

貸借対照表

Balance Sheets

2022年10月31日

Year ended October 31, 2022

単位：円 (In yen)

資産の部

Assets

流動資産

Current assets

現金及び預金

Cash and cash equivalents

¥ 235,523

売掛金

Accounts receivable

¥ 56,350

その他の資産

Other current assets

¥ 274,806

流動資産合計

Total current assets

¥ 566,679

固定資産

Fixed assets

有形固定資産

Tangible assets

附属設備

Property and equipment

¥ 5,493,752

工具器具備品

Tools, equipment and fixtures

¥ 194,494

有形固定資産合計

Total tangible assets

¥ 5,688,246

固定資産合計

Total fixed assets

¥ 5,688,246

繰延資産

Deferred assets

創立費

Incorporating expenses

¥ 82,120

開業費

Opening expenses

¥ 3,747,831

開発費

Development costs

¥ 5,791

繰延資産合計

Total deferred assets

¥ 3,835,742

資産の部合計

Total assets

¥ 10,090,667

負債と純資産の部**Liabilities and equity**

流動負債

Current liabilities

未払金	¥	984,281
Accounts payable		
未払い法人税等	¥	65,000
Taxes payable		
その他の流動負債	¥	10,764
Other current liabilities		

流動負債合計	¥	1,060,045
Total current liabilities		

固定負債

Long-term liabilities

長期借入金	¥	10,799,000
Long-term debt		

固定負債合計	¥	10,799,000
Total long-term liabilities		

純資産

Equity

資本金	¥	5,000,000
Capital		
利益剰余金	-¥	6,534,029
Retained earnings		

純資産合計	-¥	1,534,029
Total equity		

負債と純資産の部合計	¥	10,325,016
Total liabilities and equity		

損益計算書

Income Statements

2022年10月31日

Year ended October 31, 2022

単位：円 (In yen)

売上高

Revenue

売上高

Revenue

¥ 1,027,492

売上高 計

Total revenue

¥ 1,027,492

売上原価

Cost of revenue

商品仕入高

Cost of goods sold

¥ 410,131

売上原価 計

Total cost of revenue

¥ 410,131

売上総利益

Gross margin

¥ 617,361

販売管理費

General and administrative expenses

広告宣伝費

Advertising expenses

¥ 27,517

役員報酬

Director remuneration

¥ 1,200,000

給料手当

Salaries and wages

¥ 1,750,719

福利厚生費

Welfare expenses

¥ 21,478

新聞図書費

Newspaper and books

¥ 281,293

交際費

Social expenses

¥ 13,622

通信費

Communication expenses

¥ 251,016

消耗品費

Consumables

¥ 829,661

租税公課

Taxes and dues

¥ 33,900

減価償却費

Depreciation costs

¥ 319,954

修繕費

Maintenance costs

¥ 3,860

保険料	¥	14,335
Insurance		
法定福利費	¥	412,079
Legal welfare expenses		
外注費	¥	200
Outsourcing expenses		
支払手数料	¥	143,076
Commission and transaction fees		
地代家賃	¥	1,800,160
Rents		
運賃及び荷造費	¥	19,470
Delivery and packing costs		
寄付金	-¥	500
Donation		
水道光熱費	¥	115,690
Utilities		
会議費	¥	13,684
Meeting expenses		
諸会費	¥	44,000
Membership fees		
旅費交通費	¥	154,735
Transportation expenses		
	販売管理費 計	
	Total general and administrative expenses	¥ 7,449,949
営業利益		-¥ 6,832,588
Operating income		
営業外収益		
Other income		
雑収入	¥	187,668
Miscellaneous income		
	営業外収益 計	
	Total other income	¥ 187,668
営業外費用		
Other expenses		
支払利息	¥	58,458
Interests paid		
	営業外費用 計	
	Total other expenses	¥ 58,458
税引前当期純利益		-¥ 6,703,378
Income before income taxes		
法人税等合計	¥	65,000
Provision for income taxes		
純利益		-¥ 6,768,378
Net income		