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║ GAME-SYMBOL: PRZYKLAD5 \*BALANCE SHEET\* COMPANY:5 Mth: 2 ║

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ASSETS │ SHAREHOLDERS EQUITY AND LIABILITIES

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A.FIXED ASSETS │ A.SHAREHOLDERS EQUITY

1.Buildings 1794000 │ 1.Share Capital 2000000

2.Machinery 2139640 │ 2.Spare Capital 0

3.Additional Equipment 152750 │ 3.Retained Earnings 69293

4.Filters 63000 │

│ B.LIABILITIES

B.CURRENT ASSETS │ 1.Long-term credit 4420000

I.STOCK │ 2.Short-term credit 10292600

1.Granulate 809631 │

2.Electronics 11793891 │ C.PROFIT AFTER TAXATION 31537

3.Semi-finished goods 4400 │

4.Finished products 56118 │

II.CASH │

1.At bank/At hand 0 │

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SUM: 16813430 │ SUM: 16813430

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Profit/Loss after taxation earned last month = 138585. Profit was assigned:

1. To supplement Share Capital 0

2. To increase Retained Earnings 69293

3. To pay out dividends 69292

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║ GAME-SYMBOL: PRZYKLAD5 \*PROFIT AND LOSS ACCOUNT\* COMPANY:5 Mth: 2 ║

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A. REVENUE ON SALES AND SALES EQUIVALENTS 5458614

1. Revenue on sales of full quality products 5424656

2. Revenue on sales of defective products 297402

3. Change in stock: semifin. and finished products -490532

4. Revenue on sales of raw materials 227088

B. OPERATING EXPENSES 5029107

1. Cost of raw materials sold 301201

2. Value of granulate used in production 199089

3. Value of electronic used in production 3161196

4. Wages (direct labour) 52000

5. Depreciation 22025

6. Remaining costs 1293595

C. GROSS PROFIT (LOSS) ON SALES (A-B) 429507

D. OTHER OPERATING REVENUE 60486

1. Revenue on sale of machines 60486

2. Additional revenue (trainer`s decision) 0

E. OTHER OPERATING EXPENSES 81230

1. Cost of machines sold 78720

2. Financial penalties (total) 2510

F. OPERATING PROFIT (LOSS) (C+D-E) 408763

G. FINANCIAL EXPENSES (credit interest) 356202

H. PROFIT (LOSS) BEFORE TAXATION (F-G) 52561

I. INCOME TAX 21024

J. PROFIT (LOSS) AFTER TAXATION (H-I) 31537

GROUPS OF COSTS `B6` AND `E2`:

B6. "Remaining costs": E2. "Financial penalties":

1.Machine maintenance 2700 -inflicted by trainer (1),

2.Machine repairs 0 -inflicted for refused de-

3.Employment of prod. workers 86400 liveries (2, 3, 4):

4.Dismissal of production workers 0 1.Trainer 0

5.Training of assembly workers 0 2.Machines 0

6.Purchase of Add. Equipment (1-3) 20000 3.Filters 0

7.Operating costs of Add. Equipment 6000 4.Add. Equipment 2510

8.Pollution tax 96000 ───────────────────────────

9.R&D 2000 TOTAL= 2510

10.Advertising 600000

11.Purchase of Special Reports 44000

12.Setup costs (machines) 27000

13.Transportation of products 95955

14.Warehouse rental 36000

15.Other costs in Prod. Stage 1 28500

16.Other costs in Prod. Stage 2 49040

17.Remaining period costs 200000

18.Additional period costs 0

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TOTAL= 1293595

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║ GAME-SYMBOL: PRZYKLAD5 \*CASH FLOW\* COMPANY:5 Mth: 2 ║

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A. CASH AT THE BEGINNING OF MONTH 0

B. CASH INFLOWS: 9429632

1. Sale of full quality finished prod. 5424656

2. Sale of defective finished products 290562

3. Sale of defective semi-fin. products 6840

4. Sale of granulate 21888

5. Sale of electronics 205200

6. Sale of machines 60486

7. New long-term credit 3420000

8. Owners` contributions to share capital 0

9. Additional inflow (revenues) 0

10. Inflow of extra capital 0

C. CASH OUTFLOWS 19722232

D. CASH SHORTAGE (necessary short-term credit!) 10292600

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E. CASH AT THE END OF MONTH 0

C. CASH OUTFLOWS: 19722232

1.Purchased machines 1600000 19.Purchased buildings 0

2.Machine maintenance 2700 20.R&D 2000

3.Machine repairs 0 21.Advertising 600000

4.Machines-delivery refusal 0 22.Special reports 44000

5.Employment of new workers 86400 23.Setup costs (machines) 27000

6.Dismissal of workers 0 24.Product transportation 95955

7.Training of workers 0 25.Warehouse rental 36000

8.Direct labour (workers) 52000 26.Repaid long-term credit 0

9.Purchased Add.Equipm. (1-5) 20000 27.Interest on LT credit 44200

10.Oper. costs of Add.Equipm. 6000 28.Repaid short-term credit 10400069

11.Add.Equipm.-delivery refusal 2510 29.Interest on ST credit 312002

12.Purchased filters 36000 30.Other costs in ProdStage1 28500

13.Pollution tax 96000 31.Other costs in ProdStage2 49040

14.Filters-delivery refusal 0 32.Paid dividends 69292

15.Purchased granulate (ZW) 128000 33.Paid income tax 21024

16.Purchased granulate (EX) 761040 34.Remaining period costs 200000

17.Purchased electronics (ZW) 1530000 35.Additional period costs 0

18.Purchased electronics (EX) 3472500 36.Add. financial penalties 0

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║ GAME-SYMBOL: PRZYKLAD5 \*ADDITIONAL INFO ON COMPANY\* COMPANY:5 Mth: 2 ║

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A.PRODUCTION WORKERS: STAGE1 STAGE2

1.Number of all workers at the end of month 53 51

2.New employed (this month) 37 35

3.Workers in the period of termination (total) 0 0

4.Workers` new notices of contract termination 0 0

5.Changes in the next month (- 0)(- 0)(+ 0) (- 0)(- 0)(+ 0)

6.Average skill level of assembly workers [s.u./person] 71.6

7.Skill development index (assembly workers) [0;100] 70

B.PRODUCTION MACHINES

1.No. of machines 27 6.Estimated physical life [mth] 35

2.Average age [mth] 1.3 7.No of breakdowns (this month) 0

3.Average relative age [0;1] 0.035 8.Duration of breakdowns [h] 0

4.Unit book value [PLN/M] 79245.9 9.Actual production time [Mh] 1425.0

5.Market value [PLN/M] 61766.4 10.Real max. production 17280

C1.PRODUCTION [pcs] STAGE1 STAGE2 C2.DELIVERY OF MATERIALS

1.Required quantity 5700 6130 1.Granulate ZW 2000

2.Produced quantity 5700 6130 2.Granulate EX 10570

3.Full quality production 5130 5517 3.Electronics ZW 3000

4.Defectives 570 613 4.Electronics EX 4570

5.Product quality (GOOD) 110.00 108.23

D.INVENTORY

1.Granulate [kg] 11590.0 4.Finished products [pcs] 100

2.Electronics [pcs] 22870 5.Semi-products`quality [q.u.] 108.23

3.Semi-products [pcs] 100 6.Fin. products`quality [q.u.] 106.99

E.ADDITIONAL EQUIPMENT F.FILTERS

Facility number: 1 2 3 4 5 1.Number of filters [pcs] 2

0=none; 1=installed 1 1 1 1 1 2.Free capacity [i.u.] 21000

G.SALE OF FULL QUALITY PRODUCTS

1.Price offered [PLN/piece] 848 3.Quantity offered [pcs] 6397

2.Quality offered [q.u.] 106.99 4.Quantity sold [pcs] 6397

H.QUALITY AND PRICE OF FINISHED PRODUCTS OFFERED BY EACH COMPANY

1.Company No. 1 2 3 4 5 6 7 8

2.Quality [q.u.] 100.00 100.00 100.00 100.00 106.99 100.00 100.00 100.00

3.Unit price 1 1 1 1 848 1 1 1

I.R&D REPORT

To finish our current R&D work on a new model successfully - some more

time (about 1-2 months) as well as additional funds are necessary.