

Opus International Group PLC					
TESTS	12/31/2006	12/31/2005	12/31/2004	7/31/2003	Score
<u>PROFITABILITY</u>					
1 SALES GROWTH/TURNOVER (in 000's) (% growth compared to previous year)	\$734,728 11.20%	\$660,754 22.03%	\$541,474 30.99%	\$413,383 36.32%	1
% TOTAL PROFIT GROWTH (% growth compared to previous year)	85.55%	0.09%	-42.09%	19.94%	
2 NET PROFIT (in 000's) (% growth compared to previous year)	\$44,152 26.46%	\$34,914 61.27%	\$21,650 -53.05%	\$46,111 -3.12%	1
3 OPERATING CASHFLOW (in 000's) (% growth compare to previous year)	\$52,314 44.99%	\$36,080 -15.57%	\$42,735 -22.61%	\$55,222 163.84%	1
4 ROA (Net Profit : Total Asset ratio)	4.74%	4.02%	2.88%	7.76%	0
5 QUALITY OF EARNINGS (Cashflow : Net Profit ratio)	118.49%	103.34%	197.39%	119.76%	1
<u>DEBT AND CAPITAL</u>					
6 TOTAL LIABILITY / ASSET RATIO	34.01%	37.50%	39.40%	0.00%	1
7 GROWTH OF RECEIVABLES (% Growth of receivables)	-93.34%	0.35%	0.00%	0.00%	0
8 CURRENT LIABILITY / ASSET RATIO	40.96%	44.63%	41.90%	42.06%	1
<u>OPERATING EFFICIENCY</u>					
9 NET INCOME / TURNOVER RATIO	8.36%	5.01%	6.11%	13.82%	1
10 TURNOVER / TOTAL CURRENT ASSET RATIO	150.05%	150.51%	131.19%	146.59%	1
<u>ADDED TESTS</u>					
11 NET PROFIT : TOTAL LIABILITY RATIO	19.16%	8.04%	10.28%	38.50%	1
12 OPERATING CASHFLOW : TOTAL LIABILITY RATIO	16.53%	11.09%	14.41%	37.74%	1
TOTAL SCORE					10