

APPENDIX 5.19
(referred to in paragraph 5.196)

Detailed analysis of Mars's profitability for UK ice cream

Mars: detailed profit and loss accounts for UK ice cream activities, 1996 to 1998

	£ million			per cent		
	Take-home	Impulse	Total	Take-home	Impulse	Total
1996						
GSV	19.3	22.1	41.4	100	100	100
Trade discounts	()	<u>5.6</u>	()	()	<u>25</u>	()
NSV		16.5			75	
Bought-in costs	()	()	()	()	()	()
Logistics						
Marginal income	∞	∞	∞	∞	∞	∞
Consumer promotions	∞	()	∞	∞	()	∞
Advertising						
Freezers	()	2.7	()	()	12	()
Sales and marketing						
General and admin	()	()	()	()	()	()
Market operating profit/(loss)						
Allocated factory profit/(loss)	()	()	()	()	()	()
Operating profit/(loss)						
1997						
GSV	24.7	22.7	47.4	100	100	100
Trade discounts	()	<u>6.3</u>	()	()	<u>28</u>	()
NSV		16.4			72	
Bought-in costs	()	()	()	()	()	()
Logistics						
Marginal income	∞	∞	∞	∞	∞	∞
Consumer promotions	∞	()	∞	∞	()	∞
Advertising						
Freezers	()	2.7	()	()	12	()
Sales and marketing						
General and admin	()	()	()	()	()	()
Market operating profit/(loss)						
Allocated factory profit/(loss)	()	()	()	()	()	()
Operating profit/(loss)						
1998						
GSV	58.3	19.9	78.2	100	100	100
Trade discounts	()	<u>6.0</u>	()	()	<u>30</u>	()
NSV		13.9			70	
Bought-in costs	()	()	()	()	()	()
Logistics						
Marginal income	∞	∞	∞	∞	∞	∞
Consumer promotions	∞	()	∞	∞	()	∞
Advertising						
Freezers	()	2.1	()	()	11	()
Sales and marketing						
General and admin	()	()	()	()	()	()
Market operating profit/(loss)						
Allocated factory profit/(loss)	()	()	()	()	()	()
Operating profit						

Source: Mars.

Note: Figures are rounded.