

貸借対照表

Balance Sheets

2025年10月31日
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		

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		

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		

純資産合計	-¥	8,461,060
Total equity		

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
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	¥	5,224,001
	Total revenue		
売上原価			
Cost of revenue			
商品仕入高	¥	3,926,723	
Cost of goods sold			
	売上原価 計	¥	3,926,723
	Total cost of revenue		
	売上総利益	¥	1,297,278
	Gross margin		
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		
販売管理費 計	¥	933,332
Total general and administrative expenses		
営業利益	¥	363,946
Operating income		
営業外収益		
Other income		
受取利息	¥	224
Interest received		
雑収入	¥	1
Miscellaneous income		
営業外収益 計	¥	225
Total other income		
税引前当期純利益	¥	364,171
Income before income taxes		
法人税・住民税及び事業税	¥	71,000
Income taxes		
純利益	¥	293,171
Net income		