

Table 4 U.K. Company Selling in Germany, Sourcing from United Kingdom

	T1		T2	
	DM	£	DM	£
Sales	100,000	27,778	100,000	30,193
Cost of goods	(60,000)	(16,667)	(55,200)	(16,667)
Other costs	<u>(25,000)</u>	<u>(6,994)</u>	<u>(25,000)</u>	<u>(7,548)</u>
Net income	15,000	4,167	19,800	5,988
Profit margin	15.00%	15.00%	19.80%	19.80%
% Change income				+43.48%