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║ GAME-SYMBOL: PRZYKLAD5 \*BALANCE SHEET\* COMPANY:3 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 2117120 │ 2.Spare Capital 0

3.Additional Equipment 152750 │ 3.Retained Earnings 69293

4.Filters 63000 │

│ B.LIABILITIES

B.CURRENT ASSETS │ 1.Long-term credit 3300000

I.STOCK │ 2.Short-term credit 11522708

1.Granulate 416275 │

2.Electronics 11882176 │ C.PROFIT AFTER TAXATION 44247

3.Semi-finished goods 454872 │

4.Finished products 56054 │

II.CASH │

1.At bank/At hand 0 │

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SUM: 16936247 │ SUM: 16936247

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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:3 Mth: 2 ║

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A. REVENUE ON SALES AND SALES EQUIVALENTS 6092877

1. Revenue on sales of full quality products 5611500

2. Revenue on sales of defective products 302382

3. Change in stock: semifin. and finished products -40125

4. Revenue on sales of raw materials 219120

B. OPERATING EXPENSES 5653387

1. Cost of raw materials sold 290633

2. Value of granulate used in production 592285

3. Value of electronic used in production 3067199

4. Wages (direct labour) 52000

5. Depreciation 44545

6. Remaining costs 1606725

C. GROSS PROFIT (LOSS) ON SALES (A-B) 439491

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) 418747

G. FINANCIAL EXPENSES (credit interest) 345002

H. PROFIT (LOSS) BEFORE TAXATION (F-G) 73745

I. INCOME TAX 29498

J. PROFIT (LOSS) AFTER TAXATION (H-I) 44247

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 25500 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 321200 ───────────────────────────

9.R&D 2000 TOTAL= 2510

10.Advertising 600000

11.Purchase of Special Reports 54000

12.Setup costs (machines) 27000

13.Transportation of products 93525

14.Warehouse rental 36000

15.Other costs in Prod. Stage 1 84800

16.Other costs in Prod. Stage 2 47600

17.Remaining period costs 200000

18.Additional period costs 0

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TOTAL= 1606725

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║ GAME-SYMBOL: PRZYKLAD5 \*CASH FLOW\* COMPANY:3 Mth: 2 ║

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A. CASH AT THE BEGINNING OF MONTH 0

B. CASH INFLOWS: 9493488

1. Sale of full quality finished prod. 5611500

2. Sale of defective finished products 282030

3. Sale of defective semi-fin. products 20352

4. Sale of granulate 21120

5. Sale of electronics 198000

6. Sale of machines 60486

7. New long-term credit 3300000

8. Owners` contributions to share capital 0

9. Additional inflow (revenues) 0

10. Inflow of extra capital 0

C. CASH OUTFLOWS 21016196

D. CASH SHORTAGE (necessary short-term credit!) 11522708

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E. CASH AT THE END OF MONTH 0

C. CASH OUTFLOWS: 21016196

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 54000

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

6.Dismissal of workers 0 24.Product transportation 93525

7.Training of workers 25500 25.Warehouse rental 36000

8.Direct labour (workers) 52000 26.Repaid long-term credit 1000000

9.Purchased Add.Equipm. (1-5) 20000 27.Interest on LT credit 33000

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 84800

13.Pollution tax 321200 31.Other costs in ProdStage2 47600

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

15.Purchased granulate (ZW) 128000 33.Paid income tax 29498

16.Purchased granulate (EX) 759600 34.Remaining period costs 200000

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

18.Purchased electronics (EX) 3457500 36.Add. financial penalties 0

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║ GAME-SYMBOL: PRZYKLAD5 \*ADDITIONAL INFO ON COMPANY\* COMPANY:3 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)(+ 10) (- 0)(- 0)(+ 10)

6.Average skill level of assembly workers [s.u./person] 76.6

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

B.PRODUCTION MACHINES

1.No. of machines 27 6.Estimated physical life [mth] 19

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

3.Average relative age [0;1] 0.064 8.Duration of breakdowns [h] 0

4.Unit book value [PLN/M] 78411.9 9.Actual production time [Mh] 4240.0

5.Market value [PLN/M] 59936.0 10.Real max. production 17280

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

1.Required quantity 55000 5950 1.Granulate ZW 2000

2.Produced quantity 16960 5950 2.Granulate EX 10550

3.Full quality production 15264 5355 3.Electronics ZW 3000

4.Defectives 1696 595 4.Electronics EX 4550

5.Product quality (GOOD) 110.00 109.33

D.INVENTORY

1.Granulate [kg] 5960.0 4.Finished products [pcs] 100

2.Electronics [pcs] 23050 5.Semi-products`quality [q.u.] 109.33

3.Semi-products [pcs] 10414 6.Fin. products`quality [q.u.] 107.88

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] 900 3.Quantity offered [pcs] 6235

2.Quality offered [q.u.] 107.88 4.Quantity sold [pcs] 6235

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.] 106.84 106.88 107.88 100.00 106.99 100.00 107.06 107.10

3.Unit price 650 962 900 1 848 1 865 880

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.