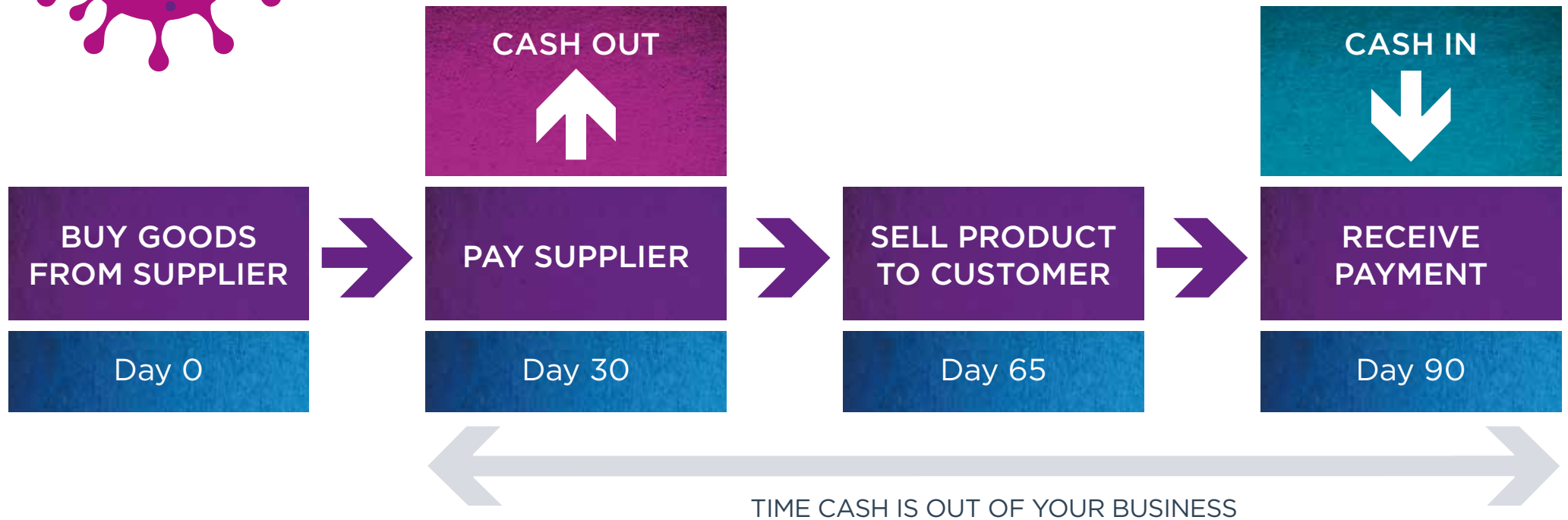




Cash Conversion Cycle

ABC Limited



EXAMPLE CASH CONVERSION CYCLE: 90 days - 30 days = 60 days

AIM: To reduce the length of the conversion cycle as far as possible. Funds therefore come into the business earlier and leave later.