

UNICON GmbH - D-88709 Meersburg	Copyright (c) 2000 by Unicon
MANAGEMENT GAME T O P S I M - General Management II	Company 2 Period : 7 Demo Date 18. 3.2010
No. 1 MARKET RESULTS and INVENTORY VALUES	

MARKET RESULTS			
		COMPANY 2	TOTAL
MARKET 1	Price (EUR/Unit)	3000	3000
	Sales (Units)	33393	97308
	Revenue (mEUR)	100,18	291,92
	Market share (%)	34,32	100,00
BULK BUYING	Price (EUR/Unit)	0	2700
	Sales (Units)	0	0
	Revenue (mEUR)	0,00	0,00
TOTAL	Sales (Units)	33393	97308
	Revenue (mEUR)	100,18	291,92

REQUEST FOR BIDS	Bid awarded to company -	Price (EUR) -----
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INVENTORY			
INVENTORY FOR INPUT MATERIALS/PARTS	Quantity (Units)	Inventory values	
		(EUR/Unit)	(mEUR)
Initial inventory	55884	520	29,05
+ Addition from supplier	30000	700	21,00
- Retirem. to Production	33393	583	19,46
= Final inventory	52491	583	30,59

INVENTORY			
INVENTORY FOR FINISHED PRODUCTS	Quantity (Units)	Co. of goods manufactured (EUR/Unit)	Inventory values
			(mEUR)
Initial inventory	0	0	0,00
+ Addition from production	33393	2999	100,15
- Retirem. to distribution	33393	2999	100,15
= Final inventory	0	0	0,00

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MANAGEMENT GAME		Company 2	Period: 7
T O P S I M - General Management II		Demo	Date 18. 3.2010
No. 2 PRODUCTION LINES - ENVIRONMENTAL TECHNOLOGY			

KEY DATA ON PRODUCTION LINES								
Production lines			Procurem.- period	Acquisit.- value (mEUR)	Remaining life (periods)	Depreciat. (mEUR/ period)	Net book value (mEUR)	Other fixed co. (mEUR)
Type A	Line	No. 5	4	20,00	6	2,00	12,00	0,30
Type B	Line	No. 1	1	25,00	3	2,50	7,50	2,00
Type C	Line	No. 1	2	22,50	9	1,50	13,50	2,50
Total				67,50		6,00	33,00	4,80

CAPACITIES OF PRODUCTION LINES								
Production lines			Normal cap. (Units)	Maintenance (mEUR)	Factor	Rationalisat. cu.mEUR	Factor	Availabl.cap. (Units)
Type A	Line	No. 5	14000	1,5	0,96	0,0	1,00	13393
Type B	Line	No. 1	18000	0,1	0,50	0,0	1,00	9000
Type C	Line	No. 1	22000	0,1	0,50	0,0	1,00	11000
Total			54000	1,7		0,0		33393
								ø 90,0

PRODUCTION STAFF : AVAILABILITY AND PRODUCTIVITY				
Workforce		(Persons)	890	Process optimisation index
- Absence		(Persons)	70	* Staff qualifications index
= Available staff		(Persons)	820	= Productivity index I
				1,00
				0,93

EXPERIENCE AND PRODUCTIVITY				
Product 1	Cum.prod.prev.period	302763	Productivity index II (per.)	1,09

UTILISATION RATE OF PRODUCTION LINES							
		Production (Units)	Production cap. Factor	Required	Product. staff Factor	Required	Allocation in % Req.cap. Req.pers.
Product 1		33393	1,0	33393	42	803	100,0 97,9
Utilisation (%)				100,0		97,9	

ENVIRONMENTAL TECHNOLOGY		
Environmental index of production lines		(Index) 90,00
Cumulative investment in environmental plants		(mEUR) 1,50
Improvement of environmental indices		(Points) 1,00
Environmental damage indicator for the company		(Index) 91,00
Tax payable to Environmental Authority next period		(mEUR) 2,10

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No. 3 HUMAN RESOURCES AND PRODUCT DEVELOPMENT	

STAFF BREAKDOWN IN COST CENTERS						
Number of persons	Purchasing	Administr.	Production	R & D	Sales/Dist.	Total
Initial workforce	16	192	894	0	125	1227
+ Recruitment	1	6	50	34	0	91
- Dismissals	0	0	0	0	14	14
- Staff turnover	1	8	54	0	11	74
= Final workforce	16	190	890	34	100	1230
Wages & Salaries (1) mEUR	0,62	6,65	34,71	1,94	5,20	49,12
Recrt./Dism./Train. mEUR	0,02	0,10	1,38	0,59	0,14	2,23
Additional staff co. mEUR	0,25	2,66	13,88	0,78	2,08	19,65
Pension reserves mEUR	0,04	0,40	2,08	0,12	0,31	2,95
Total staff costs mEUR	0,93	9,81	52,05	3,42	7,73	73,95
Additional staff costs in % of Wages and Salaries: 40,0 Training (Production) mEUR: 0,5						
(1) without overtime costs						

PRODUCT DEVELOPMENT									
PRODUCTS	TECHNOLOGY			ECOLOGY			VALUE ANALYSIS		
	(mEUR) Period	(mEUR) Cumul.	Index	(mEUR) Period	(mEUR) Cumul.	Index	(mEUR) Period	(mEUR) Cumul.	Index
Product 1 old	1,9	14,3	107,3	2,5	5,0	100,0	1,0	1,0	100,0

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T O P S I M - General Management II	Period : 7
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No. 4 COST TYPE, COST CENTER ACCOUNTING	

COST CENTER ACCOUNT (mEUR)			
COST TYPES	Total	Overheads	Direct costs
MATERIAL COSTS			
Input material/parts	19,46		19,46
Factory material	1,84		1,84
PERSONNEL COSTS			
Wages and Salaries (1)	49,12	13,65	35,47
Recrt./Dism./Training	2,23	2,23	
Additional staff costs	19,65	5,46	14,19
Pension reserves	2,95	0,82	2,13
DEPRECIATION			
Buildings	0,25	0,25	
Production lines	6,00	6,00	
Environmental technol.	0,15	0,15	
OTHER COSTS			
Other fixed costs	10,80	10,80	
Maintenance/Rational.	2,70	2,70	
Process optimis.proj.	0,00	0,00	
Environmental tax	2,50	2,50	
Rework/Rejects	1,88	0,00	1,88
Storage costs	2,65	2,65	
Advert./Market re./CI	8,10	2,10	6,00
Other costs R & D	3,50	0,00	3,50
Transport costs	2,77	0,00	2,77
TOTAL COSTS	136,55	49,32	87,23

(1) Overtime included

COST CENTER ACCOUNTS (mEUR)						
COST TYPES	TOTAL	COST CENTERS				
		Purchs.	Prodcn.	R & D	Sls/Dist	Admin.
PERSONNEL COSTS						
Wages and Salaries	13,65	0,62	3,39	1,94	5,20	2,50
Recrt./Dism./Training	2,23	0,02	1,38	0,59	0,14	0,10
Additional staff costs	5,46	0,25	1,36	0,78	2,08	1,00
Pension reserves	0,82	0,04	0,20	0,12	0,31	0,15
DEPRECIATION						
Buildings	0,25	0,01	0,18	0,01	0,01	0,04
Production lines	6,00		6,00			
Environmental technol.	0,15		0,15			
OTHER COSTS						
Other fixed costs	10,80	0,00	10,80	0,00	0,00	0,00
Maintenance/Rational.	2,70		1,70			1,00
Process optimis.proj.	0,00		0,00			
Environmental tax	2,50		2,50			
Storage costs	2,65	2,65			0,00	
Advert./Market re./CI	2,10				2,10	
Other costs R & D	0,00			0,00		
TOTAL COSTS	49,32	3,59	27,65	3,44	9,84	4,79

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MANAGEMENT GAME	Company 2 Period : 7
T O P S I M - General Management II	Demo Date 18. 3.2010
No. 5 COST ACCOUNTING (Unit-of-output costing)	

COST ACCOUNTING (Costs in mEUR)		
Material costs		19,46
+ Factory material costs		1,84
= Direct material costs		21,30
+ Indirect material costs		3,59
= Material costs		24,89
Production direct costs (1)		47,60
+ Production overheads (cost center production)		27,65
= Production costs		75,26
= COST OF GOODS MANUFACTURED CGM		100,15
+ R & D	Direct costs (Ecology + Value analysis)	3,50
+	Overheads (cost c. R & D)	3,44
+ Sales/Distribution	Direct costs (advert. + transp.)	8,77
+	Overheads (cost c.sales)	9,84
+ Administration	Direct costs (2)	6,06
+	Overheads (cost c.admin.)	4,79
= COST OF PRODUCTION		136,55

COST ACCOUNTING (Costs in EUR/unit)		
Material costs		583
+ Factory material costs		55
= Direct material costs		638
+ Indirect material costs		108
= Material costs		745
Production direct costs (1)		1426
+ Production overheads (cost c. prod.)		828
= Production costs		2254
= COST OF GOODS MANUFACTURED CGM		2999
+ R & D	Direct costs (Ecology + Value analysis)	105
+	Overheads (cost c. R & D)	103
+ Sales/Distribution	Direct costs (advert. + transp.)	263
+	Overheads (cost c.sales)	295
+ Administration	Direct costs (2)	181
+	Overheads (cost c.admin.)	144
= COST OF PRODUCTION		4089

(1) wages/salaries + add.staff costs + pension reserves + rework

(2) wages/salaries adm. - fixed costs admin. + add.staff c. + pension reserves

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No. 6 CONTRIBUTION MARGINS	

CONTRIBUTION MARGINS in mEUR	PRODUCT 1				
	Market 1	Bulk buy.	Bids	Market 2	Total
SALES REVENUE	100,18				100,18
- Direct material costs	21,30				21,30
- Direct production costs	47,60				47,60
- Transport costs	2,77				2,77
= CONTRIBUTION MARGIN I	28,50				28,50
- Material costs (fixed)	3,59				3,59
- Production co. (fixed)	27,65				27,65
- Sales (product-fixed)	6,00				6,00
- Admin. (product-fixed)	6,06				6,06
= CONTRIBUTION MARGIN II	-14,80				-14,80
- R & D (product-fixed)	3,50				3,50
= CONTRIBUTION MARGIN III	-18,30				-18,30
- Company-fixed costs					
Research					3,44
Sales					9,84
Administration					4,79
= CONTRIBUTION MARGIN IV					-36,37

CONTRIBUTION MARGINS in EUR/Unit	PRODUCT 1				
	Market 1	Bulk buy.	Bids	Market 2	Average
PRICE	3000				3000
- Direct material costs	638				638
- Direct production costs	1426				1426
- Transport costs	83				83
= CONTRIBUTION MARGIN I	854				854
- Material costs (fixed)	108				108
- Production co. (fixed)	828				828
- Sales (product-fixed)	180				180
- Admin. (product-fixed)	181				181
= CONTRIBUTION MARGIN II	-443				-443
- R & D (product-fixed)	105				105
= CONTRIBUTION MARGIN III	-548				-548
- Company-fixed costs					
Research					103
Sales					295
Administration					144
= CONTRIBUTION MARGIN IV					-1089

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T O P S I M - General Management II	Period : 7
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No. 7 PROFIT and LOSS STATEMENT and CASH FLOW	

Total Cost Accounting	mEUR	Cost of Sales Accounting	mEUR
SALES REVENUE	100,18	SALES REVENUE	100,18
± Increase/Decrease in finished goods inventory	0,00		
- Material expenses	21,30	- Cost of products sold	100,15
- Personnel costs			
- Wages and Salaries	49,12		
- Recruit.-/Dism.-costs	2,23	- Sales costs	18,62
- Pension reserves	2,95		
- Other personnel costs	19,65	- R & D costs	6,94
- Depreciation	6,40	- Administration costs	10,85
- Other expenses	34,90		
= OPERATING RESULT	-36,37	= OPERATING RESULT	-36,37
+ Yield from securities			0,00
- Interest and similar expenses			28,79
= RESULT FROM REGULAR BUSINESS OPERATIONS			-65,17
Extraordinary income			0,00
- Extraordinary expenses			0,00
= EXTRAORDINARY PROFIT/LOSS			0,00
- Taxes from income			0,00
= PROFIT/LOSS FOR YEAR			-65,17

APPROPRIATION OF NET INCOME	mEUR
Profit/Loss for year	-65,17
± Loss carried forward from previous year	-82,34
- Transfer into revenue reserves	0,00
= Balance sheet profit (Dividends) / Balance sheet loss	-147,51
- Distributive amount (Dividends)	0,00
= Loss carried forward	-147,51

CASH-FLOW	mEUR
Profit for year	-65,17
+ Depreciation (incl. disinvestment)	6,40
+ Pension reserves	2,95
= Cash-flow after tax	-55,82

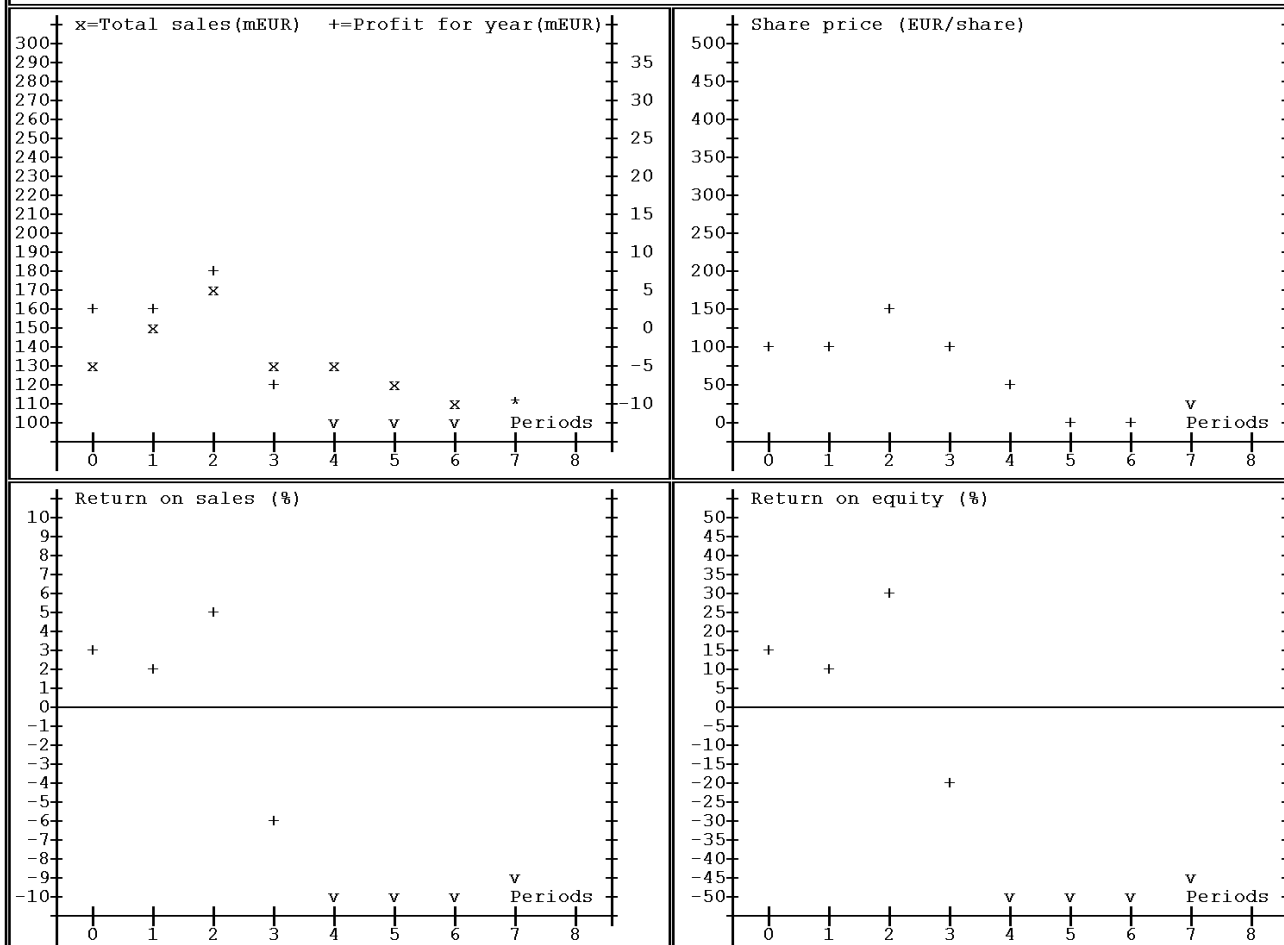
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T O P S I M - General Management II	Demo Date 18. 3.2010
No. 8 FINANCIAL REPORT AND BALANCE SHEET	

FINANCIAL REPORT	in mEUR	CURRENT PERIOD	PLANNING FOR THE NEXT PERIOD
INITIAL CASH BALANCE		0,10	
CASH IN:			
Cash in from sales current period		85,15	
+ Cash in from sales previous period		26,29	
+ Securities		0,00	
+ Yield on securities		0,00	
+ Extraordinary income/Share capital incr.		0,00	
+ Disinvestment of production lines		0,00	
+ Medium and long-term loans		25,00	
+ Overdraft loan		144,38	
= TOTAL CASH IN		280,82	
CASH OUT:			
Purchase input mat./parts + fact.mat.		22,84	
+ Subcontracting		0,00	
+ Personnel costs (- Pension reserves)		71,00	
+ Other expenses		34,90	
+ Pay back medium-term & overdraft loans		121,78	
+ Interest paid on loans		28,79	
+ Purchase of production lines		0,00	
+ Purchase of securities		0,00	
+ Purchase of environmental plants		1,50	
+ Taxes from income		0,00	
+ Pay out of dividends (previous period)		0,00	
+ Extraordinary expenses		0,00	
= TOTAL CASH OUT		280,82	
FINAL CASH BALANCE		0,10	

BALANCE SHEET in mEUR					
ASSETS	Period	Prev.per	LIABILITIES	Period	Prev.per
FIXED ASSETS	40,35	45,25	OWNERS' EQUITY	-112,54	-47,38
Property, Plant and Equipm.			Subscribed capital	15,00	15,00
Land and Buildings	6,00	6,25	Capital reserves	2,50	2,50
Machinery and Equipment	34,35	39,00	Revenue reserves	17,47	17,47
			Loss carried forward	-82,34	-45,59
			Profit/Loss for year	-65,17	-36,75
CURRENT ASSETS	45,72	55,44	PENSION RESERVES	29,24	26,29
Inventories					
Material	30,59	29,05			
Finished goods	0,00	0,00	LIABILITIES	169,38	121,78
Accounts receivable	15,03	26,29	Long term loans > 5 years	0,00	0,00
Securities	0,00	0,00	Short term loans < 1 year	25,00	0,00
Cash	0,10	0,10	Overdraft loan	144,38	121,78
BALANCE SHEET TOTAL	86,07	100,69	BALANCE SHEET TOTAL	86,07	100,69

No. 9 OVERALL COMPANY RESULTS

OVERALL COMPANY RESULTS



RATIOS		Per.0	Per.1	Per.2	Per.3	Per.4	Per.5	Per.6	Per.7	Per.	Average
Total sales	mEUR	129,0	145,3	174,7	130,2	128,1	115,7	105,2	100,2		128,5
Operating result	mEUR	9,6	10,5	22,6	-3,7	-7,4	-9,1	-14,8	-36,4		-3,6
Profit for year	mEUR	3,4	2,3	8,5	-7,7	-17,0	-20,8	-36,7	-65,2		-16,7
Owners' equity	mEUR	28,4	29,7	37,5	27,2	10,2	-10,6	-47,4	-112,5		-4,7
Return on sales	%	2,6	1,6	4,9	-5,9	-13,3	-18,0	-34,9	-65,1		-16,0
Return on equity	%	13,5	8,2	28,7	-20,6	-62,5	-204,0	-345,8	-137,6		-90,0
Payout dividends	mEUR	0,0	1,0	0,7	2,6	0,0	0,0	0,0	0,0		0,5
Cumul. dividends	mEUR	0,0	1,0	1,7	4,3	4,3	4,3	4,3	4,3		4,3
Planning quality index									-3,0		-3,0
Share price	EUR/share	90,7	96,7	155,6	102,3	48,1	0,0	0,0	0,0		61,7
Value of company	mEUR	45,3	48,4	77,8	51,2	24,0	0,0	0,0	0,0		30,8
Corporate image index		97,3	98,1	99,2	98,9	102,7	104,6	100,3	100,6		100,2
Sharehold.earnings	mEUR	0,0	4,0	34,1	10,1	-17,1	-41,1	-41,1	-41,1		
Sharehold.earn.since 0		0,0	8,9	75,3	22,2	-37,6	-90,6	-90,6	-90,6		

No. 10 OUT-OF-LINE SITUATIONS

PLANNING VALUES		PERIODS								Aver.
		0	1	2	3	4	5	6	7	
SALES (mEUR)	Plan.val.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
PRODUCT 1	Actual	0,0	0,0	0,0	0,0	0,0	0,0	0,0	100,2	12,5
MARKET 1	Abs. var.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	100,2	12,5
	Var.in %	0,0	0,0	0,0	0,0	0,0	0,0	0,0	100,0	12,5
PLANNING QUALITY		0,0	0,0	0,0	0,0	0,0	0,0	0,0	-1,0	-0,1
RETURN ON EQUITY (%)	Plan.val.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
	Actual	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-137,6	-17,2
	Abs.var.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-137,6	-17,2
	Var.in %	0,0	0,0	0,0	0,0	0,0	0,0	0,0	100,0	12,5
PLANNING QUALITY		0,0	0,0	0,0	0,0	0,0	0,0	0,0	-1,0	-0,1
CASH FLOW (mEUR)	Plan.val.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
	Actual	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-55,8	-7,0
	Abs. var.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-55,8	-7,0
	Var.in %	0,0	0,0	0,0	0,0	0,0	0,0	0,0	100,0	12,5
PLANNING QUALITY		0,0	0,0	0,0	0,0	0,0	0,0	0,0	-1,0	-0,1
Profit for year (mEUR)		3,4	2,3	8,5	-7,7	-17,0	-20,8	-36,7	-65,2	-16,7
Cum. profit for yr. (mEUR)		3,4	5,7	14,2	6,5	-10,5	-31,4	-68,1	-133,3	-26,7
Planning quality of per.		0,0	0,0	0,0	0,0	0,0	0,0	0,0	-3,0	-0,4
Cum. planning quality		0,0	0,0	0,0	0,0	0,0	0,0	0,0	-3,0	-0,4
Earn.cap.value (mEUR)		3,4	2,3	8,5	-7,7	-17,0	-20,8	-36,7	-66,7	-16,8
Cum.earn.cap.value (mEUR)		3,4	5,7	14,2	6,5	-10,5	-31,4	-68,1	-134,8	-26,9

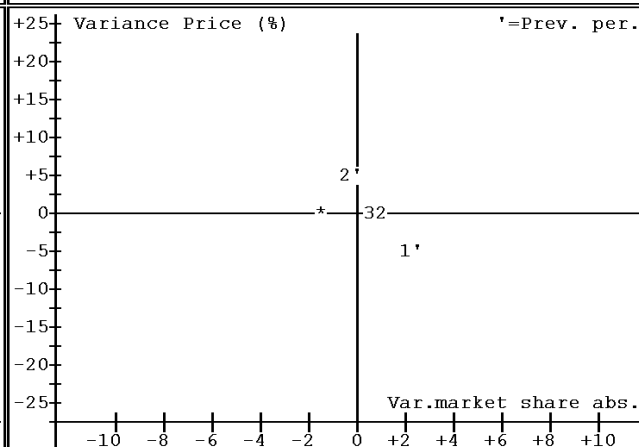
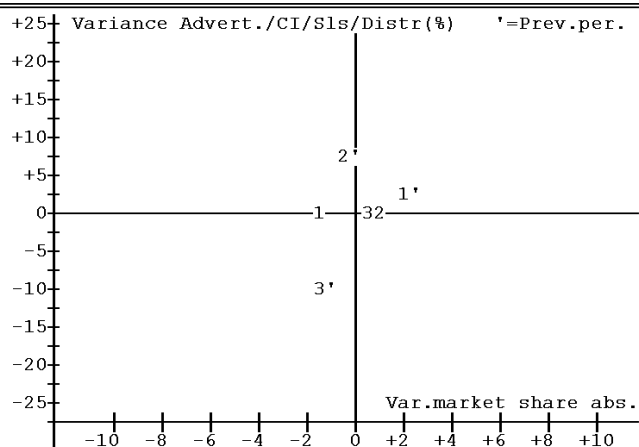
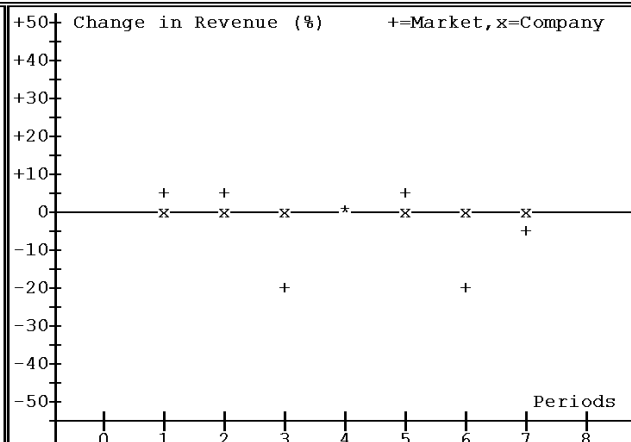
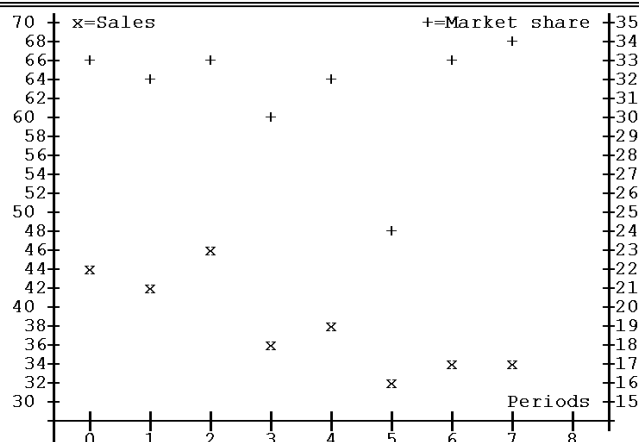
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MANAGEMENT GAME				Company 2	Period : 7
T O P S I M - General Management II				Demo	Date 18. 3.2010
No. 11 MARKET RESEARCH REPORT I					

MARKET RESEARCH REPORT I	COM- PANY	PRICE EUR	ADVERTISING		SALES		REVENUE		PRODUCT INDICES	
			mEUR	%	Units	%	mEUR	%	Techn.	Ecolog.
PRODUCT 1 MARKET 1	1	3000	6,00	33,3	31000	31,9	93,0	31,9	106,4	100,0
	2	3000	6,00	33,3	33393	34,3	100,2	34,3	107,3	100,0
	3	3000	6,00	33,3	32915	33,8	98,7	33,8	106,5	100,0
	Av./Tot	3000	18,00	100,0	97308	100,0	291,9	100,0	106,7	100,0

OTHER DATA	COM- PANY	PROD. STAFF	PROD.1 A/R/N	PRODUCTION LINES			EXPENSES R & D (mEUR)	SALES/DISTR. (No.of pers.)
				Type A	Type B	Type C		
	1	1078	A	2	0	2	5,4	100
	2	890	A	1	1	1	5,4	100
	3	903	A	1	1	1	5,4	100

No. 12 MARKET RESEARCH REPORT II

MARKET RESEARCH REPORT II - PRODUCT 1, MARKET 1



Variances from the average of the other companies in %:											
%										%	
+20										+20	
+15										+15	
+10										+10	
+5	+4,5	+4,5		+7,1	+5,4					+5	
0			0,0			0,0	+0,8	0,0		0	
-5									-4,9	-5	
-10										-10	
-15										-15	
-20										-20	
%	Sales	Revenue	Price	Advert.	Sales	C I	Technol.	Ecology	CM I/un.	CM II/u.	%

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No. 13 BUSINESS REPORTS FROM THE INDUSTRY		

PROFIT AND LOSS STATEMENT					
VALUES in mEUR	Comp. 1	Comp. 2	Comp. 3	Comp.	Comp.
SALES REVENUE	110,10	100,18	98,74		
- Cost of products sold	117,09	100,15	98,83		
- Sales costs	18,46	18,62	18,49		
- R & D costs	6,94	6,94	6,94		
- Administration costs	11,06	10,85	10,82		
= OPERATING RESULT	-43,44	-36,37	-36,33		
Result reg.business operations	-89,39	-65,17	-73,34		
Extraordinary result	0,00	0,00	0,00		
- Taxes from income	0,00	0,00	0,00		
= PROFIT/LOSS FOR YEAR	-89,39	-65,17	-73,34		

BALANCE SHEET					
ASSETS in mEUR	Comp. 1	Comp. 2	Comp. 3	Comp.	Comp.
FIXED ASSETS	42,85	40,35	28,35		
Land and Buildings	6,00	6,00	6,00		
Machinery and Equipment	36,85	34,35	22,35		
CURRENT ASSETS	62,06	45,72	53,95		
Material	45,45	30,59	39,03		
Finished goods	0,00	0,00	0,00		
Accounts receivable	16,51	15,03	14,81		
Securities	0,00	0,00	0,00		
Cash	0,10	0,10	0,10		
BALANCE SHEET TOTAL	104,91	86,07	82,30		
LIABILITIES in mEUR	Comp. 1	Comp. 2	Comp. 3	Comp.	Comp.
OWNERS' EQUITY	-196,95	-112,54	-164,38		
Subscribed capital	15,00	15,00	15,00		
Capital reserves	2,50	2,50	2,50		
Revenue reserves	9,87	17,47	9,87		
Loss carried forward	-134,93	-82,34	-118,41		
Profit/Loss for year	-89,39	-65,17	-73,34		
PENSION RESERVES	31,53	29,24	28,96		
DUE TO BANKS	270,33	169,38	217,71		
Long term loans > 5 years	0,00	0,00	0,00		
Short term loans < 1 year	25,00	25,00	25,00		
Overdraft loan	245,33	144,38	192,71		
BALANCE SHEET TOTAL	104,91	86,07	82,30		

COMPANY RATIOS	Comp. 1	Comp. 2	Comp. 3	Comp.	Comp.
Return on sales (%)	-81,2	-65,1	-74,3		
Return on equity (%)	-83,1	-137,6	-80,6		
Payout dividends (mEUR)	0,0	0,0	0,0		
Share price (EUR/share)	0,0	0,0	0,0		
Value of company (mEUR)	0,0	0,0	0,0		
Corporate image (Index)	101,0	100,6	105,0		
Shareholder Earnings (mEUR)	-44,3	-41,1	-44,3		
Shareholder Earnings (% P0)	-97,8	-90,6	-97,8		

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MANAGEMENT GAME	Company 2
T O P S I M - General Management II	Period : 7
	Demo Date 18. 3.2010

No. 14 CORPORATE SOCIO-ECONOMIC STATEMENT AND REAL NET OUTPUT

SOCIO-ECONOMIC STATEMENT FOR THE WHOLE GAME					
	Comp. 1	Comp. 2	Comp. 3	Comp.	Comp.
EMPLOYEES					
Recruitment	1362	1080	1063		
Dismissals	50	57	43		
Closing workforce	1423	1230	1242		
Change (%)	16,64	0,82	1,80		
Personnel qualification (index)	0,93	0,93	0,93		
Productivity (index I)	0,93	0,93	0,93		
Wages and Salaries (mEUR)	433,46	387,65	381,73		
Additional staff costs (mEUR)	152,90	136,83	134,80		
Additional staff costs (%)	35,28	35,30	35,31		
Other personnel costs (mEUR)	41,33	35,26	34,62		
TOTAL TO EMPLOYEES (mEUR)	627,69	559,73	551,15		
INVESTORS/BANKS					
Owners (Dividends) (mEUR)	1,02	4,27	1,02		
Banks (Interest paid) (mEUR)	169,58	90,69	125,62		
TOTAL TO INVESTERS/BANKS (mEUR)	170,59	94,96	126,63		
STATE					
Direct taxes (mEUR)	2,77	11,65	2,77		
Employees taxes (mEUR)	130,04	116,29	114,52		
Taxes on dividends (mEUR)	0,20	0,85	0,20		
TOTAL TO STATE (mEUR)	133,01	128,80	117,49		
PRESERVATION OF REAL ASSET VAL.					
Product improvement (mEUR)	10,11	11,07	10,25		
Investm.(mach.& markets) (mEUR)	210,10	184,00	168,30		
Addition to reserves (mEUR)	2,37	9,97	2,37		
TOTAL TO REAL ASSET VAL. (mEUR)	222,58	205,04	180,92		

REAL NET OUTPUT FOR THE WHOLE SIMULATION					
	Comp. 1	Comp. 2	Comp. 3	Comp.	Comp.
Company revenue (mEUR)	1128,20	1028,36	981,58		
Real net output (1) (mEUR)	627,69	559,73	551,15		
Real net outp.(in % of revenue)	55,64	54,43	56,15		

(1) Personnel costs

No. 15 VALUE ORIENTED RATIOS

PROFIT & LOSS STATEMENT	Period mEUR	Prev.p. mEUR	Changes		% of sales rev.	
			absolute	%	Period	Prev.p.
Sales revenue	100,18	105,16	-4,98	-4,7	100,0	100,0
- Cost of products sold	100,15	87,08	13,07	15,0	100,0	82,8
- Sales costs	18,62	22,29	-3,68	-16,5	18,6	21,2
- R & D costs	6,94	0,01	6,92	55395,8	6,9	0,0
- Administration costs	10,85	10,61	0,24	2,3	10,8	10,1
= OPERATING PROFIT	-36,37	-14,83	-21,54	145,3	-36,3	-14,1
± Financial result	28,79	21,92	6,87	31,4	28,7	20,8
± Extraordinary result	0,00	0,00	0,00	0,0	0,0	0,0
- Taxes from income	0,00	0,00	0,00	0,0	0,0	0,0
= NET INCOME (NI)	-65,17	-36,75	-28,42	77,3	-65,1	-34,9
+ Depreciation	6,40	6,25	0,15	2,4	6,4	5,9
+ Pension reserves	2,95	2,72	0,23	8,5	2,9	2,6
= CASH FLOW AFTER TAX (CF)	-55,82	-27,78	-28,04	100,9	-55,7	-26,4
OPERATING PROFIT	-36,37	-14,83	-21,54	145,3	-36,3	-14,1
- Taxes from Operating Profit	0,00	0,00	0,00	0,0	0,0	0,0
= NET OPERATING INCOME (NOI)	-36,37	-14,83	-21,54	145,3	-36,3	-14,1

NET ASSETS (NA)	Period mEUR	Prev.p. mEUR	Changes		% of NA	
			absolute	%	Period	Prev.p.
Land and buildings	6,00	6,25	-0,25	-4,0	7,0	6,2
Machinery and equipment	34,35	39,00	-4,65	-11,9	39,9	38,7
= Fixed assets	40,35	45,25	-4,90	-10,8	46,9	44,9
Material	30,59	29,05	1,54	5,3	35,5	28,9
Finished goods	0,00	0,00	0,00	0,0	0,0	0,0
Accounts receivable	15,03	26,29	-11,26	-42,8	17,5	26,1
Securities and cash	0,10	0,10	0,00	0,0	0,1	0,1
= Current assets	45,72	55,44	-9,73	-17,5	53,1	55,1
NET ASSETS (NA)	86,07	100,69	-14,63	-14,5	100,0	100,0
EQUITY	-112,54	-47,38	-65,17	137,6	-130,8	-47,0

Average interest rate: for Net Assets i = 8,0%; for CFROI j = 13,0%

RATIOS		Periods							
		0	1	2	3	4	5	6	7
1 Net Operating Income (NOI)	mEUR	5,3	5,8	12,4	-3,7	-7,4	-9,1	-14,8	-36,4
2 Cash-flow (CF)	mEUR	12,2	14,1	20,8	2,8	-6,3	-12,4	-27,8	-55,8
3 Net Assets (NA)	mEUR	61,7	76,2	91,8	72,1	91,9	86,3	100,7	86,1
4 RONA (NOI/NA)	%	8,6	7,6	13,5	-5,2	-8,0	-10,5	-14,7	-42,3
5 EVA (NOI - i% * NA)	mEUR	0,4	-0,3	5,1	-9,5	-14,7	-16,0	-22,9	-43,3
6 EVA (period - prev.period)	mEUR	0,0	-0,7	5,4	-14,6	-5,2	-1,3	-6,9	-20,4
7 CFROI (CF/NA)	%	19,8	18,5	22,7	3,9	-6,9	-14,4	-27,6	-64,9
8 DTCF (CF - j% * NA)	mEUR	4,2	4,2	8,9	-6,6	-18,3	-23,6	-40,9	-67,0
9 DDTCF (DTCF:period-prev.p.)	mEUR	0,0	-0,0	4,7	-15,5	-11,7	-5,3	-17,3	-26,1
10 MVA	mEUR	17,0	18,7	40,3	23,9	13,8	10,6	47,4	112,5

ad 4: RONA = Return on Net Assets

ad 5: EVA = Economic Value Added

ad 7: CFROI = Cash flow Return on Investment

ad 8: DTCF = Difference Total Cash flow

ad 9: DDTCF = Delta Difference Total Cash flow

ad 10: MVA = Market Value Added = Value of company minus Equity

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MANAGEMENT GAME

Company 2

Period: 7

T O P S I M - General Management II

Demo

Date 18. 3.2010

No. 16 W A R N I N G S

You have used an overdraft for your financing, which means your entered credit amount was not enough to cover all your payments.

You decided to dismiss more than 5,0% with an area.
There has to be negociated about a social plan beforehand.

You created a higher demand for product 1 on market 1
than your company was able to satisfy.
You could have sold 18903 units more.

The planned production quantity of product 1
could not even be produced with overtime.

Your operating result in this period was negative.

Your net profit for the period was negative.

The earning capital in your market lies between -222,4 and -134,8.

Your environmental damage indicator was below 100, so you have
to pay a charge in the next period.