

UNICON GmbH - D-88709 Meersburg	Copyright (c) 2000 by Unicon
MANAGEMENT GAME	Company 3
T O P S I M - General Management II	Period : 7
	Demo Date 18. 3.2010

No. 1 MARKET RESULTS and INVENTORY VALUES

MARKET RESULTS			
		COMPANY 3	TOTAL
MARKET 1	Price (EUR/Unit)	3000	3000
	Sales (Units)	32915	97308
	Revenue (mEUR)	98,74	291,92
	Market share (%)	33,83	100,00
BULK BUYING	Price (EUR/Unit)	0	2700
	Sales (Units)	0	0
	Revenue (mEUR)	0,00	0,00
TOTAL	Sales (Units)	32915	97308
	Revenue (mEUR)	98,74	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	73011	498	36,36
+ Addition from supplier	30000	700	21,00
- Retirem. to Production	32915	557	18,33
= Final inventory	70096	557	39,03

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	32915	3003	98,83
- Retirem. to distribution	32915	3003	98,83
= Final inventory	0	0	0,00

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MANAGEMENT GAME		Company 3	
T O P S I M - General Management II		Period: 7	
		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. 4	-5	20,00	0	0,00	0,00	0,25
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		4,00	21,00	4,75

CAPACITIES OF PRODUCTION LINES								
Production lines			Normal cap. (Units)	Maintenance (mEUR)	Factor	Rationalisat. cu.mEUR	Factor	Availabl.cap. (Units)
Type A	Line	No. 4	13500	1,5	0,96	0,0	1,00	12915
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			53500	1,7		0,0		32915
								Ø 89,3

PRODUCTION STAFF : AVAILABILITY AND PRODUCTIVITY				
Workforce		(Persons)	903	Process optimisation index
- Absence		(Persons)	71	* Staff qualifications index
= Available staff		(Persons)	832	= Productivity index I
				1,00
				0,93
				0,93

EXPERIENCE AND PRODUCTIVITY				
Product 1	Cum.prod.prev.period	295756	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		32915	1,0	32915	42	793	100,0 95,3
Utilisation (%)				100,0		95,3	

ENVIRONMENTAL TECHNOLOGY		
Environmental index of production lines		(Index) 89,33
Cumulative investment in environmental plants		(mEUR) 1,50
Improvement of environmental indices		(Points) 1,00
Environmental damage indicator for the company		(Index) 90,33
Tax payable to Environmental Authority next period		(mEUR) 2,37

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	190	907	0	115	1228
+ Recruitment	1	7	50	34	0	92
- Dismissals	0	0	0	0	5	5
- Staff turnover	1	8	54	0	10	73
= Final workforce	16	189	903	34	100	1242
Wages & Salaries (1) mEUR	0,62	6,61	35,22	1,94	5,20	49,59
Recrt./Dism./Train. mEUR	0,02	0,12	1,38	0,59	0,05	2,16
Additional staff co. mEUR	0,25	2,65	14,09	0,78	2,08	19,84
Pension reserves mEUR	0,04	0,40	2,11	0,12	0,31	2,98
Total staff costs mEUR	0,93	9,78	52,79	3,42	7,64	74,57

Additional staff costs in % of Wages and Salaries: 40,0
 Training (Production) mEUR: 0,5

(1) without overtime costs

PRODUCT DEVELOPMENT

	TECHNOLOGY			ECOLOGY			VALUE ANALYSIS		
	(mEUR)			(mEUR)			(mEUR)		
PRODUCTS	Period	Cumul.	Index	Period	Cumul.	Index	Period	Cumul.	Index
Product 1 old	1,9	13,5	106,5	2,5	5,0	100,0	1,0	1,0	100,0

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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	18,33		18,33
Factory material	1,81		1,81
PERSONNEL COSTS			
Wages and Salaries (1)	49,59	14,55	35,04
Recrt./Dism./Training	2,16	2,16	
Additional staff costs	19,84	5,82	14,02
Pension reserves	2,98	0,87	2,10
DEPRECIATION			
Buildings	0,25	0,25	
Production lines	4,00	4,00	
Environmental technol.	0,15	0,15	
OTHER COSTS			
Other fixed costs	10,75	10,75	
Maintenance/Rational.	2,70	2,70	
Process optimis.proj.	0,00	0,00	
Environmental tax	2,83	2,83	
Rework/Rejects	1,80	0,00	1,80
Storage costs	3,55	3,55	
Advert./Market re./CI	8,10	2,10	6,00
Other costs R & D	3,50	0,00	3,50
Transport costs	2,73	0,00	2,73
TOTAL COSTS	135,07	49,74	85,33

(1) Overtime included

COST CENTER ACCOUNTS (mEUR)						
COST TYPES	TOTAL	COST CENTERS				
		Purchs.	Prodcn.	R & D	Sls/Dist	Admin.
PERSONNEL COSTS						
Wages and Salaries	14,55	0,62	4,29	1,94	5,20	2,50
Recrt./Dism./Training	2,16	0,02	1,38	0,59	0,05	0,12
Additional staff costs	5,82	0,25	1,72	0,78	2,08	1,00
Pension reserves	0,87	0,04	0,26	0,12	0,31	0,15
DEPRECIATION						
Buildings	0,25	0,01	0,18	0,01	0,01	0,04
Production lines	4,00		4,00			
Environmental technol.	0,15		0,15			
OTHER COSTS						
Other fixed costs	10,75	0,00	10,75	0,00	0,00	0,00
Maintenance/Rational.	2,70		1,70			1,00
Process optimis.proj.	0,00		0,00			
Environmental tax	2,83		2,83			
Storage costs	3,55	3,55			0,00	
Advert./Market re./CI	2,10				2,10	
Other costs R & D	0,00			0,00		
TOTAL COSTS	49,74	4,49	27,25	3,44	9,75	4,81

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T O P S I M - General Management II	Period : 7
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No. 5 COST ACCOUNTING (Unit-of-output costing)	

COST ACCOUNTING (Costs in mEUR)	
Material costs	18,33
+ Factory material costs	1,81
= Direct material costs	20,14
+ Indirect material costs	4,49
= Material costs	24,63
Production direct costs (1)	46,95
+ Production overheads (cost center production)	27,25
= Production costs	74,20
= COST OF GOODS MANUFACTURED CGM	98,83
+ R & D	Direct costs (Ecology + Value analysis) 3,50
+ Overheads (cost c. R & D)	3,44
+ Sales/Distribution	Direct costs (advert. + transp.) 8,73
+ Overheads (cost c.sales)	9,75
+ Administration	Direct costs (2) 6,01
+ Overheads (cost c.admin.)	4,81
= COST OF PRODUCTION	135,07

COST ACCOUNTING (Costs in EUR/unit)	
Material costs	557
+ Factory material costs	55
= Direct material costs	612
+ Indirect material costs	136
= Material costs	748
Production direct costs (1)	1426
+ Production overheads (cost c. prod.)	828
= Production costs	2254
= COST OF GOODS MANUFACTURED CGM	3003
+ R & D	Direct costs (Ecology + Value analysis) 106
+ Overheads (cost c. R & D)	104
+ Sales/Distribution	Direct costs (advert. + transp.) 265
+ Overheads (cost c.sales)	296
+ Administration	Direct costs (2) 183
+ Overheads (cost c.admin.)	146
= COST OF PRODUCTION	4104

(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	98,74				98,74
- Direct material costs	20,14				20,14
- Direct production costs	46,95				46,95
- Transport costs	2,73				2,73
= CONTRIBUTION MARGIN I	28,92				28,92
- Material costs (fixed)	4,49				4,49
- Production co. (fixed)	27,25				27,25
- Sales (product-fixed)	6,00				6,00
- Admin. (product-fixed)	6,01				6,01
= CONTRIBUTION MARGIN II	-14,82				-14,82
- R & D (product-fixed)	3,50				3,50
= CONTRIBUTION MARGIN III	-18,32				-18,32
- Company-fixed costs Research Sales Administration					3,44 9,75 4,81
= CONTRIBUTION MARGIN IV					-36,33

CONTRIBUTION MARGINS in EUR/Unit	PRODUCT 1				
	Market 1	Bulk buy.	Bids	Market 2	Average
PRICE	3000				3000
- Direct material costs	612				612
- Direct production costs	1426				1426
- Transport costs	83				83
= CONTRIBUTION MARGIN I	879				879
- Material costs (fixed)	136				136
- Production co. (fixed)	828				828
- Sales (product-fixed)	182				182
- Admin. (product-fixed)	183				183
= CONTRIBUTION MARGIN II	-450				-450
- R & D (product-fixed)	106				106
= CONTRIBUTION MARGIN III	-557				-557
- Company-fixed costs Research Sales Administration					104 296 146
= CONTRIBUTION MARGIN IV					-1104

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No. 7 PROFIT and LOSS STATEMENT and CASH FLOW	

Total Cost Accounting	mEUR	Cost of Sales Accounting	mEUR
SALES REVENUE	98,74	SALES REVENUE	98,74
± Increase/Decrease in finished goods inventory	0,00	- Cost of products sold	98,83
- Material expenses	20,14	- Sales costs	18,49
- Personnel costs		- R & D costs	6,94
- Wages and Salaries	49,59	- Administration costs	10,82
- Recruit.-/Dism.-costs	2,16		
- Pension reserves	2,98		
- Other personnel costs	19,84		
- Depreciation	4,40		
- Other expenses	35,96		
= OPERATING RESULT	-36,33	= OPERATING RESULT	-36,33
+ Yield from securities			0,00
- Interest and similar expenses			37,01
= RESULT FROM REGULAR BUSINESS OPERATIONS			-73,34
Extraordinary income			0,00
- Extraordinary expenses			0,00
= EXTRAORDINARY PROFIT/LOSS			0,00
- Taxes from income			0,00
= PROFIT/LOSS FOR YEAR			-73,34

APPROPRIATION OF NET INCOME	mEUR
Profit/Loss for year	-73,34
± Loss carried forward from previous year	-118,41
- Transfer into revenue reserves	0,00
= Balance sheet profit (Dividends) / Balance sheet loss	-191,74
- Distributive amount (Dividends)	0,00
= Loss carried forward	-191,74

CASH-FLOW	mEUR
Profit for year	-73,34
+ Depreciation (incl. disinvestment)	4,40
+ Pension reserves	2,98
= Cash-flow after tax	-65,96

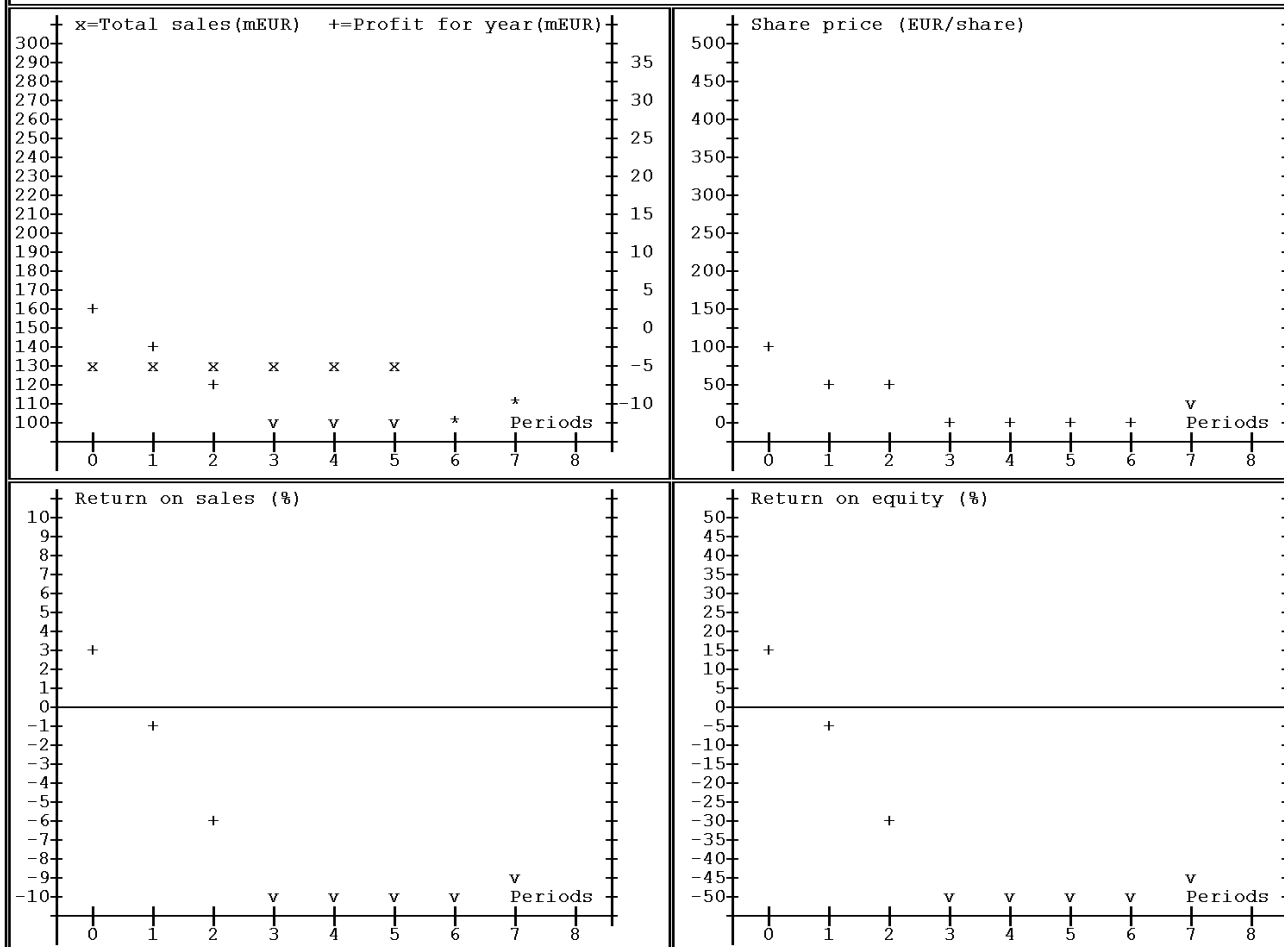
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No. 8 FINANCIAL REPORT AND BALANCE SHEET	

FINANCIAL REPORT	in mEUR	CURRENT PERIOD	PLANNING FOR THE NEXT PERIOD
INITIAL CASH BALANCE		0,10	
CASH IN:			
Cash in from sales current period		83,93	
+ Cash in from sales previous period		25,16	
+ 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		192,71	
= TOTAL CASH IN		326,80	
CASH OUT:			
Purchase input mat./parts + fact.mat.		22,81	
+ Subcontracting		0,00	
+ Personnel costs (- Pension reserves)		71,59	
+ Other expenses		35,96	
+ Pay back medium-term & overdraft loans		157,92	
+ Interest paid on loans		37,01	
+ 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		326,80	
FINAL CASH BALANCE		0,10	

BALANCE SHEET in mEUR					
ASSETS	Period	Prev.per	LIABILITIES	Period	Prev.per
FIXED ASSETS	28,35	31,25	OWNERS' EQUITY	-164,38	-91,04
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	22,35	25,00	Revenue reserves	9,87	9,87
			Loss carried forward	-118,41	-75,58
			Profit/Loss for year	-73,34	-42,82
CURRENT ASSETS	53,95	61,62	PENSION RESERVES	28,96	25,99
Inventories					
Material	39,03	36,36			
Finished goods	0,00	0,00	LIABILITIES	217,71	157,92
Accounts receivable	14,81	25,16	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	192,71	157,92
BALANCE SHEET TOTAL	82,30	92,87	BALANCE SHEET TOTAL	82,30	92,87

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	134,1	126,3	133,1	130,0	129,7	100,6	98,7		122,7
Operating result	mEUR	9,6	5,2	1,3	-8,5	-11,1	-4,8	-14,4	-36,3		-7,4
Profit for year	mEUR	3,4	-1,8	-7,3	-18,5	-24,9	-23,0	-42,8	-73,3		-23,5
Owners' equity	mEUR	28,4	25,5	18,2	-0,3	-25,2	-48,2	-91,0	-164,4		-32,1
Return on sales	%	2,6	-1,4	-5,8	-13,9	-19,2	-17,7	-42,6	-74,3		-21,5
Return on equity	%	13,5	-6,4	-28,7	-101,6	-8428	-91,2	-88,8	-80,6		-1101,4
Payout dividends	mEUR	0,0	1,0	0,0	0,0	0,0	0,0	0,0	0,0		0,1
Cumul. dividends	mEUR	0,0	1,0	1,0	1,0	1,0	1,0	1,0	1,0		1,0
Planning quality index									-3,0		-3,0
Share price	EUR/share	45,3	62,1	39,0	0,0	0,0	0,0	0,0	0,0		24,0
Value of company	mEUR		31,1	19,5	0,0	0,0	0,0	0,0	0,0		12,0
Corporate image index		97,3	99,3	100,7	101,1	101,2	116,7	108,8	105,0		103,8
Sharehold.earnings	mEUR	0,0	-13,3	-24,8	-44,3	-44,3	-44,3	-44,3	-44,3		
Sharehold.earn.since 0		0,0	-29,2	-54,8	-97,8	-97,8	-97,8	-97,8	-97,8		

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	98,7	12,3
MARKET 1	Abs. var.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	98,7	12,3
	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	-80,6	-10,1
	Abs.var.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-80,6	-10,1
	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	-66,0	-8,2
	Abs. var.	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-66,0	-8,2
	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
Profit for year (mEUR)		3,4	-1,8	-7,3	-18,5	-24,9	-23,0	-42,8	-73,3	-23,5
Cum. profit for yr. (mEUR)		3,4	1,6	-5,8	-24,3	-49,2	-72,2	-115,0	-188,4	-56,2
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	-1,8	-7,3	-18,5	-24,9	-23,0	-42,8	-74,8	-23,7
Cum.earn.cap.value (mEUR)		3,4	1,6	-5,8	-24,3	-49,2	-72,2	-115,0	-189,9	-56,4

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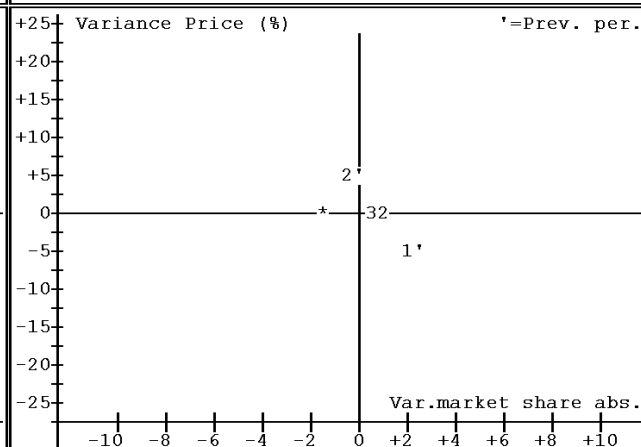
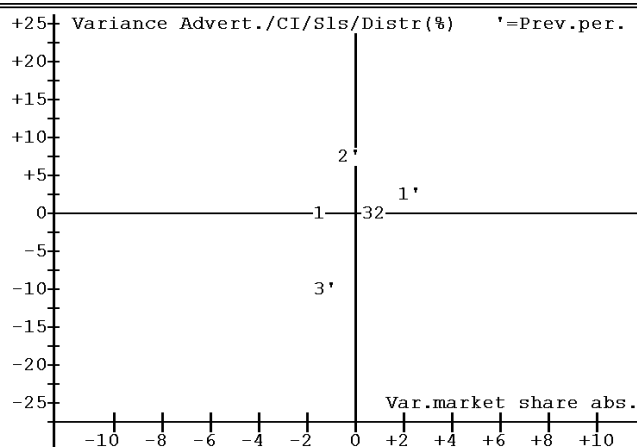
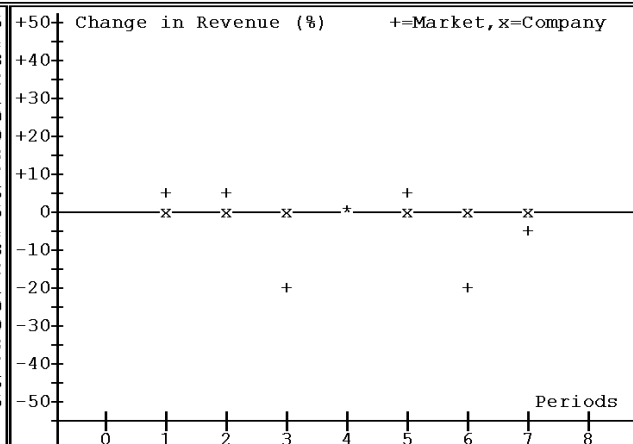
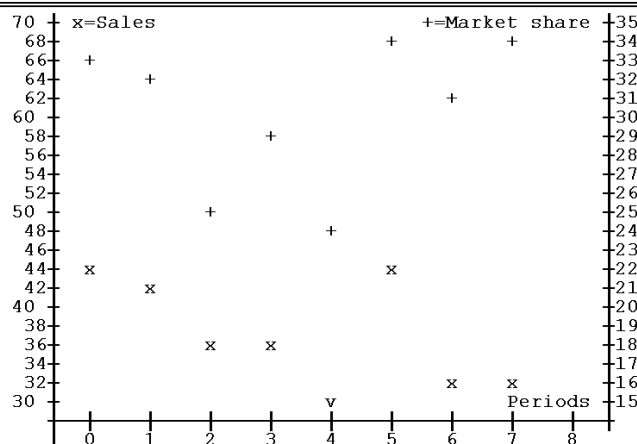
No. 11 MARKET RESEARCH REPORT I

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										+5
0	+2,2	+2,2	0,0			0,0	-0,3	0,0	-0,7	0
-5										-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 3
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	98,74	100,64	-1,89	-1,9	100,0	100,0
- Cost of products sold	98,83	85,16	13,67	16,1	100,1	84,6
- Sales costs	18,49	19,48	-1,00	-5,1	18,7	19,4
- R & D costs	6,94	0,01	6,92	55395,8	7,0	0,0
- Administration costs	10,82	10,38	0,44	4,2	11,0	10,3
= OPERATING PROFIT	-36,33	-14,40	-21,93	152,3	-36,8	-14,3
± Financial result	37,01	28,43	8,58	30,2	37,5	28,2
± 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)	-73,34	-42,82	-30,51	71,2	-74,3	-42,6
+ Depreciation	4,40	4,25	0,15	3,5	4,5	4,2
+ Pension reserves	2,98	2,71	0,26	9,7	3,0	2,7
= CASH FLOW AFTER TAX (CF)	-65,96	-35,86	-30,10	83,9	-66,8	-35,6
OPERATING PROFIT	-36,33	-14,40	-21,93	152,3	-36,8	-14,3
- Taxes from Operating Profit	0,00	0,00	0,00	0,0	0,0	0,0
= NET OPERATING INCOME (NOI)	-36,33	-14,40	-21,93	152,3	-36,8	-14,3

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	7,3	6,7
Machinery and equipment	22,35	25,00	-2,65	-10,6	27,2	26,9
= Fixed assets	28,35	31,25	-2,90	-9,3	34,4	33,6
Material	39,03	36,36	2,67	7,3	47,4	39,2
Finished goods	0,00	0,00	0,00	0,0	0,0	0,0
Accounts receivable	14,81	25,16	-10,35	-41,1	18,0	27,1
Securities and cash	0,10	0,10	0,00	0,0	0,1	0,1
= Current assets	53,95	61,62	-7,68	-12,5	65,6	66,4
NET ASSETS (NA)	82,30	92,87	-10,58	-11,4	100,0	100,0
EQUITY	-164,38	-91,04	-73,34	80,6	-199,7	-98,0

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	2,8	0,7	-8,5	-11,1	-4,8	-14,4	-36,3
2 Cash-flow (CF)	mEUR	12,2	9,8	4,4	-7,9	-16,1	-16,4	-35,9	-66,0
3 Net Assets (NA)	mEUR	61,7	75,2	90,0	82,8	82,4	88,7	92,9	82,3
4 RONA (NOI/NA)	%	8,6	3,8	0,8	-10,2	-13,4	-5,4	-15,5	-44,1
5 EVA (NOI - i% * NA)	mEUR	0,4	-3,2	-6,5	-15,1	-17,6	-11,9	-21,8	-42,9
6 EVA (period - prev.period)	mEUR	0,0	-3,5	-3,3	-8,6	-2,5	5,7	-9,9	-21,1
7 CFROI (CF/NA)	%	19,8	13,1	4,9	-9,5	-19,6	-18,5	-38,6	-80,1
8 DTCF (CF - j% * NA)	mEUR	4,2	0,1	-7,3	-18,6	-26,8	-28,0	-47,9	-76,7
9 DDTCF (DTCF:period-prev.p.)	mEUR	0,0	-4,1	-7,3	-11,4	-8,2	-1,1	-20,0	-28,7
10 MVA	mEUR	17,0	5,5	1,3	0,3	25,2	48,2	91,0	164,4

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 3

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 created a higher demand for product 1 on market 1 than your company was able to satisfy.
You could have sold 18053 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.