

# DEFINITIONS

## **Dividend per ordinary share**

Dividend paid to ordinary shareholders is the actual dividend per share declared and paid.

## **Earnings and diluted earnings per ordinary share**

### *Earnings per ordinary share*

Profit attributable to ordinary shareholders, divided by the weighted average number of ordinary shares net of the weighted average number of treasury shares in issue at the end of the year.

### *Diluted earnings per ordinary share*

Profit attributable to ordinary shareholders, divided by the weighted average number of ordinary shares, adjusted for share appreciation rights issued, net of the weighted average number of treasury shares at the end of the year.

## **Net assets**

Total assets less total liabilities.

## **Cash flow**

Cash flow from operating activities.

## **Cash flow per ordinary share**

Cash flow divided by the weighted average number of ordinary shares in issue at the end of the year.

## **Net asset turnover**

Turnover divided by average net assets less average cash on hand.

## **Return on net assets**

Operating profit as a percentage of average assets less average current liabilities excluding current interest-bearing loans and borrowings.

## **Return on equity holders' funds**

Profit attributable to shareholders as a percentage of average shareholders' funds, before minority interest.

## **Gearing percentage**

Interest-bearing loans and borrowings reduced by cash funds, as a percentage of total shareholders' interest, including minority interest.

## **Current ratio**

Current assets divided by current liabilities.

## **Activities pertaining to cash flow**

### *Operating activities*

All transactions and other events that are not investing or financing activities.

### *Financing activities*

Activities that result in changes in the size and composition of the capital structures of the Group. This includes both the equity and debt not falling within the definition of cash and cash equivalents.

### *Investing activities*

Activities relating to the acquisition, holding and disposal of long-term assets.

## **Cash and cash equivalents**

Cash on hand and in current bank accounts.

## **Restructuring cost**

Restructuring cost consists of costs incurred in order to streamline operations of the Group.

## **Normalised earnings**

Normalised earnings consists of earnings for the period adjusted for the after tax effect of capital profits/losses from the sale/ acquisition of property, plant and equipment or businesses, restructuring cost and costs relating to the capital structure of the company.