MARKET 1: CLASSIC

	Price	Deviation Price	Technology	Ecology	Advertising	Sales Employees	Customer Satis-faction	Awareness	Sales	Revenue Market	Market Share
	EUR	%	Index	Index	mEUR	Employees	Index	Index	Units	mEUR	%
C1	3,099	0.36	102.45	105.37	6.50	100.00	74.92	57.59	39,000	120.86	[redacted]
C2	3,150	2.01	102.59	105.37	7.00	110.00	72.22	59.47	45,740	144.08	21.05
C3	2,910	-5.76	102.66	104.77	7.00	120.00	79.58	57.22	48,696	141.71	20.70
C4	3,000	-2.84	102.45	104.39	6.00	105.00	80.30	56.47	46,000	138.00	20.16
C5	3,280	6.22	103.01	104.77	7.50	115.00	68.71	57.89	42,656	139.91	20.44
Ø / Sum	**3,088**		**102.63**	**104.93**	**6.80**	**110.00**	**75.15**	**57.73**	**222,092**	**684.56**	

OTHER MARKETS

	Bulk Buyer Classic	Requests for Bids Classic
	Units	Offer in EUR
C1	0	0.00
C2	0	0.00
C3	4,000	0.00
C4	5,000	0.00
C5	0	0.00

1. Production Lines

	Aquisition Period	Aquisition Value	Remaining Running Time	Depreciation	Net Book Value	Other Fixed Costs	Residual Earnings
		mEUR	Periods	mEUR / Period	mEUR	mEUR	% from Book Value
Type A Line Nr. 2	-7	15.00	1	1.50	1.50	1.00	20.0
Type A Line Nr. 3	-6	20.00	2	[redacted]	[redacted]	0.50	20.0
Type A Line Nr. 4	-5	20.00	3	2.00	6.00	0.25	20.0
Total		**55.00**		**5.50**	**11.50**	**1.75**	

	Normal Capacity	Maintenance		Rationalization	Available Capacity	Environmental Index
	Units	mEUR	Factor	Factor	Units	Index
Type A Line Nr. 2	9,000	1.00	0.95	1.05	8,949	90.0
Type A Line Nr. 3	11,500	1.00	0.95	1.05	11,435	95.0
Type A Line Nr. 4	13,500	1.00	0.95	1.05	13,423	98.0
Total / Average	**34,000**	**3.00**			[redacted]	**94.3**

	Machine Type	Index
Rationalization Index	Type A	1.05
Rationalization Index	Type B	1.00
Rationalization Index	Type C	1.00

2. Production Staff

	Current Period	Previous Period
Workforce	854	852
- Absenteeism	34	[redacted]
= Available Staff	**820**	**805**
New Employees (%)	5.87	5.86
Process Optimization (mEUR)	0.00	0.00
Training Expenses per Employee (EUR)	1,000	1,000
Staff Motivation (Index)	53.7	56.5
Adaptation Index	1.00	1.00
× Process Optimization Index	1.00	1.00
× Staff Qualification Index	1.00	1.00
× Factor Motivation	1.01	1.00
= Productivity Index I	**1.01**	**1.00**

	Classic
Cumulated Production up to Previous Period	40,000
Productivity Index II	**1.00**

	Classic
Basic Productivity (Units / Period)	50.00
× Productivity Index I	1.01
× Productivity Index II	1.00
= Productivity (Units / Period)	**50.66**

3. Utilization Production

STAFF

	Classic	Total
Available Staff (without Overtime)		820
Available Staff (Including Overtime)	902.00	
Productivity (Units / Period)	50.66	
Planned Production Quantity	34,000	
Actual Production Quantity	34,000	
Deployed Staff (Including Overtime)	[redacted]	
Utilization of Staff (%)		[redacted]

PRODUCTION LINES

	Classic	Total
Available Production Capacity (without Overtime)		[redacted]
Available Production Capacity (Including Overtime)	[redacted]	
Production Line Capacity Needed per Finished Product	1.00	
Planned Production Quantity	34,000	
Actual Production Quantity	34,000	
Used Production Capacity	**34,000**	
Utilization of Production Lines (%)		[redacted]

4. Environmental Index

Environmental Ratings of Production Lines	(Index)	94.3
Cumulated Investment in Environmental Equipment	(mEUR)	3.75
Improvement of Environmental Ratios	(Points)	3.3
Environmental Damage Indicator for the Company	(Index)	[redacted]
Environmental Tax	(mEUR)	[redacted]

TECHNOLOGY

	Investments (mEUR)		Index
	Period	Cumulated	
COPY Classic Gen. 1	1.58	3.12	102.45

ECOLOGY

	Investments (mEUR)		Index
	Period	Cumulated	
COPY Classic Gen. 1	3.00	5.50	105.37

VALUE ANALYSIS

	Investments (mEUR)		Index
	Period	Cumulated	
COPY Classic Gen. 1	[redacted]	[redacted]	[redacted]

INPUT MATERIALS/PARTS COPY CLASSIC

	Quantity		Inventory
	Units	EUR/Units	mEUR
Initial Inventory	15,000	527.27	7.91
+ Quantity from Supplier	30,001	550.00	16.50
+ Express Delivery	0	780.00	0.00
- Quantity Used in Production	33,010	[redacted]	[redacted]
= Final Inventory	**11,991**	[redacted]	[redacted]

FINISHED PRODUCTS COPY CLASSIC

	Quantity		Inventory
	Units	EUR/Units	mEUR
Initial Inventory	5,000	2,046.86	10.23
+ Quantity produced	34,000	2,230.15	75.82
- Quantity distr buted	39,000	2,206.65	86.06
= Final Inventory	**0**	**2,206.65**	**0.00**

STORAGE COSTS

	mEUR
Input Materials/Parts COPY Classic	[redacted]
Finished Products COPY Classic	0.00
Total	[redacted]

	Purchasing	Administration	Production	R&D	Sales	Total
Initial Workforce	18	208	852	35	100	1,213
+ Hires	2	4	50	1	9	66
- Dismissals	0	0	0	0	0	0
- Attrition	1	8	48	1	9	67
= Final Workforce	**19**	**204**	**854**	**35**	**100**	**1,212**
Wages/Salaries (mEUR) (*)	0.59	5.92	[redacted]	1.58	4.10	38.65
Recruitment/Dismissals/Training (mEUR)	0.03	0.05	[redacted]	0.01	0.11	1.68
Non-Salary Staff Costs (mEUR) (*)	0.24	2.37	[redacted]	0.63	1.64	15.46
Pension Reserves (mEUR) (*)	0.03	0.30	[redacted]	0.08	0.21	1.93
Total Staffing Costs (mEUR)	**0.88**	**8.63**	[redacted]	**2.30**	**6.06**	**57.73**
Additional Dismissal Costs (mEUR)	0.00	0.00	0.00	0.00	0.00	0.00
Training (Production) (mEUR)			0.85			
Non-Salary Staff Costs in % of Salaries						40.00
(*) Without Overtime Costs						