

# 貸借対照表

## Balance Sheets

2022年10月31日 現在  
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	¥	235,523
Cash and cash equivalents		
売掛金	¥	56,350
Accounts receivable		
その他の資産	¥	274,806
Other current assets		

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流動資産合計	¥	566,679
Total current assets		

##### 固定資産

##### Fixed assets

##### 有形固定資産

##### Tangible assets

附属設備	¥	5,493,752
Property and equipment		
工具器具備品	¥	194,494
Tools, equipment and fixtures		

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有形固定資産合計	¥	5,688,246
Total tangible assets		

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固定資産合計	¥	5,688,246
Total fixed assets		

##### 繰延資産

##### Deferred assets

創立費	¥	82,120
Incorporating expenses		
開業費	¥	3,747,831
Opening expenses		
開発費	¥	5,791
Development costs		

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繰延資産合計	¥	3,835,742
Total deferred assets		

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資産の部合計	¥	10,090,667
Total assets		

## 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		

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

#### 固定負債

##### Long-term liabilities

長期借入金	¥	10,799,000
Long-term debt		

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固定負債合計	¥	10,799,000
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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		

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純資産合計	-¥	1,534,029
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Total equity

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

# 損益計算書

## Income Statements

2022年10月31日 現在  
Year ended October 31, 2022

単位：円 (In yen)

売上高		
Revenue		
売上高		¥ 1,027,492
Revenue		
	売上高 計	¥ 1,027,492
	Total revenue	
売上原価		
Cost of revenue		
商品仕入高		¥ 410,131
Cost of goods sold		
	売上原価 計	¥ 410,131
	Total cost of revenue	
	売上総利益	¥ 617,361
	Gross margin	
販売管理費		
General and administrative expenses		
広告宣伝費	¥ 27,517	
Advertising expenses		
役員報酬	¥ 1,200,000	
Director remuneration		
給料手当	¥ 1,750,719	
Salaries and wages		
福利厚生費	¥ 21,478	
Welfare expenses		
新聞図書費	¥ 281,293	
Newspaper and books		
交際費	¥ 13,622	
Social expenses		
通信費	¥ 251,016	
Communication expenses		
消耗品費	¥ 829,661	
Consumables		
租税公課	¥ 33,900	
Taxes and dues		
減価償却費	¥ 319,954	
Depreciation costs		
修繕費	¥ 3,860	
Maintenance costs		

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		¥ 7,449,949
Total general and administrative expenses		
<b>営業利益</b>		-¥ 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		¥ 187,668
Total other income		
営業外費用		
Other expenses		
支払利息	¥	58,458
Interests paid		
営業外費用 計		¥ 58,458
Total other expenses		
<b>税引前当期純利益</b>		-¥ 6,703,378
Income before income taxes		
法人税等合計	¥	65,000
Provision for income taxes		
<b>純利益</b>		-¥ 6,768,378
Net income		