

貸借対照表

Balance Sheets

2023年10月31日

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

Cash and cash equivalents

¥ 250,511

売掛金

Accounts receivable

¥ 78,452

その他の資産

Other current assets

¥ 301,760

流動資産合計

Total current assets

¥ 630,723

固定資産

Fixed assets

有形固定資産

Tangible assets

工具器具備品

Tools, equipment and fixtures

¥ 145,871

有形固定資産合計

Total tangible assets

¥ 145,871

固定資産合計

Total fixed assets

¥ 145,871

繰延資産

Deferred assets

創立費

Incorporating expenses

¥ 82,120

開業費

Opening expenses

¥ 3,547,831

開発費

Development costs

¥ 5,913

繰延資産合計

Total deferred assets

¥ 3,635,864

資産の部合計

Total assets

¥ 4,412,458

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	¥	13,078,278
Total liabilities		

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	¥	4,412,458
Total liabilities and equity		

損益計算書

Income Statements

2023年10月31日

Year ended October 31, 2023

単位：円 (In yen)

売上高

Revenue

売上高

Revenue

¥ 2,348,421

売上高 計

Total revenue

¥ 2,348,421

売上原価

Cost of revenue

商品仕入高

Cost of goods sold

¥ 1,655,284

仕入戻し高

Purchase return

-¥ 126,900

売上原価 計

Total cost of revenue

¥ 1,528,384

売上総利益

Gross margin

¥ 820,037

販売管理費

General and administrative expenses

広告宣伝費

Advertising expenses

¥ 1,284

役員報酬

Director remuneration

¥ 100,000

通信費

Communication expenses

¥ 334,594

消耗品費

Consumables

¥ 38,239

減価償却費

Depreciation costs

¥ 213,019

保険料

Insurance

¥ 6,163

法定福利費

Legal welfare expenses

¥ 22,201

外注費

Outsourcing expenses

¥ 1,570

支払手数料

Commission and transaction fees

¥ 82,559

地代家賃

Rents

-¥ 198,220

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	
	Total general and administrative expenses	¥ 2,351,802
営業利益		
Operating income	-¥	1,531,765
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	
	Total other income	¥ 63,452
営業外費用		
Other expenses		
支払利息	¥	63,773
Interests paid		
	営業外費用 計	
	Total other expenses	¥ 63,773
税引前当期純利益		
Income before income taxes	-¥	1,532,086
固定資産除却損	¥	5,365,356
Loss on disposal of fixed assets		
純利益		
Net income	-¥	6,897,442