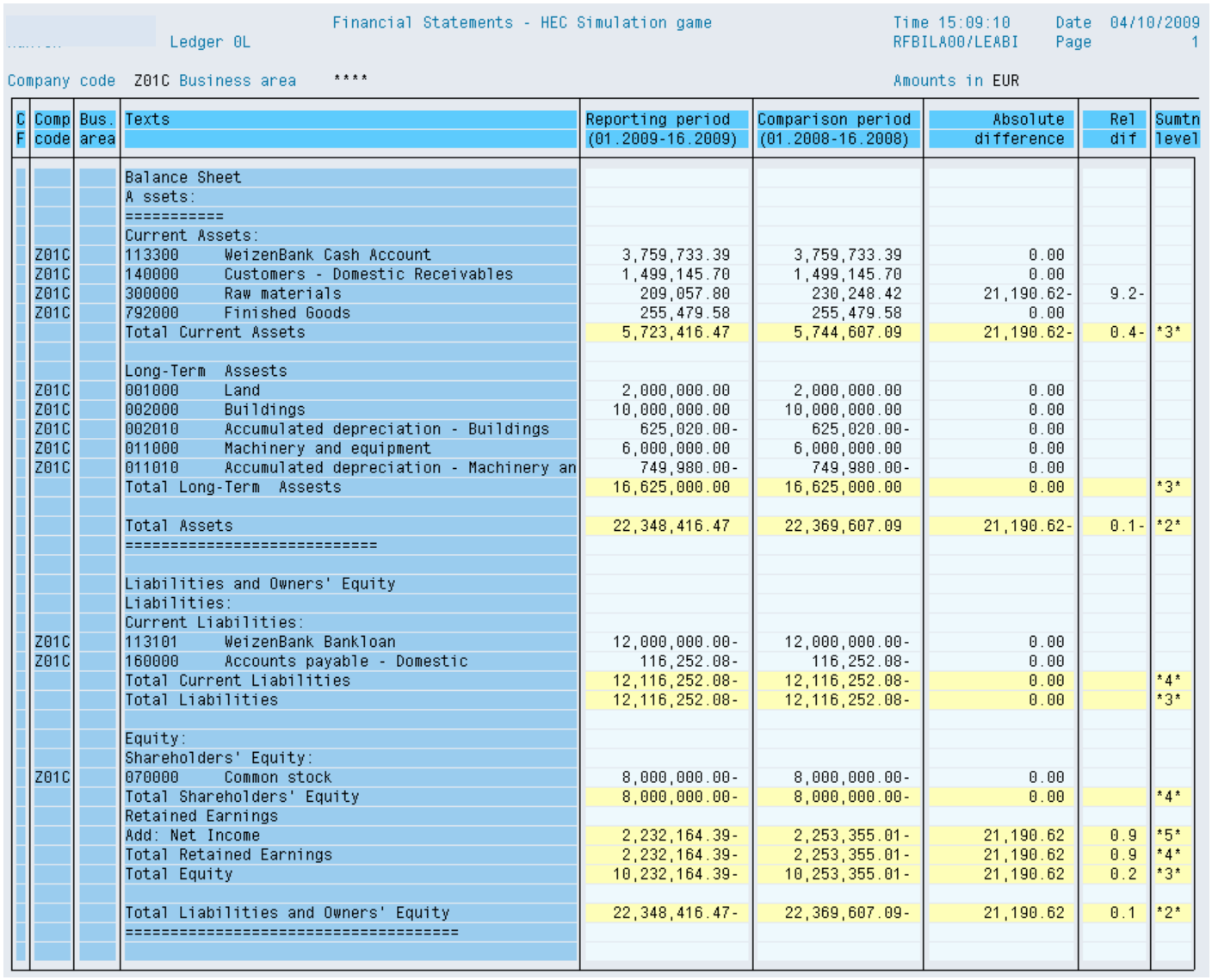
Spitzenreiter Muesli



Financial Statements - HEC Simulation game — Time 15:09:10 Date 04/10/2009
Ledger 0L — RFBILA00/LEABI Page 1

Company code Z01C Business area **** — Amounts in EUR

CF	Comp code	Bus. area	Texts	Reporting period (01.2009-16.2009)	Comparison period (01.2008-16.2008)	Absolute difference	Rel dif	Sumtn level
			Balance Sheet					
			A ssets:					
			==========					
			Current Assets:					
	Z01C		113300 WeizenBank Cash Account	3,759,733.39	3,759,733.39	0.00		
	Z01C		140000 Customers - Domestic Receivables	1,499,145.70	1,499,145.70	0.00		
	Z01C		300000 Raw materials	209,057.80	230,248.42	21,190.62-	9.2-	
	Z01C		792000 Finished Goods	255,479.58	255,479.58	0.00		
			Total Current Assets	5,723,416.47	5,744,607.09	21,190.62-	0.4-	*3*
			Long-Term Assests					
	Z01C		001000 Land	2,000,000.00	2,000,000.00	0.00		
	Z01C		002000 Buildings	10,000,000.00	10,000,000.00	0.00		
	Z01C		002010 Accumulated depreciation - Buildings	625,020.00-	625,020.00-	0.00		
	Z01C		011000 Machinery and equipment	6,000,000.00	6,000,000.00	0.00		
	Z01C		011010 Accumulated depreciation - Machinery an	749,980.00-	749,980.00-	0.00		
			Total Long-Term Assests	16,625,000.00	16,625,000.00	0.00		*3*
			Total Assets	22,348,416.47	22,369,607.09	21,190.62-	0.1-	*2*
			==========					
			Liabilities and Owners' Equity					
			Liabilities:					
			Current Liabilities:					
	Z01C		113101 WeizenBank Bankloan	12,000,000.00-	12,000,000.00-	0.00		
	Z01C		160000 Accounts payable - Domestic	116,252.08-	116,252.08-	0.00		
			Total Current Liabilities	12,116,252.08-	12,116,252.08-	0.00		*4*
			Total Liabilities	12,116,252.08-	12,116,252.08-	0.00		*3*
			Equity:					
			Shareholders' Equity:					
	Z01C		070000 Common stock	8,000,000.00-	8,000,000.00-	0.00		
			Total Shareholders' Equity	8,000,000.00-	8,000,000.00-	0.00		*4*
			Retained Earnings					
			Add: Net Income	2,232,164.39-	2,253,355.01-	21,190.62	0.9	*5*
			Total Retained Earnings	2,232,164.39-	2,253,355.01-	21,190.62	0.9	*4*
			Total Equity	10,232,164.39-	10,253,355.01-	21,190.62	0.2	*3*
			Total Liabilities and Owners' Equity	22,348,416.47-	22,369,607.09-	21,190.62	0.1	*2*
			==========					

Financial Statements - HEC Simulation game Time 15:09:10 Date 04/10/2009

Financial Statements - HEC Simulation game Time 15:09:10 Date 04/10/2009

Ledger 0L RFBILA00/LEABI Page 1

Company code Z01C Business area **** Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2009-16.2009)	Comparison period (01.2008-16.2008)	Absolute difference	Rel dif	Sumt level
			Income STatement					
			Revenue:					
	Z01C		800000 Sales revenues - Domestic	13,496,397.89-	13,496,397.89-	0.00		
			Total Revenue	13,496,397.89-	13,496,397.89-	0.00		*2*
			Cost of Goods Sold:					
	Z01C		211120 Depreciation Expenses: Building	625,020.00	625,020.00	0.00		
	Z01C		211130 Depreciation Expenses: Machinery and Eq	749,980.00	749,980.00	0.00		
	Z01C		400000 Consumption Raw Materials	4,233,057.12	4,211,866.50	21,190.62	0.5	
	Z01C		500000 Direct Labor Costs	1,161,600.00	1,161,600.00	0.00		
	Z01C		510000 Factory Overhead Expenses	792,000.00	792,000.00	0.00		
				7,561,657.12	7,540,466.50	21,190.62	0.3	*3*
			Ending Inventory:					
	Z01C		893010 Total Finished Products Sold	8,212,095.58	8,212,095.58	0.00		
	Z01C		895000 Total Finished Products Produced	8,467,575.16-	8,467,575.16-	0.00		
			Total Ending Inventory	255,479.58-	255,479.58-	0.00		*3*
			Total Cost of Goods Sold	7,306,177.54	7,284,986.92	21,190.62	0.3	*2*
			Sales, General, and Administrative Expense:					
	Z01C		520000 Sales, General and Administrative Expen	2,660,800.00	2,660,800.00	0.00		
			Production Imrpovement Expenses					
	Z01C		478000 Lean Manufacturing Program Expenses	107,142.86	107,142.86	0.00		
			Total Production Imrpovement Expenses	107,142.86	107,142.86	0.00		*3*
			Marketing Expenses:					
			Marketing Expenses in northern Gernamy					
	Z01C		477001 ADVERTISING NORTH-01	10,555.48	10,555.48	0.00		
	Z01C		477004 ADVERTISING NORTH-02	15,555.56	15,555.56	0.00		
	Z01C		477007 ADVERTISING NORTH-03	15,555.56	15,555.56	0.00		
	Z01C		477010 ADVERTISING NORTH-04	5,555.56	5,555.56	0.00		
	Z01C		477013 ADVERTISING NORTH-05	5,555.56	5,555.56	0.00		
	Z01C		477016 ADVERTISING NORTH-06	25,555.56	25,555.56	0.00		
			Total Marketing Expenses in northern Gernamy	78,333.28	78,333.28	0.00		*4*
			Marketing Expenses in southern Germany					
	Z01C		477002 ADVERTISING SOUTH-01	10,555.56	10,555.56	0.00		
	Z01C		477005 ADVERTISING SOUTH-02	15,555.56	15,555.56	0.00		
	Z01C		477008 ADVERTISING SOUTH-03	15,555.56	15,555.56	0.00		
	Z01C		477011 ADVERTISING SOUTH-04	5,555.56	5,555.56	0.00		
	Z01C		477014 ADVERTISING SOUTH-05	5,555.56	5,555.56	0.00		
	Z01C		477017 ADVERTISING SOUTH-06	23,555.56	23,555.56	0.00		
			Total Marketing Expenses in southern Germany	76,333.36	76,333.36	0.00		*4*
			Marketing Expensesin western Germany					
	Z01C		477003 ADVERTISING WEST-01	10,555.56	10,555.56	0.00		
	Z01C		477006 ADVERTISING WEST-02	15,555.56	15,555.56	0.00		
	Z01C		477009 ADVERTISING WEST-03	15,555.56	15,555.56	0.00		
	Z01C		477012 ADVERTISING WEST-04	5,555.56	5,555.56	0.00		
	Z01C		477015 ADVERTISING WEST-05	5,555.56	5,555.56	0.00		
	Z01C		477018 ADVERTISING WEST-06	23,555.56	23,555.56	0.00		
			Total Marketing Expenses in western Germany	76,333.36	76,333.36	0.00		*4*
			Total Marketing Expenses	231,000.00	231,000.00	0.00		*3*
	Z01C		476900 Interest expenses	959,113.10	959,113.10	0.00		
			Total Sales, General, and Administrative Exp	3,958,055.96	3,958,055.96	0.00		*2*
			Net Income(Loss)	2,232,164.39-	2,253,355.01-	21,190.62	0.9	*1*