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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 2138440 │ 2.Spare Capital 0

3.Additional Equipment 152750 │ 3.Retained Earnings 69293

4.Filters 63000 │

│ B.LIABILITIES

B.CURRENT ASSETS │ 1.Long-term credit 3780000

I.STOCK │ 2.Short-term credit 10758631

1.Granulate 789049 │

2.Electronics 11528610 │ C.PROFIT AFTER TAXATION -81454

3.Semi-finished goods 4397 │

4.Finished products 56223 │

II.CASH │

1.At bank/At hand 0 │

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SUM: 16526470 │ SUM: 16526470

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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 5707691

1. Revenue on sales of full quality products 5623411

2. Revenue on sales of defective products 323718

3. Change in stock: semifin. and finished products -490430

4. Revenue on sales of raw materials 250992

B. OPERATING EXPENSES 5417598

1. Cost of raw materials sold 332907

2. Value of granulate used in production 220151

3. Value of electronic used in production 3443611

4. Wages (direct labour) 52000

5. Depreciation 23225

6. Remaining costs 1345705

C. GROSS PROFIT (LOSS) ON SALES (A-B) 290092

D. OTHER OPERATING REVENUE 60486

1. Revenue on sale of machines 60486

2. Additional revenue (trainer`s decision) 0

E. OTHER OPERATING EXPENSES 82230

1. Cost of machines sold 78720

2. Financial penalties (total) 3510

F. OPERATING PROFIT (LOSS) (C+D-E) 268348

G. FINANCIAL EXPENSES (credit interest) 349802

H. PROFIT (LOSS) BEFORE TAXATION (F-G) -81454

I. INCOME TAX 0

J. PROFIT (LOSS) AFTER TAXATION (H-I) -81454

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 1000

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 108000 ───────────────────────────

9.R&D 2000 TOTAL= 3510

10.Advertising 600000

11.Purchase of Special Reports 44000

12.Setup costs (machines) 27000

13.Transportation of products 103245

14.Warehouse rental 36000

15.Other costs in Prod. Stage 1 31500

16.Other costs in Prod. Stage 2 53360

17.Remaining period costs 200000

18.Additional period costs 0

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TOTAL= 1345705

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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: 10038607

1. Sale of full quality finished prod. 5623411

2. Sale of defective finished products 316158

3. Sale of defective semi-fin. products 7560

4. Sale of granulate 24192

5. Sale of electronics 226800

6. Sale of machines 60486

7. New long-term credit 3780000

8. Owners` contributions to share capital 0

9. Additional inflow (revenues) 0

10. Inflow of extra capital 0

C. CASH OUTFLOWS 20797238

D. CASH SHORTAGE (necessary short-term credit!) 10758631

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E. CASH AT THE END OF MONTH 0

C. CASH OUTFLOWS: 20797238

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 103245

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 37800

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 31500

13.Pollution tax 108000 31.Other costs in ProdStage2 53360

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

15.Purchased granulate (ZW) 128000 33.Paid income tax 0

16.Purchased granulate (EX) 765360 34.Remaining period costs 200000

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

18.Purchased electronics (EX) 3517500 36.Add. financial penalties 1000

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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)(+ 37) (- 0)(- 0)(+ 35)

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] 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] 79201.5 9.Actual production time [Mh] 1575.0

5.Market value [PLN/M] 61760.0 10.Real max. production 17280

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

1.Required quantity 6300 6670 1.Granulate ZW 2000

2.Produced quantity 6300 6670 2.Granulate EX 10630

3.Full quality production 5670 6003 3.Electronics ZW 3000

4.Defectives 630 667 4.Electronics EX 4630

5.Product quality (GOOD) 110.00 108.38

D.INVENTORY

1.Granulate [kg] 11290.0 4.Finished products [pcs] 100

2.Electronics [pcs] 22330 5.Semi-products`quality [q.u.] 108.38

3.Semi-products [pcs] 100 6.Fin. products`quality [q.u.] 107.20

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] 817 3.Quantity offered [pcs] 6883

2.Quality offered [q.u.] 107.20 4.Quantity sold [pcs] 6883

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.] 100.00 100.00 107.20 100.00 100.00 100.00 100.00 100.00

3.Unit price 1 1 817 1 1 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.