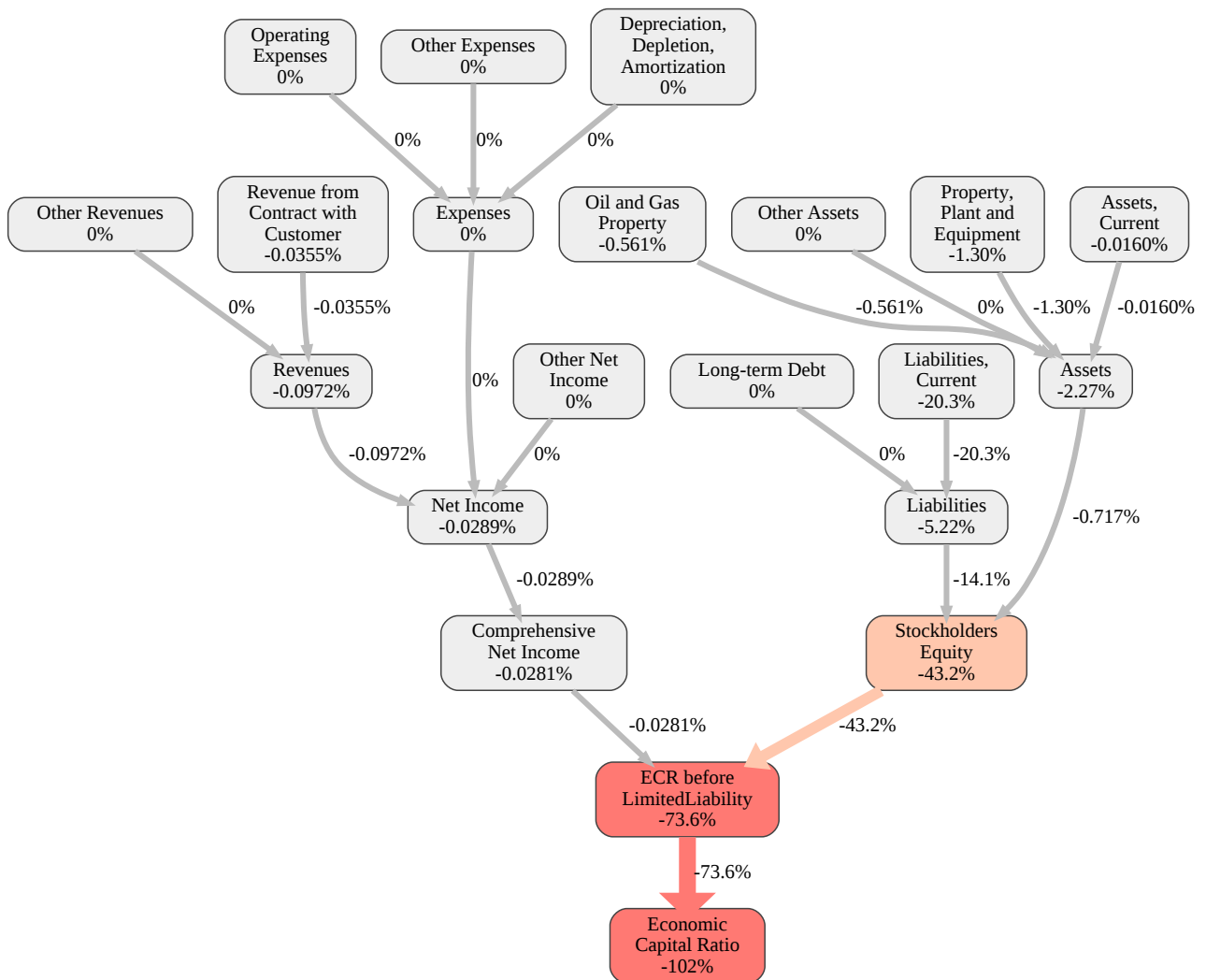




The relative strengths and weaknesses of Spirits TIME International INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Spirits TIME International INC compared to the market average is the variable Other Assets, increasing the Economic Capital Ratio by 0.0027% points. The greatest weakness of Spirits TIME International INC is the variable Stockholders Equity, reducing the Economic Capital Ratio by 43% points.

The company's Economic Capital Ratio, given in the ranking table, is 0.0027%, being 102% points below the market average of 102%.

| Input Variable                        | Value in 1000 USD |
|---------------------------------------|-------------------|
| Assets, Current                       | 81                |
| Cost of Goods and Services Sold       | 0                 |
| Deferred Tax Liab., Net               | 0                 |
| Depreciation, Depletion, Amortization | 0                 |
| Gains/Losses on Derivatives           | 0                 |
| General and Administrative Expense    | 11                |
| Liabilities, Current                  | 1,076             |
| Long-term Debt                        | 0                 |
| Oil and Gas Property                  | 0                 |
| Operating Expenses                    | 61                |
| Other Assets                          | 275               |
| Other Compr. Net Income               | 0                 |
| Other Expenses                        | -11               |
| Other Liabilities                     | 0                 |
| Other Net Income                      | -120              |
| Other Revenues                        | 0                 |
| Property, Plant and Equipment         | 0                 |
| Revenue from Contract with Customer   | 0                 |
| Taxes                                 | 0                 |

| Output Variable              | Value in 1000 USD |
|------------------------------|-------------------|
| Liabilities                  | 1,076             |
| Assets                       | 356               |
| Revenues                     | 0                 |
| Expenses                     | 61                |
| Stockholders Equity          | -720              |
| Net Income                   | -181              |
| Comprehensive Net Income     | -181              |
| ECR before Limited Liability | -152%             |
| Economic Capital Ratio       | 0.0027%           |