

Year: 2009 Period: Sep View: YTD Entity: Comma Communications Inc.

Month	Actual	Forecast	Var	Var %	Budget	Var	Var %		Full Year	Budget	Var	Var %	Last Year	Var	Var %
									Rolling						
212,997	209,549	3,448	1.6%	225,139	-12,142	-5.4%		Gross Sales	281,313	293,455	-12,142	-4.1%	244,117	37,196	15.2%
								Other Revenues							
212,997	209,549	3,448	1.6%	225,139	-12,142	-5.4%		Net Sales	281,313	293,455	-12,142	-4.1%	244,117	37,196	15.2%
87,426	87,788	-362	-0.4%	95,724	-8,299	-8.7%		Purchases	117,141	125,439	-8,299	-6.6%	110,430	6,710	6.1%
47,995	48,344	-350	-0.7%	53,054	-5,060	-9.5%		Sale Related Labor Costs	64,002	69,062	-5,060	-7.3%	60,809	3,193	5.3%
135,420	136,132	-712	-0.5%	148,779	-13,358	-9.0%		Cost of Goods Sold	181,143	194,501	-13,358	-6.9%	171,240	9,903	5.8%
77,577	73,417	4,160	5.7%	76,360	1,217	1.6%		Gross Margin	100,170	98,954	1,217	1.2%	72,878	27,293	37.4%
36.4%	35.0%	1.4%	4.0%	33.9%	2.5%	7.4%		Gross Margin %	35.6%	33.7%	1.9%	5.6%	29.9%	5.8%	19.3%
19,555	19,843	-289	-1.5%	18,724	831	4.4%	▶	Total Compensation	25,829	24,999	831	3.3%	25,641	189	0.7%
2,526	2,582	-57	-2.2%	2,521	4	0.2%	▶	Professional Services	3,352	3,348	4	0.1%	3,344	8	0.2%
3,506	3,546	-40	-1.1%	3,322	184	5.5%	▶	Travel & Entertainment	4,674	4,490	184	4.1%	4,451	223	5.0%
6,451	8,269	-1,818	-22.0%	8,257	-1,806	-21.9%	▶	Administrative	9,092	10,898	-1,806	-16.6%	13,894	-4,802	-34.6%
32,037	34,241	-2,204	-6.4%	32,824	-786	-2.4%		Direct Costs	42,948	43,734	-786	-1.8%	47,330	-4,382	-9.3%
15.0%	16.3%	-1.3%	-8.0%	14.6%	0.5%	3.2%		as % of Net Sales	15.3%	14.9%	0.4%	2.4%	19.4%	-4.1%	-21.3%
45,539	39,176	6,364	16.2%	43,536	2,003	4.6%		EBITDA	57,223	55,220	2,003	3.6%	25,548	31,675	124.0%

Amounts in Thousands

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This report shows our consolidated results for the group for September 2009 YTD.

Our overall results are very satisfactory. The forecast is on target for the year.

- Green is positive variance compared to Budget or Forecast
- Red means a negative variance of more than 5%
- Orange means a negative threshold of less than 5%

Drill down in the report is possible as well. For instance drill on the Total Cost account for a preview.

Actual compared to Forecast

Comma Communications Inc.			Europe			Italy			Argentina		
Actual	Forecast	%	Actual	Forecast	%	Actual	Forecast	%	Actual	Forecast	%
210,285	209,549	0%	20,181	21,701	-7%	9,770	11,583	-16%	13,227	13,647	-3%
			United Kingdom			Brazil			Mexico		
			Actual	Forecast	%	Actual	Forecast	%	Actual	Forecast	%
			10,411	10,119	3%	35,409	35,207	1%	9,450	9,263	2%
			Asia			Japan			Singapore		
			Actual	Forecast	%	Actual	Forecast	%	Actual	Forecast	%
			113,362	109,591	3%	5,143	4,873	6%	22,924	21,996	4%
			United States of America			East Region			China		
			Actual	Forecast	%	Actual	Forecast	%	Actual	Forecast	%
			18,858	20,139	-7%	10,215	10,707	-5%	85,294	82,722	3%
			West Region								
			Actual	Forecast	%						
			8,442	9,432	-10%						

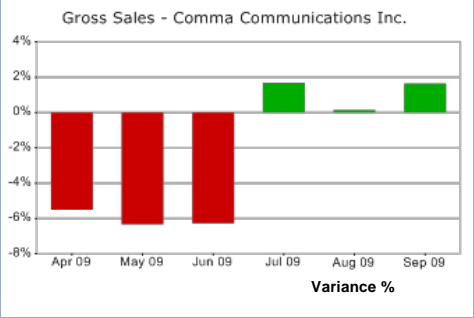
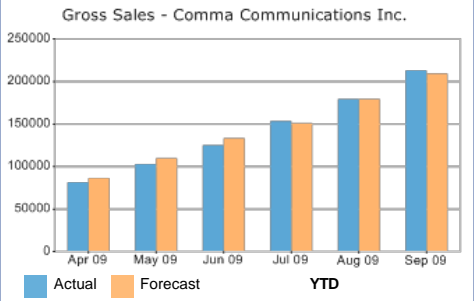
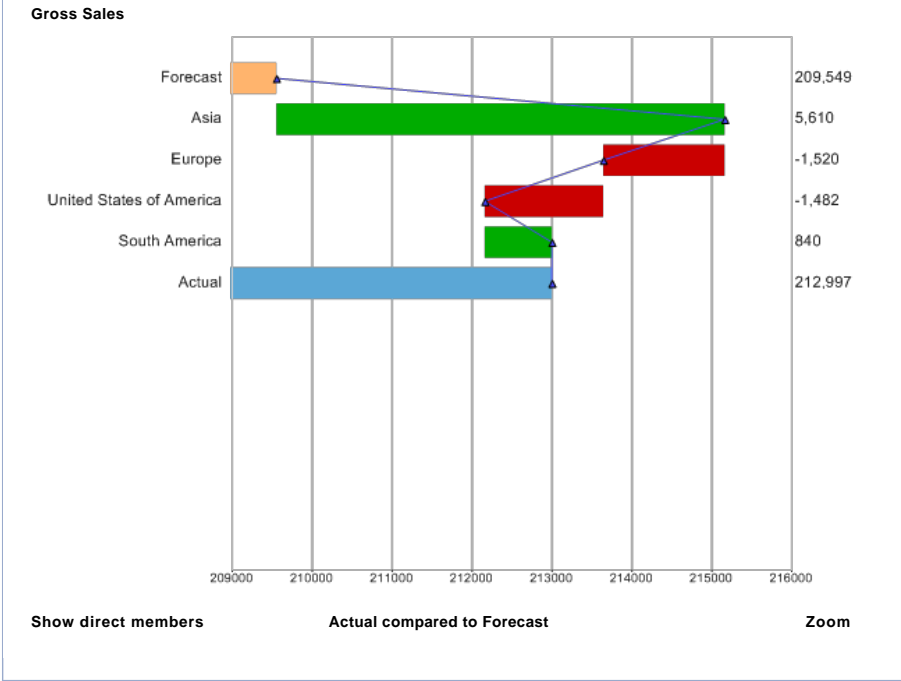
Amounts in Thousands

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Group Reporting Structure - Sales Q3 2009

Review our sales results for the complete group reporting structure. [Drill down on the details for Europe by clicking on the Europe box.](#)

1. **Europe:** climbing out of the recession and showing recovery for this quarter
2. **South America:** Still going strong, almost on target.
3. **Asia:** Well done for 3 quarters in a row, thanks to the great performing of asia the group result is still above target!
4. **United States of America:** Still in the danger zone, but the forecast for Q4 is looking strong



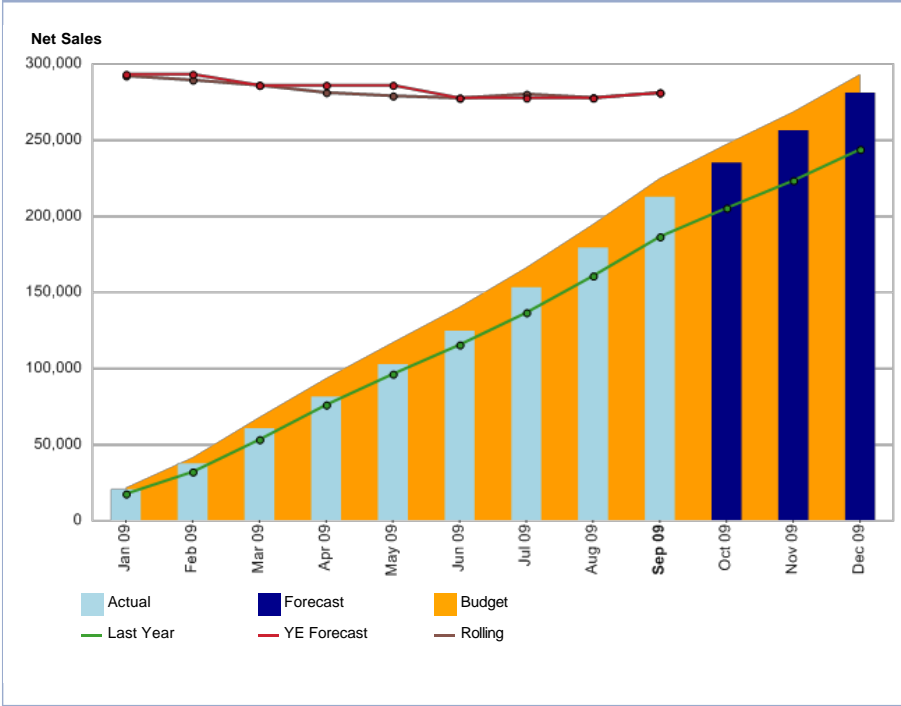
With the Waterfall graph you can quickly analyze the differences between the selected categories (for instance Actual versus Forecast) for an Account (in this case Gross Sales)

A quick analysis shows us that the main reason why we are up against forecast is because of the increased sales in asia!

Within the Waterfall graph itself you have many options to further analyze the data:

- By changing the Account
- By changing the reference category to for instance Actual versus Budget
- By Zooming in or out
- By clicking in the graph itself for more details

Year: 2009 Period: Sep Entity: Comma Communications Inc. Forecast version: Version 3



Amounts in Thousands

Details Net Sales (Sep)

Entity	Actual	Budget	
United States of America	18,658	23,124	↓
East Region	10,215	11,987	↓
West Region	8,442	11,137	↓
Europe	20,181	20,947	↓
Italy	9,770	12,484	↓
United Kingdom	10,411	8,463	↑
South America	58,958	61,914	↓
Brazil	35,913	37,022	↓
Mexico	9,584	9,866	↓
Argentina	13,461	15,025	↓
Asia	115,201	119,154	↓
Japan	5,213	5,223	↓
Singapore	23,243	24,415	↓
China	86,745	89,517	↓

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This graph will show you many different angles of our key sales data in just one graph.

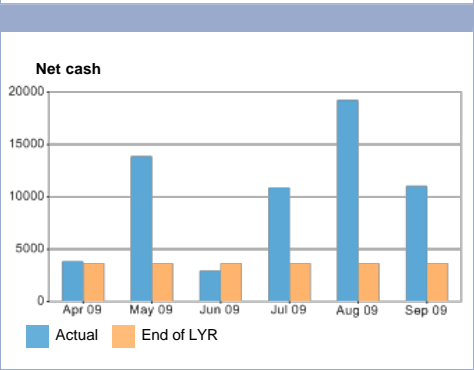
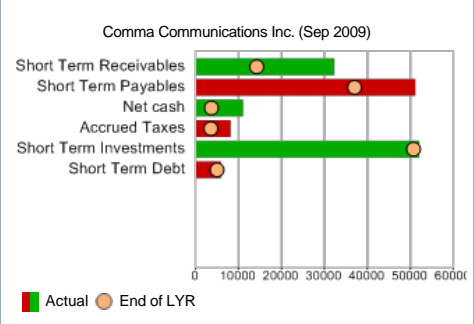
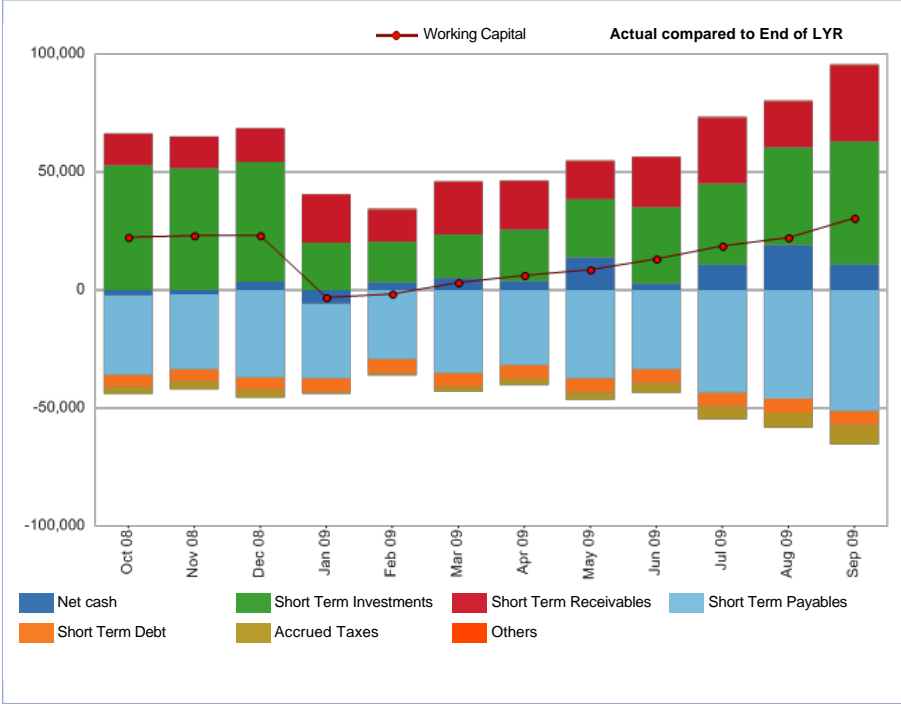
Q3 Sales and Profitability Outlook shows:

- The comparison between Actual/Forecast versus Budget and Last Year
- The evolution of the YE Forecast and Rolling Forecast

All data can also be further analyzed in the right section of this graph. Just click on the Entity box to change the dimension to for instance Products or Customers.

Furthermore, you can easily analyze another account than Net Sales in this example by clicking on Net Sales and change to another account by selecting that account.

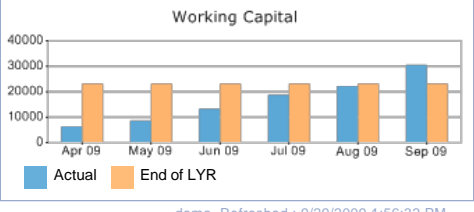
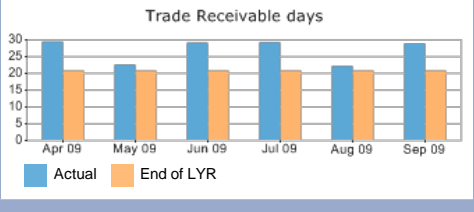
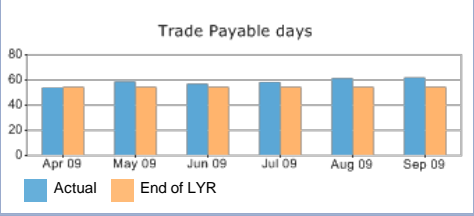
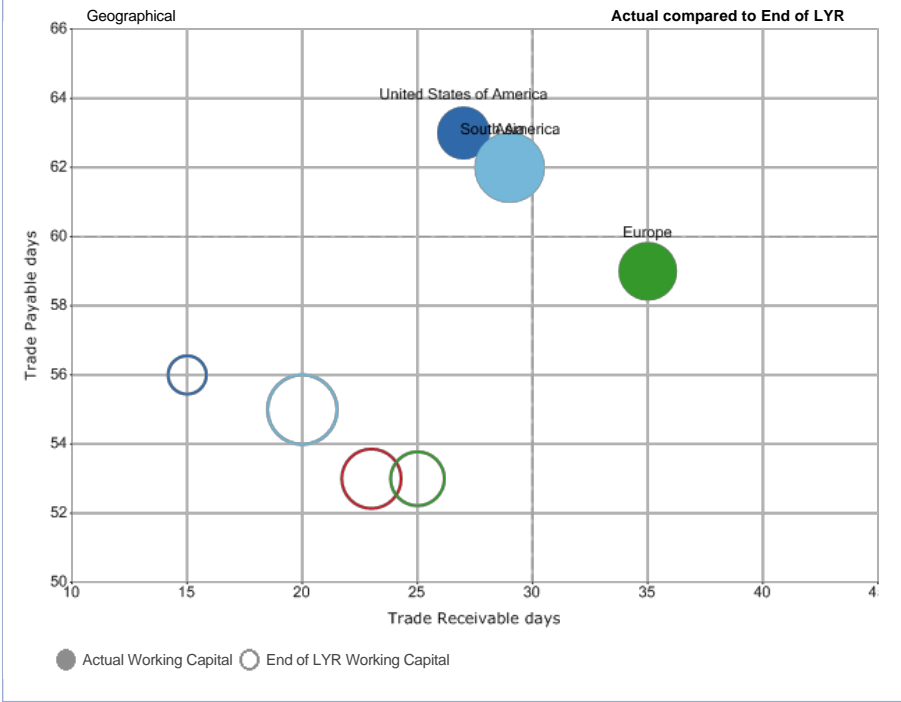
Year: 2009 Period: Sep Entity: Comma Communications Inc.



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Working Capital - Components Q3 2009 shows the working capital trend in a very user friendly way. A manager can immediately spot if and potentially why the working capital has gone up or down.

Year: 2009 Period: Sep Entity: Comma Communications Inc.



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Actual 2008			2009 Periodic			2009 YTD		
Periodic	YTD		Actual	Budget	Variance	Actual	Budget	Variance
4,774	12,042	Net Income	15,918	10,156	5,762	32,618	31,371	1,247
891	2,213	Depreciation Exp	604	1,006	-402	1,812	1,998	-185
1,194	-1,989	Increase in Def Income Tax Payable	3,979	2,539	1,440	4,598	4,264	334
-5,585	-3,903	Change in Accts Recv	-10,946	-6,472	-4,474	-15,674	-12,497	-3,177
-70	-143	Change in Inventory	-103	-75	-28	-315	-230	-85
10,734	9,106	Change in Accounts Payable	17,753	10,794	6,959	14,994	12,978	2,016
		Other Operating Activities						
11,938	17,326	Cash from Operations	27,205	17,948	9,257	38,034	37,883	150
-427	-946	Property Plant & Equipment	-846	649	-1,495	-2,502	613	-3,115
-191	-352	Cash Invested	-178	-163	-14	-552	-469	-82
-8,631	14,101	Short Term Investments	-19,853	-18,604	-1,249	-7,508	-13,122	5,614
0	-25,831	Other Investing Activities	0	-190		-17,957	-21,525	3,568
-9,250	-13,027	Cash Flow From Investing Activities	-20,877	-18,308	-2,569	-28,518	-34,502	5,984
0	4,999	Change in Short Term Debt	0	0		-4,091	2,177	-6,267
219	547	Change in Other Long Term Obligations	205	201	4	648	624	24
2	46	Equity Offerings	238	177	61	1,443	1,456	-13
		Other Financing Activities						
221	593	Cash from Financing Activities	443	378	65	-7,907	-2,936	-4,970
-1,559	-4,167	Effect of Exchange Rate Changes	1,334	243	1,090	4,836	2,251	2,585
1,350	725	Increase/(Decrease) in Cash	8,105	261	7,844	6,445	2,696	3,749

Amounts in Thousands

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Year: 2009 Period: Sep Entity: Comma Communications Inc. Customer: Total Channel: Total

	Actual Oct 2008	Actual Nov 2008	Actual Dec 2008	Actual Jan 2009	Actual Feb 2009	Actual Mar 2009	Actual Apr 2009	Actual May 2009	Actual Jun 2009	Actual Jul 2009	Actual Aug 2009	Actual Sep 2009	12 Month Total
Gross Sales													
▶ Phones and PDAs	5,896	5,573	6,494	6,742	5,204	7,188	6,742	6,472	6,853	9,226	7,862	10,442	84,693
▶ Wireless Broadband	4,893	4,609	5,299	5,252	4,484	5,760	5,252	5,621	5,496	7,168	6,910	8,358	69,104
▶ Microwave and Satellite	3,903	3,990	4,267	4,338	3,703	4,984	4,338	4,634	4,743	5,918	5,676	7,236	57,729
▶ Wireless Set-top Receivers	4,122	3,905	4,423	4,506	3,706	5,045	4,506	4,639	4,807	6,159	5,684	7,344	58,844
Total	18,814	18,077	20,482	20,837	17,097	22,977	20,837	21,366	21,900	28,471	26,132	33,380	270,370

Amounts in Thousands

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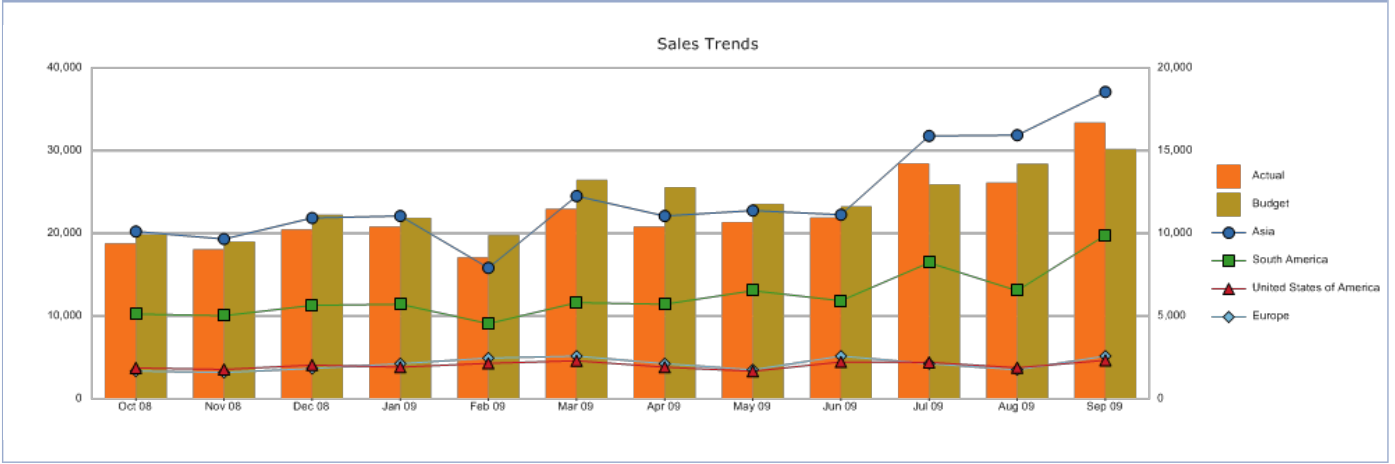
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