

**Notice of Annual General Meeting 2010 to be held at:**

Springwood Court, Springwood Close, Tytherington Business Park, Macclesfield, Cheshire SK10 2XF on Wednesday 28 April 2010, at 12:00 noon.

Attendees will be required to register on arrival prior to the start of the meeting. Further instructions will be notified to attendees by the Chairman of the meeting prior to and during the course of the meeting. Please note that the building is wheelchair accessible.

**This document is important and requires your immediate attention:**

If you are in any doubt as to the action you should take, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser authorised pursuant to the Financial Services and Markets Act 2000.

If you have sold or transferred all of your shares in Bodycote plc (the Company), please forward this document together with the accompanying Form of Proxy to the purchaser or transferee, or to the stockbroker, bank or other agent through whom the sale was effected without delay, for delivery to the purchaser or transferee.

If you have sold some but not all of your shares, please contact your stockbroker, bank or other agent through whom the sale was effected without delay for advice as to how to proceed.

Shareholders may, as an alternative, register a proxy electronically on the company registrar's website at [www.capitashareportal.com](http://www.capitashareportal.com). To be valid, the form of proxy, or registration of your proxy electronically, in accordance with the instructions printed thereon, must be lodged by post or by hand with the Company's registrars, Capita Registrars, Proxy Department, 34 Beckenham Road, Beckenham, Kent BR3 4TU during normal office hours, no later than 48 hours before the time of the meeting.

Bodycote plc  
Registered in England and Wales  
No 519057  
Registered Office:  
Springwood Court  
Springwood Close  
Tytherington Business Park  
Macclesfield  
Cheshire  
SK10 2XF

25 March 2010

From the Chairman, Mr A. M. Thomson

Dear Ordinary Shareholders

As you will see from the notice of the Annual General Meeting of the Company, to be held on 28 April 2010, in addition to the ordinary business to be transacted at the meeting your Board is proposing 6 items of special business as set out in resolutions 8 to 13 an explanation of which is given on page 3 of this circular.

Briefly these relate to; the renewal of the authority for Directors to allot shares; the disapplication of pre-emption rights to permit limited allotment of ordinary shares for cash; the renewal of authority for the Company to purchase its own shares; adoption of new Articles of Association; authority for the Company to call General Meetings on 14 days' notice; and amendments to the Bodycote Share Match Plan.

Your Board believes that the resolutions to be proposed are all in the best interests of the Company and its shareholders as a whole and accordingly recommend that you vote in favour of them.

You will find enclosed a form of proxy which, to be effective, you should please complete in accordance with the instructions given and return so as to reach the Company's registrar as soon as possible but in any event not later than 48 hours before the time of the meeting. The completion of the form of proxy will not prevent you from attending the meeting in person if you wish to do so.

Yours sincerely,



**Alan Thomson**  
Chairman

 **Bodycote**

# Notice of Annual General Meeting

**NOTICE IS HEREBY GIVEN** that the 57th annual general meeting of **BODYCOTE PLC** will be held at Springwood Court, Springwood Close, Tytherington Business Park, Macclesfield, Cheshire SK10 2XF on Wednesday 28 April 2010, at 12:00 noon for the following purposes:

## As ordinary business

1. To receive and consider the audited financial statements and the Reports of the Directors and Auditors for the year ended 31 December 2009.
  2. To approve the Board Report on Remuneration.
  3. To declare a final dividend of 5.35p per share for the year ended 31 December 2009.
  4. To re-elect Mr J. A. Biles as a Director of the Company.
  5. To re-elect Mr D. F. Landless as a Director of the Company.
  6. To re-appoint Deloitte LLP as Auditors of the Company.
  7. To authorise the Directors to fix the remuneration of the Auditors
- To transact any other ordinary business of the Company.

## As special business

To consider and, if thought fit, to pass the following resolutions, which will be proposed as to resolutions 8 and 13 as ordinary resolutions and as to resolutions 9, 10, 11 and 12 as special resolutions:

- 8.1 That, subject to and in accordance with Article 16 of the Articles of Association of the Company, the Directors be generally and unconditionally authorised in accordance with section 551 of the Companies Act 2006 (in substitution for any existing authority to allot shares) to exercise all the powers of the Company to allot shares in the Company and to grant rights to subscribe for or to convert any security into shares in the Company up to a maximum nominal amount of £10,833,898 (being approximately one third of the current issued share capital) provided that such authority shall expire on the date falling not more than fifteen calendar months after the passing of this resolution, but so that the Company may before such expiry make an offer or agreement which would or might require such shares to be allotted or such rights to be granted after such expiry, and the Directors may allot such shares and grant such rights in pursuance of such offer or agreement as if the authority conferred by this resolution had not expired, and further,
- 8.2 That the Directors be and they are hereby generally and unconditionally authorised to exercise all powers of the Company to allot equity securities (within the meaning of section 560 of the Companies Act 2006) in connection with a rights issue in favour of ordinary shareholders where the equity securities respectively attributable to the interests of all ordinary shareholders are proportionate (as nearly as may be) to the respective numbers of ordinary shares held by them up to an aggregate nominal amount of £10,833,898 provided that this authority shall expire on the conclusion of the next Annual General Meeting of the Company after the passing of this resolution save that the Company may before such expiry make an offer or agreement which would or might require equity securities to be allotted after such expiry and the Directors may allot equity securities in pursuance of such an offer or agreement as if the authority conferred hereby had not expired.
9. That, subject to the passing of resolution 8 as set out in the notice of this meeting, and in accordance with Article 15 of the Articles of Association of the Company, the Directors be empowered pursuant to section 570 of the Companies Act 2006 to allot equity securities (as defined in section 560 of the Companies Act 2006) for cash pursuant to the general authority conferred by resolution 8 as set out in the notice of this meeting and be empowered pursuant to section 573 of the Companies Act 2006 to sell ordinary shares (as defined in section 560 of the Companies Act 2006) held by the Company as treasury shares (as defined in section 724 of the Companies Act 2006) for cash, as if section 561(1) of the Companies Act 2006 did not apply to such allotment or sale, provided that this power shall be limited to allotments of equity securities and the sale of treasury shares:
  - (a) in connection with or pursuant to an offer by way of rights, open offer or other pre-emptive offer to the holders of shares in the Company and other persons entitled to participate therein in proportion (as nearly as practicable) to their respective holdings, subject to such exclusions or other arrangements as the Directors may consider necessary or expedient to deal with fractional entitlements or legal or practical problems under the laws of any territory or the regulations or requirements of any regulatory authority or any stock exchange in any territory;
  - (b) up to an aggregate nominal amount of £1,625,084 pursuant to the terms of the Bodycote executive share incentive schemes; and
  - (c) otherwise than pursuant to sub-paragraphs (a) and (b) above, up to an aggregate nominal amount of £1,625,084;and such power shall expire on the conclusion of the Annual General Meeting of the Company to be held in 2011 or on the date falling not more than 15 calendar months after the passing of this resolution, whichever is earlier, but so that the Company may before such expiry make an offer or agreement which would or might require equity securities to be allotted or treasury shares to be sold after such expiry, and the Directors may allot equity securities or sell treasury shares in pursuance of such offer or agreement as if the power conferred by this resolution had not expired.
10. That, the Company be generally and unconditionally authorised, pursuant to Article 9 of the Articles of Association of the Company and pursuant to section 701 of the Companies Act 2006, to make market purchases (as defined in section 693(4) of the Companies Act 2006) of up to 18,816,771 ordinary shares in the capital of the Company (being approximately 10 per cent of the current issued ordinary share capital of the Company) on such terms and in such manner as the Directors of the Company may from time to time determine, provided that:
  - (a) the amount paid for each share (exclusive of expenses) shall not be more than the higher of (1) 105% of the average middle market quotation for ordinary shares as derived from the Daily Official List of London Stock Exchange plc for the five business days before the date on which the contract for the purchase is made, and (2) an amount equal to the higher of the price of the last independent trade and current independent bid as derived from the London Stock Exchange Trading system or less than the nominal value per share; and
  - (b) the authority herein contained shall expire at the conclusion of the Annual General Meeting of the Company to be held in 2011 or on the date falling not more than fifteen calendar months from the date of this resolution, whichever is earlier, provided that the Company may, before such expiry, make a contract to purchase its own shares which would or might be executed wholly or partly after such expiry, and the Company may make a purchase of its own shares in pursuance of such contract as if the authority hereby conferred hereby had not expired.
- 11.1 That the Articles of Association of the Company are amended by deleting all the provisions of the Company's Memorandum of Association which, by virtue of section 28 of the Companies Act 2006, are to be treated as provisions of the Company's Articles of Association; and
- 11.2 That the Articles of Association set out in the document produced to this meeting (and signed by the Chairman of the meeting for the purposes of identification) be and are hereby approved and adopted as the Articles of Association of the Company in substitution for and to the exclusion of all existing Articles of Association of the Company.
12. That as permitted by section 307A of the Companies Act 2006 any general meeting of the Company (other than the Annual General Meeting of the Company) shall be called by notice of at least 14 clear days in accordance with the provisions of the Articles of Association of the Company provided that the authority of this Resolution shall expire on the conclusion of the Annual General Meeting of the Company to be held in 2011.
13. That the rules of the Bodycote Share Match Plan be amended in accordance with the document produced to the meeting and for the purposes of identification signed by the Chairman and the Directors be and are hereby authorised to do all acts and things which they consider necessary or desirable to implement the said amendments and make such changes as they consider appropriate for that purpose.

By order of the Board:



**J. R. Grime**  
Secretary  
25 March 2010

Springwood Court  
Springwood Close  
Tytherington Business Park  
Macclesfield  
Cheshire  
SK10 2XF

## Explanation of Special Business

### Renewal of authority to allot shares (Resolutions 8 and 9)

The Companies Act 2006 ('the Act') provides that Directors shall only allot unissued shares with the authority of shareholders in general meeting. The authority given to the Directors at the last Annual General Meeting to allot (or issue) unissued shares pursuant to section 80 of the Companies Act 1985 expires on the date of this year's Annual General Meeting.

Resolution 8 will be proposed as an ordinary resolution for the renewal of the Directors' general authority to issue shares in the Company and to grant rights to subscribe for or to convert any security into shares in the Company up to an aggregate nominal amount of £10,833,898, representing approximately one third of the current issued share capital of the Company (excluding treasury shares). In addition, the resolution seeks authority for the Directors to allot up to a further one third of the unissued share capital by way of a pre-emptive rights issue. The Directors have no present intention of exercising either of these authorities.

The Act also provides that any allotment of new shares for cash must be made pro rata to individual shareholders' holdings, unless such provisions are disapplied under section 570 of the Act. The authority given to the Directors at the last Annual General Meeting to allot shares for cash pursuant to section 95 of the Companies Act 1985 expires on the date of this year's Annual General Meeting.

Resolution 9 will be proposed as a special resolution for the renewal of the Directors' authority to allot equity securities for cash, without first offering them to shareholders pro rata to their holdings. This authority facilitates issues made by way of rights to shareholders which are not strictly in accordance with section 561(1) of the Act, and authorises other allotments of up to a maximum aggregate nominal amount of £1,625,084 of shares, representing approximately 5 per cent of the current issued ordinary share capital of the Company in each case. This authority also allows the Directors, within the same aggregate limit, to sell for cash shares that may be held by the Company in treasury. The Directors have no present intention of exercising this authority.

The authorities granted under resolutions 8 and 9 will expire at the earlier of the next Annual General Meeting or on the date falling not later than fifteen calendar months from the date of these resolutions.

### Purchase of own Shares (Resolution 10)

Under Article 10 of the Articles of Association the Company is empowered to purchase its own shares. The Directors consider that the power to make purchases in the market of the Company's own shares should be maintained and accordingly recommend the approval of the special resolution set out as resolution number 10. The Directors intend to exercise this authority only where, in the light of market conditions prevailing at that time, they believe that the effect of such purchases would be to increase earnings per share. Any shares purchased in this way will be cancelled and the number of shares in issue will be reduced accordingly, or held as treasury shares. The resolution specifies the maximum and minimum prices at which shares may be bought, and the maximum number of shares which may be bought, this being 10% of the Company's issued ordinary share capital at 31 December 2009. At that date outstanding share options over unissued shares totalled 1,266,320 and this represented less than 0.1% of the Company's issued share capital. In the event that the Company utilised the authority proposed by resolution 10 in full, outstanding share options would still represent less than 0.1% of the consequently reduced share capital.

### Amendment of Articles (Resolution 11)

Resolution 11 will be proposed as a special resolution to adopt new Articles of Association. The Company's articles of association ('the Articles') have not been reviewed since 27 April 2009 and in light of the implementation of certain provisions of the Act it has been decided to review the existing Articles and bring them up to date to reflect current law.

The Act significantly reduces the constitutional significance of a company's Memorandum of Association ('Memorandum'). The Act provides that a Memorandum will record only the names of subscribers and the number of shares each subscriber has agreed to take in the company. Under the Act the objects clause and all other provisions which are currently contained in a company's Memorandum, for companies incorporated before 1 October 2009, will be deemed to be contained in its Articles but the company can remove these provisions by special resolution.

In relation to the proposed special resolution 11.1, the purpose of this proposed resolution is to complete the transition from the pre-1 October 2009 position of the Company having a Memorandum, to the post-1 October 2009 position of the removal of the Memorandum. From 1 October 2009, the provisions of section 8 of the Act have come into force, and these provide that the Memorandum will only state:

- (a) the desire to form a company; and
- (b) if the company has a share capital, the intention of the shareholders to subscribe for shares.

All remaining provisions of the existing Memorandum are deemed (by virtue of section 28 of the Act) to form part of the Company's Articles. In order to remove these non-essential provisions from the Articles, it is necessary to pass:

- (a) a resolution to 'wipe the slate clean' - resolution 11.1; and
- (b) adopt new articles to replace the existing Articles - resolution 11.2.

The other changes being suggested will have the effects of ensuring that the Company's Articles are compliant with the amendments to the Act as amended by the Shareholders' Rights Directive (effective 3 August 2009) and the remaining provisions of the Act which have been brought into force with effect from 1 October 2009:

### Calling General Meetings on 14 clear days notice (Resolution 12)

Section 307A of the Act provides that a general meeting of a 'traded company' such as Bodycote must be called by at least 21 days notice, but may be called by at least 14 days notice if three conditions are met. The three conditions are:

- (a) that the meeting is not an annual general meeting;
- (b) that the company offers 'the facility for shareholders to vote by electronic means accessible to all shareholders'. This condition is met if there is a facility to appoint a proxy by means of a website; and
- (c) that shareholders have approved the holding of general meetings on 14 clear days notice by passing a special resolution at the previous Annual General Meeting or at a general meeting held since then.

The Directors consider it desirable that general meetings of the Company, other than the Annual General Meeting, can be called on at least 14 clear days notice. Resolution 12, which will be proposed as a special resolution, will implement this proposal and the authority of this Resolution will expire at the conclusion of the next Annual General Meeting.

### Amendment to Bodycote Share Match Plan (Resolution 13)

During the year, the Company's Remuneration Committee undertook a review of the Company's remuneration policy for executive directors and senior employees. One of the key conclusions of this review was that, given the recent amendments to the Bodycote Incentive Plan, it is appropriate to amend the rules of the Share Match Plan to ensure that participants are not rewarded twice for the achievement of the same performance measure. As a result of the above as well as ensuring that executives are sufficiently locked into the business, the Board recommends to shareholders a number of amendments to the Share Match Plan. The principal changes are:

- (a) each year an individual may invest (either from their bonus or from their own funds) in the Share Match Plan an amount up to 40% of his/her basic salary;
- (b) use of an absolute Total Shareholder Return ('TSR') performance condition rather than the current Return on Capital Employed ('ROCE') target; and
- (c) the Share Match Plan will be renamed the Bodycote Co-Investment Plan.

Further details of the proposed amendments to the Share Match Plan proposed to be made in 2010 are set out in the appendix to this circular.

### Notes on Voting and Voting Rights:

1. Any member entitled to attend and vote at the Annual General Meeting is entitled to appoint one or more proxies (who need not be a member of the Company) to attend and to vote instead of the member. Completion and return of a form of proxy will not preclude a member from attending and voting at the meeting in person, should he subsequently decide to do so.
2. Any member attending the Annual General Meeting has the right to ask any question relating to the business being dealt with at the meeting. The Company will answer any such questions unless exempted by the provisions of section 319A of the Act.
3. From the date of this notice and for the following two years the following information will be available on the Company's website and can be accessed at [www.bodycote.com](http://www.bodycote.com):
  - (a) the matters set out in this notice of meeting;
  - (b) the total numbers of shares in the Company and shares of each class, in respect of which members are entitled to exercise voting rights at the meeting; and
  - (c) the totals of the voting rights that members are entitled to exercise at the meeting in respect of the shares of each class.

Any members' statements, members' resolutions and members' matters of business received by the Company after the date of this notice will be added to the information already available on the website as soon as reasonably practicable and will also be made available for the following two years.

4. A form to be used for appointing a proxy or proxies for this meeting to vote on your behalf can be found enclosed with this notice and the form of proxy provides details of how to cast a vote electronically.
5. In order to attend and vote at this meeting you must comply with the procedures set out on the front page of the notice of this meeting and any further procedures notified to you prior to or during the course of the meeting itself.

6. Entitlement to attend and vote at the meeting and the number of votes which may be cast thereat will be determined by reference to the Register of Members of the Company at 6pm on the day which is two days before the day of the meeting or adjourned meeting. Changes to entries on the Register of Members after that time shall be disregarded in determining the rights of any person to attend and vote at the meeting.

In order to be valid an appointment of proxy (together with any authority under which it is executed or a copy of the authority certified notari ally) must be returned by one of the following methods:

- (a) in hard copy form by post, by courier or by hand to the Company's registrars, Capita Registrars, Proxy Department, The Registry, 34 Beckenham Road, Beckenham, Kent BR3 4TU;
- (b) via [www.capitashareportal.com](http://www.capitashareportal.com) by logging in and selecting the 'Proxy Voting' link. If you have not previously registered for electronic communications, you will first be asked to register as a new user, for which you will require your investor code (which can be found on the enclosed proxy form, your share certificate and tax voucher), family name and post code (if resident in the UK).
- (c) in the case of CREST members, by utilising the CREST electronic proxy appointment service in accordance with the procedures set out below and in each case must be received by the Company not less than 48 hours before the time of the meeting.

CREST members who wish to appoint a proxy or proxies through the CREST electronic proxy appointment service may do so for the AGM and any adjournment thereof by using the procedures described in the CREST Manual. CREST personal members or other CREST sponsored members, and those CREST members who have appointed a voting service provider(s) should refer to their CREST sponsor or voting service provider(s), who will be able to take the appropriate action on their behalf.

In order for a proxy appointment, or instruction, made by means of CREST to be valid, the appropriate CREST message (a 'CREST Proxy Instruction') must be properly authenticated in accordance with Euroclear UK & Ireland Limited's ('EUI') specifications and must contain the information required for such instructions, as described in the CREST Manual. The message regardless of whether it relates to the appointment of a proxy or to an amendment to the instruction given to a previously appointed proxy must, in order to be valid, be transmitted so as to be received by the issuer's agent (ID RA 10) by the latest time(s) for receipt of proxy appointments specified in the Notice of Meeting. For this purpose, the time of receipt will be taken to be the time (as determined by the timestamp applied to the message by the CREST Applications Host) from which the issuer's agent is able to retrieve the message by enquiry to CREST in the manner prescribed by CREST. The Company may treat as invalid a CREST Proxy Instruction in the circumstances set out in Regulation 35(5) of the Uncertificated Securities Regulations 2001. CREST members and where applicable, their CREST sponsors or voting service providers should note that EUI does not make available special procedures in CREST for any particular messages. Normal system timings and limitations will therefore apply in relation to the input of CREST Proxy instructions. It is therefore the responsibility of the CREST member concerned to take (or, if the CREST member is a CREST personal member or sponsored member or has appointed a voting service provider(s), to procure that his or her CREST sponsor or voting service provider(s) take(s)) such action as shall be necessary to ensure that a message is transmitted by means of the CREST system by any particular time. In this connection, CREST members and, where applicable, their CREST sponsors or voting service providers are referred, in particular, to those sections of the CREST Manual concerning practical limitations of the CREST system and timings.

If you are a person with information rights under section 146 of the 2006 Act you do not have the right to appoint a proxy. Any such forms returned by such persons will be ineffective. You may however have specific rights to instruct the member who granted you information rights as to how such member exercises their right to appoint a proxy.

7. Biographical details of each Director who is being proposed for re-appointment or re-election by shareholders, including their membership of Board committees, are set out in the Annual Report and Accounts for the year ended 31 December 2009. There is no director's service contract of more than one year's duration.
8. The total number of ordinary shares of 17<sup>3</sup>/<sub>100</sub> pence in issue as at 25 February 2010, the last practicable day before printing this document and the total number of voting rights was 188,167,712. No shares were held in treasury.
9. Pursuant to Chapter 5 of Part 16 of the Act (sections 527 to 531), where requested by either a member or members having a right to vote at the meeting and holding at least 5% of total voting rights of the Company or at least 100 members having a right to vote at the meeting and holding, on average, at least £100 of paid up share capital, the Company must publish on its website, a statement setting out any matter that such member or members propose to raise at the Annual General Meeting relating to the audit of the Company's accounts (including the auditor's report and the conduct of the audit) that are to be laid before the Annual General Meeting.

Where the Company is required to publish such a statement on its website it may not require the members making the request to pay any expenses incurred by the Company in complying with the request, it must forward the statement to the Company's auditors no later than the time the statement is made available on the Company's website, and the statement may be dealt with as part of the business of the Annual General Meeting.

A member or members wishing to request publication of such a statement on the Company's website must send the request to the Company using one of the following methods:

- (a) in hard copy form to the Secretary at the Registered Office - the request must be signed by you;
- (b) by e-mail to [agm@bodycote.com](mailto:agm@bodycote.com)
- (c) by fax to +44(0)1625-505313 marked for the attention of the Secretary.

Whichever form of communication is chosen, the request must either set out the statement in full or, if supporting a statement sent by another member, clearly identify the statement which is being supported, and be received by the Company at least one week before the Annual General Meeting.

The addresses at paragraphs (b) and (c) above are, in accordance with Article 187 of the Company's Articles of Association, specified solely for the purpose of communications in respect of this meeting and for no other purpose.

10. Copies of the current versions, proposed new versions and marked up comparison versions of the Company's Articles of Association and the rules of the Bodycote Share Match Plan will be available for inspection during normal business hours on each business day (Saturdays, Sundays and public holidays excepted) from the date of this notice at the office of Eversheds LLP, 1 Wood Street, London EC2V 7WS and, together with the Executive Directors' service contracts and Non-executive Directors' letters of appointment, at the Company's registered office until the conclusion of the Annual General Meeting.

## APPENDIX Summary of the proposed amendments to the rules of the Bodycote Share Match Plan (Resolution 13)

### 1. Introduction

The Share Match Plan is a long term incentive plan approved by shareholders on 23 May 2006 with the purpose of providing a link between the Company's short and long term incentive arrangements.

The number of matching shares awarded is determined by the number of shares purchased by the participants with monies deferred, up to 20% of basic salary, under their annual bonus arrangements.

Whilst the purchased shares are acquired from a participant's net bonus (i.e. after tax and national insurance contributions); the number of matching shares awarded is calculated by reference to the gross equivalent (i.e. the amount before tax and national insurance contributions or overseas equivalent). Shares purchased by a participant must be retained for no less than 3 years and may be matched by the Company, as outlined above, dependant on the achievement of Return on Capital Employed ('ROCE') targets over a three year performance period.

### 2. Proposed changes – Co-investment by executives

During a set period each year, the Company will invite participants to acquire Company shares up to a value equivalent to 40% of their basic salary payable for that year funded out their own monies regardless of whether a cash bonus is payable under the Company's annual cash bonus plan for that year.

The Company believe that this will increase the alignment of interests between executives and shareholders even in circumstances where the executives may not have received a bonus and also will demonstrate participants' long term commitment to the business.

Matching awards will continue to be subject to the participant's continued employment and achievement of performance criteria.

### 3. Proposed changes - Performance criteria

The Remuneration Committee will continue to determine the performance criteria applicable to each award. For awards made under the Bodycote Share Match Plan in 2007 to 2009, the performance criterion was achievement of pre-determined ROCE targets. However, following the review of incentive arrangements, it was decided that future awards made under the Share Match Plan would become subject to an absolute TSR performance condition. The Committee believes that the use of an absolute TSR condition will avoid use of the same performance measure in both the Bodycote Incentive Plan and the Share Match Plan and will also align participants' interests directly with shareholders. For the avoidance of doubt, there is no proposal to amend the terms of any previous Share Match Plan awards. Following adoption of these changes the Share Match Plan will be renamed the Bodycote Co-investment Plan.