

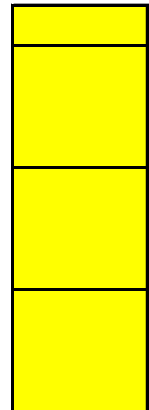
Variant	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Current income tax liabilities, hrn.	6104	4690	3804	4721	6345	3957	5485	6589	5110	5444	3890	5097	4082	6700
Simple shares, грн.	30000	30000	25000	35000	23000	25000	24000	32000	36000	31000	27000	33000	72000	60000
Accounts receivable, hrn.	11200	4750	11200	3820	5600	3480	4500	6700	8200	9870	4560	8150	9420	6300
Raw materials inventories, hrn.	500	690	500	2226	1600	2177	785	3058	1460	2456	1224	672	2580	1725
Cash and cash equivalents,	1820	3000	1820	2500	3100	3000	3000	3000	3000	3000	3000	3000	3000	2000
Retained earnings, hrn.	11900	12300	11900	17000	9700	10500	15200	9200	17300	17500	14600	17000	20000	29395
Short-term bank credit, hrn.	4190	4230	3690	5200	3270	3550	3920	4120	5330	4850	4160	5000	9200	8939.5
Finished products, hrn.	5184	4950	2184	4275	3445	2700	8250	6231	3360	8918	7144	6697	5782	8470
Buildings (original value), hrn.	16690	16430	12290	17500	14270	13550	17920	15220	26100	16850	13720	15380	34200	28939.5
Accounts payable, hrn.	8900	5800	6300	5200	5100	3200	4350	2600	7100	5600	3298	9002	8200	14400
Accumulated depreciation, hrn.	5900	7800	8900	3400	5600	13200	10100	6700	5800	4300	5200	4800	1500	8000
Equipment (original value),	31600	35000	31600	40200	25000	34500	28600	27000	34520	27600	28500	40000	60000	80000
Payment of accounts receivable: % of sales in the current quarter	65	75	65	65	65	63	68	70	75	85	80	70	65	75
% of sales in the previous quarter	33	22	33	32	30	35	30	26	23	12	15	25	30	20
Finished products inventories at the end of the period, %	15	12	15	11	12	10	13	15	14	10	12	15	15	10
Raw materials inventories at the end of the period, %	15	12	15	11	12	10	13	15	14	10	12	15	15	10
Payment for raw materials: % of purchases in the quarter	65	70	65	60	65	65	75	80	70	70	75	60	70	60
% in the next quarter	35	30	35	40	35	35	25	20	30	30	25	40	30	40
Price of the raw materials unit, hrn.	4	6	4	7	5	7	5	11	10	8	9	6	12	15
Office rent for a year, hrn.	3828	4380	3828	3690	8160	6216	6804	5880	3360	5124	7440	4440	5340	11280

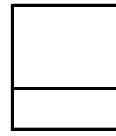
Raw material requirements per unit of finished goods, kg	3	5	3	3	6	4	3	6	5	4	3	2	2	3
Entertainment expenses for a quarter, hrn.	225	275	225	300	350	465	235	210	165	320	465	340	750	500
Direct labour costs per unit of finished goods, hours	2	3	2	4	5	4	5	3	4	6	7	5	5	4
The cost per hour of direct labor costs, hrn.	4	7	4	6	4	5	7	6	5	7	4	3	4	6
Depreciation of equipment in the quarter, hrn.	954	982	787	1222	758	784	819	799	1233	903	833	1138	2086	2271
Depreciation of administrative tangible assets in the quarter, hrn.	636	654	525	815	505	523	546	533	822	602	555	759	1391	1514
General production costs, % in the quarter	60	61	62	63	64	65	66	67	68	70	71	72	73	74
Quarterly % of sales expenses	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	2	2.2	2.3	2.4	2.5	2.6
% of the spoilage costs	1	1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	2	2.1	2.2	2.3	2.4
The minimum cash balance at the end of the quarter, hrn.	1500	2000	1500	2500	1500	1200	3000	2000	1500	1000	3000	3000	3000	2000
Salary fund of the administrative staff for the quarter, hrn.	4275	5225	4275	5700	6650	8835	4465	3990	3135	3416	8835	6460	14250	9500
Heating, lighting of the administrative offices for the year, hrn.	2552	2920	2552	2460	5440	4144	4536	3920	2240	6080	4960	2960	3560	7520
Share of short-term financial investments,%	10	11	12	13	14	15	16	17	18	20	21	22	23	24
Annual % of the loan	25	35	25	25	20	30	25	35	30	25	30	20	30	35
Purchase of equipment in the IV quarter, hrn.	15000	10000	15000	14000	12300	8000	6000	7000	6200	8000	9000	7000	5000	6000
Income tax, %	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Sale price, hrn.	48	114	48	115	130	108	138	156	138	160	126	114	126	144
Sale of finished products, units: 1 quarter	1175	670	1175	910	850	870	470	350	260	410	805	1800	1000	1600
2 quarter	1120	710	1120	950	835	880	440	390	290	430	548	2250	950	1650
3 quarter	1150	725	1150	1020	870	925	450	370	285	400	950	2200	980	1500
4 quarter	1200	750	1200	1100	825	900	460	365	300	425	925	2300	970	1575
Cost of finished products unit in the past year, hrn.	28.70	73.29	28.74	70.50	71.52	69.70	88.09	106.01	96.25	121.75	86.84	44.15	68.69	98.16

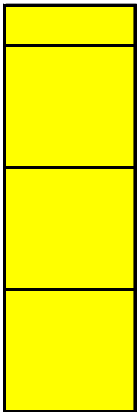
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
7055	6704	3122	4082	7055	7346	4396	3890	5780	4080	3921	2590	4154.85	4123.4	7760.5	4896
120000	55000	45000	72000	100000	36000	40000	27000	25000	25000	45000	30000	26250	28620	110000	30000
12200	12200	12200	7420	12200	8150	9200	4560	5600	5600	3820	4750	3654	4833.6	13420	6720
4840	2420	2200	2580	1540	672	7946	816	2880	1600	2226	690	2285.85	1297.44	1694	1920
2500	1500	1500	3000	2500	3000	3000	3000	3100	3100	2500	3000	3150	3180	2750	3720
33375	23785	22100	20000	33375	17000	15600	14600	12831	9700	17000	12300	11025	15476	36712.5	11640
15337.5	7878.5	6710	9200	13337.5	5300	5560	4160	3783.1	3470	6200	4230	3727.5	4409.6	14671.25	4164
21090	18216	4482	5782	10545	11946	10500	7722	10731	3180	4275	4950	2835	7572.64	11599.5	3816
40337.5	22878.5	27710	34200	38337.5	15680	6760	13720	15783.1	10245	28500	14330	14227.5	14543.2	42171.25	12294
7200	3685	4310	6200	13355	9002	5400	3468	10100	6100	6000	5800	3360	3495.88	14690.5	7320
8000	5752	4385	1500	8000	4800	3450	5200	5600	5600	3400	7800	13860	5512	8800	6720
110000	45590	37535	60000	110000	40000	37000	28500	25000	30225	40200	35000	36225	30210	121000	36270
70	77	65	65	60	70	67	75	67	65	60	75	62	81	61	78
28	22	33	30	38	22	25	22	30	30	38	22	36	15	37	17
15	12	14	15	10	12	10	12	10	15	10	12	13	14	11	18
15	12	14	15	10	12	10	12	10	15	10	12	13	14	11	18
75	70	65	70	60	70	65	70	75	70	60	70	66	76	66	84
25	30	35	30	40	30	35	30	25	30	40	30	34	24	34	16
22	11	10	12	7	6	7	6	9	5	7	6	8	10	8	6
11706	5820	8156.4	5340	3690	4380	6216	4380	6720	10020	3690	4380	6527	7886	4059	12024

3	2	3	2	3	5	4	5	7	6	3	5	5	4	3	7
275	750	120	500	300	275	465	275	350	350	300	275	488	493	330	420
4	5	4	5	4	3	4	3	6	5	4	3	4	8	4	6
10	11	4	4	6	7	5	7	8	4	6	7	6	4	7	5
3203	1411	1369	2086	3158	1145	907	833	792	785	1469	934	823	883	3473	941
2135	941	913	1391	2105	763	605	555	528	523	980	623	549	589	2316	628
75	76	77	78	79	80	81	82	83	84	85	86	64	75.26	85	101
2.7	2.8	2.9	3	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	1.8	2.4	3.4	4.3
2.5	2.6	2.7	2.8	2.9	3	3.1	3.2	3.3	3.4	3.5	3.6	1.6	2.2	3.1	4.1
2500	1500	1200	3000	2500	3000	2000	3000	2000	2000	2500	3000	1260	3180	2700	2400
5225	1425	2280	9500	5700	5225	8835	5225	6650	6650	5700	5225	9277	9365	6270	7980
7804	3880	5437.6	3560	2460	2920	4144	2920	4480	6680	2460	2920	4351	5250	2706	8016
25	26	27	28	29	30	31	32	33	34	35	36	16	22	32	36
35	25	20	30	25	35	35	35	35	20	25	35	30	32	25	24
6000	10000	6000	5000	14000	10000	8000	10000	12000	15300	14000	10000	8400	9540	15400	18000
25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
264	250	130	126	116	114	113	114	252	108	125	130	140	154	128	130
250	210	175	770	910	670	870	670	390	680	910	670	914	853	1001	816
220	200	150	750	950	710	880	710	360	690	950	710	924	581	1045	828
275	190	160	800	1020	725	925	725	380	705	1020	725	971	1007	1122	846
300	230	180	820	1100	750	900	750	410	710	1100	750	945	981	1210	852
164.71	146.52	73.29	70.33	76.62	78.07	73.48	78.12	172.74	76.35	76.49	79.22	89.76	109.84	90.08	116.25

Variant	6	
Current income tax liabilities, hrn.	3957	Liabilities
Simple shares, грн.	25000	Equity
Accounts receivable, hrn.	3480	Assets
Raw materials inventories, hrn.	2177	Assets
Cash and cash equivalents, hrn.	3000	Assets
Retained earnings, hrn.	10500	Equity
Short-term bank credit, hrn.	3550	Liabilities
Finished products, hrn.	2700	Assets
Buildings (original value), hrn.	13550	Assets
Accounts payable, hrn.	3200	Liability
Accumulated depreciation, hrn.	13200	Assets -
Equipment (original value), hrn.	34500	Assets
Payment of accounts receivable: % of sales in the current quarter	63	
% of sales in the previous quarter	35	
Finished products inventories at the end of the period, %	10	inventory
Raw materials inventories at the end of the period, %	10	inventory
Payment for raw materials: % of purchases in the quarter	65	
% in the next quarter	35	
Price of the raw materials unit, hrn.	7	
Office rent for a year, hrn.	6216	x
Raw material requirements per unit of finished goods, kg	4	
Entertainment expenses for a quarter, hrn.	465	x
Direct labour costs per unit of finished goods, hours	4	
The cost per hour of direct labor costs, hrn.	5	
Depreciation of equipment in the quarter, hrn.	784	
Depreciation of administrative tangible assets in the quarter, hrn.	523	x
General production costs, % in the quarter	65	
Quarterly % of sales expenses	1.7	
% of the spoilage costs	1.5	
The minimum cash balance at the end of the quarter, hrn.	1200	







Indicator	Quar	
	I	II
1. Sale of finished products, units	870	880
2. Sale price, CZK.	108	108
3. Revenue (row 1 * row 2), CZK.	93960	95040

Pr

Indicator	Quar	
	I	II
1. Sale of finished products, units	870	880
10% 2. Finished products inventories at the end of the period, units	88	92.5
3. Total need for the finished products, units (row 1+ row 2)	958	972.5
4. Finished products inventories at the beginning of the period, units	38.73892314	88
5. The required output of finished products, units (row 3 – row 4)	919.2610769	884.5

Indicator	Quar	
	I	II
1. The required output of finished products, units	919.2610769	884.5
4kg 2. Raw material requirements per unit of finished goods, kg	4	4
3. Need for materials for the finished goods production, kg (row 1* row 2)	3677.044307	3538
10% 4. Raw materials inventories at the end of the period, kg	353.8	369
5. Total need for materials for the finished goods production, kg (row 3 + row 4)	4030.844307	3907
6. Raw materials inventories at the beginning of the period, kg	311	353.8
7. Volume of the necessary raw materials purchase in the period, kg (row 5 – row 6)	3719.844307	3553.2
8. Price of the raw materials unit, CZK.	7	7
9. Costs of the raw materials purchase, CZK. (row 7*row 8)	26038.91015	24872.4

Budget of the direct labour costs

Indicator	Quar	
	I	II
1. The required output of finished products, units	919.2610769	884.5

2. Direct labour costs per unit of finished goods, hours	4	4
3. Total number of hours required for the finished products output, hours (row 1*row 2)	3677.044307	3538
4. The cost per hour of direct labour costs, CZK.	5	5
5. Single social contribution (37%), CZK.	6802.531969	6545.3
6. Total direct labour costs, CZK. (row 3* row 4+ row 5)	25187.75351	24235.3

Budget of the other direct costs and general production

Indicator	Quar	
	I	II
1. Other direct costs:	/	/
1.1. Spoilage costs	423.2386523	410.235
1.2. Depreciation of equipment	784	784
2. General production costs	11950.394	11498.5
3. Total (row 1+ row 2)	13157.63265	12692.735
4. Depreciation of equipment	784	784
5. Cash outflow for the other direct and general production costs (row 3-row 4)	12373.63265	11908.735

Total production costs (cost of finished products)

Indicator	Quar	
	I	II
1. Total direct costs for materials	25739.31015	24766
2. Total direct labour costs	25187.75351	24235.3
3. Other direct costs:	/	/
3.1. Spoilage costs	423.2386523	410.235
3.2. Depreciation of equipment	784	784
4. General production costs	11950.394	11498.5
5. Cost of finished products (row 1+ row 2+ row 3.1+ row 3.2+ row 4)	64084.69631	61694.035
6. Cost of production per unit	69.72634024	

Budget of the administrative and sales expenses

Indicator	Quar	
	I	II
1. Sales expenses	1031.252572	1043.10605
2. Administrative expenses	12935.5	12935.5
3. Total (row 1+ row 2)	13966.75257	13978.60605
4. Depreciation of administrative tangible assets	523	523

5. Cash outflow for administrative and sales expenses (row 3- row 4)	13443.75257	13455.60605
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Budget of cash inflow from sale o

	Quar	
	I	II
63 1. Repayment of accounts receivable for the 20X1 year	3480	-
35 2. Quarterly payments of finished products sales in 20X2 year	/	/
I quarter	59194.8	32886
II quarter		59875.2
III quarter		
IV quarter		
3. The total amount of cash inflows (row 1+ row 2)		
4. Accounts receivable at 31.12.20X2.		

Indicator	Quar	
	I	II
Doubtful debts	1879.2	1900.8

Indicator	Quar	
	I	II
1. Repayment of accounts payable for the 20X1 year	3200	
37 2. Quarterly payments for the raw materials in 20X2 year:		
I quarter	16925.2916	9113.618553
II quarter		16167.06
III quarter		
IV quarter		
3. The total amount of cash outflows (row 1+row 2)		
4. Accounts payable at 31.12.20X2.		

Indicator	Quar	
	I	II
1. Cash at the beginning of the period	3000.00	8751.36
2. Cash inflows:	0.00	0.00
2.1. Payment of finished products	59194.80	92761.20
2.2. Repayment of accounts receivable for the 20X1 year	3480.00	

	2.3. Other cash inflows (incomes from financ. investments)	0.00	0.00
	a) interest rate from FI	21.29	21.29
	b) income from sell of FI	0.00	0.00
	3. Total cash (row 1+ row 2)	65696.09	101533.86
	4. Cash outflows:		
	4.1. Payment of raw materials	16925.29	25280.68
	4.2. Repayment of accounts payable for the 20X1 year	3200.00	
	4.3. Repayment of other current liabilities	0.00	0.00
	4.3.1 paying income tax of previous year	3957.00	
	4.3.2 paying bank credit of previous year	887.50	887.50
30	4.3.3 paing interest rate	266.25	199.69
	4.4. Payment of direct labor costs	25187.75	24235.30
	4.5. Cash outflow for the other direct and general production costs	12373.63	11908.74
	4.6. Cash outflow for administrative and sales expenses	13443.75	13455.61
	4.7. Purchase of equipment		
	4.8. Other cash outflow (purchase of financ. investments)	1703.55	
	5. Total cash outflows (Σ row 4.1 – 4.8)	77944.73	75967.51
	6. Excess (deficit) of cash (row 3- row 5)	-12248.64	25566.35
	7. Financing:	21000.00	
####	7.1. Getting credit	0.00	7000.00
	7.2. Repayment of credit	0.00	1575.00
	7.3. Repayment of the credit's interest	0.00	1575.00
	8. Cash at the end of the period (row 6 + row 7.1 – row 7.2 – row 7.3)	8751.36	16991.35
	9. The minimum cash balance at the end of the quarter	1200	1200

The income statement (The statement of comprehensive income)

for _____ 20__ .

Form № 2

I. Financial results

Position	Code	For the reporting period
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1	2	3
Net revenue from sales of production (goods, works, services)	2000	386100
Cost of production (goods, works, services) sold	2050	249270.543
Gross:		
profit	2090	136829.457
loss	2095	()
Other operating income	2120	0
Administrative expenses	2130	51742
Sales expenses	2150	4237.618328
Other operating expenses	2180	7722
The financial result from the operational activity:		
profit	2190	73127.83866
loss	2195	()
Income from investments in other enterprises equity	2200	0
Other financial income interests rate from finan interestments	2220	76.66
Other income from sale of financial investment	2240	749.562
Financial costs interest rate form bank credit	2250	3815.63
Loss from investments in other enterprises equity	2255	0
Other costs of financial investment sold	2270	681.42
The financial result before taxation:		
profit	2290	69457.02
loss	2295	()
Expenses (income) from income tax	2300	17364.25385
Income (loss) from discontinued operations after taxation	2305	
Net financial result:		
profit	2350	52092.76
loss	2355	()

II. The comprehensive income

Position	Code	For the reporting period
1	2	3
Revaluation (markdown) of fixed assets	2400	

Revaluation (markdown) of financial instruments	2405	
Accumulated translation differences	2410	
Share of other comprehensive income from associates and joint ventures	2415	
Other comprehensive income	2445	
Other comprehensive income before taxation	2450	
Income tax related to other comprehensive income	2455	
Other comprehensive income after taxation	2460	
Comprehensive income (sum of positions 2350, 2355, 2460)	2465	

Table 13

Planned balance sheet

Assets	At the end of the period	Liabilities and equity
I. Tangible assets:		I. Equity:
Buildings	13550.00	Simple shares
Equipment	42500.00	Retained earnings
Depreciation	-18427.50	
Total tangible assets I	37622.50	Total equity I
II. Current assets:		II. Current liabilities:
Finished products	6414.82	accounts receivable
Raw materials	2577.40	Tax profit for the period
Accounts receivable	34020.00	
Short-term financial investments	1022.13	
Cash and cash equivalents	32158.39	
Total current assets II	76192.75	Total current liabilities II

Balance sheet	113815.25	Balance sheet
	0.50	

Assets
Fixed assets at the beginning at the end

Equipment (original value), hrn.	34500
Buildings (original value), hrn.	13550
Accumulated depreciation, hrn.	-13200

Equity+liabilities
Equity at the beginning

Simple shares, грн.	25000
Retained earnings, hrn.	10500

Current assets

Finished products, hrn.	2700
Raw materials inventories, hrn.	2177
Accounts receivable, hrn.	3480
Cash and cash equivalents, hrn.	3000

Total 46207

Liabilities

Short-term bank credit, hrn.	3550
Current income tax liabilities, hrn.	3957
Accounts payable, hrn.	3200

Total 46207

Sales budget

Quarters		Annual sale	Quarters	
III	IV		I	II
925	900	3575	920	925
108	108	108	108	108
99900	97200	386100	99360	99900

roduction budget

Quarters		For the year	Quarters	
III	IV		I	II
925	900	3575	920	925
90	92	362.5	92.5	0
1015	992	3937.5	1012.5	925
92.5	90	309.2389231	92	92.5
922.5	902	3628.261077	920.5	832.5

Budget of the direct costs for materials

Quarters		For the year	Quarters	
III	IV		I	II
922.5	902	3628.261077	920.5	832.5
4	4	16	4	4
3690	3608	58052.17723	3682	3330
360.8	368.2	1451.8	333	0
4050.8	3976.2	15964.84431	4015	3330
369	360.8	368.2	333	
3681.8	3615.4	14570.24431	3646.8	2997
7	7	7	7	7
25772.6	25307.8	101991.7102	25527.6	20979

Quarters		For the year
III	IV	
922.5	902	3628.261077

4	4	4
3690	3608	14513.04431
5	5	5
6826.5	6674.8	26849.13197
25276.5	24714.8	99414.35351

37/100*row*row3

in costs

I		For the year
III	IV	
/	/	/
425.334	417.501	1676.308652
784	784	3136
11992.5	11726	47167.394
13201.834	12927.501	51979.70265
784	784	3136
12417.834	12143.501	48843.70265

1,5/100*table3 row 5*row4

65/100*table 4 row 3*4

s)

I		For the year
III	IV	
25830	25256	101591.3102
25276.5	24714.8	99414.35351
/	/	/
425.334	417.501	1676.308652
784	784	3136
11992.5	11726	47167.394
64308.334	62898.301	252985.3663

table 3 row 3*row 7

8

s)

I		For the year
III	IV	
1096.4467	1066.813006	4237.618328
12935.5	12935.5	51742
14031.9467	14002.31301	55979.61833
523	523	2092

13508.9467	13479.31301	53887.61833
------------	-------------	-------------

f finished products

ters		For the year
III	IV	
-	-	
/	/	/
33264		
62937	34965	
	61236	
	34020	

ters		For the year
III	IV	
1998	1944	7722

ters		For the year
III	IV	
8705.34		
16752.19	9020.41	
	16450.07	
	8857.73	

ters		For the year
III	IV	
16991.35	28231.77	
0.00	0.00	0.00
96201.00	96201.00	344358.00
		3480.00

0.00	0.00	0.00
21.29	12.78	76.66
749.56	0.00	/
113963.21	124445.55	347914.66
25457.53	25470.48	93133.98
0.00	0.00	0b
887.50	887.50	3550.00
133.13	66.56	665.63
25276.50	24714.80	99414.35
12417.83	12143.50	48843.70
13508.95	13479.31	53887.62
	8000.00	
77681.44	84762.16	299495.28
36281.77	39683.39	89282.88
7000.00	7000.00	
1050.00	525.00	
28231.77	32158.39	
1200	1200	1200

Company buyes financial investments in amount of share

For the
previous year

At the end of the period

25000.00

62592.76

Data + Purchase of equipment Retained earnings Net profit for the p data
 Data + Depreciation accumulated for the period

87592.76

8857.73

Finished products inventories at the end of the period * Cost of finished products unit
 Accounts payable at 31.12.20X2

17364.25

Raw materials inventories at the end of the period * Price of the raw materials unit

Accounts payable by the budget

Accounts receivable at 31.12.20X2.

Data + Getting credit –
 Repayment of credits

Purchase – sale

26221.98

113814.75

at the end

of short-term financial investments (15%) from current assets in first quater bring company 5% annual. Ir

1 third quater company sold 40% of financial investments. Earning 10% of profit. Financial investments b

ring you 5% annual.