

Routledge Focus on Business and Management: Recent Financial Failures  
Volume 3 Disruption in Financial Reporting  
Appendix to Chapter 9: Reporting for the post-pandemic future  
Appendix 3.09.7 Distress messaging signalling a change in strategy.

### **Appendix 3.09.7 Distress messaging signalling a change in strategy.**

#### **GKN**

This can be followed through these references:

<https://www.ft.com/content/35489da4-47c3-11e8-8ae9-4b5ddcca99b3>

<https://www.bristolpost.co.uk/news/business/could-takeover-gkn-melrose-industries-1498733>

<https://redditchstandard.co.uk/news/gkn-staff-in-redditch-voice-fears-for-the-future-as-redundancies-start/>

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#### **Whitbread**

This can be followed through these references:

<https://www.theguardian.com/business/2018/apr/25/costa-coffee-to-spin-off-from-whitbread>

<https://www.theguardian.com/business/2018/apr/22/whitbread-results-may-hold-clues-to-future-of-costa-and-premier-inn>

<https://www.independent.co.uk/news/business/comment/costa-coffee-whitbread-demerger-activist-investors-brewers-fayre-a8321231.html>

<https://www.ft.com/content/cc10b08c-47cd-11e8-8ae9-4b5ddcca99b3>

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<http://www.cityam.com/284644/costa-coffee-split-whitbread>