

TEST LTD

FINANCIAL INTERPRETATION FOR THE 1 MONTH ENDED 28/02/2006

| | 2006 | 2005 |
|------------------------------------|-----------|----------|
| RETURN ON INVESTMENTS (%) | | |
| RETURN ON TOTAL CAPITAL EMPLOYED | 15.16 | 0.18 |
| RETURN ON EQUITY | 33.00 | 0.49- |
| EFFECTIVE RATE ON BANK OVERDRAFT | 0.35- | 6.01- |
| EFFECTIVE RATE ON LONG TERM DEBTS | 4.89 | 1.40 |
| YIELD (CENTS) PER R1 SHARE CAPITAL | 195476.26 | 1493.95- |

LIQUIDITY RATIOS

| | | |
|--|------|------|
| CURRENT ASSETS : CURRENT LIABILITIES | 5.92 | 2.58 |
| CURRENT ASSETS LESS STOCK : CURRENT LIABILITIES | 3.24 | 0.03 |

DEBT COVERAGE RATIOS

| | | |
|--------------------------------------|-------|-------|
| ASSETS : LIABILITIES | 0.79 | 0.78 |
| EQUITY : LONG TERM LIABILITIES | 3.16 | 1.27 |
| INCOME : INTEREST | 22.29 | 0.56 |
| WORKING CAPITAL : INTEREST & DEPREC. | 5.06 | 2.73 |
| TRADING INCOME : INTEREST & DEPREC. | 3.15 | 0.97 |
| TANGIBLE ASSETS : LONG TERM DEBTS | 3.60 | 2.63 |
| BANK OVERDRAFT : CURRENT LIABILITIES | 0.07- | 0.01- |

ASSETS RATIOS

| | | |
|--------------------------------|------|------|
| FIXED ASSETS : CURRENT ASSETS | 0.22 | 1.85 |
| TANGIBLE ASSETS : TOTAL ASSETS | 1.00 | 1.00 |

PROTECTION OF SHAREHOLDERS

| | | |
|--------------------------------|--------|----------|
| EARNED CAPITAL : SHARE CAPITAL | 213.63 | 1741.13- |
|--------------------------------|--------|----------|

MANAGEMENT DATA

| | | |
|------------------------------------|-------|-------|
| GROSS PROFIT : SALES (%) | 33.67 | 24.56 |
| NET INCOME BEFORE TAX : SALES (%) | 8.19 | 0.07- |
| OPERATING EXPENSES : SALES (%) | 25.48 | 27.57 |
| ACCOUNTS RECEIVABLE MONTHS ALLOWED | 0.13 | - |
| ACCOUNTS PAYABLE MONTHS ALLOWED | 0.06 | 0.06 |
| STOCK ON HAND TURNOVER | 0.16 | 0.14 |