

Capital Allocation Performance Metrics

Date: June 12, 2024

Reporting Period: FY 2023

Key Metrics Overview

Metric	Description	FY2023 Result	Target / Benchmark
Return on Invested Capital (ROIC)	Net operating profit after tax ÷ Invested capital	11.4%	10.5%
Return on Equity (ROE)	Net income ÷ Shareholders' equity	15.2%	14.0%
Dividend Payout Ratio	Total dividends ÷ Net income	32%	30%
Capital Expenditure (CAPEX) Ratio	CAPEX ÷ Revenue	8.9%	8.5%
Free Cash Flow Yield	Free cash flow ÷ Market capitalization	6.1%	5.8%

Metric Trends (Last 3 Years)

Metric	2021	2022	2023
ROIC	10.1%	10.7%	11.4%
ROE	13.8%	14.7%	15.2%
Dividend Payout	29%	31%	32%
CAPEX Ratio	7.8%	8.5%	8.9%
Free Cash Flow Yield	5.2%	5.6%	6.1%

Important Notes

- This document is for internal performance review and strategic planning purposes only.
- All metrics are based on audited financial reports for the stated fiscal year.
- Targets and benchmarks are set by the finance committee and reviewed annually.
- Metrics definitions may vary by industry; always confirm methodology before comparison.
- Past performance does not guarantee future results; use data for directional insights only.