

# 貸借対照表

## Balance Sheets

2023年10月31日 現在  
Year ended October 31, 2023

単位：円 (In yen)

### 資産の部

#### Assets

##### 流動資産

##### Current assets

現金及び預金	¥	250,511
Cash and cash equivalents		
売掛金	¥	78,452
Accounts receivable		
その他の資産	¥	301,760
Other current assets		

---

流動資産合計	¥	630,723
Total current assets		

##### 固定資産

##### Fixed assets

##### 有形固定資産

##### Tangible assets

工具器具備品	¥	145,871
Tools, equipment and fixtures		

---

有形固定資産合計	¥	145,871
Total tangible assets		

---

固定資産合計	¥	145,871
Total fixed assets		

##### 繰延資産

##### Deferred assets

創立費	¥	82,120
Incorporating expenses		
開業費	¥	3,547,831
Opening expenses		
開発費	¥	5,913
Development costs		

---

繰延資産合計	¥	3,635,864
Total deferred assets		

---

資産の部合計	¥	4,412,458
Total assets		

## 負債と純資産の部

### Liabilities and equity

#### 流動負債

##### Current liabilities

役員借入金	¥ 6,260,710
Directors loan	
未払金	¥ 607,804
Accounts payable	
その他の流動負債	¥ 10,764
Other current liabilities	

---

流動負債合計	¥ 6,879,278
Total current liabilities	

#### 固定負債

##### Long-term liabilities

長期借入金	¥ 6,199,000
Long-term debt	

---

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

#### 負債の部合計

Total liabilities	¥13,078,278
-------------------	-------------

#### 純資産

##### Equity

資本金	¥ 5,000,000
Capital	
利益剰余金	-¥13,665,820
Retained earnings	

---

純資産合計	-¥ 8,665,820
Total equity	

#### 負債と純資産の部合計

---

Total liabilities and equity	¥ 4,412,458
------------------------------	-------------

# 損益計算書

## Income Statements

2023年10月31日 現在  
Year ended October 31, 2023

単位：円 (In yen)

売上高		
Revenue		
売上高		¥ 2,348,421
Revenue		
	売上高 計	¥ 2,348,421
	Total revenue	
売上原価		
Cost of revenue		
商品仕入高		¥ 1,655,284
Cost of goods sold		
仕入戻し高		-¥ 126,900
Purchase return		
	売上原価 計	¥ 1,528,384
	Total cost of revenue	
	売上総利益	¥ 820,037
	Gross margin	
販売管理費		
General and administrative expenses		
広告宣伝費		¥ 1,284
Advertising expenses		
役員報酬		¥ 100,000
Director remuneration		
通信費		¥ 334,594
Communication expenses		
消耗品費		¥ 38,239
Consumables		
減価償却費		¥ 213,019
Depreciation costs		
保険料		¥ 6,163
Insurance		
法定福利費		¥ 22,201
Legal welfare expenses		
外注費		¥ 1,570
Outsourcing expenses		
支払手数料		¥ 82,559
Commission and transaction fees		
地代家賃		-¥ 198,220
Rents		

運賃及び荷造費	¥ 1,602,675	
Delivery and packing costs		
寄付金	-¥ 10,400	
Donation		
水道光熱費	¥ 130,247	
Utilities		
諸会費	¥ 10,900	
Membership fees		
旅費交通費	¥ 16,971	
Transportation expenses		
販売管理費 計		¥ 2,351,802
Total general and administrative expenses		
<b>営業利益</b>		-¥ 1,531,765
Operating income		
営業外収益		
Other income		
受取利息	¥ 2,508	
Interest received		
雑収入	¥ 60,944	
Miscellaneous income		
営業外収益 計		¥ 63,452
Total other income		
営業外費用		
Other expenses		
支払利息	¥ 63,773	
Interests paid		
営業外費用 計		¥ 63,773
Total other expenses		
<b>税引前当期純利益</b>		-¥ 1,532,086
Income before income taxes		
固定資産除却損	¥ 5,365,356	
Loss on disposal of fixed assets		
<b>純利益</b>		-¥ 6,897,442
Net income		