

# 貸借対照表

## Balance Sheets

2025年10月31日 現在  
Year ended October 31, 2025

単位：円 (In yen)

### 資産の部

#### Assets

#### 流動資産

##### Current assets

現金及び預金	¥	354,429
Cash and cash equivalents		
売掛金	¥	78,452
Accounts receivable		
その他の資産	¥	297,130
Other current assets		

流動資産合計  
Total current assets ¥ 730,011

#### 固定資産

##### Fixed assets

##### 有形固定資産

##### Tangible assets

工具器具備品	¥	82,053
Tools, equipment and fixtures		

有形固定資産合計  
Total tangible assets ¥ 82,053

固定資産合計  
Total fixed assets ¥ 82,053

#### 繰延資産

##### Deferred assets

創立費	¥	82,120
Incorporating expenses		
開業費	¥	3,436,831
Opening expenses		
開発費	¥	5,913
Development costs		

繰延資産合計  
Total deferred assets ¥ 3,524,864

資産の部合計  
Total assets ¥ 4,336,928

## 負債と純資産の部

### Liabilities and equity

#### 流動負債

##### Current liabilities

役員借入金	¥ 6,388,769
Directors loan	
未払金	¥ 77,623
Accounts payable	
その他の流動負債	¥ 132,596
Other current liabilities	

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流動負債合計	¥ 6,598,988
Total current liabilities	

#### 固定負債

##### Long-term liabilities

長期借入金	¥ 6,199,000
Long-term debt	

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固定負債合計	¥ 6,199,000
Total long-term liabilities	

負債の部合計	¥12,797,988
Total liabilities	

#### 純資産

##### Equity

資本金	¥ 5,000,000
Capital	
利益剰余金	-¥13,461,060
Retained earnings	

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純資産合計	-¥ 8,461,060
Total equity	

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負債と純資産の部合計	¥ 4,336,928
Total liabilities and equity	

# 損益計算書

## Income Statements

2025年10月31日 現在  
Year ended October 31, 2025

単位：円 (In yen)

売上高		
Revenue		
売上高		¥ 5,224,001
Revenue		
		売上高 計
		Total revenue
		¥ 5,224,001
売上原価		
Cost of revenue		
商品仕入高		¥ 3,926,723
Cost of goods sold		
		売上原価 計
		Total cost of revenue
		¥ 3,926,723
		売上総利益
		Gross margin
		¥ 1,297,278
販売管理費		
General and administrative expenses		
広告宣伝費	¥	10,390
Advertising expenses		
接待交際費	¥	165,970
Entertainment expenses		
会議費	¥	61,972
Conference expenses		
通信費	¥	198,641
Communication expenses		
新聞図書費	¥	4,747
Library expenses		
減価償却費	¥	27,351
Depreciation costs		
外注費	¥	144,790
Outsourcing expenses		
支払手数料	¥	77,157
Commission and transaction fees		
地代家賃	¥	40,500
Rents		
寄付金	¥	15,600
Donations		
租税公課	¥	600
Taxes and dues		

荷造運賃	¥	7,185
Packing and freight		
旅費交通費	¥	178,429
Transportation expenses		
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	販売管理費 計	¥ 933,332
	Total general and administrative expenses	
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<b>営業利益</b>		¥ 363,946
Operating income		
営業外収益		
Other income		
受取利息	¥	224
Interest received		
雑収入	¥	1
Miscellaneous income		
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	営業外収益 計	¥ 225
	Total other income	
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<b>税引前当期純利益</b>		¥ 364,171
Income before income taxes		
法人税・住民税及び事業税	¥	71,000
Income taxes		
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<b>純利益</b>		¥ 293,171
Net income		