

# TNB02: Market Research Report

Period: 1

TOPSIM - General Management

Standard Scenario 8 Periods v15.3

Company 5

## MARKET 1: CLASSIC

	Price	Deviation Price	Technology	Ecology	Advertising	Sales Employees	Customer Satisfaction	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	17.66
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
<b>Ø / Sum</b>	<b>3,088</b>		<b>102.63</b>	<b>104.93</b>	<b>6.80</b>	<b>110.00</b>	<b>75.15</b>	<b>57.73</b>	<b>222,092</b>	<b>684.56</b>	

## 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

# TNB03: Production Report

Period: 1

TOPSIM - General Management

Standard Scenario 8 Periods v15.3

Company 5

## 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. 1	-8	12.50	0	1.25	0.00	1.50	20.0
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	2.00	4.00	0.50	20.0
Type A Line Nr. 4	-5	20.00	3	2.00	6.00	0.25	20.0
<b>Total</b>		<b>67.50</b>		<b>6.75</b>	<b>11.50</b>	<b>3.25</b>	

	Normal Capacity		Maintenance	Rationalization	Available Capacity	Environmental Index
	Units	mEUR	Factor	Factor	Units	Index
Type A Line Nr. 1	8,000	1.00	0.95	1.04	7,901	83.0
Type A Line Nr. 2	9,000	1.00	0.95	1.04	8,889	90.0
Type A Line Nr. 3	11,500	1.00	0.95	1.04	11,358	95.0
Type A Line Nr. 4	13,500	1.00	0.95	1.04	13,334	98.0
<b>Total / Average</b>	<b>42,000</b>	<b>4.00</b>			<b>41,483</b>	<b>91.5</b>

	Machine Type	Index
Rationalization Index	Type A	1.04
Rationalization Index	Type B	1.00
Rationalization Index	Type C	1.00

## 2. Production Staff

	Current Period	Previous Period
Workforce	850	852
- Absenteeism	33	47
<b>= Available Staff</b>	<b>817</b>	<b>805</b>
New Employees (%)	4.69	5.86
Process Optimization (mEUR)	0.00	0.00
Training Expenses per Employee (EUR)	1,250	1,000
Staff Motivation (Index)	58.8	56.5
Adaptation Index	1.01	1.00
× Process Optimization Index	1.00	1.00
× Staff Qualification Index	1.01	1.00
× Factor Motivation	1.01	1.00
<b>= Productivity Index I</b>	<b>1.03</b>	<b>1.00</b>

# TNB03: Production Report

Period: 1

TOPSIM - General Management

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Company 5

	Classic
Cumulated Production up to Previous Period	40,000
<b>Productivity Index II</b>	<b>1.00</b>
	Classic
Basic Productivity (Units / Period)	50.00
× Productivity Index I	1.03
× Productivity Index II	1.00
<b>= Productivity (Units / Period)</b>	<b>51.56</b>

## 3. Utilization Production

### STAFF

	Classic	Total
Available Staff (without Overtime)		817
Available Staff (Including Overtime)	898.70	
Productivity (Units / Period)	51.56	
Planned Production Quantity	42,000	
Actual Production Quantity	42,000	
<b>Deployed Staff (Including Overtime)</b>	<b>814.51</b>	
<b>Utilization of Staff (%)</b>		<b>99.7</b>

### PRODUCTION LINES

	Classic	Total
Available Production Capacity (without Overtime)		41,483
Available Production Capacity (Including Overtime)	45,631	
Production Line Capacity Needed per Finished Product	1.00	
Planned Production Quantity	42,000	
Actual Production Quantity	42,000	
<b>Used Production Capacity</b>	<b>42,000</b>	
<b>Utilization of Production Lines (%)</b>		<b>101.2</b>

## 4. Environmental Index

Environmental Ratings of Production Lines	(Index)	91.5
Cumulated Investment in Environmental Equipment	(mEUR)	3.50
Improvement of Environmental Ratios	(Points)	3.2
Environmental Damage Indicator for the Company	(Index)	94.7
Environmental Tax	(mEUR)	1.06

TECHNOLOGY

	Investments (mEUR)		Index
	Period	Cumulated	
COPY Classic Gen. 1	1.94	3.48	103.01

ECOLOGY

	Investments (mEUR)		Index
	Period	Cumulated	
COPY Classic Gen. 1	2.70	5.20	104.77

VALUE ANALYSIS

	Investments (mEUR)		Index
	Period	Cumulated	
COPY Classic Gen. 1	1.00	2.00	1.02

## INPUT MATERIALS/PARTS COPY CLASSIC

	Quantity		Inventory
	Units	EUR/Units	mEUR
Initial Inventory	15,000	527.27	7.91
+ Quantity from Supplier	37,000	550.00	20.35
+ Express Delivery	0	780.00	0.00
- Quantity Used in Production	41,176	543.44	22.38
<b>= Final Inventory</b>	<b>10,824</b>	<b>543.44</b>	<b>5.88</b>

## FINISHED PRODUCTS COPY CLASSIC

	Quantity		Inventory
	Units	EUR/Units	mEUR
Initial Inventory	5,000	2,046.86	10.23
+ Quantity produced	42,000	2,014.21	84.60
- Quantity distributed	42,656	2,017.68	86.07
<b>= Final Inventory</b>	<b>4,344</b>	<b>2,017.68</b>	<b>8.76</b>

## STORAGE COSTS

	mEUR
Input Materials/Parts COPY Classic	0.54
Finished Products COPY Classic	0.43
<b>Total</b>	<b>0.98</b>

## TNB6: Human Resources

Period: 1

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Company 5

	Purchasing	Administration	Production	R&D	Sales	Total
Initial Workforce	18	208	852	35	100	1,213
+ Hires	4	13	40	9	23	89
- Dismissals	0	0	0	0	0	0
- Attrition	1	7	42	1	8	59
<b>= Final Workforce</b>	<b>21</b>	<b>214</b>	<b>850</b>	<b>43</b>	<b>115</b>	<b>1,243</b>
Wages/Salaries (mEUR) (*)	0.65	6.21	26.35	1.94	4.72	39.86
Recruitment/Dismissals/Training (mEUR)	0.05	0.16	1.56	0.11	0.29	2.18
Non-Salary Staff Costs (mEUR) (*)	0.27	2.61	11.07	0.81	1.98	16.74
Pension Reserves (mEUR) (*)	0.03	0.31	1.32	0.10	0.24	1.99
<b>Total Staffing Costs (mEUR)</b>	<b>1.01</b>	<b>9.29</b>	<b>40.30</b>	<b>2.96</b>	<b>7.22</b>	<b>60.76</b>
Additional Dismissal Costs (mEUR)	0.00	0.00	0.00	0.00	0.00	0.00
Training (Production) (mEUR)			1.06			
Non-Salary Staff Costs in % of Salaries						42.00
(*) Without Overtime Costs						

# TNB7: Cost Type Accounting

Period: 1

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	Total	Overhead	Direct Costs
			Classic
Material Costs			
Input Materials / Parts	22.38	0.00	22.38
Factory Materials	1.93	0.00	1.93
Staffing Costs			
Wages / Salaries (*)	39.86	14.61	25.25
Recruitment / Dismissals / Training	2.18	2.18	0.00
Additional Dismissal Costs	0.00	0.00	0.00
Non-Salary Staff Costs	16.74	6.13	10.60
Pension Reserves	1.99	0.73	1.26
Depreciation			
Buildings	0.25	0.25	0.00
Production Lines	6.75	6.75	0.00
Environ. Techn.	0.35	0.35	0.00
Finished Products	0.00	0.00	0.00
Other Costs			
Other Fixed Costs	3.25	3.25	0.00
Maintenance / Rationalization	6.20	6.20	0.00
Process Optimization	0.00	0.00	0.00
Environmental Tax	1.06	1.06	0.00
Rework / Scrap	1.65	0.00	1.65
Storage Costs	0.98	0.98	0.00
Advertising / Market Research / CI	9.80	2.30	7.50
Other Costs R&D	3.70	0.00	3.70
Transport Costs	1.07	0.00	1.07
<b>Total</b>	<b>120.12</b>	<b>44.78</b>	<b>75.34</b>
(*) with Overtime Costs			

# TNB8: Cost Center Accounting

Period: 1

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Standard Scenario 8 Periods v15.3

Company 5

	Total	Purchasing	Production	R&D	Sales	Administration
<b>Material Costs</b>						
Input Materials / Parts	0.00	0.00	0.00	0.00	0.00	0.00
Factory Materials	0.00	0.00	0.00	0.00	0.00	0.00
<b>Staffing Costs</b>						
Wages / Salaries (*)	14.61	0.65	1.10	1.94	4.72	6.21
Recruitment / Dismissals / Training	2.18	0.05	1.56	0.11	0.29	0.16
Additional Dismissal Costs	0.00	0.00	0.00	0.00	0.00	0.00
Non-Salary Staff Costs	6.13	0.27	0.46	0.81	1.98	2.61
Pension Reserves	0.73	0.03	0.06	0.10	0.24	0.31
<b>Depreciation</b>						
Buildings	0.25	0.01	0.18	0.01	0.01	0.04
Production Lines	6.75	0.00	6.75	0.00	0.00	0.00
Environ. Techn.	0.35	0.00	0.35	0.00	0.00	0.00
Finished Products	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Costs</b>						
Other Fixed Costs	3.25	0.00	3.25	0.00	0.00	0.00
Maintenance / Rationalization	6.20	0.00	5.20	0.00	0.00	1.00
Process Optimization	0.00	0.00	0.00	0.00	0.00	0.00
Environmental Tax	1.06	0.00	1.06	0.00	0.00	0.00
Rework / Scrap	0.00	0.00	0.00	0.00	0.00	0.00
Storage Costs	0.98	0.54	0.00	0.00	0.43	0.00
Advertising / Market Research / CI	2.30	0.00	0.00	0.00	2.30	0.00
Other Costs R&D	0.00	0.00	0.00	0.00	0.00	0.00
Transport Costs	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Costs</b>	<b>44.78</b>	<b>1.56</b>	<b>19.96</b>	<b>2.97</b>	<b>9.97</b>	<b>10.32</b>
(*) with Overtime Costs						



# TNB9: Cost Unit Accounting

Period: 1

TOPSIM - General Management

Standard Scenario 8 Periods v15.3

Company 5

## TOTAL (MEUR)

Cost Center	Allocation	Total	Classic
+ Purchasing	Direct Costs	24.31	24.31
+ Purchasing	Overhead	1.56	1.56
+ Production	Direct Costs	38.76	38.76
+ Production	Overhead	19.96	19.96
<b>= Cost of Goods Manufactured</b>		<b>84.60</b>	<b>84.60</b>
+/- Increase/Decrease in Finished Goods Inventory		1.47	1.47
<b>= Cost of Sales</b>		<b>86.07</b>	<b>86.07</b>
+ R&D	Direct Costs	3.70	3.70
+ R&D	Overhead	2.97	2.97
+ Sales	Direct Costs	8.57	8.57
+ Sales	Overhead	9.97	9.97
+ Administration	Direct Costs	0.00	0.00
+ Administration	Overhead	10.32	10.32
<b>= Cost of Goods Sold</b>		<b>121.59</b>	<b>121.59</b>

## PER UNIT (EUR)

Cost Center	Allocation	Classic
+ Purchasing	Direct Costs	578.78
+ Purchasing	Overhead	37.16
+ Production	Direct Costs	922.95
+ Production	Overhead	475.32
<b>= Cost of Goods Manufactured (*)</b>		<b>2,014.21</b>
<b>= Cost of Sales (**)</b>		<b>2,017.68</b>
+ R&D	Direct Costs	86.74
+ R&D	Overhead	69.61
+ Sales	Direct Costs	200.83
+ Sales	Overhead	233.62
+ Administration	Direct Costs	0.00
+ Administration	Overhead	242.00
<b>= Cost of Goods Sold (**)</b>		<b>2,850.49</b>

(\*) The Cost of Goods Manufactured is set in proportion to the quantity produced.

(\*\*) The Cost of Sales is set in proportion to the quantity sold.

# TNB10: Contribution Margin

Period: 1

TOPSIM - General Management

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Company 5

## COPY CLASSIC - CONTRIBUTION MARGIN TOTAL (MEUR)

		Market 1	Bulk Buyer	Requests for Bids	Market 2	Special Market	Total
	Sales Revenue	139.91	0.00	0.00	0.00	0.00	139.91
-	Direct Material Costs	24.67	0.00	0.00	0.00	0.00	24.67
-	Direct Production Costs	39.26	0.00	0.00	0.00	0.00	39.26
-	Transport Costs	1.07	0.00	0.00	0.00	0.00	1.07
=	<b>Contribution Margin I</b>	<b>74.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74.92</b>
-	Fixed Material Costs	1.59	0.00	0.00	0.00	0.00	1.59
-	Fixed Production Costs	20.54	0.00	0.00	0.00	0.00	20.54
=	<b>Contribution Margin II</b>	<b>52.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52.78</b>
-	Advertising Costs	7.50	0.00	0.00	0.00	0.00	7.50
=	<b>Contribution Margin III</b>	<b>45.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45.28</b>
-	Development Costs	3.70	0.00	0.00	0.00	0.00	3.70
=	<b>Contribution Margin IV</b>	<b>41.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41.58</b>
-	Research Costs						2.97
-	Sales Costs						9.97
-	Administration Costs						10.32
=	<b>Contribution Margin V</b>						<b>18.32</b>

## COPY CLASSIC - CONTRIBUTION MARGIN ACCOUNTING PER UNIT (EUR)

		Market 1	Bulk Buyer	Requests for Bids	Market 2	Special Market	ø-Value
	Price	3,280.00	0.00	0.00	0.00	0.00	3,280.00
-	Direct Material Costs	578.44	0.00	0.00	0.00	0.00	578.44
-	Direct Production Costs	920.28	0.00	0.00	0.00	0.00	920.28
-	Transport Costs	25.00	0.00	0.00	0.00	0.00	25.00
=	<b>Contribution Margin I</b>	<b>1,756.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,756.28</b>
-	Fixed Material Costs	37.33	0.00	0.00	0.00	0.00	37.33
-	Fixed Production Costs	481.63	0.00	0.00	0.00	0.00	481.63
=	<b>Contribution Margin II</b>	<b>1,237.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,237.32</b>
-	Advertising Costs	175.83	0.00	0.00	0.00	0.00	175.83
=	<b>Contribution Margin III</b>	<b>1,061.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,061.49</b>
-	Development Costs	86.74	0.00	0.00	0.00	0.00	86.74
=	<b>Contribution Margin IV</b>	<b>974.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>974.75</b>
-	Research Costs						69.61
-	Sales Costs						233.62
-	Administration Costs						242.00
=	<b>Contribution Margin V</b>						<b>429.51</b>

# TNB11: Profit and Loss Statement

Period: 1

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Company 5

## Total Cost Accounting

	mEUR
Sales Revenue	139.91
+ Other Income	0.00
+ Increase / Decrease of the Stock of Finished Products	-1.47
- Material Expenses	24.31
- Personnel Costs	-
- Wages / Salaries	39.86
- Hires / Dismissals	1.11
- Pension Reserves	1.99
- Other Staffing Costs	17.80
- Depreciation	7.35
- Other Expenses	27.70
<b>= Operating Income</b>	<b>18.32</b>

## Cost of Sales Accounting

	mEUR
Sales Revenue	139.91
+ Other Income	0.00
- Cost of Goods Sold	86.07
- R&D	6.67
- Sales	18.53
- Administration	10.32
- Other Expenses	0.00
<b>= Operating Income</b>	<b>18.32</b>

## Net Income/ Net Loss

	mEUR
+ Investment Income	0.00
- Interests for Short- and Long-term Loans	2.31
- Interests for Overdraft Loan	0.00
<b>= Financial Result</b>	<b>-2.31</b>
<b>= Earnings before Tax</b>	<b>16.01</b>
- Income Tax	7.21
<b>= Net Income/ Net Loss</b>	<b>8.81</b>

## Appropriation of Net Income

	mEUR
Income/Loss carried forward	6.27
- Dividend Payment Current Period	1.00
<b>= Cumulated Incomes/Losses brought forward</b>	<b>5.27</b>
+ Net Income/ Net Loss	8.81
<b>= Income/Loss carried forward</b>	<b>14.08</b>

# TNB12: Cash Accounting

Period: 1

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Standard Scenario 8 Periods v15.3

Company 5

	mEUR
Initial Cash Balance	0.85
<b>CASH INFLOWS</b>	
	mEUR
Cash Inflows from Sales Current Period	111.93
Cash Inflows from Sales Previous Period	25.80
Sale of Securities	0.00
Interest Income	0.00
Other Income / Capital Increase	0.00
Disinvestment of Production Lines	0.00
Short-Term and Long-Term Loans	33.00
Special Market Proceeds	0.00
Overdraft Loans	0.00
<b>Total Cash Inflows</b>	<b>170.73</b>
<b>CASH OUTFLOWS</b>	
	mEUR
Purchase: Input / Operating Materials, Finished Products	22.28
Subcontracting	0.00
Personnel Costs (without pension reserves)	58.77
Other Expenses	27.70
Short-Term & Overdraft Loan Repayment	27.00
Interest Costs Short-Term & Long-Term Loans	2.31
Purchase of Production Lines	0.00
Purchase of Securities	0.00
Purchase of Environmental Equipment	2.00
Dividend Payment	1.00
Charge-Off	0.00
Income Tax	7.21
Interest Payment for Overdraft Loans	0.00
<b>Total Cash Outflows</b>	<b>148.27</b>
<b>Final Cash Balance</b>	<b>23.32</b>
Payment Conditions	
	% in the actual period
Customers Products (Cash Inflows)	80.0
Supplier Input Materials COPY Classic (Cash Outflows)	100.0

# TNB13: Cash-Flow Statement

Period: 1

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	mEUR
Net Income/ Net Loss	8.81
+ Depreciation on Fixed Assets	7.35
+ Increase in Pension Reserves	1.99
<b>Traditional Cash-Flow</b>	<b>18.15</b>
+ Increase (-) / Reduction (+) Inventories of Materials	2.03
+ Increase (-) / Reduction (+) Inventories of Finished Products	1.47
+ Increase (-) / Reduction (+) Inventories of Accounts Receivable	-2.18
<b>A. Operating Cash-Flow</b>	<b>19.46</b>
+ Investments in Production Lines	-2.00
<b>B. Cash-Flow from Investment Activities</b>	<b>-2.00</b>
+ Capital Increases	0.00
+ Payment Dividends from Prev. Period	-1.00
+ Increase (-) / Reduction (+) of Securities	0.00
+ Increase (+) / Reduction (-) of Bank Liabilities	6.00
<b>C. Cash-Flow from Financing Activities</b>	<b>5.00</b>
<b>D. Change in Cash Position (A+B+C)</b>	<b>22.46</b>
Free Cash-Flow (A+B)	17.46

# TNB15: Balance Sheet

Period: 1

TOPSIM - General Management

Standard Scenario 8 Periods v15.3

Company 5

## Assets (mEUR)

	Current Period	Previous Period
Fixed Assets	■	27.35
Property and Buildings	7.50	7.75
Machines and Production Facilities	■	19.60
Current Assets	65.95	44.80
Input Materials	■	7.91
Finished Products	■	10.23
Trade Receivables	27.98	25.80
Securities	0.00	0.00
Cash Balance	■	0.85
<b>Balance Sheet Total</b>	<b>■</b>	<b>72.15</b>

## Liabilities (mEUR)

	Current Period	Previous Period
Equity	■	31.27
Share Capital	15.00	15.00
Capital Reserves	2.50	2.50
Retained Earnings	7.50	7.50
Profit / Loss Carried Forward	■	2.00
Net Income / Loss	8.81	4.27
■	■	■
Pension Reserves	■	13.87
Liabilities	33.00	27.00
Long-term Loans > 5 Periods	0.00	0.00
Short-Term Loans < 1 Period	33.00	27.00
Overdraft Loans	0.00	0.00
<b>Balance Sheet Total</b>	<b>■</b>	<b>72.15</b>