

## BOAT CASE

### 8- ALLOCATIONS - RESOURCES TABLE (Table of financing)

| ALLOCATIONS | K€ | RESOURCES | K€ |
|-------------|----|-----------|----|
|             |    |           |    |
|             |    |           |    |
|             |    |           |    |
|             |    |           |    |
|             |    |           |    |

### 9- ESTIMATED BALANCE SHEET

| ACTIF                    | K€          | PASSIF                     | K€          |
|--------------------------|-------------|----------------------------|-------------|
| <b>Fixed assets</b>      |             | <b>Shareholders equity</b> |             |
| Gross tangible assets    | 1400        | Equity capital             | 300         |
| Accumulated depreciation | -700        | Accumulated profit         | 365         |
| Net tangible assets      | 700         | Profit                     | 87          |
| <b>Inventories</b>       |             | <b>Financial debts</b>     |             |
| Raw Material             | 200         | Medium term                | 400         |
| Finished goods           | 556         |                            |             |
| <b>Other assets</b>      |             |                            |             |
| Customer receivables     | 1395        | Payables                   | 600         |
| Cash bank                | 0           | Overdraft                  | 850         |
| <b>TOTAL</b>             | <b>2851</b> | <b>TOTAL</b>               | <b>2615</b> |

### 10 FINANCIAL VISION.

## BOAT CASE

### 5- INCOME STATEMENT (In K€)

| PRODUCTS   | Subtotals | TOTALS      |
|--|-----------|-------------|
| Sales $(3100 \times 1800)$                           | 5580      |             |
| Variation of finished goods $(556 - 665)$            | -109      |             |
| <b>CHARGES</b>                                       |           | <b>5324</b> |
| Raw material purchase $(800 \times 3000)$            | 2400      |             |
| Depreciation   | 300       |             |
| Wages $(500 \times 3000 + 600)$                      | 2100      |             |
| External services                                    | 374       |             |
| Financial expenses                                   | 150       |             |
| <del>Profit</del>                                    |           |             |
| (1) Gross profit                                     | 4147      |             |
| (2) Tax on profit (34%) $(147/100 \times 34)$        | 50        |             |
| Net profit $(1) - (2) \text{ or } 147/100 \times 66$ |           | 97          |

### 6 TREASURY BUDGET PER QUARTER

| TREASURY VARIATION (K€)         | Q1          | Q2          | Q3          | Q4          |
|---------------------------------|-------------|-------------|-------------|-------------|
| <b>CASH IN</b>                  | <b>850</b>  | <b>1395</b> | <b>1395</b> | <b>1395</b> |
| last year sales                 |             | —           | —           | —           |
| Sales of the year               | —           | 1395        | 1395        | 1395        |
| <b>CASH OUT</b>                 | <b>1456</b> | <b>1256</b> | <b>1256</b> | <b>1306</b> |
| Short term debts (payables)     | 400         | —           | —           | —           |
| Short term debts (Raw material) | —           | 600         | 600         | 600         |
| Wages                           | 525         | 525         | 525         | 525         |
| Investment                      | 400         | —           | —           | —           |
| External services               | 93,5        | 93,5        | 93,5        | 93,5        |
| Financial expenses              | 37,5        | 37,5        | 37,5        | 37,5        |
| Tax on profit                   | —           | —           | —           | 50          |
| <b>CASH FLOW</b>                | <b>-606</b> | <b>139</b>  | <b>139</b>  | <b>89</b>   |
| INITIAL CASH (850 overdraft)    | -850        | -1456       | -1317       | -1178       |
| CASH FLOW                       | -606        | 139         | 139         | 89          |
| FINAL CASH                      | -1456       | -1317       | -1178       | -1089       |

### 7- EQUITY CAPITAL INCREASE