

22 March 2001

Paola Durante
(39) 02 6553 0891
Antonino Colonna
(33) 1 5365 5815
Sally Ronald
Specialist Sales
(44) 20 7772 1539

Marcolin

Still No Good News

NEUTRAL*
Reason for Report: Reducing 2001-02 Forecasts

**Long Term
ACCUMULATE**
Price:
EUR1.59

Estimates (Dec)	2000A	2001E	2002E	2003E
Turnover	119.6	158.4	170.8	184.2
EBIT	7.9	10.8	12.0	13.4
Net Income After Extraord.	4.1	5.0	5.3	6.0
Net Income Restated (1)	4.9	5.8	6.0	6.8
EPS	0.09	0.11	0.12	0.13
EPS Restated (1)	0.11	0.13	0.13	0.15
P/E	17.3	14.4	13.7	12.0
P/E Restated (1)	14.8	12.5	12.0	10.7
Price/Cash Flow	7.4	6.5	6.4	6.0
EV/EBITDA	5.1	4.0	3.4	3.2
EV/Sales	0.7	0.6	0.5	0.4

Opinion & Financial Data

Investment Opinion - Local:	ID-3-2-7
Mkt. Value / Shares Outstanding (mn):	72 / 45.38
Book Value/Share (Dec-00):	1.501
Price/Book Ratio:	1.06
ROE 2001E Average:	7.1%
Net Debt/Net Equity:	-1.1%
Est. 5 Year EPS Growth:	15%
2001E P/E Rel. to Mkt:	71%

Stock Data

52-Week Range - Local:	2.07-1.53
Symbol / Exchange - Local:	MIRCSP / Milan
Bloomberg / Reuters:	MCC BM / MCL MI
Exchange Rate:	EUR1.11/USD
Free Float:	31%

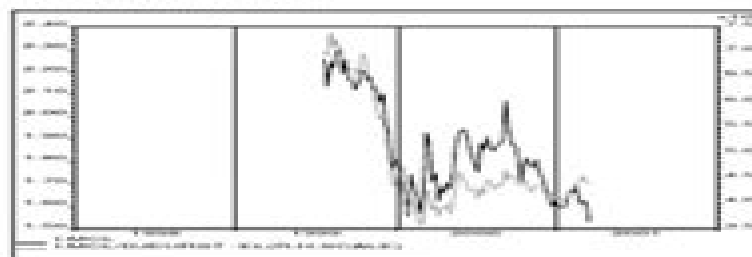
(1): Before Goodwill amortization

For full investment opinion definitions, see footnotes.

All figures are in Euro except where otherwise noted.

Highlights

- Reiterate intermediate-term Neutral rating. Marcolin's undemanding valuations reflect the continued lack of a clear growth strategy.
- Marcolin's 2000 net profits, of EUR4.16mn, were on a par with 1999's and 11% lower than our forecasts.
- We accordingly downgrade our 2001-02 forecasts, excluding the newly acquired Creative Optics.
- Our revised 2001 consolidated figures include the integration of Creative Optics, acquired in March 2001.
- We are now looking for a 3-year sales CAGR of 15% and net profit growth of 13% per year on average.
- 2000A sales grew 25% to EUR 119.6mn in line with our forecasts. Sales benefited from the full consolidation of Cebe (acquired in July 1999).
- 2000 EBIT profit declined to 6.7% of sales (versus 8.6% in 1999) almost exactly in line with our forecast of 6.8%.

Stock Performance


Source: Datastream

	1mth	3mth	12mth
Absolute %	-2.5	-0.3	-11.4
Relative to DJ Euro Stoxx %	+5.3	+10.3	+15.9

BOL000000126

Merill Lynch Brokers Report

Lingsheng Yao



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Table of Contents Merill Lynch Brokers Report

1. Understanding the eBook Merill Lynch Brokers Report
 - The Rise of Digital Reading Merill Lynch Brokers Report
 - Advantages of eBooks Over Traditional Books
2. Identifying Merill Lynch Brokers Report
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Merill Lynch Brokers Report
 - User-Friendly Interface
4. Exploring eBook Recommendations from Merill Lynch Brokers Report
 - Personalized Recommendations
 - Merill Lynch Brokers Report User Reviews and Ratings
 - Merill Lynch Brokers Report and Bestseller Lists

5. Accessing Merrill Lynch Brokers Report Free and Paid eBooks
 - Merrill Lynch Brokers Report Public Domain eBooks
 - Merrill Lynch Brokers Report eBook Subscription Services
 - Merrill Lynch Brokers Report Budget-Friendly Options
6. Navigating Merrill Lynch Brokers Report eBook Formats
 - ePub, PDF, MOBI, and More
 - Merrill Lynch Brokers Report Compatibility with Devices
 - Merrill Lynch Brokers Report Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Merrill Lynch Brokers Report
 - Highlighting and Note-Taking Merrill Lynch Brokers Report
 - Interactive Elements Merrill Lynch Brokers Report
8. Staying Engaged with Merrill Lynch Brokers Report
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Merrill Lynch Brokers Report
9. Balancing eBooks and Physical Books Merrill Lynch Brokers Report
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Merrill Lynch Brokers Report
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Merrill Lynch Brokers Report
 - Setting Reading Goals Merrill Lynch Brokers Report
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Merrill Lynch Brokers Report
 - Fact-Checking eBook Content of Merrill Lynch Brokers Report
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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