducting all operating expenses including depreciation & charges but before deduction of tax, dividends, subventions or group relief and other riations. Consolidated data is included where applicable in respect of the share of profits & of associated companies. Items described as exceptional are included. Those described as dinary items are excluded.
PROFIT / EMPLOYEES Profit be	efore tax divided by the number of employees.
PURCHASE AMOUNT The typ IMMEDIATE CUSTOMERS	vical amount of products or services bought by an immediate customer in a single transaction.
QUICK RATIO Current	t assets less stocks as a ratio of current liabilities.
DEVELOPMENT Product EXPENSES / REVENUES Services D exper	t or Service R & D expenses plus Process R & D expenses expressed as a % Revenue. t or Service R&D expenses include all expenses for innovation & advances in the products or s; including improvements in packaging, product design, features and functions. Process R & nses include all expenses for process improvements to reduce the cost of producing, sing and handling of goods. Sales are the net Revenues billed including lease revenues.
REAL MARKET GROWTH, The and SHORT-RUN a perce	nual growth rate of the size of served market, deflated by the selling price index, expressed as entage.
REAL MARKET GROWTH The hist RATE percent	storical annual real (unit) growth rate of the market which the business serves, expressed as a tage.
COMPENSATION competitive levels a	erage of hourly wage rates relative to leading competitors and salary levels relative to titors. Competitors' wage rates and salary levels are 100%; if ones wage rates and salary are 5% higher, ones relative hourly wage rates are 105%, relative salaries are 105%, and ones e relative compensation is 105%.
	gree of backward vertical integration (i.e. toward suppliers) of the business relative to its competitors.
	gree of forward vertical integration (i.e. toward customers) of the business relative to its competitors (less than, the same as, more than).
	arket share of the business, relative to the combined market shares of the three leading titors, expressed as a percentage.
SHARE competi	
RELATIVE PRICE The average leading	erage level of selling prices of the products & services relative to the average level of the competitors. The average price of the competitors is 100%; if the average prices of the ss are 5% higher when its price relative to competition is 105%.
RELATIVE PRICE The average of the second s	competitors. The average price of the competitors is 100%; if the average prices of the
RELATIVE PRICEThe average leading businesRELATIVE PRODUCT QUALITYThe per consum judged average	competitors. The average price of the competitors is 100%; if the average prices of the ss are 5% higher when its price relative to competition is 105%. rcentage of sales volume from products and service that, from the perspective of the ner, are judged as superior to those available from leading competitors minus the percentage

RETURN ON SHAREHOLDERS FUNDS	Pre-tax profits as a percentage of shareholders' funds.
ROI = NET INCOME / INVESTMENT	Pre-tax net income, including special non-recurring costs, minus corporate overhead costs, as a percentage of average investment including fixed and working capital at book value, but excluding corporate investment not particular to the business.
SALES / EMPLOYEES	Sales divided by the number of employees.
SALES / FIXED ASSETS	Sales as a ratio of fixed assets.
SALES	Gross turnover recorded, including overseas sales, inter-group sales and exports, but excluding Value Added Tax or Sales Tax.
SALES	The net sales billed, including lease revenues.
SELLING PRICE GROWTH RATE	The annual growth rate of selling prices charged, expressed as a percentage.
SHAREHOLDERS FUNDS	The sum of issued, ordinary, and preference share capital, all reserves, the profit and loss balance (retained profits) and government grants.
SHORT TERM LOANS	Includes short term portions of loans, bank overdrafts, hire purchase repayments & leasing obligations, due within one year. Plus amounts due to affiliated entities within one year.
STANDARD PRODUCTS / SERVICES	The products or services of the business more or less standardized for all customers, or are they designed or produced to order for individual customers.
STOCK TURNOVER	Sales as a ratio of stocks.
STOCKS	Stocks and work in progress (net of progress repayments) held.
TOTAL CURRENT ASSETS	The sum of stocks, debtors and other current assets, representing the portion assets which is realizable within a year.
TOTAL CURRENT LIABILITIES	The sum of trade creditors, short term debt and other current liabilities.
TOTAL DEBT / WORKING CAPITAL	Total debt as a ratio of working capital.
TOTAL DEBT	This amount is obtained by adding short term loans to the long term loans.
TOTAL LIABILITIES	The sum of capital employed and total current liabilities.
TRADING PROFIT MARGIN	Trading profit as a percentage of sales.
TRADING PROFIT	Operating profit plus depreciation.
VALUE ADDED / EMPLOYEES	Value added (adjusted for profits) expressed in monetary terms per employee.
VERTICAL INTEGRATION	Value added as a percentage of sales. Both value added & sales are adjusted for profits to minimize that portion of the relationship with ROI affected by under or overstated earnings.
WAGES / REVENUES	Employee remuneration divided by Revenues.
WORKING CAPITAL / REVENUES	Working capital over Revenues.
WORKING CAPITAL	The short-term funding to carry out day to day trading activities, it is obtained by subtracting total current liabilities from the current assets.

Industry Norms Definitions

The data in this section derives data from 30,415 worldwide companies and organisations (Suppliers and Distribution Channel members).

Norms for the Product industry are shown in this section. This represents the major industry sector data for the industry in each country and as such forms the basis of international comparison.

Only the most critical factors should be compared with the various scenarios given above as industry averages can at best represent an indication and not a specific point of measure.

Reliance on Industry Norms is often used by analysts in order to support theories and suppositions and these are in turn used for investment scenarios. In fact Industry Norms or Averages are not tangible as they combine and manipulate data from companies in wide ranging activities.

Much of the benefit in the analysis of Industry Norms is to use the data to provide guide-lines or parameters which can be seen to define and identify issues for the target industry sector.

Since these Industry Norms should be representative of the entire industry it is wise to provide an average which encompasses all the major countries in the trade cell.

INDUSTRY NOTES + DEFINITIONS

- 01. OEM & Manufacturers Market Level
- 02. Wholesale & Distributor Market Level
- 03. Retailer & Added Value Retailer Market Level
- 04. End User & Consumer Market Level
- 05. Discounted & Promotional Market Level
- 06. Plant & Equipment Average Annual Investment
- 07. Product Prices / Market Average Index
- 08. New Products Introduction Index
- 09. Relative output of Products of a Superior Quality Index
- 10. Index of Comparative Salesforce and Selling Expenditure
- 11. Index of Comparative Advertising Expenditure
- 12. Index of Comparative General Promotional Expenditure
- 13. Product Adoption Rates
- 14. Product Sales Conversion Rates
- 15. Average Annual Sales Growth Rate
- 16. Capacity Utilization as a measure of Standard Capacity
- 17. Standardized Products & Services Index
- 18. Relative Employee Compensation Index
- 19. Instable Market Share as an Index of Total Market Share
- 20. Relative Forward Integration Index
- Plant and Equipment Investment greater than Depreciation Plant and Equipment Investment Equal to Depreciation Plant and Equipment Investment Less than Depreciation Plant and Equipment Investment - Unallocated
- 22. Plant and Equipment in Use within the range 0-3 years Plant and Equipment in Use within the range 3-6 years

Plant and Equipment in Use within the range 6-9 years Plant and Equipment in Use over years 9 old / Unallocated

- 23. Supplier Concentration = 8 Largest
 Supplier Concentration = 20 Largest
 Supplier Concentration = 50 Largest
 Supplier Concentration = Unspecified / Unallocated
- 24. Immediate Wholesale & Retail Customers Immediate OEM and Manufacturing Customers Immediate Consumer and End User Customers Immediate Non-Specific Customers / Unallocated
- Enterprises within the Range 1-19 Employees
 Enterprises within the Range 20-99 Employees
 Enterprises within the Range 100+ Employees
 Enterprises within Unspecified / Unallocated Employee Ranges
- 26. Buyer Age Profile in the range 0-19 Years Buyer Age Profile in the range 20-24 Years Buyer Age Profile in the range 25-34 Years Buyer Age Profile in the range 35-44 Years Buyer Age Profile in the range 45-54 Years Buyer Age Profile in the range 55-64 Years Buyer Age Profile in the range 65+ / Unallocated Years
- 27. Buyer Profile in the AB Social Group
 Buyer Profile in the C1 Social Group
 Buyer Profile in the C2 Social Group
 Buyer Profile in the DE / Unallocated Social Group
- 28. End User Age Profile in the range 0-19 Years End User Age Profile in the range 20-24 Years End User Age Profile in the range 25-34 Years End User Age Profile in the range 35-44 Years End User Age Profile in the range 45-54 Years End User Age Profile in the range 55-64 Years End User Age Profile in the range 65+ / Unallocated Years
- 29. End User Profile in the AB Social Group End User Profile in the C1 Social Group End User Profile in the C2 Social Group End User Profile in the DE / Unallocated Social Group

30,415 Entities Office Furniture



Company Targets

Office Furniture

This database contains data on 30,415 significant worldwide Companies (Suppliers and Distribution Channel members).

Once users have identified from the Market document the Products or Services of interest, together with the Countries of interest (based on the Markets, Profitability, Industry data, and other criteria) a next step is to access data on the Company Targets, i.e. the individual Companies, Organisations and other Entities.

Users can get the data in several sections.

The **Procurement Data** provides information on the \$ Values and/or Quantities/Volumes of Materials, Products and Services purchased by individual Companies and Organisations. In addition to the Materials, Products & Services listed above, additional breakdowns and more detailed product and service data is available from the raw surveys.

The **Sales Data** provides information on the \$ Values and/or Quantities/Volumes of Products and Services sold by individual Companies and Organisations. In addition to the Products & Services listed above, additional breakdowns and more detailed product and service data is available from the raw surveys.

The **Trade Buyer & End User Data** provides information on the Trade Buyers and End Users of individual Companies and Organisations.

The **Survey Data** provides information on the Surveys of Products & Services, Operations, Buyer & Decision Maker Profiles, Trading Area, and Competitors.

The **Corporate Data** provides information on target companies or organisations and this will give readers a detailed understanding of the target.

Cost + Delivery

Costs depend on the data required. A quotation of cost and delivery will be provided on request from the After-Sales Service (see below).

Procurement & Input Data

Demand for Input Materials, Products & Services

The Procurement Data provides information on the \$ Values and/or Quantities/Volumes of Materials, Products and Services purchased by individual Companies and Organisations.

In addition to the Materials, Products & Services listed, additional breakdowns and more detailed product and service data is available from the raw surveys.

This will always include data, by year Historic: from 1997, and a Forecast by year to 2040. Data can be provided for up to 200 countries.

The client can specify Input Materials / Product / Services breakdowns as needed.

Sales Data

Sales of Products & Services

The Sales Data provides information on the \$ Values and/or Quantities/Volumes of Products and Services sold by individual Companies and Organisations.

In addition to the Products & Services listed above, additional breakdowns and more detailed product and service data is available from the raw surveys.

This will always include data, by year Historic: from 1997, and a Forecast by year to 2040. Data can be provided for up to 200 countries.

The client can specify Product / Services Market breakdowns as needed.

Trade Buyers & End User Data

Trade Buyers

This data can investigate the Trade Buyers in the selected industries. The data is based on a series of existing Databases and raw survey data. The client can specify information as needed.

End Users

This data can investigate the End Users in the selected industries. The data is based on a series of existing Databases and raw survey data. The client can specify information as needed.

Survey Data

Survey Data for the Products & Industries

Each survey (Suppliers, Distribution Channels, Decision Makers, Trade Buyers and End Users) contains 5 sub-sets for Products, Physical Operations, Buyer & End Users, Trading Area, & Competitors in the selected Industries.

Products	The client can specify information as needed.
Physical Operations	The client can specify information as needed.
Buyer & Decision Maker Profiles	The client can specify information as needed.
Trading Area	The client can specify information as needed.
Competitors	The client can specify information as needed.

These surveys cover the Industries, Products, Competitors, Operations and Product Flows in terms of the Suppliers, Distributors, Decision Makers, and End Users.

Industry & Supplier Performance

One can investigate the product Industry in the selected Industries. Industry Performance Survey results. The client can specify information as needed.

Distribution Channels

One can investigate the product Distribution Channels in the selected Industries. Distribution Survey results. The client can specify information as needed.

Decision Makers

One can investigate the product Buyers and Purchasing Decision Makers in the selected Industries. Purchasing Decision Makers Survey results. The client can specify information as needed.

Trade Buyers & End Users

One can investigate the End Users in the selected Industries. Trade Buyer & End User Survey results. The client can specify information as needed.

Corporate Data

This database contains data on 30,415 significant Companies (Suppliers and Distribution Channel members) worldwide.

The Corporate Data provides information on target companies or organisations and this will give readers a detailed understanding of the target company.

This part is provided as a PDF file or a word file, as specified by the client.

Sample Data Objectives for each Target Company

The data objectives have to be set by the client and were possible these will be achieved by the research. For example:-

- 1. Financials: historical sales, forecasted sales, gross profit margin.
 - a. By industry sector and application sector as defined by the client.

For example, for the sales made by a Target Company those products sold to specific categories of customers, how much of their revenue is generated from providing various products, or application to specific categories of customers, et cetera.

- 2. A list of products produced by the Target Company or sourced from other suppliers.
- 3. Type of distribution channel, e.g. direct sales to End Users, OEM sales, via specifiers, via importers or distributor, partnering with third party providers, et cetera.
- 4. Partners by type (e.g. specifiers, product distributor, customer service partner) per country
- 5. Pricing by product sector defined by the client.
- 6. Discount structures
- 7. Capacity by product/market defined
- 8. Availability of products (% of product in stock versus product to be ordered)
- 9. Sales by the type of Support for all categories specified by the client.
- 10. The average Modernization and Upgrades period by Product Sector defined by the client.
- 11. Customer Perceptions
- 12. The size (in terms of number) of management team per country, number of field sales persons per country, number of customer service staff per country.
- 13. Countries covered by the competitors, production sites (city), customer service sites (city), headcount, documentation.
- 14. Technology and innovation: innovative technology or application developments.
- 15. Et cetera... The client can specify any particular data which needs to be covered.

List of Target Companies

The Client may either select the target themselves, or can specify the Top 10 or Top 15 in the World / Europe / individual Country / et cetera. The client can specify here which Target Companies are to be covered.

Base data objectives for the Target Company

Key Personnel

- 1. Chairman
- 2. Chief Executive
- 3. Directors:
- 4. Executives:

Corporate Summary

- 5. Company Description
- 6. Company History
- 7. Legal Entity & Ownership
- 8. Company Facilities
- 9. Company Key Assets
- 10. Mainline product / service
- 11. Product / services provided
- 12. Parent Company
- 13. Bankers
- 14. Year established
- 15. Current employees
- 16. Issued capital
- 17. Shareholders
- 18. Last published turnover
- 19. Subsidiaries
- 20. Associated companies
- 21. Companies represented
- 22. Agencies
- 23. Physical processing locations
- 24. Capital investment
- 25. Advertising expenditure
- 26. Advertising media
- 27. Advertising posture
- 28. Sales promotion activity
- 29. Method of selling
- 30. Distribution
- 31. Distribution network
- 32. Use of distribution channels

SWOT Analysis

- 53. Strengths
- 54. Weaknesses
- 55. Opportunities
- 56. Threats

Goals

- 64. Renovating premises, stocking, staff & marketing.
- 65. Industry Penetration
- 66. Penetrate and raise awareness in target markets.
- 67. Achieving a higher profit margin.
- 68. Building the customer base.
- 69. Generate repeat and referral sales.
- 70. Expansion potential.
- 71. Reputation as a quality Supplier.

Exit Strategies

Corporate Observations

- 33. Premises
- 34. Product Brands
- 35. Product Sales Channels
- 36. Products Carried & Services Offered
- 37. Consumer Features & Benefits
- 38. Current Industry Analysis
- 39. Competition
- 40. Competitive Advantage
- 41. Target Industries
- 42. Target Customers
- 43. Current Strategy & Implementation
- 44. Current Management
- 45. Current Financial Plan
- 46. Investment Fund Sources & Use of Funds
- 47. Future Target Customers
- 48. Future Process Trends
- 49. Future Industry Analysis
- 50. Projected Industry Size
- 51. Planned Products & Services
- 52. Development Plans

Future Strategy Planning & Implementation

- 57. Philosophy
- 58. Product Development
- 59. Internet Strategy
- 60. Marketing Strategy
- 61. Sales Strategy
- 62. Strategic Alliances
- 63. Operations

Management

- 72. Organisational Structure
- 73. Leadership
- 74. Staff Members

Financial Plans

- 75. Finance Requirements
- 76. Use of Funds
- 77. Cash Flow
- 78. Balance Sheet Topics
- 79. Financial Assumptions

Specific Additional corporate data required on Target Companies

The client can specify any particular corporate data which is needed:

- 80. -81. -
- 82. Et cetera

These above items are a qualitative analysis of the Target Company. This data is derived from the Surveys of Industry sources, Distribution Channels and Buyers of the products supplied by the target company. This data is not quantified, but is presented as the qualified and subjective opinions of those responding to the surveys.

Financial Data for the Target Company

The financial data is provided in sections:-

- 1. the most salient Management figures and margins, and
- 2. a full Balance Sheet and Management Accounts simulation.

Management Accounts

Management figures for the Target Company: Management figures for the Target Company:

- 1. Product Revenue
- 2. Product Profitability as a % Revenue
- 3. Total Process Space
- 4. Average Site Process Space
- 5. Average Site Revenues
- 6. Average Site Establishment Cost
- 7. Fixed Assets: Premises
- 8. Fixed Assets: Equipment
- 9. Fixed Assets: Miscellaneous Items
- 10. Fixed Assets
- 11. Capital Expenditure on Premises
- 12. Capital Expenditure on Plant
- 13. Capital Expenditure on Equipment
- 14. Cap. Expend. on Data Processing
- 15. Capital Expenditure on Misc. Items
- 16. Total Capital Expenditure
- 17. Retirements: Premises
- 18. Retirements: Plant & Equipment
- 19. Retirements: Miscellaneous Items
- 20. Total Retirements

- 21. Total Fixed Assets
- 22. Finished Product Stocks
- 23. Work in Progress as Stocks
- 24. Materials as Stocks
- 25. Total Stocks / Inventory
- 26. Debtors
- 27. Miscellaneous Current Assets
- 28. Total Current Assets
- 29. Total Assets
- 30. Creditors
- 31. Short Term Loans
- 32. Miscellaneous Current Liabilities
- 33. Total Current Liabilities
- 34. Net Assets / Capital Employed
- 35. Long Term Loans
- 36. Miscellaneous Long Term Liabilities
- 37. Shareholders' Funds
- 38. Process Workers
- 39. Total Employees

Specific Additional Financial data required on Target Companies

The client can specify any particular Financial data which is needed.

Balance Sheet and Management Ratios

Balance Sheet and Management Accounts for the Target Company: 🔛 as an Excel file:

- Return on Capital 1.
- Return on Assets 2.
- Return on Shareholders' Funds 3.
- Pre-tax Profit Margins 4.
- **Operating Profit Margin** 5.
- Trading Profit Margin 6.
- Return on Investment 7.
- Assets Utilisation (Sales to Total Assets) 8.
- Sales as a ratio of Fixed Assets 9.
- 10. Stock Turnover (Sales as a ratio of Stocks)
- 11. Credit Period
- 12. Creditors' Ratio (Creditors / Sales times 365 days)
- 13. Default Debtors / Ratio of Total Debtors
- 14. Un-Recoverable Debts Ratio of Total Debts
- 15. Working Capital / Sales
- 16. Materials & Energy Costs as a % Revenue
- 17. Added Value
- 18. Investment as a Ratio of Added Value
- 19. Value of Plant & Equipment % Revenue
- 20. Vertical Integration (Value Added % Revenue)
- 21. Research & Development Investment % Revenue
- 22. Capital Expenditure Investment % Revenue
- 23. Marketing Costs as a % Revenue
- 24. Current Ratio (Current Assets/Liabilities)
- 25. Quick Ratio
- 26. Borrowing Ratio Total Debt ratio of Net Worth)
- 27. Equity Ratio (Shareholders Funds : Total Liabilities)
- 28. Income Gearing
- 29. Total Debt as a ratio of Working Capital
- 30. Debt Gearing Ratio (Long Term Loans: Net Worth)
- 31. Average Remuneration (all employees)
- 32. Profit per Employee
- 33. Sales per Employee
- 34. Remunerations / Sales
- 35. Fixed Assets per Employee
- 36. Capital Employed per Employee
- 37. Total Assets per Employee
- 38. Value of Average Investment per Employee
- 39. Value Added per Employee
- 40. Materials Costs as a % Revenue
- 41. Wage Costs as a % Revenue
- 42. Payroll and Wages as a Ratio to Materials
- 43. Variable Costs as a % Revenue
- 44. Fixed Costs as a % Revenue
- 45. Fixed Costs as a Ratio of Variable Costs
- 46. Distribution Costs as a % Revenue
- 47. Warehousing Costs as a % Revenue
- 48. Physical Costs as a % Revenue
- 49. Fixed as a Ratio of Variable Distribution Costs
- 50. Fixed as a Ratio of Variable Warehousing Costs
- 51. Fixed as a Ratio of Variable Physical Costs
- 52. Fixed Ratio of Variable Total Distribution Costs
- 53. Product Returns Costs % Revenue
- 54. Product Installation Costs as a % Revenue
- 55. Product Breakdown Costs as a % Revenue
- 56. Product Systems Costs as a % Revenue
- 57. Product Service & Associated Costs % Revenue
- Customer & Associated Costs % Revenue 58.
- 59. Work in Progress / Materials Ratio Finished Products
- 60. Stock

- 61. Un-recoverable Debts Ratio of Total Debt
- 62. Un-recoverable Debts Ratio Within Terms
- 63. Total Sales Costs as a % Revenue
- 64. Total Distribution Costs as a % Revenue
- 65. Total Advertising Costs as a % Revenue
- 66. Total After-Sales Costs as a % Revenue
- 67. Total Customer Compensation Costs
- 68. Total Variable Marketing Costs % Revenue
- 69. Total Fixed Marketing Costs % Revenue 70. Total Fixed Marketing Costs : Ratio Variable Costs
- 71. Variable Sales Personnel Costs: Marketing 72. Variable Distribution Ratio Marketing Costs
- 73. Variable Advertising Costs : Marketing
- 74. Variable After-Sales Costs as a Ratio of Marketing Costs
- 75. Sales Personnel Variable Costs : Sales 76. Sales Personnel Variable Costs : Debtors
- 77. Sales Personnel Variable Costs
- 78. Exports as a % Revenue
- 79. \$ Hourly Pay Rate 80. \$ Hourly Wage Rate
- 81. Capital Employed
- 82. Return on Capital
- 83. Return on Assets
- 84. Return on Shareholders' Funds
- 85. Pre-tax Profit Margins
- 86. Operating Profit Margin
- 87. Trading Profit Margin
- 88. Return on Investment
- 89. Assets Utilisation (Sales : Total Assets)
- 90. Sales / Fixed Assets Materials Ratio Work in Progress

Value of Plant & Equipment as a % Revenue

Capital Expenditure Investment % Revenue

Total Debt as a ratio of Working Capital

Average Remuneration (all employees)

Value of Average Investment / Employee

36

Research & Development Investment as a % Revenue

- 91. Stock Turnover (Sales as a ratio of Stocks)
- 92. Credit Period
- 93. Creditors' Ratio
- 94. Default Debtors Ratio of Total Debtors

Vertical Integration Ratio

- 95. Un-Recoverable Debts Ratio of Total Debts
- 96. Working Capital / Sales

Current Ratio

Borrowing Ratio

Income Gearing

Debt Gearing Ratio

Profit per Employee

Sales per Employee

Remunerations / Sales

Fixed Assets per Employee

Total Assets per Employee

Value Added per Employee

Capital Employed per Employee

Quick Ratio

Equity Ratio

97. Materials & Energy Costs as a % Revenue

Marketing Costs as a % Revenue

98. Added Value 99. Investment as a Ratio of Added Value

100.

101.

102.

103.

104.

105.

106.

107.

108.

109.

110.

111.

112.

113.

114.

115.

116.

117.

118.

119.

120.

Supplementary Data

The client can specify information as needed.

This section can be used to specify non-Industry or non-Corporate data and research, for example:-

- Product Data
- Distribution Data
- Processes
- Technologies
- Macro-Economic Issues
- Political Issues
- National Legislation and Regulations
- Product Certification and Conformity Issues
- Demographic Data
- Physical & Geographical data (for example, Highways, Elevations, et al)
- Business Resources
- Et cetera...





Office Furniture

Database Editions

Upgrade to the full Database Edition at a reduced cost

To upgrade to the full Database Edition you can use the coupon in the Market Edition to order the upgrade database edition you need at a reduced cost.

To claim your Coupon please contact your usual Dealer, and you will be supplied with the Database Edition of your choice.

World Database: Cost \$ 2850, less the Coupon value of \$500.

Regional Database: Cost \$ 1850, less the Coupon value of \$300.

Country & City Database: Cost \$ 2850, less the Coupon value of \$500.

Country Database: Cost \$ 1250, less the Coupon value of \$300.

Delivery

Online delivery of a Zipped file in 24 hours; plus an optional back-up DVD shipped in 1 working day.





Office Furniture

Database Editions



www.m-c-w.eu



Editions available

Office Furniture

The report on Office Furniture is available is several editions, and also there are various additional elements available from the After-Sales Service.

World Database

The World Database gives market data for Office Furniture on each of the Product and Market Sectors for about 200 countries. There are data caveats on country data because in certain countries the data may not be available.

Regional Database

There are 9 Regional Databases available which give market data for Office Furniture on each of the Product and Market Sectors for countries in a particular Region. There are data caveats for some country data because in certain countries the data may not be available.

- 1. Canada & USA
- 2. Central America (31 Countries)
- 3. South America (13 Countries)
- 4. Europe (44 Countries)
- 5. Eurasia (4 Countries)
- 6. Middle East (19 Countries)
- 7. Africa (54 Countries)
- 8. Asia (24 Countries)
- 9. Oceania (17 Countries)

See the countries in each Regional Report : Appendix 1

Country Database

There are Office Furniture Country Database available for most countries. Country Reports provide detailed information on the target country.

Country & City Database

The Office Furniture Country + City Database provides users with commercial intelligence on markets and industry in a particular country, plus market, financial and industry data on each of the significant Cities and Towns in the country. For the larger countries, like China, India, the USA, Brazil, et al, the data is generally limited to the top 500 Cities and Towns within the country.

Markets, Products & Services

The report will give Market data for each of the below Office Furniture Product Sectors, by year Historic: from 1997, and a Forecast by year to 2040. Data will be given for about 200 countries.

To see what such Country spreadsheets looks like (*illustrative examples only*):

<u>Market Data</u> <u>Germany Market</u> <u>Germany Market Values</u> (US\$, Euros, Yen & Yuan)

In addition aggregate Market data is given (illustrative examples only):

World / Global Totals (in US\$, Euros, Yen and Yuan) WORLD Market Values Dollar Euro WORLD Market Values Yen Yuan

9 Regional (Canada & USA, Central America, South America, Europe, Eurasia, Middle East, Africa, Asia, Oceania) Totals (in US\$, Euros, Yen and Yuan): <u>Europe Market Values Dollar Euro</u> <u>Europe Market Values Yen Yuan</u>

Year / Country Totals (1997 to 2040). Year 2010 Country Values Dollars

Code: W0470_L Office furniture

Products covered

OFFICE FURNITURE

- 1. Office furniture
- 2. Booths, portable, office
- 3. Chairs for drawing offices
- 4. Chairs, adjustable, office
- 5. Chairs, office
- Chairs, stacking, office
 Desks & tables, office, for the disabled
- 8. Desks for drawing offices
- 9. Desks for drawing once
- 10. Desks, modular, office
- 11. Desks, standard, office
- 12. Furniture & fittings, plastic, for offices
- 13. Furniture, antistatic, for offices
- 14. Furniture, ergonomic, for offices & drawing offices
- 15. Furniture, metal, for offices
- 16. Furniture, modular, stainless steel, for offices
- 17. Furniture, office mail room
- 18. Furniture, office reception area
- 19. Furniture, office, customised
- 20. Furniture, open-plan, for offices
- 21. Furniture, wooden, for offices
- 22. Stools for drawing offices
- 23. Stools for offices
- 24. Tables & stands, drafting
- 25. Tables, office
- 26. Tables, office, desk matching
- 27. Tables, office, height adjustable
- 28. Trolleys for offices
- 29. Workstations, complete, ergonomic
- 30. Office furniture, NSK

Geographic Coverage

Albania Algeria Angola Argentina Armenia Aruba Australia Austria Azerbaijan **Bahamas Bahrain Bangladesh Barbados Belarus Belgium** Belize **Bhutan Bolivia** Bosnia + Herzegovina **Botswana** Brazil **Brunei** Bulgaria **Burma** Cambodia Cameroon Canada Chile China Colombia **Republic of Congo** D R Congo - Zaire Costa Rica Cote d'Ivoire Croatia Cuba Cyprus **Czech Republic** Denmark Dominica **Dominican Republic** Ecuador Egypt El Salvador Estonia Ethiopia Finland France French Guiana Gabon Gambia Georgia

Germany Ghana Greece Guadeloupe Guatemala Guinea Guinea-Bissau Guyana Haiti Honduras Hong Kong Hungary Iceland India Indonesia Iran Iraq Ireland Israel Italy Jamaica Japan Jordan Kazakhstan Kenva Korea South **Kuwait Kyrgyzstan** Laos Latvia Lebanon Lesotho Liberia Libya Lithuania Luxembourg Macedonia Madagascar Malawi Malaysia Martinique **Mauritius Micronesia** Mexico Moldova Mongolia Morocco Mozambique Namibia **Netherlands Netherlands Antilles New Zealand**

Nicaragua Nigeria Norway Oman Pakistan Panama Papua Paraguay Peru **Philippines** Poland Portugal Puerto Rico Qatar Reunion Romania **Russia** Saudi Arabia Senegal Serbia + Montenegro Sierra Leone Singapore Slovakia Slovenia South Africa Spain Sri Lanka Sudan Suriname Swaziland Sweden Switzerland Syria Taiwan Tajikistan Tanzania Thailand Trinidad Tunisia Turkey Turkmenistan Uganda Ukraine **United Arab Emirates United Kingdom United States** Uruguay Uzbekistan Venezuela Vietnam Zambia Zimbabwe

See Data Caveat below.

Financial Data

The databases will give Financial data for each of the below Office Furniture Financial Data and Margins, by country, by year Historic from 1997, and a Forecast by year to 2040. Data will be given for EACH of the countries covered.

Balance Sheet Data

To see what such a spreadsheet looks like: Financial Balance Sheet Data

Total Revenues, Domestic Revenues, Exports, Pre-tax Profit, Interest Paid, Non-trading Income, Operating Profit, Depreciation: Structures, Depreciation: Plant and Equipment, Depreciation: Miscellaneous Items, Total Depreciation, Trading Profit, Intangible Assets, Intermediate Assets, Fixed Assets: Structures, Fixed Assets: Plant and Equipment, Fixed Assets: Miscellaneous Items, Fixed Assets, Capital Expenditure on Structures, Capital Expenditure on Plant and Equipment, Capital Expenditure on Vehicles, Capital Expenditure on Data Processing Equipment, Capital Expenditure on Miscellaneous Items, Total Capital Expenditure, Retirements: Structures, Retirements: Plant and Equipment, Retirements: Miscellaneous Items, Total Retirements, Total Fixed Assets, Finished Product Stocks, Work in Progress as Stocks, Materials as Stocks, Total Stocks / Inventory, Debtors, Total Maintenance Costs, Services Purchased, Miscellaneous Current Assets, Total Current Assets, Total Assets, Creditors, Short Term Loans, Miscellaneous Current Liabilities, Total Current Liabilities, Net Assets / Capital Employed, Shareholders Funds, Long Term Loans, Miscellaneous Long Term Liabilities, Workers, Hours Worked, Work in 1st Quarter, Work in 2nd Quarter, Work in 3rd Quarter, Work in 4th Quarter, Total Employees, Raw Materials Cost, Finished Materials Cost, Fuel Cost, Electricity Cost, Total Input Supplies / Materials and Energy Costs, Payroll Costs, Wages, Directors' Remunerations, Employee Benefits, Employee Commissions, Total Employees Remunerations, Sub Contractors, Rental & Leasing: Structures, Rental & Leasing: Plant and Equipment, Total Rental & Leasing Costs, Maintenance: Structures, Maintenance: Plant and Equipment, Communications Costs, Miscellaneous Expenses, Sales Personnel Variable & Commission Costs, Sales Expenses and Costs, Sales Materials Costs, Total Sales Costs, Distribution Fixed Costs, Distribution Variable Costs, Warehousing Fixed Costs, Warehousing Variable Costs, Physical Handling Fixed Costs, Physical Handling Variable Costs, Physical Process Fixed Costs, Physical Process Variable Costs, Total Distribution and Handling Costs, Mailing & Correspondence Costs, Media Advertising Costs, Advertising Materials & Print Costs, POS & Display Costs, Exhibition & Events Costs, Total Advertising Costs, Product Returns & Rejection Costs, Product Installation & Re-Installation Costs, Product Breakdown & Post Installation Costs, Product Systems & Configuration Costs, Product Service & Maintenance Costs, Customer Problem Solving & Customer Complaint Costs, Total After-Sales Costs, Total Marketing Costs, New Technology Expenditure, New Production Technology Expenditure, Total Research and Development Expenditure, Total Operational & Process Costs, Debtors within Agreed Terms, Debtors Outside Agreed Terms, Un-recoverable Debts.

Financial Margins & Ratios Data

To see what such a spreadsheet looks like: Financial Margins & Ratios Data

Return on Capital, Return on Assets, Return on Shareholders' Funds, Pre-tax Profit Margins, Operating Profit Margin, Trading Profit Margin, Return on Investment, Assets Utilisation (given as a ratio of Sales to Total Assets), Sales as a ratio of Fixed Assets, Stock Turnover (Sales as a ratio of Stocks), Credit Period, Creditors' Ratio (given as Creditors divided by Sales times 365 days), Default Debtors given as a Ratio of Total Debtors, Un-Recoverable Debts given as a Ratio of Total Debts, Working Capital / Sales, Materials & Energy Costs as a % Revenue, Added Value, Investment as a Ratio of Added Value, Value of Plant & Equipment as a % Revenue, Vertical Integration (Value Added as a % Revenue), Research & Development Investment as a % Revenue, Capital Expenditure Investment as a % Revenue, Marketing Costs as a % Revenue, Current Ratio (Current Assets as a ratio of Current Liabilities), Quick Ratio, Borrowing Ratio (or Total Debt as a ratio of Net Worth), Equity Ratio (Shareholders Funds as a ratio of Total Liabilities), Income Gearing, Total Debt as a ratio of Working Capital, Debt Gearing Ratio (Long Term Loans as a ratio of Net Worth), Average Remuneration (all employees - full and part), Profit per Employee, Sales per Employee, Remunerations / Sales, Fixed Assets per Employee, Capital Employed per Employee, Total Assets per Employee, Value of Average Investment per Employee, Value Added per Employee, Materials Costs as a % Revenue, Wage Costs as a % Revenue, Payroll and Wages as a Ratio to Materials, Variable Costs as a % Revenue, Fixed Costs as a % Revenue, Fixed Costs as a Ratio of Variable Costs, Distribution Costs as a % Revenue, Warehousing Costs as a % Revenue, Physical Costs as a % Revenue, Fixed as a Ratio of Variable Distribution Costs, Fixed as a Ratio of Variable Warehousing Costs, Fixed as a Ratio of Variable Physical Costs, Fixed as a Ratio of Variable Total Distribution & Handling Costs, Product Returns & Rejections Costs as a % Revenue, Product Installation & Associated Costs as a % Revenue, Product Breakdown & Associated Costs as a % Revenue, Product Systems & Associated Costs as a % Revenue, Product Service & Associated Costs as a % Revenue, Customer Complaint & Associated Costs as a % Revenue, Stock Work in Progress & Materials as a Ratio of Finished Products, Stock Materials as a Ratio of Work in Progress, Un-recoverable Debts as a Ratio of Total Debt, Un-recoverable Debts as a Ratio of Debts Within Agreed Terms, Total Sales Costs as a % Revenue, Total Distribution & Handling Costs as a % Revenue, Total Advertising Costs as a % Revenue, Total After-Sales Costs as a % Revenue, Total Customer Compensation Costs as a % Revenue, Total Variable Marketing Costs as a % Revenue, Total Fixed Marketing Costs as a % Revenue, Total Fixed Marketing Costs as a Ratio of Total Variable Marketing Co, Variable Sales Personnel Costs as a Ratio of Marketing Costs, Variable Distribution & Handling Costs as a Ratio of Marketing Costs, Variable Advertising Costs as a Ratio of Marketing Costs, Variable After-Sales Costs as a Ratio of Marketing Costs, Sales Personnel Variable Costs as a Ratio of Sales, Sales Personnel Variable Costs as a Ratio of Debtors, Sales Personnel Variable Costs as a Ratio of Un-Recoverable Debtors, Exports as a % Revenue, \$ Hourly Pay Rate, \$ Hourly Wage Rate, Capital Employed.

General Contents

Office Furniture World Database

This report provides commercial intelligence on industries in over 200 countries. The report analyses the world Market with a basic point of reference, namely a base reference country.

These reports give both a narrative description of the matters covered as well as provide users the ability to directly use the Chapters (via Microsoft Word) to produce their own reports and documentation. Experienced users will be able to use the spreadsheet and databases to generate detailed narrative reports, charts and graphics - as well as sophisticated business and commercial forecasts and models. The databases are provided in both Excel spreadsheets and an Access database. Explanatory notes are provided as Word or PDF formats.

As an entry level product the narrative is necessarily illustrative in its terminology and seeks to provide a basic degree of business logic and theory which indicates the rational applied in the forecasting and modelling methodology.

The databases are specifically designed to provide users with a uniform and consistent numeric measure of both (normally) quantifiable values as well as conceptual factors which are (usually) only capable of qualification. Experienced users will know how to apply forecasting and modelling software to the numeric data provided to generate highly detailed and discrete business planning models. The databases provided in this report can be used directly with databases on other product, markets and industries in other countries. The databases are specifically designed to be transnational, currency neutral, inflation and purchasing parity adjusted, product parity and product equivalent adjusted, opportunity cost adjusted, and numerically compatible; they all can be linked or merged programmatically in business planning models to provide multi-national and multi-level analysis.

The databases are designed to give a common definition, unit of measure and quantification of markets in over 200 countries. These rely on data collection at various levels of the product flow; this effectively means: the producer, the distribution channels and the end user or consumers. This data is then correlated with any national and international statistical data produced by official agencies. Unfortunately, product flow data gathering in some countries is difficult, and furthermore the official statistical data is both inaccurate and sparse. In such circumstances, in some countries, we have to flag a Data Caveat as a warning.

Choice of Base Reference Country

As report databases are generated specifically for each client order, the client can select which Base Country the database uses. The choice of a Base Country is important as it puts the database into the client's own perspective. This is important, for example, in respect of Purchasing Parity data or the results of End User Survey data where the world data is presented from the relative position of the Base Country.

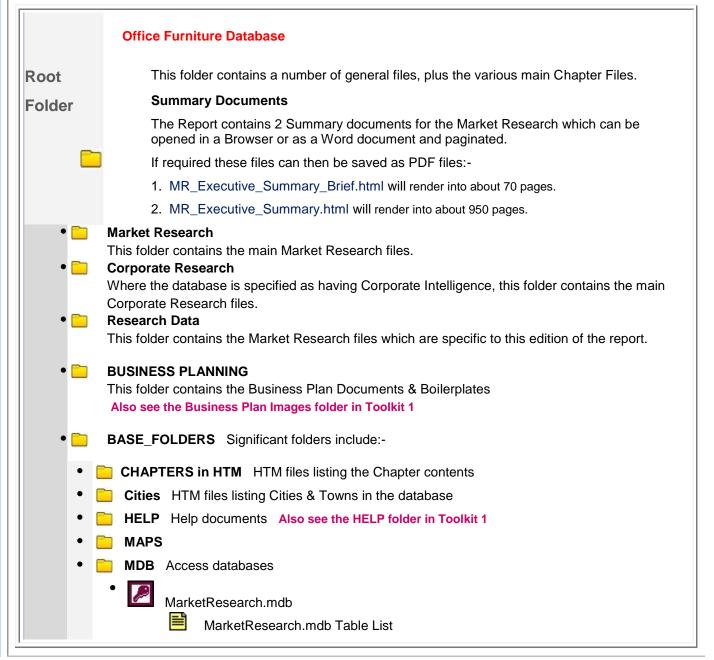
Database Edition Market Research Contents

Please also see the Notes to the contents: Notes

Within each heading there are links with detailed descriptions and explanation of the contents; these can be opened when the link is clicked.

Chapters	Pages	ges Volumes Diagrams, Maps & Illustrations		Spreadsheets & Database tables		
59	2157	Online & DVD	c. 500	Excel Spreadsheets: 10077 Access tables: 9710		

Databases & Structures



• 🖉 World.mdb World.mdb Table List
World_Product_Sectors.mdb World_Product_Sectors.mdb Table List
Corporate.mdb Corporate.mdb Corporate.mdb Table List
Base.mdb General & Database Reference tables in 'Base_mdb_Database.zip' file [Size 75.8MB]
Data.exe Supplemental Database extraction [Optional. 547 databases for Modelling Level products. Size 2.56GB]
 Auxiliary_Data.exe Auxiliary Database extraction [Optional. 44 databases for Modelling Level products. Size 298MB]
 Data_Help.exe Help file extraction [Optional. 10,400 help files for Modelling Level products. Size 34MB]
• NAICS Classifications
 REFERENCE Reference documents: Solution & Solution Also see the REFERENCE folder in Toolkit 1
• 🗀 XLS 🖾 Business Planning & Database Reference Spreadsheets
 XLS_Corporate Spreadsheets Corporate File List
XLS_MarketResearch Market Research Spreadsheets Market Research File List

Documents & Manuals

There are additional resources to be found in Toolkit 1 which can be used to assist the interpretation and manipulation of the database. These are:-

- 1. Data Manuals on the Report Contents
- Documents & Templates on the Report Contents
 Help files on the Report Contents
 Manuals & Templates on the Report Contents

For a detailed Table of Contents for each chapter, database or spreadsheet: **click** on the **Blue headings shown below.** This will open a page in your browser which fully specifies the contents of that heading.

Spreadsheets



Chapters

- 1 OVERSEAS DEVELOPMENT
- 2 ADMINISTRATION
- 3 ADVERTISING
- 4 BUYERS COMMERCIAL OPERATIONS
- 5 BUYERS COMPETITORS
- 6 BUYERS MAJOR CITY
- 7 BUYERS PRODUCTS
- 8 BUYERS TRADE CELL
- 9 COMPETITIVE INDUSTRY ANALYSIS
- **10 COMPETITOR ANALYSIS**
- 11 COUNTRY FOCUS
- 12 DISTRIBUTION
- 13 FINANCIAL BUSINESS DECISION SCENARIOS
- 14 FINANCIAL CAPITAL COSTS FINANCIAL SCENARIOS
- 15 FINANCIAL CASHFLOW OPTION SCENARIOS
- 16 FINANCIAL COST STRUCTURE SCENARIOS
- 17 FINANCIAL HISTORIC INDUSTRY BALANCE SHEET
- 18 FINANCIAL HISTORIC MARKETING COSTS & MARGINS
- 19 FINANCIAL INVESTMENT + COST REDUCTION SCENARIOS
- 20 FINANCIAL MARKET CLIMATE SCENARIOS
- 21 FINANCIAL MARKETING COSTS
- 22 FINANCIAL MARKETING EXPENDITURE SCENARIOS
- 23 FINANCIAL MARKETING MARGINS
- 24 FINANCIAL STRATEGIC OPTIONS SCENARIOS
- 25 FINANCIAL SURVIVAL SCENARIOS
- 26 FINANCIAL TACTICAL OPTIONS SCENARIOS

- 27 GEOGRAPHIC DATA
- 28 INDUSTRY NORMS
- 29 MAJOR CITY MARKET ANALYSIS
- 30 MARKET CAPITAL ACCESS SCENARIOS
- 31 MARKET CASHFLOW SCENARIOS
- 32 MARKET ECONOMIC CLIMATE SCENARIOS
- 33 MARKET INVESTMENT + COSTS SCENARIOS
- 34 MARKET MARKETING EXPENDITURE SCENARIOS
- 35 MARKET RISK SCENARIOS
- 36 MARKET STRATEGIC OPTION SCENARIOS
- 37 MARKET SURVIVAL OPTION SCENARIOS
- 38 MARKET TACTICAL OPTION SCENARIOS
- 39 MARKETING EXPENDITURE -v- MARKET SHARE
- 40 MARKETING STRATEGY DEVELOPMENT
- 41 MARKETS
- 42 OPERATIONAL ANALYSIS
- 43 PERSONNEL MANAGEMENT
- 44 PHYSICAL DISTRIBUTION + CUSTOMER HANDLING
- 45 PRICING
- 46 PROCESS + ORDER HANDLING
- 47 PRODUCT ANALYSIS
- 48 PRODUCT DEVELOPMENT
- 49 PRODUCT MARKETING FACTORS
- 50 PRODUCT MIX
- 51 PRODUCT SUMMARY
- 52 PROFIT RISK SCENARIOS
- 53 PROMOTIONAL MIX
- 54 SALESFORCE DECISIONS
- 55 SALES PROMOTION
- 56 SURVEYS
- 57 TARGETS PRODUCT + MARKET
- 58 TECHNOLOGY
- 59 TRADE CELL ANALYSIS

Countries	Market	Market Forecast	Financial Forecast	Financial Margins	Historic Financial	Historic Costs	Industry Norms
Albania	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Algeria	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Angola	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Argentina	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Armenia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Aruba	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Australia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Austria	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Azerbaijan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bahamas	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bahrain	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bangladesh	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Barbados	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Belarus	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Belgium	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Belize	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bermuda	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bhutan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bolivia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bosnia & Herzegovina	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Botswana	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Brazil	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Brunei	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Bulgaria	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Cambodia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Cameroon	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Canada	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Chad	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Chile	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
China	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Colombia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Costa Rica	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Cote d'Ivoire	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Croatia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Cuba	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Cyprus	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Czech Republic	Market Market	Forecast Forecast	Forecast	Forecast	Historic Historic	Historic	Norms
Denmark Dominica	Market	Forecast	Forecast Forecast	Forecast Forecast	Historic	Historic Historic	Norms Norms
Dominica Dominican Republic	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Ecuador	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Egypt	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
El Salvador	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Estonia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Ethiopia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Finland	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
France	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
French Guiana	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Gabon	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Gambia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Georgia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Germany	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Ghana	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Greece	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Guadeloupe	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Guatemala	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Guinea	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Guinea-Bissau	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Guyana	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
							·

Haiti	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Honduras	Market	Forecast Forecast	Forecast Forecast	Forecast	Historic	Historic	Norms
	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Hong Kong	Market		Forecast		Historic	Historic	Norms
Hungary Iceland	Market	Forecast Forecast	Forecast	Forecast Forecast	Historic	Historic	Norms
India	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Indonesia							
Iran	Market Market	Forecast Forecast	Forecast Forecast	Forecast Forecast	Historic Historic	Historic Historic	Norms Norms
Iraq Ireland	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Israel	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Italy	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Jamaica	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Japan Jordan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Kazakhstan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Kenya	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Kuwait	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Kyrgyzstan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Laos	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Laos	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Lebanon	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Lesotho	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Liberia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Libya	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Liechtenstein	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Lithuania	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Luxembourg	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Macedonia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Madagascar	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Malawi	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Malaysia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Malta	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Martinique	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Mauritius	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Mexico	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Moldova	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Monaco	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Mongolia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Morocco	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Mozambique	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Namibia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Nepal	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Netherlands	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Netherlands Antilles	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
New Caledonia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
New Zealand	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Nicaragua	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Nigeria	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Norway	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Oman	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Pakistan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Panama Danua Nam Onina a	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Papua New Guinea	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Paraguay	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Peru	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Philippines	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Poland	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Portugal	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Puerto Rico	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Qatar	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Reunion	Market Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Romania	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms

Russia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Saudi Arabia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Senegal	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Serbia & Montenegro	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Sierra Leone	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Singapore	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Slovakia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Slovenia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
South Africa	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
South Korea	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Spain	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Sri Lanka	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Suriname	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Swaziland	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Sweden	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Switzerland	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Syria	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Taiwan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Tajikistan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Tanzania	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Thailand	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Trinidad & Tobago	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Tunisia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Turkey	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Turkmenistan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Uganda	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Ukraine	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
United Arab Emirates	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
United Kingdom	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
United States	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Uruguay	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Uzbekistan	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Venezuela	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Vietnam	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Virgin Islands	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Zambia	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms
Zimbabwe	Market	Forecast	Forecast	Forecast	Historic	Historic	Norms

The Data Caveat

The report databases are designed to give a common definition, unit of measure and quantification of markets in over 200 countries. These reports rely on data collection at various levels of the product flow; this effectively means, the producer, the distribution channels and the end user or consumers. This data is then correlated with any national and international statistical data produced by official agencies. Unfortunately, product flow data gathering in some countries is difficult, and furthermore the official statistical data is both inaccurate and sparse. In such circumstances, in some countries, we have to flag a Data Caveat as a warning. What this means is that in some countries the data is not sufficiently verifiable for statistical purposes and in those cases the data may not be presented.

Methodology

For more information on methodology please download a copy of the Methodology Manual:

Methodology_Manual.pdf

Deliverables

The Database Edition is provided as follows:

- Executive Summary at a Word document (812 pages) + Executive Summary as a PDF (812 pages).
 World Edition: Executive Brief (90 html pages) + Executive Summary (900 html pages).
- 2. Online downloadable Zipped version of the report.
- 3. Back-up DVD with Report and Report Database (Optional).
- 4. 12 months After-Sales Service.
- 5. 1-2 hour Teleconference / Teamviewer presentation of the report findings if required. See After-Sales Service.
- 6. Dedicated web site access for the report & databases if required. See After-Sales Service.

About this Database

As an entry level product the narrative is necessarily illustrative in its terminology and seeks to provide a basic degree of business logic and theory which indicates the rational applied in the forecasting and modelling methodology. First time users should read the Database Introduction as well as the Notes and Definitions links found in each Chapter. There are subtle statistical nuances to some of the spreadsheets and databases which will help the user to fine-tune their models and forecasts to obtain maximum effect and greater accuracy.

Data Product levels

Because of the sheer volume of data potentially available it has been necessary to create a number of product levels which can provide clients with as little or as much data as needed. Clients can upgrade their Product level if required.

Database Entry level

Entry level products provide the most basic degree of information supplied. This product can be used to build upon for various business forecasting and planning application. A World Report will have a database of over 9,000 record sets.

Corporate Modelling level

The Corporate level modelling products provide the tools and information for medium and long term corporate forecasting and planning. Typically this level will produce a count of over 24,000 record sets.

Econometric Modelling level

The Econometric level modelling products provide the tools and information for industry level, national, and international medium & long term forecasting and planning. Typically this has a database of over 39,000 record sets.

Presentation level

The Presentation level products provide the information sought by a client company is a graphical or audio-visual format which is bespoke for the particular needs and applications of the client.

Real Time Support

The After-Sales Service can offer client Real-Time Support. This usually involves using a software utility called TeamViewer (an installation program can be found in the Toolkit on your DVD or Hard Disk Drive) which allows the After-Sales Service support staff to directly link to the client's computer and work with the users in real time.

Toolkits

To assist users there are various Toolkits available on request:

Toolkit 12

11. Database Utilities

The Files, Data, Documents, Software, Tools, Utilities and other items provided on these DVDs are supplied for the sole use of the recipient. These items are the property of the publishers concerned and they may not be released or distributed without the express permission of the publisher of each item.

Toolkit 1

- 1. Data Manuals
- 2. Document Templates
- 12. Enterprise Resource Planning
 13. Integrated Development Environment
- 3. Help files
- 4. Manuals Templates
- 5. Microsoft Utilities
- 6. OpenOffice
- 7. Business Plan Images
- 8. Reference files
- 9. US Census Data
- Tools *
- 10. Utilities & Tools

Integrated Development Environment If you intend to implement our databases online (internet or intranet) then an Integrated Development Environment is often the easiest route to data dissemination and data manipulation.

* All our databases are directly compatible with U.S. Government databases (the Department of Commerce, US census, NIST, Treasury, et al) it is sometimes useful for users to use US Government data handling tools to manage not only US Government data, but also the data provided by us. Alternatively, if you are already using this US Government software you can simply access our databases with the same software. In general our databases use the same database parameters, structures and field names as those found in US Government databases, and thus uses can correlate and query databases without undue difficulty.

Toolkit 3

There are about 40 Statistical packages provided in this Toolkit. These are Open-Source packages which are generally free to use. The following packages are available:-

acsIX, ADaMSoft, ADMB, AMPL, Analyse-it, Analytica, Angoss, APMonitor, ASReml, Automlab, Baudline, Bayesian Filtering Library, BMDP, BV4.1, CalEst, Ch, Chronux, COMSOL Script, CSPro, DADiSP, DAP, Data Applied, Dataplot, Demetra+, EJS, ELKI, Epi Info, Euler Mathematical Toolbox, EViews, FAME, FEniCS Project, Fityk, FlexPro, GAUSS, Genedata Analyst, GenStat, GeoDA, GLIM, GNU Data Language, GraphPad InStat, GraphPad Prism, gretl, Hermes, IBM SPSS Modeler, IBM SPSS Statistics, IDAMS/WinIDAMS, IDL, IGOR Pro, IMSL Numerical Libraries, Izenda, JAGS, JHepWork, JMP, JMuITi, Julia, KPP, LabPlot, LISREL, Macsyma, Madagascar, MadArtSoft, Madeline, Maple, Mathcad, Mathemagix,, Mathematica, MATLAB, MCSim, MedCalc, Minitab, MINUIT, MLwiN, Mondrian, NCAR Command Language, NCSS, NMath Stats, numberGo Publisher, NumXL, Octave, O-Matrix, OpenBUGS, OpenEpi, OpenMx, OptimJ, Orange, Origin, OriginPro, PARI/GP, Partek, PAW, Perl Data Language, Ploticus, Primer-E Primer, PSPP, PV-WAVE, Q research software, QtiPlot, Quantum, R, R Commander, R Rattle GUI, RapidMiner, RATS, Revolution Analytics, ROOT, Sage, SALOME, Salstat, SAS, scikit-learn, Scilab, SciPy, SHAZAM, Shogun, SigmaStat, SigmaXL, Simfit, Simul, SOCR, SOFA Statistics, SPC XL, Speakeasy, S-PLUS, SPSS, Stata, Statgraphics, STATISTICA, Statistical Lab, Stat-JR, Stats Helper, StatXact, SUDAAN, Systat, The Unscrambler, Trilinos, Unistat, VisSim, Waffles, Weka, WinBUGS, Winpepi, X-12-ARIMA, XLfit, Xlisp-stat, XploRe, Yorick.

Toolkit 4

Microsoft Server 2003 utilities and resources. These are for clients implementing databases on Microsoft Server 2003 systems.

Toolkit 5

Microsoft Server 2008 utilities and resources for clients implementing databases on those systems. Microsoft Server 2012 migration utilities are also in this Toolkit.

Proprietary Software package compatibility

If you use proprietary corporate planning software then it is easy to use these databases as they are compatible with the following packages:-

Some Compatible Software products (See the Database Support site for a full list)

Project Management Software: 24SevenOffice, Assembla, AtTask, Basecamp, Central Desktop, Cerebro, Clarizen, codeBeamer, Collabtive, Concerto, Contactizer, CredAbility.info, dotProject, Easy Projects .NET, eGroupWare, FastTrack Schedule, Feng Office Community Edition, FogBugz, GanttProject, Gemini, Genius Inside, Glasscubes, Huddle, Hyperoffice, InLoox, JIRA, Journyx, Kayako, KForge, KPlato, Launchpad, LiquidPlanner, LisaProject, MacProject, MantisBT, MatchWare MindView 3 Business, Merlin, MicroPlanner X-Pert, Microsoft Office Project Server, Microsoft Project, Mingle, O3spaces, OmniPlan, Open Workbench, OpenProj, Oracle Project Portfolio Management, Planisware 5, Planner Suite, Pmplus+, Primavera Project Planner, Project KickStart, Project.net, Project-Open, Projectplace, ProjectSpaces, Projektron BCS, PSNext, QdPM, QuickBase, Redmine, Rachota, SAP RPM, Smartsheet, TaskJuggler, Teamcenter, Teamwork, Tenrox, Trac, TrackerSuite.Net, Ubidesk, VPMi, WorkLenz, WorkPLAN Enterprise, workspace.com, WebSPOC, Wrike, Zoho Projects

ERP Packages: Adempiere, BlueErp, Compiere, Dolibarr, Fedena, GNU Enterprise, JFire, Kuali Foundation, LedgerSMB, OFBiz, Openbravo, OpenERP, Opentaps, Postbooks, SQL-Ledger, Tryton, WebERP, 1C:Enterprise, 24SevenOffice Start / Premium / Professional, abas ERP, Accpac, Agresso Business World, AMS Advantage, BatchMaster ERP, Bowen & Groves, CGram Enterprise, Clear Enterprise, Comarch Altum, Compass ERP, Compiere, Comprehensive Patient Administrator, COA Solutions Ltd - Smart Business Suite, Consona Corporation – Intuitive / Made2manage / AXIS / Cimnet / Encompix / DTR, Epicor Enterprise, Global Shop Solutions One-System ERP Solutions, HansaWorld, ERP Adage (Adage), ERP LN (Baan), ERP LX (BPCS) , ERP SL (SyteLine), ERP Swan, ERP SX.Enterprise (SX.Enterprise), ERP VE (Visual Enterprise), ERP XA (MAPICS), IFS Applications, JD Edwards EnterpriseOne & JD Edwards World, JustFoodERP.com, kVASy4, Kingdee, Lawson M3 / Movex, Lawson S3, Log-net, Maximo (MRO), Microsoft Dynamics AX, Microsoft Dynamics GP, Microsoft Dynamics NAV, Microsoft Dynamics SL, Momentum, MyWorkPLAN, NetSuite, Openda QX, OpenMFG, Oracle e-Business Suite, Paradigm, PeopleSoft, Plex Online, QAD Enterprise Applications, Ramco Enterprise Series 4.x, Ramco e.Applications, Ramco On Demand ERP, MAS 90, MAS 200, MAS 500, Technology One, SAGE ACCPPAC, SAGE Pro ERP, SAGE ERP X3, SAP Business Suite, SAP Business ByDesign, SAP Business One, SAP Business All-in-One, TaskHub, SYSPRO, SYS-APPS, mySAP, Visibility.net, WorkPLAN Enterprise

Enterprise Feedback Management Systems: SynGro, Perseus (Vovici), Clicktools, DatStat, Inquisite, SPSS, FIRM (Confirmit), NetReflector, Allegiance, Enetrix, Satmetrix, RightNow Technologies, Mindshare Technologies, Data Illusion, KeySurvey (WorldAPP), Kinetic Data, CustomerSat, Medallia, Interview SA, Surveynomics, Invoke Solutions, Qualtrics, Fizzback, Grimmersoft, QuestManager, QuestBack, Globalpark, DataCycles, Dub Studios, eLustro, Kinesis Survey Technologies, Knowledge Wave, myK (myKnowledge), mySurveyLab.com, QuickSearch, Ransys, ResponseTek Networks Corp., TalkFreely, XTCO, Zarca

Resource Web

Sometimes clients also want the data loaded onto a password protected dedicated website for the use of their staff and any other persons they may authorise.

The main benefit of these Resource Webs is that the data is available to all the client's staff and professional advisors wherever they may be, and also when data is updated, or new data is added, then there is a common point of access for that data. Resource Webs are maintained for the use of the client for a period of 12 months from the last update to that site. These dedicated web sites are provided by the After-Sales Service.

For a detailed view of a typical Resource Web: <u>http://www.eni-italy.info</u> produced for ENI, the Italian Oil group

Research & Survey Methodology Analysis

Some client may wish to understand the statistical and methodological basis of the specific research conducted and this can be provided as part of the After-Sales Service.

Statistical Appraisal of Datasets (via the After-Sales Service)

• Sampling

- External Validity
- Sampling Terminology
- Statistical Terms in Sampling
- Probability Sampling
- Nonprobability Sampling

Measurement

- Construct Validity
 - o Measurement of Validity Types
 - o Construct Validity
 - o Convergent & Discriminant Validity
 - o Threats to Construct Validity
 - Nomological Networks
 - Multi-trait / Multi-method Matrix
 - Pattern Matching Construct Validity
- Reliability
 - True Score
 - o Measurement Error
 - o Reliability
 - Type of Reliability Analysis
 - o Validity
- Levels of Measurement
- Survey Research
- Survey Type
 - Selecting the Survey Method
 - \circ Construction of the Survey
 - Questions
 - Question Content
 - Response Format
 - Question Wording
 - Question Placement
 - o Interviews
 - o Appraisal of Survey Method
- Scaling
 - o General Issues in Scaling
 - Thurstone Scaling
 - o Likert Scaling
 - o Guttman Scaling
- Qualitative Measures
 - Qualitative Discussion
 - o Qualitative Data
 - Qualitative Approach
 - Qualitative Method
 - Qualitative Validity
- Unobtrusive Measures

Design

- Internal Validity
 - Establishing Cause & Effect
 - Single Group Threats
 Regression to the Mean
 - Multiple Group Threats
 - Social Interaction Threats
- Design Development
- Design Type

.

.

- Experimental Designs
 - Two-Group Experimental Design
 - Probabilistic Equivalence
 - Random Selection & Assignment
 - Classifying Experimental Designs
 - Factorial Design
 - Factorial Design Variations
 - Randomized Block Design
 - Covariance Design
 - Hybrid Experimental Design
- Quasi-Experimental Designs

 Non-equivalent Groups Design
 - Regression-Discontinuity Design
 - Other Quasi-Experimental Design
- Relationships of Pre-Post Designs
- Formulation of the Designs
- Modification & Experimentation
- Analysis
 - Conclusion Validity
 - Threats to Validity
 - Validity Improvements
 - Statistical Control
 - Data Preparation
 - Descriptive Statistics
 - Correlation
 - Inferential Statistics
 - T-Test
 - Indicator Variables
 - o General Linear Model
 - Post-test-Only Analysis
 - Factorial Design Analysis
 - o Randomized Block Analysis
 - o Analysis of Covariance
 - Non-equivalent Group Analysis
 - Regression-Discontinuity Analysis
 - Regression Displacement Analysis

Appendix 1 : Regional Report country coverage

Canada & USA Canada **United States Central America** Antiqua and Barbuda* Aruba **Bahamas Barbados** Belize Bermuda* Cayman Islands* Costa Rica Cuba Dominica Dominican Republic El Salvador Grenada* Guadeloupe Guatemala Haiti **Honduras** Jamaica Martinique Mexico **Netherlands Antilles** Nicaragua Panama Puerto Rico Saint Kitts and Nevis* Saint Lucia* Saint Vincent Grenadines* Trinidad and Tobago US Virgin Islands*

South America

Argentina Bolivia Brazil Chile Colombia Ecuador French Guiana Guyana Paraguay Peru Suriname Uruguay Venezuela Europe Albania Andorra* Armenia Austria Belarus Belgium Bosnia + Herzegovina Bulgaria Croatia Cyprus Czech Republic **Denmark** Finland France Eire Estonia Georgia Germany Greece Greenland* Hungary Iceland Italy Latvia Liechtenstein* Lithuania Luxembourg Macedonia Malta* Moldova Mo<u>ntenegro</u> **Netherlands** Norway Poland Portugal Romania Serbia* Slovakia Slovenia Spain Sweden Switzerland United Kingdom Ukraine Eurasia

<u>Kazakhstan</u> <u>Kyrgyzstan</u> <u>Russia</u> Uzbekistan Middle East Afghanistan* Azerbaijan Bahrain Iran Iraq Israel Jordan **Kuwait** Lebanon Oman Pakistan Qatar Saudi Arabia Syria * **Tajikistan** Turkey Turkmenistan **United Arab Emirates** Yemen*

Asia

Bangladesh Brunei* Burma* Cambodia China India Indonesia Japan Laos <u>Malaysia</u> Mongolia* Nepal* North Korea* **Philippines** Singapore South Korea Sri Lanka Taiwan Thailand Vietnam

Oceania

Australia Fiji Islands* French Polynesia* Kiribati* Micronesia* New Caledonia* New Zealand Papua New Guinea Africa Algeria Angola Benin* Botswana Burkina Faso* Burundi* Cameroon Cape Verde* Cen African Rep* Chad* Cote d'Ivoire **Democratic** Republic Congo* Djibouti* Egypt Equatorial Guinea* Eritrea Ethiopia Gabon Gambia Ghana Guinea Guinea-Bissau Kenva <u>Leso</u>tho Liberia Libya Madagascar Malawi Mali* Mauritania* Morocco Mozambique Namibia Niger* Nigeria Republic Congo* Rwanda* S Tome Principe* Senegal Seychelles* Sierra Leone Somalia* South Africa Sudan* Swaziland Tanzania Tunisia Uganda Zambia Zimbabwe *

The countries marked * indicate a data caveat due to local survey conditions.

Appendix 2 : About the After-Sales Service

The After-Sales Service is most effective if users plan their orders sequentially, i.e. extract the basic data which will then lead to more complex data or correlations. This also helps to reduce costs as the use of automated data processing and standard data formats are always less expensive to produce than Ad Hoc work.

Modular Research

Once the After-Sales Service understands the general data requirements they will send the Client a Modular Proposal as a Word document. The Client can then select the Parts required, and amend or modify the information objectives.

The best method to organise the ordering of data is as follows:-

- **1** Research Data
- 2 Trade Buyers & End Users
- 3 Survey Data
- 4 Corporate Data
- 5 Additional Data Requirements

Database Compatibility

The increased use of Database Management Systems, Business Planning and Control Systems, Enterprise Resource Planning, Management Information Systems, and other tools amongst management professionals has produced a critical need for the harmonisation of data across various software applications and systems platforms. The After-Sales Service ensures that its output, where required, will be fully compatible with every product and database.

For this reason all the databases use harmonised database and data sets; thereby users can obtain any database from any of the publishers, for any of their brands, with the assurance that these databases are fully compatible and can be used in conjunction with one another and the various platforms, operating systems and software.



Markets & Companies Worldwide has, since 2007, undertaken the harmonisation and convergence of the database specifications and definitions of the various database providers. This is to allow users a uniform and standardised reference to use with their planning and forecasting; and to allow cross-database functionality.

The data sets, modules and standards shown are now fully harmonised and standardised to allow data and software interflow and cross-platform usage of the databases. Users may obtain older data dictionaries and standards, and/or data sets and data dictionaries for their own national standards. The standard product and market definitions have been harmonised and are provided (in the standard database products supplied), often as the NAICS classifications. Users wishing to remain with the previous SIC classifications may obtain these databases under that classification system. Users requiring other (U.N., European, Japanese, et cetera) classification definitions and norms may obtain those as necessary. Accounting standards are also harmonised according to the U.S. regulatory norms; however other norms are available. Data dictionary and data definition bridges and converters are available to allow users to update or standardise their databases. Markets & Companies Worldwide has undertaken to maintain support for the older data dictionary standards and definitions until 2025; however users are urged to update at their earliest convenience.



Published by Markets & Companies Worldwide. Copyright © by MCW. All rights reserved. No part of the contents of this document may be reproduced for third party distribution or transmitted to third parties in any form or by any means without the written permission of the publisher. The MCW publications are available worldwide only through authorized distributors.

All trademarks are recognized and are used as only an identifier and as Fair Comment as allowed in United States copyright law and the decisions of the European Court. The copyright and trademarks of the U.S. Government Printing Office, Bureau of the Census, U.S. Department of Commerce, U.S. Office of Management and Budget, U.S. General Accounting Office, National Technical Information Service and other U.S. Government Departments and Agencies are recognized. The copyright and trademarks of all publishers and producers of ancillary documentation and software are recognized.