BALANCE SHEET

ASSETS

ASSETS			
		Acc. CY 31.12.2024	31.12.2024
Cash on hand		-,-	26'692.99
Bank account			135'248.69
Bank account CHF	CHF	11'713.00	11'559.32
Bank account USD1	USD1	6'600.00	5'452.06
Bank account USD2	USD2	1'902.00	1'302.40
Bank account GBP	GBP	10'000.00	11'206.42
Cash and cash equivalents			191'461.88
Bonds and stocks		- ,-	26'000.00
Short-term Assets listed in Stock Exchange		-,-	26'000.00
Internal transfers			98.24
Transfer accounts		-,-	98.24
Due from Clients or Debtors			4'200.00
Provision for Doubtful Debts			3'600.00
Accounts receivable		-,-	7'800.00
Advances and loans			6'900.00
Withholding tax			3'650.00
Receivables from social insurances and social security institutions		-,-	9'630.00
Source tax			6'300.00
Various short-term receivables			2'630.00
Other short-term receivables		-,-	29'110.00
Goods for resale			25'360.00
Raw materials			6'123.00
Auxiliary material			693.00
Consumables			1'360.00
Finished products			15'600.00
In-process products			63'000.00
Non-invoiced services		-,-	9'650.00
Inventories		-,-	121'786.00
Prepaid expenses			1'200.00
Accrued income			6'930.00
Prepaid Expenses		-,-	8'130.00
Current assets			384'386.12
Bonds and stocks			3'650.00
Loans		-,-	8'000.00
Financial assets			11'650.00
Investments	EUR1	17'800.00	15'546.74

ASSETS

	Acc. CY 31.12.2024	31.12.2024
Investments	-,-	15'546.74
Machinery		12'300.00
Office furniture and equipment		10'500.00
Office machinery, information and communication technology		8'476.83
Motor vehicles		8'400.00
Tools and equipment		9'600.00
Tangible assets		49'276.83
Patents, know-how, licences, rights and development		29'979.94
Intangible fixed assets		29'979.94
Share capital, rights not paid or non-paid Foundation capital		300'000.00
Capital or non-paid Foundation capital	-,-	300'000.00
Fixed Assets		406'453.51
Total Assets		790'839.63

LIABILITIES

	Acc. CY 31.12.2024	31.12.2024
Suppliers or creditors		25'960.00
Deposits received		6'000.00
Suppliers or creditors	-,-	31'960.00
Due to banks short/term	-,-	20'000.00
Short-term onorous debts	-,-	20'000.00
VAT according to VAT report		87.30
Other short-term debts		21'010.00
Other short-term debts	-,-	21'097.30
Accrued expenses	-,-	2'500.00
Short-term provisions	-,-	15'000.00
Accruals and deferred income	-,-	17'500.00
Short-term third party capital	-,-	90'557.30
Due to banks		25'600.00
Financial leasing commitments		8'900.00
Debenture loans		59'000.00
Long-term onorous debts	-,-	93'500.00
Other long-term debts (non-onorous)		29'428.49
Other long-term debts	-,-	29'428.49
Provisions	-,-	13'070.00
Provisions and similar statutory posts	-,-	13'070.00
Long-term third party capital	-,-	135'998.49
Third party capital	-,-	226'555.79
Equity partner A at the beginning of the year	-,-	78'500.00
Contributions to equity/equity withdrawals partner A		200'000.00
Private account partner A		25'000.00
Profit / Loss for the year partner A	-,-	16'500.00
Equity sponsor A at the beginning of the year		89'000.00
Contributions to equity/equity withdrawals sponsor A		73'688.34
Private account sponsor A	= ,=	30'000.00
Profit / Loss for the year sponsor A		36'949.04
Profit		14'646.46
Equity		564'283.84
Total liabilities	-,-	790'839.63

PROFIT & LOSS STATEMENT

	2024
Earnings from own products	61'424.60
Earnings from resale	50'231.27
Earnings from services rendered	23'681.78
Net revenues from supplies and services	135'337.65
Revenues from supplies and services	135'337.65
Raw materials	-22'429.03
Expenses for goods for resale	-10'792.68
Third party expenses	-192.86
Energy consumption for production	-888.07
Costs for material, goods, services and energy	-34'302.64
Gross operating result after deducting costs for materials and goods	101'035.01
Salaries	-89'500.00
Contribution to old age insurance and unemployment	-12'530.00
Personnel expenses	-102'030.00
Gross operating result after deducting personnel expenses	-994.99
Rental	-29'500.00
Rental	-29'500.00
Licenses and updates	-7.01
Administrative and IT costs	-7.01
Other operating expenses, depreciation, value adjustments and financial results	-29'507.01
Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)	-30'502.00
Depreciation and value adjustments of fixed assets	-3'600.00
Depreciation and value adjustments of fixed assets	-3'600.00
Operating result before financial results and taxes (EBIT)	-34'102.00
Financial costs	-659.00
Exchange rate loss	-100.00
Exchange rate profit	2'851.59
Financial costs and revenue	2'092.59
Operating result before taxes (EBT)	-32'009.41
Non-operating revenue	11'655.87
Corporate real estate revenues	35'000.00
Non-operating items	46'655.87
Profit or loss before taxes	14'646.46
Direct taxes	5.5
Profit	14'646.46

COST CENTERS

2024

Accounting 2015

Company XXX

Base

Accounts

Account	Description	BClass	s Sum In	Currency	Opening currency	Opening E EUR	Balance currency	Balance EUR
	BALANCE SHEET							
	ASSETS							
1000	Cash on hand	1	100	EUR	14'100.00	14'100.00	26'692.99	26'692.99
1020	Bank account	1	100	EUR	89'000.00	89'000.00	135'248.69	135'248.69
1024	Bank account CHF	1	100	CHF	15'200.00	14'579.84	11'713.00	11'559.32
1025	Bank account USD1	1	100	USD1	16'200.00	14'268.96	6'600.00	5'452.06
1026	Bank account USD2	1	100	USD2	3'000.00	2'640.71	1'902.00	1'302.40
1028	Bank account GBP	1	100	GBP	6'000.00	6'679.80	10'000.00	11'206.42
	Cash and cash equivalents		10			141'269.31		191'461.88
1060	Bonds and stocks	1	106	EUR	26'000.00	26'000.00	26'000.00	26'000.00
	Short-term Assets listed in Stock Exchange		10			26'000.00		26'000.00
1090	Internal transfers	1	109	EUR	100.00	100.00	98.24	98.24
1091	Transfer account for salaries	1	109	EUR				
1099	Amounts to be clarified	1	109	EUR				
	Transfer accounts		10			100.00		98.24
1100	Due from Clients or Debtors	1	110	EUR	22'500.00	22'500.00	4'200.00	4'200.00
1109	Provision for Doubtful Debts	1	110	EUR	3'600.00	3'600.00	3'600.00	3'600.00
	Accounts receivable		10			26'100.00		7'800.00
1140	Advances and loans	1	114	EUR	6'900.00	6'900.00	6'900.00	6'900.00
1176	Withholding tax	1	114	EUR	3'650.00	3'650.00	3'650.00	3'650.00
1180	Receivables from social insurances and social security institutions	1	114	EUR	9'630.00	9'630.00	9'630.00	9'630.00
1188	Source tax	1	114	EUR	6'300.00	6'300.00	6'300.00	6'300.00
1190	Various short-term receivables	1	114	EUR	2'630.00	2'630.00	2'630.00	2'630.00
	1000 1020 1024 1025 1026 1028 1060 1090 1091 1099 1100 1109 1140 1176 1180	ASSETS 1000 Cash on hand 1020 Bank account 1024 Bank account CHF 1025 Bank account USD1 1026 Bank account USD2 1028 Bank account GBP Cash and cash equivalents 1060 Bonds and stocks Short-term Assets listed in Stock Exchange 1090 Internal transfers 1091 Transfer account for salaries 1099 Amounts to be clarified Transfer accounts 1100 Due from Clients or Debtors 1109 Provision for Doubtful Debts Accounts receivable 1140 Advances and loans 1176 Withholding tax 1180 Receivables from social insurances and social security institutions 1188 Source tax	BALANCE SHEET	BALANCE SHEET ASSETS	BALANCE SHEET	BALANCE SHEET ASSETS	BALANCE SHEET ASSETS	BALANCE SHEET ASSETS

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Accounting 2015

Company XXX

Base

Accounts

Accounts									
Section Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening B EUR	Balance currency	Balance EUR
	1191	Securities	1	114	EUR				
114		Other short-term receivables		10			29'110.00		29'110.00
	1200	Goods for resale	1	120	EUR	25'360.00	25'360.00	25'360.00	25'360.00
	1210	Raw materials	1	120	EUR	6'123.00	6'123.00	6'123.00	6'123.00
	1220	Auxiliary material	1	120	EUR	693.00	693.00	693.00	693.00
	1230	Consumables	1	120	EUR	1'360.00	1'360.00	1'360.00	1'360.00
	1260	Finished products	1	120	EUR	15'600.00	15'600.00	15'600.00	15'600.00
	1270	In-process products	1	120	EUR	63'000.00	63'000.00	63'000.00	63'000.00
	1280	Non-invoiced services	1	120	EUR	9'650.00	9'650.00	9'650.00	9'650.00
120		Inventories		10			121'786.00		121'786.00
	1300	Prepaid expenses	1	130	EUR	1'200.00	1'200.00	1'200.00	1'200.00
	1301	Accrued income	1	130	EUR	6'930.00	6'930.00	6'930.00	6'930.00
130		Prepaid Expenses		10			8'130.00		8'130.00
10		Current assets		1			352'495.31		384'386.12
	1400	Bonds and stocks	1	140	EUR	3'650.00	3'650.00	3'650.00	3'650.00
	1440	Loans	1	140	EUR	8'000.00	8'000.00	8'000.00	8'000.00
	1460	Loan to partner	1	140	EUR				
140		Financial assets		14			11'650.00		11'650.00
	1480	Investments	1	148	EUR1	17'800.00	15'470.62	17'800.00	15'546.74
148		Investments		14			15'470.62		15'546.74
	1500	Machinery	1	150	EUR	15'900.00	15'900.00	12'300.00	12'300.00
	1510	Office furniture and equipment	1	150	EUR	10'500.00	10'500.00	10'500.00	10'500.00
	1520	Office machinery, information and communication technology	1	150	EUR	8'650.00	8'650.00	8'476.83	8'476.83
	1530	Motor vehicles	1	150	EUR	8'400.00	8'400.00	8'400.00	8'400.00

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Accounting 2015

Company XXX

Base

Accounts

ACC	ounts									
Sectio	n Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening E EUR	Balance currency	Balance EUR
		1540	Tools and equipment	1	150	EUR	9'600.00	9'600.00	9'600.00	9'600.00
	150		Tangible assets		14			53'050.00		49'276.83
		1600	Commercial buildings	1	160	EUR				
	160		Tangible fixed asset management		14					
		1700	Patents, know-how, licences, rights and development	1	170	EUR	29'979.94	29'979.94	29'979.94	29'979.94
		1709	Correction value of patents, know-how, licences, rights and development	1	170	EUR				
		1770	Goodwill	1	170	EUR				
		1779	Correction value of goodwill	1	170	EUR				
	170		Intangible fixed assets		14			29'979.94		29'979.94
		1850	Share capital, rights not paid or non-paid Foundation capital	1	180	EUR	300'000.00	300'000.00	300'000.00	300'000.00
	180		Capital or non-paid Foundation capital		14			300'000.00		300'000.00
	14		Fixed Assets		1			410'150.56		406'453.51
	1		Total Assets		00			762'645.87		790'839.63
2			LIABILITIES							
		2000	Suppliers or creditors	2	200	EUR	-12'500.00	-12'500.00	-25'960.00	-25'960.00
		2030	Deposits received	2	200	EUR	-6'000.00	-6'000.00	-6'000.00	-6'000.00
	200		Suppliers or creditors		20			-18'500.00		-31'960.00
		2100	Due to banks short/term	2	210	EUR	-20'000.00	-20'000.00	-20'000.00	-20'000.00
		2120	Financial leasing commitments	2	210	EUR				
		2140	Other onerous debts	2	210	EUR				
	210		Short-term onorous debts		20			-20'000.00		-20'000.00

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Base

Accounts

Section Group Acc	tion Group Account Description		s Sum In	Currency	Opening currency	Opening Balance currency EUR		Balance EUR
220	00 VAT Due	2	220	EUR				
220	01 VAT according to VAT report	2	220	EUR			-87.30	-87.30
220	06 Withholding tax	2	220	EUR				
220	08 Direct taxes	2	220	EUR				
22′	10 Other short-term debts	2	220	EUR	-21'010.00	-21'010.00	-21'010.00	-21'010.00
226	60 Due to partner	2	220	EUR				
227	70 Social insurances and social security institutions	2	220	EUR				
227	79 Source tax	2	220	EUR				
220	Other short-term debts		20			-21'010.00		-21'097.30
230	00 Accrued expenses	2	230	EUR	-2'500.00	-2'500.00	-2'500.00	-2'500.00
230	01 Next year's revenues collected	2	230	EUR				
233	30 Short-term provisions	2	230	EUR	-15'000.00	-15'000.00	-15'000.00	-15'000.00
230	Accruals and deferred income		20			-17'500.00		-17'500.00
20	Short-term third party capital		2A			-77'010.00		-90'557.30
240	00 Due to banks	2	240	EUR	-25'600.00	-25'600.00	-25'600.00	-25'600.00
242	20 Financial leasing commitments	2	240	EUR	-8'900.00	-8'900.00	-8'900.00	-8'900.00
243	30 Debenture loans	2	240	EUR	-59'000.00	-59'000.00	-59'000.00	-59'000.00
245	50 Loans	2	240	EUR				
245	51 Mortgage	2	240	EUR				
240	Long-term onorous debts		24			-93'500.00		-93'500.00
250	00 Other long-term debts (non-onorous)	2	250	EUR	-29'428.49	-29'428.49	-29'428.49	-29'428.49
250	Other long-term debts		24			-29'428.49		-29'428.49
260	00 Provisions	2	260	EUR	-13'070.00	-13'070.00	-13'070.00	-13'070.00
260	Provisions and similar statutory posts		24			-13'070.00		-13'070.00

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Base

Accounts

Section	n Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening I EUR	Balance currency	Balance EUR
	24		Long-term third party capital		2A			-135'998.49		-135'998.49
	2A		Third party capital		2			-213'008.49		-226'555.79
		2800	Equity partner A at the beginning of the year	2	28	EUR	-78'500.00	-78'500.00	-78'500.00	-78'500.00
		2810	Contributions to equity/equity withdrawals partner A	2	28	EUR	-200'000.00	-200'000.00	-200'000.00	-200'000.00
		2820	Private account partner A	2	28	EUR	-25'000.00	-25'000.00	-25'000.00	-25'000.00
		2831	Profit / Loss for the year partner A	2	28	EUR	-16'500.00	-16'500.00	-16'500.00	-16'500.00
		2850	Equity sponsor A at the beginning of the year	2	28	EUR	-89'000.00	-89'000.00	-89'000.00	-89'000.00
		2860	Contributions to equity/equity withdrawals sponsor A	2	28	EUR	-73'688.34	-73'688.34	-73'688.34	-73'688.34
		2870	Private account sponsor A	2	28	EUR	-30'000.00	-30'000.00	-30'000.00	-30'000.00
		2881	Profit / Loss for the year sponsor A	2	28	EUR	-36'949.04	-36'949.04	-36'949.04	-36'949.04
	297		Profit/loss for the period		28					-14'646.46
	28		Equity		2			-549'637.38		-564'283.84
	2		Total liabilities		00			-762'645.87		-790'839.63
*			PROFIT & LOSS STATEMENT							
4		3000	Earnings from own products	4	30	EUR			-61'424.60	-61'424.60
		3200	Earnings from resale	4	30	EUR			-50'231.27	-50'231.27
		3400	Earnings from services rendered	4	30	EUR			-23'681.78	-23'681.78
		3600	Other revenues and services	4	30	EUR			20 00 1.70	20 00 1.110
		3710	Own consumption	4	30	EUR				
		3800	Decrease in revenues	4	30	EUR				
		3805	Losses on accounts receivable, credit variation	4	30	EUR				

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Base

Accounts

Section Grou	p Account	Description	BClass	Sum In	Currency Opening currency	Opening Balance currency EUR	Balance EUR
30		Net revenues from supplies and services		3			-135'337.65
	3900	Change in inventories of in-process products	4	39	EUR		
	3901	Change in inventories of finished products	4	39	EUR		
	3940	Non-invoiced services variations	4	39	EUR		
39		Change in inventories and Non-invoiced services		3			
3		Revenues from supplies and services		E1			-135'337.65
	4000	Raw materials	3	4	EUR	22'429.03	22'429.03
	4200	Expenses for goods for resale	3	4	EUR	10'792.68	10'792.68
	4400	Third party expenses	3	4	EUR	192.86	192.86
	4500	Energy consumption for production	3	4	EUR	888.07	888.07
	4900	Reduction of costs	3	4	EUR		
4		Costs for material, goods, services and energy		E1			34'302.64
E1		Gross operating result after deducting costs for materials and goods		E2		-	101'035.01
E1	5000		3	E2	EUR	89'500.00	101'035.01 89'500.00
E1	5000 5700	materials and goods	3 3		EUR EUR		
E1		materials and goods Salaries		5		89'500.00	89'500.00
E1	5700	materials and goods Salaries Contribution to old age insurance and unemployment	3	5 5	EUR	89'500.00	89'500.00
E1	5700 5710	materials and goods Salaries Contribution to old age insurance and unemployment Family equalization fund	3 3	5 5 5	EUR EUR	89'500.00	89'500.00
E1	5700 5710 5720	materials and goods Salaries Contribution to old age insurance and unemployment Family equalization fund Contribution to pension funds	3 3 3	5 5 5 5	EUR EUR EUR	89'500.00	89'500.00
E1	5700 5710 5720 5730	materials and goods Salaries Contribution to old age insurance and unemployment Family equalization fund Contribution to pension funds Contribution to accident insurance	3 3 3 3	5 5 5 5	EUR EUR EUR EUR	89'500.00	89'500.00
E1	5700 5710 5720 5730 5740	materials and goods Salaries Contribution to old age insurance and unemployment Family equalization fund Contribution to pension funds Contribution to accident insurance Contribution to voluntary daily benefits insurance	3 3 3 3 3	5 5 5 5 5	EUR EUR EUR EUR EUR	89'500.00	89'500.00
E1	5700 5710 5720 5730 5740 5790	materials and goods Salaries Contribution to old age insurance and unemployment Family equalization fund Contribution to pension funds Contribution to accident insurance Contribution to voluntary daily benefits insurance Source tax	3 3 3 3 3	5 5 5 5 5 5	EUR EUR EUR EUR EUR EUR	89'500.00	89'500.00
E1	5700 5710 5720 5730 5740 5790 5800	materials and goods Salaries Contribution to old age insurance and unemployment Family equalization fund Contribution to pension funds Contribution to accident insurance Contribution to voluntary daily benefits insurance Source tax Other personnel expenses	3 3 3 3 3 3	5 5 5 5 5 5 5	EUR EUR EUR EUR EUR EUR EUR EUR	89'500.00	89'500.00
E1	5700 5710 5720 5730 5740 5790 5800 5810	materials and goods Salaries Contribution to old age insurance and unemployment Family equalization fund Contribution to pension funds Contribution to accident insurance Contribution to voluntary daily benefits insurance Source tax Other personnel expenses Training of personnel	3 3 3 3 3 3 3	5 5 5 5 5 5 5 5 5	EUR	89'500.00	89'500.00

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Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency Opening currency	Opening Balance currency EUR	Balance EUR
	5		Personnel expenses		E2			102'030.00
	E2		Gross operating result after deducting personnel expenses		E3			994.99
		6000	Rental	3	60	EUR	29'500.00	29'500.00
		6040	Cleaning of facilities	3	60	EUR		
	60		Rental		6			29'500.00
		6100	Maintenance, repairs and replacement of tangible assets	3	61	EUR		
		6105	Leasing costs tangible assets	3	61	EUR		
	61		Maintenance, repairs and replacement of tangible assets		6			
		6200	Repairs	3	62	EUR		
		6210	Fuel	3	62	EUR		
		6220	Car insurance	3	62	EUR		
		6260	Car leasing and rental	3	62	EUR		
		6270	Car costs - private part	3	62	EUR		
		6282	Transportation expenses	3	62	EUR		
	62		Vehicle and transportation expenses		6			
		6300	Insurance for damage of items	3	63	EUR		
	63		Insurance for damage of items		6			
		6402	Electricity	3	64	EUR		
		6410	Heating expenses	3	64	EUR		
		6430	Water	3	64	EUR		
		6460	Garbage	3	64	EUR		
	64		Energy and disposal costs		6			
		6500	Office supplies	3	65	EUR		
		6503	Technical magazines, newspapers, periodicals	3	65	EUR		
		6510	Telephone / internet	3	65	EUR		
		6511	Hosting at third-party	3	65	EUR		

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Base

Accounts

Section Group	Account	Description	BClass	Sum In	Currency Opening currency	Opening Balance currency EUR	Balance EUR
	6513	Postal charges	3	65	EUR		
	6570	IT charges including leasing	3	65	EUR		
	6580	Licenses and updates	3	65	EUR	7.01	7.01
	6583	Consumables	3	65	EUR		
65		Administrative and IT costs		6			7.01
	6600	Advertising	3	66	EUR		
	6642	Gifts to customers	3	66	EUR		
66		Advertising		6			
	6700	Various costs for the financial year	3	67	EUR		
67		Various costs for the financial year		6			
6		Other operating expenses, depreciation, value adjustments and financial results		E3			29'507.01
E3		Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)		E4			30'502.00
	6800	Depreciation and value adjustments of fixed assets	3	68	EUR	3'600.00	3'600.00
68		Depreciation and value adjustments of fixed assets		E4			3'600.00
E4		Operating result before financial results and taxes (EBIT)		E5			34'102.00
	6900	Financial costs	3	69	EUR	659.00	659.00
	6949	Exchange rate loss	3	69	EUR	100.00	100.00
	6950	Financial revenue	4	69	EUR		
	6999	Exchange rate profit	4	69	EUR	-2'851.59	-2'851.59
69		Financial costs and revenue		E5			-2'092.59
E5		Operating result before taxes (EBT)		E6			32'009.41

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Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency Opening currency	Opening Balance currency EUR	Balance EUR
		7000	Non-operating revenue	4	7	EUR	-11'655.87	-11'655.87
		7010	Non-operating costs	3	7	EUR		
		7500	Corporate real estate revenues	4	7	EUR	-35'000.00	-35'000.00
		7510	Corporate real estate costs	3	7	EUR		
	7		Non-operating items		E6			-46'655.87
		8000	Extraneous costs	3	8	EUR		
		8100	Extraneous revenue	4	8	EUR		
		8500	Extraordinary, unique costs or costs relating to other accounting periods	3	8	EUR		
		8510	Extraordinary, unique revenue or revenue relating to other accounting periods	4	8	EUR		
	8		Results of extraneous, extraordinary or unique character, or for other accounting periods		E6			
	E6		Profit or loss before taxes		E7			-14'646.46
		8900	Direct taxes	3	89	EUR		
	89		Direct taxes		E 7			
	E7		Annual profit or loss		297			-14'646.46
	00		Difference should be = 0 (blank cell)					
* 03			COST CENTERS					
		.PAC	Packaging A		INV	EUR		
		.RM	Raw materials A		INV	EUR		
	INV	.AM	Auxiliairy materials A Total inventories		INV	EUR		
	114 4		i otal ili volitorios					

06.08.2024 -15-

Base

Accounts

ΡU

Total publicity

Section Group Account Description	BClass Sum In Currency Opening currency	Opening Balance currency EUR	Balance EUR
,MAN1 Maintenance 1	MAN EUR		
,MAN2 Maintenance 2	MAN EUR		
,MAN3 Maintenance 3	MAN EUR		
MAN Total maintenance			
;PB1 Publicity 1	PU EUR		
;PB2 Publicity 2	PU EUR		

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Base

Budget

Date	End Repea	t Description	Debit A/C	Credit A/C	Currency Amount	Currency	Exchange Rate	Amount EUR	Currency Total	Total EUR	VAT Code	%VAT	VAT Acc
03.01.2024	4 M	Invoice #145 issued to customer White	1100	3000	5'000.00	EUR	1.000000	5'000.00	60'000.00	60'000.00	V81	-8.10	-374.65
03.01.2024	4 M	Purchase in cash USD foreing newspaper	6580	1000	8.00	USD1	0.875693	7.01	96.00	84.12			
03.01.2024	4 W	Exchange operation to EUR from CHF	1020	1024	100.00	CHF	0.963920	96.39	5'200.00	5'012.28			
03.01.2024	4 W	Transfer from USD2 to GBP account	1028		1'000.00	GBP	1.103356	1'103.36	52'000.00	57'374.72			
03.01.2024	4 W	Transfer from USD2 to USD2 account		1026	1'098.00	USD2	1.004882	1'103.36	57'096.00	57'374.72			
03.01.2024	4 ME	Transfer from CHF account to GBP account	1028		3'000.00	GBP	1.103356	3'310.07	36'000.00	39'720.84			
03.01.2024	4 M	Transfer from CHF account to GBP account		1024	3'387.00	CHF	0.977287	3'310.07	40'644.00	39'720.84			
31.01.2024	4 3M	Exchange rate profit Bank account CHF	1024	6999		EUR	1.000000	2'000.00		8'000.00			
31.01.2024	4 3M	Exchange rate profit Bank account USD1	1025	6999		EUR		2'594.02		10'376.08			
31.01.2024	4 3M	Exchange rate loss Bank account USD2	6999	1026		EUR		251.04		1'004.16			
31.01.2024	4 3M	Exchange rate profit Bank account GBP	1028	6999		EUR		172.85		691.40			

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Base

Budget

Date End Repeat Description Debit A/C Credit A/C Currency Amount Currency Exchange Rate Amount Currency Total EUR

Total VAT Code %VAT VAT Acc EUR

06.08.2024 -18-

Base

Totals

Group	Description	Sum In	Opening EUR	Balance EUR
1	Total Assets	01	762'645.87	790'839.63
2	Total Liabilities and Equity	01	-762'645.87	-776'193.17
01	Net Profit(+) Loss(-) from Balance Sheet	00		14'646.46
3	Total Expenses	02		170'198.65
4	Total Revenue	02		-184'845.11
02	Loss(+) Profit(-) from Profit & Loss Statement	00		-14'646.46
00	Difference should be = 0 (or empty)			
5	Total off balance sheet: Assets			
6	Total off balance sheet: Liabilities			
7	Total class 7			
8	Total class 8			
9	Total class 9			

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Base

VAT codes

	codes										
Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT	account
		Explanations									
		V = Sales (200)									
		VS = Discount sales and services (235)									
		B = Acquisition tax (38x)									
		M = Expenses for material and services (400)									
		I = Investments and other									
		operating expenses (405)									
		K = Corrections (410, 415, 420)									
		Z = Not considered (910)									
		VAT codes information (do not modify)									
		id=vatcodes-che-2024.20230614									
		Last update: 14.06.2023									
		VAT Due									
	V0	Exempt services (220)	1.1	200;220	Yes						
	V0-E	Export services abroad (221)	1.1	200;221	Yes						
	V0-T	Transfers in the reporting procedure (225)	1.1	200;225	Yes						
	V0-N	Non-taxable services (230)	1.1	200;230	Yes						
		Decrease of income from services, see discounts									
	V0-D	Various (280)	1.1	200;280	Yes						
	V77	Sales and services 7.7%	1.1	200;302	Yes		7.70				
	V81	Sales and services 8.1%	1.1	200;303	Yes		8.10				
	V77-B	Sales and services 7.7% (chosen)	1.1	200;205;302	Yes		7.70				
	V81-B	Sales and services 8.1% (chosen)	1.1	200;205;303	Yes		8.10				
	V25-N	Sales and services 2.5%	1.1	200;312	Yes		2.50				
	V26	Sales and services 2.6%	1.1	200;313	Yes		2.60				
	V37	Sales and services 3.7%	1.1	200;342	Yes		3.70				
	V38	Sales and services 3.8%	1.1	200;343	Yes		3.80				
	VS77	Discount Sales and services 7.7%	1.1	235;302			7.70				
	VS81	Discount Sales and services 8.1%	1.1	235;303			8.10				
	VS25-N	Discount Sales and services 2.5%	1.1	235;312			2.50				
	VS26	Discount Sales and services 2.6%	1.1	235;313			2.60				
	VS37	Discount Sales and services 3.7%	1.1	235;342			3.70				
	VS38	Discount Sales and services 3.8%	1.1	235;343			3.80				
1.1		Taxable turnover (299)	1								
	F1	1. Flat tax rate 2024	1.F	200;323	Yes			Yes			
	F2	2. Flat tax rate 2024	1.F	200;333	Yes			Yes			
	FS1	Discount Sales and services 1. Flat tax rate 2024	1.F	235;323	•			Yes			
	FS2	Discount Sales and services 2. Flat tax rate 2024	1.F	235;333				Yes			
	F3	1. Flat tax rate 2018	1.F	200;322	Yes			Yes			

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Base

VAT codes

VAI	codes								
Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross %NonDe	ed. VAT account
	F4	2. Flat tax rate 2018	1.F	200;332	Yes			Yes	
	FS3	Discount Sales and services 1. Flat tax rate 2018	1.F	235;322				Yes	
	FS4	Discount Sales and services 2. Flat tax rate 2018	1.F	235;332				Yes	
1.F		Total Flat tax rate (322-333)	1						
	B77	Acquisition tax 7.7% (With VAT /Sales tax)	1.2	382	Yes		7.70		
	B77-1	Acquisition tax 7.7% (Without VAT/Sales tax)	1.2	382	Yes	1	7.70		
	B77-2	Acquisition tax 7.7% (VAT/Sales tax amount)	1.2	382	Yes	2	7.70		
	B81	Acquisition tax 8.1% (With VAT /Sales tax)	1.2	383	Yes		8.10		
	B81-1	Acquisition tax 8.1% (Without VAT/Sales tax)	1.2	383	Yes	1	8.10		
	B81-2	Acquisition tax 8.1% (VAT/Sales tax amount)	1.2	383	Yes	2	8.10		
1.2		Total Tax on purchases (382-383)	1						
1		Total VAT Due (399)	Т						
		Recoverable VAT							
	M0	Exempt material- and service expenses	2	XXX					
	10	Exempt investment and operating expenses	2	XXX					
	M77	Purchase of material and services 7.7% (With VAT/Sales tax)	2	400			7.70		
	M77-1	Purchase of material and services 7.7% (Without VAT /Sales tax)	2	400		1	7.70		
	M77-2	Purchase of material and services 7.7% (VAT/Sales tax amount)	2	400		2	7.70		
	M81	Purchase of material and services 8.1% (With VAT/Sales tax)	2	400			8.10		
	M81-1	Purchase of material and services 8.1% (Without VAT /Sales tax)	2	400		1	8.10		
	M81-2	Purchase of material and services 8.1% (VAT/Sales tax amount)	2	400		2	8.10		
	M25	Purchase of material and services 2.5%	2	400			2.50		
	M26	Purchase of material and services 2.6%	2	400			2.60		
	M37	Purchase of material and services 3.7%	2	400			3.70		
	M38	Purchase of material and services 3.8%	2	400			3.80		
		Investment and operating expenses							
	177	Investment and operating expenses 7.7%	2	405			7.70		

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Base

VAT codes

	Coucs			<u>.</u> .				==.		
Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	177-1	Investment and operating expenses 7.7% (Without VAT /Sales tax)	2	405		1	7.70			
	177-2	Investment and operating expenses 7.7% (VAT/Sales tax amount)	2	405		2	7.70			
	I81	Investment and operating expenses 8.1%	2	405			8.10			
	I81-1	Investment and operating expenses 8.1% (Without VAT /Sales tax)	2	405		1	8.10			
	I81-2	Investment and operating expenses 8.1% (VAT/Sales tax amount)	2	405		2	8.10			
	I25	Investment and operating expenses 2.5%	2	405			2.50			
	126	Investment and operating expenses 2.6%	2	405			2.60			
	137	Investment and operating expenses 3.7%	2	405			3.70			
	138	Investment and operating expenses 3.8%	2	405			3.80			
		Corrections and adjustments								
	K77-A	Subsequent adjustment of prior tax 7.7% (410)	2	410			7.70			
	K81-A	Subsequent adjustment of prior tax 8.1 % (410)	2	410			8.10			
	K77-B	Corrections of prior tax 7.7% (415)	2	415	Yes		7.70			
	K81-B	Corrections of prior tax 8.1% (415)	2	415	Yes		8.10			
	K77-C	Reductions of the deduction of prior tax 7.7% (420)	2	420	Yes		7.70			
	K81-C	Reductions of the deduction of prior tax 8.1% (420)	2	420	Yes		8.10			
	F1050	Tax computation according to form Nr. 1050	2	470		2				
	F1055	Tax computation according to form Nr. 1055	2	471		2				
2		Total Recoverable VAT (479)	T							
Т		Total VAT payable (500) or VAT credit (510)	TT							
		Other financial flows								
	Z0-A	Subsidies, tourist taxes collected by the tourism offices, contributions to the institutions responsible for the elimination of waste and for the supply of water (let. a - c)	Z	900	Yes					
_	Z0	Gifts, dividends, compensation for damages etc.	Z 	910						
Z TT		Not considered Final total for control	TT							

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Base

Exchange rates

Currency	Text	Mult.	Exchange rate	Rate Opening
CHF	CHF	-1.00	0.963920	0.959200
CHF	CHF	-1.00	1.103625	1.103625
USD1	US Dollar 1	-1.00	0.875693	0.880800
USD2	US Dollar 2	-1.00	0.890230	0.880235
GBP	Sterline	-1.00	1.103356	1.113300
CHF	CHF	-1.00	0.978956	
USD1	US Dollar	-1.00	0.895693	
CHF	CHF	-1.00	0.945800	
GBP	Sterline	-1.00	1.098300	
	CHF CHF USD1 USD2 GBP CHF USD1 CHF	CHF CHF USD1 US Dollar 1 USD2 US Dollar 2 GBP Sterline CHF CHF USD1 US Dollar CHF CHF	CHF CHF -1.00 CHF CHF -1.00 USD1 US Dollar 1 -1.00 USD2 US Dollar 2 -1.00 GBP Sterline -1.00 CHF CHF -1.00 USD1 US Dollar -1.00 CHF -1.00 CHF -1.00	CHF CHF -1.00 0.963920 CHF CHF -1.00 1.103625 USD1 US Dollar 1 -1.00 0.875693 USD2 US Dollar 2 -1.00 0.890230 GBP Sterline -1.00 1.103356 CHF CHF -1.00 0.978956 USD1 US Dollar -1.00 0.895693 CHF CHF -1.00 0.945800

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Base

06.08.2024 -24-

Base

Journal

Date Do	ос	Description	Debit A/C	Credit A/C	Currency Amount	Currency	Exchange Rate	Amount ' EUR	VAT Code	%VAT	VAT Acc EUR
		invoice with multiple VAT %									
		example of Credit note									
01.01.2024 1	1	Exchange rate diff. not calculated the previous year	6949	1090	100.00	EUR	1.000000	100.00			
02.01.2024 1	1	Payment inv. #560 for purchase abroad in Euro	4200	1020	10'500.00	EUR	1.000000	10'500.00			
03.01.2024 1	1	Invoice #145 issued to customer White	1100	3000	500.00	EUR	1.000000	500.00	V81	-8.10	-37.47
03.01.2024 2	2	Purchase in cash USD foreing newspaper	6580	1000	8.00	USD1	0.875693	7.01			
03.01.2024 3	3	Exchange operation to EUR from CHF	1020	1024	100.00	CHF	0.963920	96.39			
03.01.2024 4	4	Transfer from USD2 to GBP account	1028		1'000.00	GBP	1.103356	1'103.36			
03.01.2024 4	4	Transfer from USD2 to USD2 account		1026	1'098.00	USD2	1.004882	1'103.36			
03.01.2024 5	5	Transfer from CHF account to GBP account	1028		3'000.00	GBP	1.103356	3'310.07			
03.01.2024 5	5	Transfer from CHF account to GBP account		1024	3'387.00	CHF	0.977287	3'310.07			
03.01.2024 2	2	Payment inv. #250 for purchase abroad in USD	4000	1025	9'600.00	USD1	1.180020	11'328.19			
05.01.2024 3	3	Payment received for sales invoice re. finished products	1020	1100	30'600.00	EUR	1.000000	30'600.00			
15.01.2024 4	4	Invoice #131 issued for sales of products	1100	3200	42'500.00	EUR	1.000000	42'500.00	V81	-8.10	-3'184.55
22.01.2024 5	5	Rent payment	6000	1020	29'500.00	EUR	1.000000	29'500.00			
28.01.2024 6	6	Invoice rec'd for purchase of raw materials	4000	2000	11'200.00	EUR	1.000000	11'200.00	M81	8.10	839.22
29.01.2024 6	6	Invoice from supplier Smith & CO.		2000	1'300.00	EUR	1.000000	1'300.00			
29.01.2024 6	6	Amount subj. to 8% VAT	4000		800.00	EUR	1.000000	800.00	M81	8.10	59.94
29.01.2024 6	6	Amount subj. to 3.80% VAT	4400		200.00	EUR	1.000000	200.00	137	3.70	7.14
29.01.2024 6	6	Amount subj. to 2.50% VAT	4200		300.00	EUR	1.000000	300.00	125	2.50	7.32
30.01.2024 7	7	Payment received for invoice #131 for resale of products	1020	1100	42'500.00	EUR	1.000000	42'500.00			
30.01.2024 8	8	Received utilities invoice	4500	2000	960.00	EUR	1.000000	960.00	I81	8.10	71.93
31.01.2024 6	6	Exchange rate profit Bank account CHF	1024	6999		EUR		457.68			
31.01.2024	6	Exchange rate profit Bank account USD1	1025	6999		EUR		2'594.02			
31.01.2024 6	6	Exchange rate loss Bank account USD2	6999	1026		EUR		251.04			
31.01.2024 6	6	Exchange rate profit Bank account GBP	1028	6999		EUR		172.85			
31.01.2024 9	9	Payment of net salaries	5000	1020	89'500.00	EUR	1.000000	89'500.00			
31.01.2024 1	0	Social contributions	5700	1020	12'530.00	EUR	1.000000	12'530.00			

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Base

Journal

Date	Doc Description	Debit A/C	Credit A/C	Currency Amount	Currency	Exchange Rate	Amount ` EUR	VAT Code	%VAT	VAT Acc EUR
31.01.2024	Exchange rate profit Bank account CHF	6999	1024		EUR		71.74			
31.01.2024	Exchange rate loss Bank account USD1	6999	1025		EUR		82.73			
31.01.2024	Exchange rate profit Bank account USD2	1026	6999		EUR		16.09			
31.01.2024	Exchange rate loss Bank account GBP	6999	1028		EUR		59.66			
31.01.2024	Exchange rate profit Investments	1480	6999		EUR		76.12			
02.02.2024	1 11 Sales of products in cash - Invoice #202	1020	3000	65'900.00	EUR	1.000000	65'900.00	V81	-8.10	-4'937.93
02.02.2024	4 12 Payment received for invoice #120 for services rendered	I 1020	3400	25'600.00	EUR	1.000000	25'600.00	V81	-8.10	-1'918.22
03.02.2024	1 13 Invoice for services re.ancillary activity	1000	7000	12'600.00	EUR	1.000000	12'600.00	V81	-8.10	-944.13
04.02.2024	1 14 Rent payments received	1020	7500	35'000.00	EUR	1.000000	35'000.00			
23.03.2024	4 6 Sale of goods - Invoice nr. 203	1100	3200	12'000.00	EUR	1.000000	12'000.00	V81	-8.10	-899.17
25.03.2024	4 7 Credit note on Invoice nr.203	3200	1100	200.00	EUR	1.000000	200.00	-V81	8.10	14.99
31.03.2024	1 15 Invoice #145 issued for sales of products	1100	3200		EUR	1.000000		V81	-8.10	
31.03.2024	Charging quarterly automatic VAT	2201	2200		EUR	1.000000	10'758.70			
10.04.2024	VAT 1 quarter 2015 payment	2200	1020		EUR	1.000000	10'758.70			
30.06.2024	1 15 Interest expense	6900	1020	659.00	EUR	1.000000	659.00			
31.12.2024	1 16 Depreciation	6800	1500	3'600.00	EUR	1.000000	3'600.00			
31.12.2024	4 58 Computer purchase in EUR	1520	1090	1'000.00	EUR	1.000000	1'000.00	I81	8.10	74.93
31.12.2024	4 58 Computer invoice payment	1090	1520	1'000.00	CHF	1.098235	1'098.24			

06.08.2024 -26-

Base

Journal

Date Doc Description Debit A/C Credit A/C Currency Amount Currency Exchange Rate Amount VAT Code %VAT VAT Acc EUR EUR

06.08.2024 -27-

Base

Info file

Description Value

File info

Date 06.08.2024 11:00:58 Time Program version 10.1.21.24179 Hash algorithm Sha2-256

4a43743513b31c0eea8612c007de41f5 Total Hash

File

File Name C:/Users/caterina.BANANA/github/doc10/en/accounting/multi/Company Smith & Soons_transactions_en.ac2

C:/Users/caterina.BANANA/AppData/Roaming/Banana.ch/BananaPlus/10.0/WorkingCopies/c9d0ecef-3e70-42e1-9554-8167336db271/Company Working copy file

Smith & Soons_transactions_en.ac2 name

Date last saved 31.05.2024 Time last saved 12:33:08 File size 1063984 File password No

protected

Header Left Company XXX Accounting 2024 Header Right

Decimal points for

amounts

Rounding Type 3:Commercial/Arithmetic (Half up)

Language in use English Language used to English create

Extension 1 Extension 2 Extension 3

10.0.8.406 Version Creation Version Last saved 10.1.19.24100 Version Max saved 10.1.19.24100

Version compatibility 8.0.0

Туре Double-entry with foreign currencies and VAT/Sales tax

Group type 130 Number type Version type 100

Company Courtesy Name Family Name Address 1 Address 2 Zip City State Country CountryCode Web Email Phone Mobile

IBAN Fiscal number VAT Number

Free texts

Accounting data

base

Entire recalculation No **Basic Currency** Basic Currency

Decimal points for 2 amounts in foreign currency

Opening date

01.01.2024 Closure date 31.12.2024 Obligatory transaction date Yes

> 06.08.2024 -28-

Base

Info file

Description Value Minus sign as Yes segments separator Cost center sign No relative to amount File from previous Smart fill from Nο previous year VAT Account 2201 Recoverable VAT Account VAT rounding CC1 VAT amount 0 CC2 VAT amount CC3 VAT amount Currency 2 USD Decimal points amounts in 2 currency Decimal points amounts currency2 Account for 6999 exchange rate profit Account for 6999 exchange rate loss Difference on initial balance Debit/credit difference Exchange rate Profit/Loss not Yes registered

Table name Accounts Xml Table name Accounts Table header Accounts 268 Number of rows Rows with errors 0 Rows with 0 messages Protected rows 0 Locked rows Number of groups 59 Number of 148 accounts Number of 71 accounts with a balance Number of 31 accounts with transactions

Hash of the Y7XXF5M+kp/726Akyk76flbfkmGvqVro balance

Number of 53 accounts with opening balance

Hash of the Vohw/9vsHQTN//hsMrbw5cRjauQ0y3V5 opening balance

Table nameTransactionsXml Table nameTransactionsTable headerTransactionsNumber of rows65

Hash complete QvXB59l2qlHSneoduSG1h50XKs6TNBJy

Rows with errors 0
Rows with 0
messages
Protected rows 0
Locked rows 0
Earliest transaction date

Latest transaction 31.12.2024

date

06.08.2024 -29-

Base

Info file

Description Value
Transaction lock is No used

Table nameVatCodesXml Table nameVatCodesTable headerVAT codesNumber of rows101

Hash complete 7CYcyEWocpiLNphP5Xf1v47q39MmO5VG

Rows with errors 0
Rows with 0
messages
Protected rows 0
Locked rows 0

Table nameExchangeRatesXml Table nameExchangeRatesTable headerExchange rates

Number of rows 9
Rows with errors 0
Rows with 0
messages
Protected rows 0
Locked rows 0

Table name Budget
Xml Table name Budget
Table header Budget
Number of rows 54
Rows with errors 0
Rows with errors 0
ressages
Protected rows 0
Locked rows 0

LockTransactions

Transaction lock is No

used

06.08.2024 -30-

Complete

AccountsReport Columns Month;

Columns	s Month;												
		estPec EUR CreditPec EUR Movement EUR Baseure EUR DesitPec EUR C Jan 24 Jan 24 Jan 24 28.02.0291 Feb 24	Chelt Per, SUR Movement SUR States SUR Debt Per, SUR Chelt Per, Sur Feb 26 31.03.2024 Mar 26 Mar	IUR Movement ELIR Basinion EUR Debt Pw. EUR Code '24 Mar 24 30.56.2026 Apr 24	Per EUR Movement EUR Balance EUR Debt Per EUR Credit Apr 24 Apr 26 31.05.2031 May 24	Per EUR Movement EUR Balance EUR Debt Per May 24 May 26 35.06.2021 Ju	BUR CHIEFW. BUR Movement BUR Balance BUR Debt Per BUR CHIEF 1781 July July 34 31 27 2828 July 34	W. EUR Movement EUR Batance EUR Debt Pw. EUR Credit Pv. AN 24 34 24 31.08.2024 Aug 24	ic SUR Movement SUR Balance SUR Debt Pic SUR Credit Pi Aug 24 Aug 24 30.09.3336 Sep 24	or EUR Movement EUR Balance EUR Debt Per EUR Credit Sep 24 Sep 24 31.10.2024 0x124	Per EUR Movement EUR Basens EUR Debt Per EUR Credit Per Gul 24 Gul 24 30.11.0036 Nov 24 5	EUR Movement EUR Basance EUR Debt Per EUR Credit Per to 16 Nov 26 31.12.3024 Dec 26 De	IUR Mirvement EUR Batence EUR Debt Per EUR Credit Per EUR Mirvement EUR 2004 2004 2004 2004 2004
* BALANCE SHEET													
1 ASSETS													
1020 Bank account 1024 Bank account	1 100 EUR 89'000.00 20'166.39 1 100 CHF 14579.84 11559.32	7.01 -7.01 20'092.99 12'000.00 73'196.39 142'030.00 -68'033.61 140'096.39 120'900.00 457.68 3'478.20 -3'000.52 11'959.32	12/000.00 20/002.00 12/000.00 14/006.30 11/359.32	26'682'99 135'907'69 11 11'559'32	20'882.99 0758.70 -10758.70 135'907.69 11'559.32	26192299 13524869 1129932	20'092 59 659.00 -659.00 135'248 59 11'259.32	20'002.99 135'240.69 11'359.32	20'002.99 135'240.69 11'359.32	26102.99 135248.69 11359.32	26162.99 135246.69 11559.32	25'802.99 135'248.69 11'559.32	26162.99 12100.00 7.01 12192.99 135246.09 129166.39 153447.70 46248.69 117509.32 457.68 31476.20 -7020.52
1925 Bank account		2'594.02 11'410.92 4816.90 5'452.06	5'452.05	5452.06	5'452.05	5'452.06	5'452.06	5'452.06	5'452.06	5452.06	5452.05	5'452.06	5452.06 2'594.02 11'410.92 -0'816.90
1026 Bank account USD2	1 100 USD2 2840.71 1302.40	16.09 1'354.40 -1'338.31 1'302.40	1'302.40	1302.40	1'302.40	1302.40	1302.40	1'302.40	1'302.40	1302.40	1302.40	1302.40	1302.40 16.09 1354.40 -1338.31
1028 Bank account GBP 100 Cash and ca	1 100 GEP 6'679.80 11206.42	4'585.28 59.65 4'526.62 11'205.42 80'850.46 158'340.19 -77'489.73 292'879.58 139'190.00	11'205.42 139'100.00 202'879.58	11'206.42 192'120.88 10	11'205.42 9758.70 -10758.70 192'128.88	11205.42	11'205.42 699.00 -659.00 191'461.88	11'205.42 191'461.88	11'205.42 191'461.88	11205.42 191461.88	117205.42 1917461.88	11'206.42 191'461.88	11206.42 4386.28 50.66 4526.62 191461.88 219360.46 169757.89 50192.57
equivalents 1050 Bonds and	sh 10 141'259.31 63779.58 1 105 EUR 25'000.00 25'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	25'000.00	26'000.00
106 Short-term Assets listed in Stock Exchange	10 26'000.00 26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00	26'000.00
1090 Internal transfers 109 Transfer accounts	1 109 EUR 100.00 10 190.09	100.00 -100.00 100.00 -100.00										98.24 1098.24 1000 98.24 1098.24 1000	
			4200.00 12100.00 200		4200.00	4200.00	4200.00	4200.00	4200.00	4200.00	4200.00	4200.00	4200.00 55000.00 73300.00 -18300.00
1100 Due from Clients or Debtors	1 110 EUR 22500.00 -7600.00												
1109 Provision for Doubtful Deb 110 Accounts receivable	1 110 EUR 3'800.00 3'800.00 1 10 26'190.00 -4'000.00	3'000.00 43'000.00 73'100.00 -30'100.00 -4'000.00	7000.00 7000.00 12000.00 200	3100.00	3'600.00 7'800.00	3'600.00 7'800.00	3'600.00 7'800.00	3'600.00 7'800.00	3'600.00 7'800.00	3000.00 7000.00	3'600.00 7'800.00	3'600.00 7'800.00	3000.00 7800.00 55000.00 73300.00 483300.00
	1 114 EUR 6900.00 6900.00	6300.00	6'900.00	6900.00	6'900.00	6900.00	00,000	6900.00	6900.00	6500.00	6300.00	6900.00	6300.00
1176 Withholding t 1180 Receivables from social	x 1 114 EUR 3'650.00 3'650.00 1 114 EUR 9'630.00 9'630.00	3,020°00	3,629'00	3,620.00	3,620.00	8423000 3423000	97650.00	3,620.00	3/650.00	84230'00 3420'00	3,620°00	3,620'00 3,620'00	3/550.00 9/530.00
social securifications social securifications 1188 Source tax 1190 Various short	1 114 EUR 6300.00 6300.00 1 114 EUR 2630.00 2630.00	6'300.00 2'630.00	6'300.00 2'630.00	6300.00 2630.00	6'300.00 2'630.00	6'302.00 2'630.00	6'300.00 2'330.00	6'300.00 2'630.00	6'300.00 2'630.00	6300.00 2630.00	6300.00 2630.00	6300.00 2630.00	6300.00 2630.00
term receivables 114 Other short-	10 29'110.00 29'110.00	29'110.00	29'110.00	29'110.00	29'110.00	29'110.00	29'110.00	29'110.50	29'110.00	29'110.00	29'110.00	29'110.00	29'110.00
term receivables 1200 Goods for recale	1 120 EUR 25'360.00 25'360.00	25'360.00	25'360.00	25'360.00	25'360.00	25'360.00	25'360.00	25'360.00	25'360.00	25360.00	25'360.00	25360.00	25'360.00
1210 Raw material 1220 Auxiliary material	1 120 EUR 6123.00 6123.00 1 120 EUR 693.00 693.00	6123.00 693.00	6°123.00 693.00	6123.00 693.00	6°123.00 693.00	6123.00 693.00	6123.00 693.00	6°123.00 693.00	6°123.00 693.00	6123.00 693.00	6°123.00 693.00	6123.00 693.00	6°123.00 693.00
material 1230 Consumables 1250 Finished		1380.00 15800.00	1'360.00 15'600.00	1360.00 15600.00	1'360.00 15'600.00	1360.00	1360.00	1'360.00 15'600.00	1'360.00 15'600.00	1360.00	1360.00 15600.00	1360.00 15600.00	1360.00
1250 Finished products 1270 In-process products	1 120 EUR 15'000.00 15'E00.00 1 120 EUR 63'000.00 63'000.00	15'800.00 63'000.00	15'000.00	15'600.00 63'000.00	15'800.00	15'600.00	15'800.00	15'000.00	15'000.00	15'000.00	15'800.00	15'800.00 63'000.00	15'800.00
1280 Non-Invoiced	1 120 EUR 9'850.00 9'850.00	97650.00	97690.00	9'650.00	9'650.00	91050.00	97890.00	9/650.00	9/650.00	9/650.00	9'650.00	9'850.00	9'650.00
120 Inventories 1300 Prepaid expenses	10 121786.00 121786.00 1 130 EUR 1200.00 1200.00	121786.80 1'200.00	121'786.00 1'200.00	121786.00 1200.00	121'786.00 1'200.00	121785.00 1200.00	121786.80 1'200.00	121786.00 1'200.00	121786.00 1'200.00	121786.00 1200.00	121786.00 17200.00	121786.00 1200.00	121786.00 1200.00
1301 Accrued inco	ne 1 130 EUR 6930.00 6930.00 10 8130.00 8130.00	00.000°0 00.000°8	6'930.00 8'130.00	6930.00 8130.00	6'930.00 8'130.00	693000 843000	67330.00 87330.00	6930.00 8130.00	6930.00 8130.00	6930.00 8130.00	6930.00 8130.00	6'930.00 8'130.00	6730.00 8130.00
Expenses 10 Current		3'850.46 231'540.19 -107'689.73 383'905.58 139'100.00	139'100.00 395'705.58 12'000.00 200.		758.70 -10'758.70 384'946.88	384'287.88	659.00 459.00 384'287.88	384'287.88	384'287.88	384'287.88	384'287.88		00 98.24 384'386.12 276'048.70 244'157.89 31'890.81
assets		3990.00	7650.00	7550.00	7690.00	37550.00	3000.00	3/05/0.00	37050.00	3550.00	359.00	7550.00	1650.00
	1 140 EUR 3'550.00 3'550.00 1 140 EUR 8'000.00 8'000.00 14 11'550.00 17'520.00	3'650.00 8'000.00 11'650.00	37650.00 87000.00 117650.00	3'000.00 8'000.00 11'650.00	3'650.00 8'000.00 11'650.00	3755000 8700000 111650.00	37000.00 87000.00 11 550.00	37000.00 87000.00	37000.00 87000.00	3650.00 8000.00 17650.00	3'000.00 11'000.00	3'000.00 11'650.00	3150.00 8100.00 11150.00
1440 Loans 140 Financial assets													
1450 Investments 145 Investments	1 148 EUR1 15'470.62 15'246.74 14 15'470.62 15'246.74 1 150 EUR 15'070.00 10'500.00 1 150 EUR 10'300.00 10'500.00 1 150 EUR 8'550.00 8'550.00	76.12 76.12 15'546.74 76.12 76.12 15'546.74	15'545.74 15'545.74	15'546.74 15'546.74	15'545.74 15'546.74	15'545.74 15'545.74	15'546.74 15'546.74	15'546.74 15'546.74	15'546.74 15'546.74	15546.74 15546.74	15'546.74 15'546.74	15'546.74 15'546.74	15546.74 76.12 76.12 15546.74 76.12 76.12 00 -37600.00 1200.00 37600.00 -37600.00
1500 Machinery 1510 Office furnitur and equipme	1 150 EUR 15'900.00 15'900.00 e 1 150 EUR 10'500.00 10'500.00	15'900.00	15'900.00 10'900.00	15'900.00 10'500.00	15'900.00 10'900.00	15'900.00 10'900.00	15'900.00	15'900.00 10'900.00	15'900.00 10'900.00	15500.00	15'500.00	10'500.00	
1520 Office machinery, information a	1 150 EUR 8'650.00 8'650.00	87650.00	81650.00	8'650.00	81650.00	81650.00	87650.00	81650.00	87650.00	8/650.00	8160.00	8476.83 925.07 1098	.24 -173.17 8476.83 925.07 1098.24 -173.17
information a communicatio technology 1530 Motor vehicle 1540 Tools and environment	. 1 150 ELEC KARRODO KARRODO	8900.00	E400.00	E400.00	##400.00	890000	8400.00	8400.00	8400.00	8400.00	8400.00	8400.00	#400 00
	1 150 EUR 8'400.00 8'400.00 1 150 EUR 9'600.00 9'600.00	81400.00 91600.00	87400.00 97800.00	8'400.00 9'600.00	8°400.00 9°500.00	8'400.00 9'600.00	8'400.00 9'600.00	8°400.00 9°500.00	8°400.00 9°600.00	8'400.00 9'600.00	8°400.00 9°500.00	8'400.00 9'600.00	8'400.00 9'600.00
150 Tangible assets 160 Tangible fixe asset	14 53'050.00 53'050.00	57'050.80	57/950.00	53'050.00	53'050.00	53'050.00	53'050.00	53'050.00	53'050.00	53'050.90	53'050.00	49'276.83 925.07 4'690	.24 -3772.17 49'276.03 925.07 4'690.24 -3'773.17
		29979.94	201979.94	29979.94	29'979.94	29979.94	29/979.94	29/9/79.94	29/9/79.94	29979.94	29979.94	29979.94	29979.94
how, licenose rights and development 170 Intangible fixed assets	1 170 EUR 29979.94 29979.94	29'979.54	29'979.94	29'979.94	29'979.94	29979.94	22'979.54	23'979.94	23'979.94	29'979.94	297773.34	29'979.34	29'979.94
fixed assets 1850 Share capital rights not pair		300'000.00	3007000.00	300'000.00	300'000.00	300'000.00	30000000	300'000.00	300'000.00	300'000.00	300'000.00	300'000.00	300'000.00
or non-paid Foundation		390'000.00	300'090.00	3007000.00	300'000.00	200'000.00	90,000'900	390'000.00	390'000.00	300'000.00	300'000.00	300'000.00	300'000.00
capital 100 Capital or no paid Foundation capital			410/228 68	410'726 68	410'226 68		410'728 68		410'226.68		410'226 68		
14 Fixed Assets 1 Total Asse	1 410'150.56 410'226.88 ts 00 762'645.87 655'032.26 12	76.12 76.12 410°226.68 3°926.58 231′540.19 -107°613.61 794°132.26 139°100.00	410'226.68 139'100.00 805'932.26 12'000.00 200.		410'226.68 758.70 -10'758.70 795'173.56	410'226.68 794'514.56	410°226.68 659.00 -659.00 794°514.56	410°226.68 794°514.56	410°226.68 794'514.56	410'228.88 794'514.56	410°226.68 794°514.56		24 -3'773.17 406'453.51 1'001.19 4'698.24 -3'697.05 24 -3'674.93 790'839.63 277'049.89 248'856.13 28'193.76
2 LIABILITIE	8		.33 100.00 003 332.20 12 000.00 200.							124 314.20			
2000 Suppliers or creditors 2030 Deposits received 200 Suppliers or creditors	2 200 EUR -12500.00 -25960.00 2 200 EUR -5000.00 -5000.00	13'460.00 -13'460.00 -25'960.00 -6'000.00	-25°980.00 -6°000.00	-25'960.00 -6'000.00	-25'960.00 -6'000.00	-25'960.00 -6'000.00	-25'980.00 -6'000.00	-25'960.00 -6'000.00	-25'960.00 -6'000.00	-25%60.00 -6000.00	-25960.00 -6000.00	-25'960.00 -6'000.00	-25'980.00 13'480.00 -13'480.00 -5'000.00
200 Suppliers or	20 -18'500.00 -31'960.00	13'460.00 -13'460.00 -31'960.00	-31'993.00	-31'960.00	-31'963.00	-01960.00	-01.000716-	-31'960.00	-31'960.00	-31960.00	-31'960.00	-31'960.00	-31'960.00 13'460.00 -13'460.00
2100 Due to dance shortferm		-20'000.00	-20'000.00	-20'000.00	-27'000.00	-207000.00	-20'000.00	-20'000.00	-20'000.00	-20000.00	-20'000.00	-20'000.00	-20'000.00
210 Short-term onorous deb		-29'000.00	-20'000.00	-20'000.00	-20'000.00	-20'000.00	-20'000.00	-20'000.00	-20'000.00	-20100.00	-20'000.00	-20'000.00	-201000.00
2200 VAT Due 2201 VAT accordin to VAT report	2 220 EUR g 2 220 EUR -2236.47	985.55 3722.02 -2736.47 -10736.75	-10758.70 10758 7800.28 -7800.28 -162.23 107773.69 899		10758.70 -162.23	-162.23	-162.23	-162.23	-162.23	-162.23	-162.23	-87.30 74.93	10758.70 10758.70 74.93 -87.30 11834.17 11921.47 -87.30
2210 Other short- term debts	2 220 EUR -21010.00 -21010.00	-21010.00	-21'010.00	-21'010.00	-21'010.00	-21'010.00	-21'010.00	-21'010.00	-21'010.00	-21010.00	-21010.00	-21'010.00	-21'010.00
220 Other short- term debts		985.55 3'222.02 -2'236.47 -31'046.75	7800.28 -7800.28 -31930.93 107773.69 11'657		10758.70 -21172.23	-21172.23	-21172.23	-21*172.23	-21*172.23	-21172.23	-21172.23	-21'097.99 74.93	74.93 -21'097.30 22'592.87 22'690.17 47.30
2300 Accrued expenses 2330 Shorl-lerm	2 230 EUR -2500.00 -2500.00 2 230 EUR -15000.00 -15000.00	-2500.00 -15000.00	-2°500.00 -15°000.00	-2500.00 -15000.00	-2'900.00 -15'000.00	-2500.00 -15000.00	-2500.00 -15000.00	-2500.00 -15000.00	-2500.00 -15000.00	-2500.00 -15000.00	-2500.00 -15000.00	-2500.00 -15000.00	-2500.00 -15000.00
230 Accrush and deference		-17'500.00	-17'000.00	-17'500.00	-17'500.00	-17500.00	-17'500.00	-17'500.00	-17'500.00	-17'500.00	47'500.00	-17'500.00	-17'500.00
deferred income 20 Short-term		985.55 16'682.02 -15'696.47 -100'506.75	7'800.28 -7'800.28 -101'390.93 10'773.69 11'657.	07 004 10 00/000 00 44/750	10'758.70 -90'632.23	-90'632.23	-90'632.23	-90'632.23	-90'632.23	-90'632.23	-90'632.23	-90°557.30 74.93	74.93 -90'557.30 22'592.87 36'140.17 -13'547.30
20 Short-term third party capital	-17 010.00 -02706.47	200.00 10 002.02 -10 000.47 -100 000.75	-/ 000.20 -/ 000.20 -/01 350.53 10 //3.89 11 057.		10 /30./U -9/ 032.23	-90 632.23	-90 632.23	-90 632.23	-90 632.23	-90 632.23	-90 632.23	-90 007.30 74.53	90 507.30 22 592.67 30 140.17 -13 547.30
2400 Due to banks 2420 Financial	2 240 EUR -2500.00 -2500.00 2 240 EUR -8500.00 -8500.00	-25'900.00 -8'900.00	-25'600.00 -6'900.00	-25'800.00 -8'900.00	-25'000.00 -8'900.00	-25'000.00 -6'900.00	-25'000.00 -6'900.00	-25'000.00 -8'900.00	-25'000.00 -8'900.00	-2500.00 -800.00	-25'000.00 -8'000.00	-25'800.00 -8'900.00	-25'000.00 -8'000.00
2430 Debenture	2 240 EUR -59'000.00 -59'000.00	-59'000.00	-597000.00	-69'000.00	-59'000.00	-59'000.00	-59'000.00	-59'000.00	-59'000.00	-59700.00	-99000.00	-99'000.00	-59'000.00
240 Long-term onorous deb	24 -03500.00 -03500.00 In	437500.00	-03'900.00	-03'500.00	-03'500.00	-03'500.00	437500.00	-937500.00	-037500.00	93,200.00	43'500.00	-937500.00	-03'500.00
	m 2 250 EUR -2942849 -2942849	-2974230.49	-29/428.49	-29/428.49	-29'425.49	-29/428.49	-39/428.40	-29/425.49	-29/425.49	-29/428.49	-291428.49	-29428.49	-29'428.49
250 Other long- term debts		-29'428.49	-29'428.49	-291428.49	-29'425.49	-29'428.49	-29'425.49	-29'425.49	-29'425.40	-29'428.49	-27/03.40	-27423.40	-27 421.49
2600 Provisions 260 Provisions a similar	2 250 EUR -13070.00 -13070.00 nd 24 -13'070.00 -13'070.00 tts	-13'070.00 -13'070.00	-13'070.00 -13'070.00	-13'070.00 -13'070.00	-13'070.00 -13'070.00	-13'07'0.00 -13'07'0.00	6.08.2024	-13'070.00 -13'070.00	-13'070.00 -13'070.00	-13'070.00 -13'070.00	-13'070.00 -13'070.00	-13'070.00 -13'070.00	-31-
statutory po	its					U	J.UU.ZUZ4						-31-

Complete

AccountsReport Columns Month:

	01.01.2024	31.01.2026 Jan 26 Ja		Pw. SLR Credit Per. SLR: Movement SLR: Setance SLR: Debt Per. SLR: Credit Feb-24: Feb-24: 31.03.2021 Mar-24:										
erm 2A arty	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49	-135'998.49
party 2	-213'008.49	-228'704.96 985.55 16'682	02 -15'696.47 -236'505.24	7'800.28 -7'800.28 -237'389.42 10'773.69 11'6	57.87 -884.18 -226'630.72 10'758.70	10'758.70 -226'630.72	-226'630.72	-226'630.72	-226'630.72	-226'630.72	-226'630.72	-226'630.72	-226'555.79 74.93	74.93 -226'555.79 22'592.87 36'140.17 -13
erber A 2 28 E ginning ar	EUR -78'500.00	-78'500.00	-78'900.00	-78'900.00	-78'500.00	-78'500.00	-78'500.00	-78'900.00	-78'500.00	-78'500.00	-78500.00	-78'500.00	-78'500.00	-78°500.00
ar tions to 2 28 E july cals	EUR -200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00	-200'000.00
onis \		25000.00	-25'000.00	-25'000.00	-25'000.00	-25'000.00	-257000.00	-25100.00	-251000.00	-25'000.00	-25000.00	-25'000.00	-25'000.00	-25000.00
occount 2 28 E one for 2 28 E partner	EUR -16500.00	-16500.00	-167500.00	-16'900.00	-16500.00	-16'500.00	-16'500.00	-16'500.00	-16'500.00	-16'500.00	-16500.00	-16'500.00	-16'500.00	-16'500.00
parener consor 2 25 E	EUR -89'000.00	-89'000.00	-89'000.00	-89'000.00	-89'000.00	-897000.00	-89'000.00	-89'000.00	-89'000.00	-89'000.00	-89000.00	-89'000.00	-89'000.00	-89'000.00
consor 2 28 E g of the tions to 2 28 E sulty rate A	DE JUNEAU	.71998 14	-71998 M	.777888 NA	.71998 M	-73'688.34	27799874	-731000.34	-73688.34	-73608.34	-73500.34	-73500.34	-73100.34	.7199614
pulty min A														
occount 2 28 E	EUR -30'000.00	-30000.00	-30'000.00 -36'949.04	-30'000.00 -30'040.04	-30'000.00 -30'040.04	-30'000.00 -30'949.04	-30'000.00 -36'949.04	-30'000.00 -36'949.04	-30'000.00 -30'940.04	-30'000.00 -30'349.04	-30000.00 -36949.04	-30'000.00 -35'949.04	-30'000.00 -30'040.04	-30'000.00 -30'040.04
ons for 2 25 E A as for 26 ed		123310.08 166'404.82 43'09		131/298.72 -131/298.72 -18/905.46 185.01 111		-18'905.46	-187246.46 659.00	659.00 -197246.46	-15'246.46	-117246.46	-18246.46	-187246.46	-14'646.46 3'600.00	3'600.00 -14"646.46 170'848.83 185'495.29
						.568/542 84								3'600.00 -564'283.84 170'848.83 185'495.29 -1
2 00 es	-762'645.87	426'327.30 166'404.82 43'094 -655'032.26 167'390.37 59'776	76 107'613.61 -794'132.26	131'299.72 -131'299.72 -568'542.84 185.01 11'1 139'100.00 -139'100.00 -805'932.26 10'958.70 22'7	58.70 -11'800.00 -795'173.56 10'758.70	10'758.70 -795'173.56	-567'883.84 659.00 -794'514.56 659.00	659.00 -567'883.84 659.00 -794'514.56	-567'883.84 -794'514.56	-567°883.84 -794°514.56	-567'883.84 -794'514.56	-567'883.84 -794'514.56	-564'283.84 3'600.00 -790'839.63 3'674.93	3'674.93 -790'839.63 193'441.70 221'635.46 -21
T &														
	EUR	462.53 46	53 -462.53 -61424.60	60962.07 -60962.07 -61/424.60	-611424.60	-61'424.60	-611/24.60	-611/24.00	-61/424.60	-61/424.60	-611/24.60	41424.00	-611424.60	-61404.00 61404.00 -
s from 4 30 E ducts s from 4 30 E	EUR	-39315.45 3931		-60'231.27 185.01 11"	100.83 -10'915.82 -50'231.27	-60'231.27	-8023127	-60/231.27	-60/231.27	-50'231.27	-60231.27	-80231.27	-60231.27	-50231.27 185.01 50'416.28
ifrom 4 30 E	EUR		-231081.78	23'081.78 -23'081.78 -23'081.78	-23'681.78	-23'681.78	-23181.78	-231681.78	-23'691.78	-231681.78	-23681.78	-231001.70	-23'681.76	-23'681.78 23'681.78
inues 3 pplies vices in 3 ies i-		-29777.96 3977	96 -39'777.96 -124'421.83	84'643.85 44'643.85 419'337.65 185.01 11"	100.83 -10'915.82 -135'337.85	-135'337.65	-136'337.65	-135'337.65	-135°337.65	-135'337.65	-135'337.65	-135'337.65	-136'337.65	-135'337.65 185.01 135'522.66
in 3														
s from E1		-39777.96 39'77	98 -39777.98 -124/421.83	84'643.85 -84'643.85 -135'337.65 185.01 11"	100.83 -10'915.82 -135'337.65	436'337.65	-135'337.65	-135'337.65	-135'337.65	-135'337.65	-135337.65	-126 337.65	-136'337.65	-135°337.65 185.01 135°522.66 -
and											22429.03			
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otion for on or E1		34'302.64 34'302.64	34'302.64 34'302.64	347392.64	34'302.64	34'302.64	34'302.64	34'302.64	347302.64	34'302.64	3430264	34'302.64	34'382.64	34'302.64 34'302.64
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ı e														102'030.00 102'030.00
E2 E3		102'030.00 102'030.00 96'554.66 136'332.64 39'777	102'030.00 102'030.00	102'030.00 84'643.85 -84'643.85 994.99 185.01 11'1	102'030.00	102'030.00	102'030.00 994.99	102'030.00	192'030.00	192'030.00	102'030.00	102'030.00	102'030.00	102'030.00 102'030.00 994.99 136'517.65 135'522.66
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3 60 E	EUR	29'500.00 29'500.00 29'500.00 29'500.00	29'500.00 29'500.00 29'500.00 29'500.00	29'900.00 29'900.00	29'500.00 29'500.00	29/900.00 29/900.00	29'500.00 29'500.00	29/500.00 29/500.00	29'500.00 29'500.00	29'500.00 29'500.00	29500.00 29500.00	29'500.00 29'500.00	29'500.00 29'500.00	29'500.00 29'500.00 29'500.00 29'500.00
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rative 6	EUR	7.01 7.01 7.01 7.01	7.01 7.01 7.01 7.01	7.01 7.01	7.01 7.01	7.01 7.01	7.01 7.01	7.01 7.01	7.01 7.01	7.01 7.01	7.01 7.01	7.01	7.01 7.01	7.01 7.01 7.01 7.01
eta eg 6 ceta 6														
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ial and EBIT)														
EBIT)														
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perate 4 69 E al costs E5 enue	EUR	-2751.59 465.17 3'39 -2751.59 565.17 3'39		-2151.59 -2751.59	-2151.59 -2751.59	-2'851.59 -2'751.59	-2101.59 -2192.59 659.09	-2'851.59 659.00 -2'092.59	-2'851.59 -2'992.59	-2'051.50 -2'092.59	-2851.59 -2992.59	-2101.09 -2102.09	-2101.09 -2102.09	-2851.99 465.17 3'316.76 -2092.99 1224.17 3'316.76
ing E6		-2751.59 565.17 336 123'310.08 166'404.82 43'094		-2751.59 84'643.85 -84'643.85 27'750.41 185.01 11'1		-2751.59 277750.41	28'409.41 659.00	659.00 -2*92.59 659.00 28*409.41	28'409.41	-2 092 50 28'409.41	-2192.59 28'409.41	28'409.41	32'009.41 3'600.00	3'600.00 32'009.41 170'848.83 138'839.42 3
taxes		125 515,000 100 404,02 43 094	.~ .2.510.00 30 000.23	0+ 0+200 -04 043.00 21/100.41 188.01 11'1		27 700.41	20 409.41 059.00	UJJ.00 20 409.41	20 409.41	20 409.41	20 402.41	20 403.41	32 009.41 3 600.00	3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
			-11955.87	11855.87 -11855.87 -11855.87	-11655.87	-11'605.87		8.2024	-11935.87	-11Y05.87	-11805.87	-11005.87	-11605.87	-11000.87 11000.83 -35000.00 20100.03
rating 4 7 E	EUR													

Complete

AccountsReport



06.08.2024 -33-

Base

VAT report 1. Quarter 2024

28.01.2024 6 Invoice rec'd for purchase of raw materials

Totale percentuale:8.10%

Totale recuperabile:

(With VAT/Sales tax)

Totale codice: M81 Purchase of material and services 8.1%

Totale codice: I81 Investment and operating expenses 8.1%

29.01.2024 6 Amount subj. to 8% VAT

30.01.2024 8 Received utilities invoice

Date	Doc	Description	VAT Code	%VAT	Taxable EUR		Recoverable Due 1.Quart 2024 1.Quart 2024	
03.01.2024	1	Invoice #145 issued to customer White	V81	-8.10	-462.53	-37.47	37.47	-37.47
15.01.2024	4	Invoice #131 issued for sales of products	V81	-8.10	-39'315.45	-3'184.55	3'184.55	-3'222.02
02.02.2024	11	Sales of products in cash - Invoice #202	V81	-8.10	-60'962.07	-4'937.93	4'937.93	-8'159.95
02.02.2024	12	Payment received for invoice #120 for services rendered	V81	-8.10	-23'681.78	-1'918.22	1'918.22	-10'078.17
03.02.2024	13	Invoice for services re.ancillary activity	V81	-8.10	-11'655.87	-944.13	944.13	-11'022.30
23.03.2024	6	Sale of goods - Invoice nr. 203	V81	-8.10	-11'100.83	-899.17	899.17	-11'921.47
25.03.2024	7	Credit note on Invoice nr.203	-V81	8.10	185.01	14.99	-14.99	-11'906.48
31.03.2024	15	Invoice #145 issued for sales of products	V81	-8.10				
		Totale codice: V81 Sales and services 8.1%			-146'993.52	-11'906.48	11'906.48	-11'906.48
		Totale percentuale:8.10%			-146'993.52	-11'906.48	11'906.48	-11'906.48
		Totale dovuto:			-146'993.52	-11'906.48	11'906.48	-11'906.48
29.01.2024	6	Amount subj. to 2.50% VAT	125	2.50	292.68	7.32	7.32	7.32
		Totale codice: I25 Investment and operating expenses 2.5%			292.68	7.32	7.32	7.32
		Totale percentuale:2.50%			292.68	7.32	7.32	7.32
29.01.2024	6	Amount subj. to 3.80% VAT	137	3.70	192.86	7.14	7.14	7.14
		Totale codice: I37 Investment and operating expenses 3.7%			192.86	7.14	7.14	7.14
		Totale percentuale:3.70%			192.86	7.14	7.14	7.14

M81

M81

I81

8.10 8.10

8.10

06.08.2024 -34-

839.22

59.94

71.93

71.93

971.09

985.55

899.16

839.22

59.94

899.16

71.93

71.93

971.09

985.55

10'360.78

11'100.84

740.06

888.07

888.07

11'988.91

12'474.45

839.22

899.16

899.16

71.93

71.93

971.09

985.55

Base

VAT report

1. Quarter 2024

Date Doc Description VAT Code %VAT Taxable VAT Acc Recoverable Due Balance EUR EUR 1.Quart 2024 1.Quart 2024

Totale complessivo (Recuperabile-Dovuto):

-10'920.93 985.55 11'906.48 -10'920.93

06.08.2024 -35-

Base

VAT report

2. Quarter 2024

Date Doc Description

VAT Code %VAT Taxable VAT Acc Recoverable Due Balance EUR EUR 2.Quart 2024 2.Quart 2024 2.Quart 2024

Totale dovuto:

Totale recuperabile:

Totale complessivo (Recuperabile-Dovuto):

06.08.2024 -36-

Base

VAT report 3. Quarter 2024

Date Doc Description

VAT Code %VAT Taxable VAT Acc Recoverable Due Balance EUR 3.Quart 2024 3.Quart 2024 3.Quart 2024 EUR

Totale dovuto:

Totale recuperabile:

Totale complessivo (Recuperabile-Dovuto):

-37-06.08.2024

Base

VAT report

4. Quarter 2024

Date Doc Description VAT Code %VAT Taxable VAT Acc Recoverable Due Balance
EUR EUR 4.Quart 2024 4.Quart 2024

Taxable VAT Acc Recoverable Due Balance

Totale dovuto:

31.12.2024 58 Computer purchase in EUR 8.10 925.07 74.93 74.93 74.93 **I81** Totale codice: I81 Investment and operating expenses 8.1% 925.07 74.93 74.93 74.93 925.07 74.93 Totale percentuale:8.10% 74.93 74.93 **Totale recuperabile:** 925.07 74.93 74.93 74.93 Totale complessivo (Recuperabile-Dovuto): 74.93 74.93 74.93

06.08.2024 -38-

Base

1000 EUR Cash on hand

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Credit	Currency Ba	alance Currency
01.01.2024	Initial balance				14'100.00			14'100.00
03.01.2024	2 Purchase in cash USD foreing newspaper	6580		7.01	14'092.99		7.01	14'092.99
03.02.2024	13 Invoice for services re.ancillary activity	7000	12'600.00		26'692.99	12'600.00		26'692.99
31.12.2024	Total transactions		12'600.00	7.01	26'692.99	12'600.00	7.01	26'692.99

06.08.2024 -39-

Base

1020 EUR Bank account

Date	Do	c Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024	4	Initial balance				89'000.00			89'000.00
02.01.2024	4 1	Payment inv. #560 for purchase abroad in Euro	4200		10'500.00	78'500.00		10'500.00	78'500.00
03.01.2024	4 3	Exchange operation to EUR from CHF	1024	96.39		78'596.39	96.39		78'596.39
05.01.2024	4 3	Payment received for sales invoice re. finished products	1100	30'600.00		109'196.39	30'600.00		109'196.39
22.01.2024	4 5	Rent payment	6000		29'500.00	79'696.39		29'500.00	79'696.39
30.01.2024	4 7	Payment received for invoice #131 for resale of products	1100	42'500.00		122'196.39	42'500.00		122'196.39
31.01.2024	4 9	Payment of net salaries	5000		89'500.00	32'696.39		89'500.00	32'696.39
31.01.2024	4 10	Social contributions	5700		12'530.00	20'166.39		12'530.00	20'166.39
02.02.2024	4 11	Sales of products in cash - Invoice #202	3000	65'900.00		86'066.39	65'900.00		86'066.39
02.02.2024	4 12	Payment received for invoice #120 for services rendered	3400	25'600.00		111'666.39	25'600.00		111'666.39
04.02.2024	4 14	Rent payments received	7500	35'000.00		146'666.39	35'000.00		146'666.39
10.04.2024	4	VAT 1 quarter 2015 payment	2200		10'758.70	135'907.69		10'758.70	135'907.69
30.06.2024	4 15	interest expense	6900		659.00	135'248.69		659.00	135'248.69
31.12.2024	4	Total transactions		199'696.39	153'447.70	135'248.69	199'696.39	153'447.70	135'248.69

06.08.2024 -40-

Base

1024 CHF Bank account CHF

Date	Doc Description C-	Acct. Debit EUR	Credit EUR	Balance Debit Curren EUR	cy Credit Currency Ba	alance Currency
01.01.2024	Initial balance			14'579.84		15'200.00
03.01.2024	1 3 Exchange operation to EUR from CHF)20	96.39	14'483.45	100.00	15'100.00
03.01.2024	5 Transfer from CHF account to GBP account [1	028]	3'310.07	11'173.38	3'387.00	11'713.00
31.01.2024	4 6 Exchange rate profit Bank account CHF 69	999 457.68		11'631.06		11'713.00
31.01.2024	Exchange rate profit Bank account CHF 69	99	71.74	11'559.32		11'713.00
31.12.2024	1 Total transactions	457.68	3'478.20	11'559.32	3'487.00	11'713.00

06.08.2024 -41-

Base

1025 USD1 Bank account USD1

Date	Doo	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Credit Currency Balance Currency
01.01.2024		Initial balance				14'268.96	16'200.00
03.01.2024	2	Payment inv. #250 for purchase abroad in USD	4000		11'328.19	2'940.77	9'600.00 6'600.00
31.01.2024	6	Exchange rate profit Bank account USD1	6999	2'594.02		5'534.79	6'600.00
31.01.2024		Exchange rate loss Bank account USD1	6999		82.73	5'452.06	6'600.00
31.12.2024		Total transactions		2'594.02	11'410.92	5'452.06	9'600.00 6'600.00

06.08.2024 -42-

Base

1026 USD2 Bank account USD2

Date	Doo	c Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Credit Currency Balance Currency
01.01.2024		Initial balance				2'640.71	3'000.00
03.01.2024	4	Transfer from USD2 to USD2 account	[1028]		1'103.36	1'537.35	1'098.00 1'902.00
31.01.2024	6	Exchange rate loss Bank account USD2	6999		251.04	1'286.31	1'902.00
31.01.2024		Exchange rate profit Bank account USD2	6999	16.09		1'302.40	1'902.00
31.12.2024		Total transactions		16.09	1'354.40	1'302.40	1'098.00 1'902.00

06.08.2024 -43-

Base

1028 GBP Bank account GBP

Date Doc Description		C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Cre	dit Currency Balance Currency
01.01.2024 Initial balance					6'679.80		6'000.00
03.01.2024 4 Transfer from USD2 to 0	GBP account	[*]	1'103.36		7'783.16	1'000.00	7'000.00
03.01.2024 5 Transfer from CHF acco	ount to GBP account	[*]	3'310.07		11'093.23	3'000.00	10'000.00
31.01.2024 6 Exchange rate profit Bar	nk account GBP	6999	172.85		11'266.08		10'000.00
31.01.2024 Exchange rate loss Ban	ik account GBP	6999		59.66	11'206.42		10'000.00
31.12.2024 Total transactions			4'586.28	59.66	11'206.42	4'000.00	10'000.00

06.08.2024 -44-

Base

1060 EUR Bonds and stocks

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR 01.01.2024 Initial balance 26'000.00 26'000.00 31.12.2024 **Total transactions** 26'000.00 26'000.00

06.08.2024 -45-

Base

1090 EUR Internal transfers

Date I	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency C	redit Currency Ba	alance Currency
01.01.2024	Initial balance				100.00			100.00
01.01.2024	1 Exchange rate diff. not calculated the previous year	6949		100.00			100.00	
31.12.2024	58 Computer purchase in EUR	1520		1'000.00	-1'000.00		1'000.00	-1'000.00
31.12.2024	58 Computer invoice payment	1520	1'098.24		98.24	1'098.24		98.24
31.12.2024	Total transactions		1'098.24	1'100.00	98.24	1'098.24	1'100.00	98.24

06.08.2024 -46-

Base

1100 EUR Due from Clients or Debtors

Date	Doo	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency (Credit Currency Ba	alance Currency
01.01.2024		Initial balance				22'500.00			22'500.00
03.01.2024	1	Invoice #145 issued to customer White	3000	500.00		23'000.00	500.00		23'000.00
05.01.2024	3	Payment received for sales invoice re. finished products	1020		30'600.00	-7'600.00		30'600.00	-7'600.00
15.01.2024	4	Invoice #131 issued for sales of products	3200	42'500.00		34'900.00	42'500.00		34'900.00
30.01.2024	7	Payment received for invoice #131 for resale of products	1020		42'500.00	-7'600.00		42'500.00	-7'600.00
23.03.2024	6	Sale of goods - Invoice nr. 203	3200	12'000.00		4'400.00	12'000.00		4'400.00
25.03.2024	7	Credit note on Invoice nr.203	3200		200.00	4'200.00		200.00	4'200.00
31.03.2024	15	Invoice #145 issued for sales of products	3200			4'200.00			4'200.00
31.12.2024		Total transactions		55'000.00	73'300.00	4'200.00	55'000.00	73'300.00	4'200.00

06.08.2024 -47-

Base

1109 EUR Provision for Doubtful Debts

Date D	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency B EUR	alance Currency
01.01.2024	Initial balance			;	3'600.00	3'600.00
31.12.2024	Total transactions			;	3'600.00	3'600.00

06.08.2024 -48-

Base

1140 EUR Advances and loans

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Bal EUR	ance Currency
01.01.2024	Initial balance				6'900.00	6'900.00
31.12.2024	Total transactions				6'900.00	6'900.00

06.08.2024 -49-

Base

1176 EUR Withholding tax

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Bal EUR	ance Currency
01.01.2024	Initial balance				3'650.00	3'650.00
31.12.2024	Total transactions				3'650.00	3'650.00

06.08.2024 -50-

Base

1180 EUR Receivables from social insurances and social security institutions

Date D	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Ba EUR	lance Currency
01.01.2024	Initial balance				9'630.00	9'630.00
31.12.2024	Total transactions				9'630.00	9'630.00

06.08.2024 -51-

Base

1188 EUR Source tax

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency B EUR	alance Currency
01.01.2024	Initial balance				6'300.00	6'300.00
31.12.2024	Total transactions				6'300.00	6'300.00

06.08.2024 -52-

Base

1190 EUR Various short-term receivables

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency I EUR	Balance Currency
01.01.2024	Initial balance				2'630.00	2'630.00
31.12.2024	Total transactions				2'630.00	2'630.00

06.08.2024 -53-

Base

1200 EUR Goods for resale

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Curre EUR	ency Credit Currency Balance Currency
01.01.2024	Initial balance			2	25'360.00	25'360.00
31.12.2024	Total transactions			2	25'360.00	25'360.00

06.08.2024 -54-

Base

1210 EUR Raw materials

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency E EUR	salance Currency
01.01.2024	Initial balance				6'123.00	6'123.00
31.12.2024	Total transactions				6'123.00	6'123.00

06.08.2024 -55-

Base

1220 EUR Auxiliary material

31.12.2024	Total transactions				693.00	693.00
01.01.2024	Initial balance				693.00	693.00
Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Balan EUR	ce Currency

06.08.2024 -56-

Base

1230 EUR Consumables

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency EUR	3alance Currency
01.01.2024	Initial balance				1'360.00	1'360.00
31.12.2024	Total transactions				1'360.00	1'360.00

06.08.2024 -57-

Base

1260 EUR Finished products

Date Doc Description C-Acct. Debit EUR EUR Balance Debit Currency Credit Currency Balance Currency

01.01.2024 Initial balance

15'600.00 15'600.00

15'600.00 15'600.00

06.08.2024 -58-

Base

1270 EUR In-process products

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance 63'000.00

31.12.2024 Total transactions 63'000.00 63'000.00

06.08.2024 -59-

Base

1280 EUR Non-invoiced services

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Bal EUR	ance Currency
01.01.2024	Initial balance				9'650.00	9'650.00
31.12.2024	Total transactions				9'650.00	9'650.00

06.08.2024 -60-

Base

1300 EUR Prepaid expenses

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency EUR	Balance Currency
01.01.2024	Initial balance				1'200.00	1'200.00
31.12.2024	Total transactions				1'200.00	1'200.00

06.08.2024 -61-

Base

1301 EUR Accrued income

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currenc EUR	y Balance Currency
01.01.2024	Initial balance				6'930.00	6'930.00
31.12.2024	4 Total transactions				6'930.00	6'930.00

06.08.2024 -62-

Base

1400 EUR Bonds and stocks

Date D	Ooc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Ba EUR	lance Currency
01.01.2024	Initial balance				3'650.00	3'650.00
31.12.2024	Total transactions				3'650.00	3'650.00

06.08.2024 -63-

Base

1440 EUR Loans

Date D	Ooc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Bal EUR	ance Currency
01.01.2024	Initial balance				8'000.00	8'000.00
31.12.2024	Total transactions				8'000.00	8'000.00

06.08.2024 -64-

Base

1480 EUR1 Investments

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Deb EUR	oit Currency Credit Currency Balance Currency
01.01.2024	Initial balance				15'470.62	17'800.00
31.01.2024	Exchange rate profit Investments	6999	76.12		15'546.74	17'800.00
31.12.2024	Total transactions		76.12		15'546.74	17'800.00

06.08.2024 -65-

Base

1500 EUR Machinery

Date Doc Description	C-Acct.	Debit Credit EUR EUR	Balance Debit Co EUR	urrency Credit Currency Ba	alance Currency
01.01.2024 Initial balance			15'900.00		15'900.00
31.12.2024 16 Depreciation	6800	3'600.00	12'300.00	3'600.00	12'300.00
31.12.2024 Total transactions		3'600.00	12'300.00	3'600.00	12'300.00

06.08.2024 -66-

Base

1510 EUR Office furniture and equipment

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currence EUR	y Balance Currency
01.01.2024	Initial balance			1	0'500.00	10'500.00
31.12.2024	Total transactions			1	0'500.00	10'500.00

06.08.2024 -67-

Base

1520 EUR Office machinery, information and communication technology

Date D	Ooc Description	C-Acct.	Debit EUR	Credit EUR	Balance D EUR	ebit Currency Cr	edit Currency Ba	lance Currency
01.01.2024	Initial balance				8'650.00			8'650.00
31.12.2024 5	58 Computer purchase in EUR	1090	925.07		9'575.07	925.07		9'575.07
31.12.2024 5	58 Computer invoice payment	1090		1'098.24	8'476.83		1'098.24	8'476.83
31.12.2024	Total transactions		925.07	1'098.24	8'476.83	925.07	1'098.24	8'476.83

06.08.2024 -68-

Base

1530 EUR Motor vehicles

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currency Bal EUR	ance Currency
01.01.2024	Initial balance				8'400.00	8'400.00
31.12.2024	Total transactions				8'400.00	8'400.00

06.08.2024 -69-

Base

1540 EUR Tools and equipment

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance 9'600.00 9'600.00

31.12.2024 Total transactions 9'600.00 9'600.00

06.08.2024 -70-

Base

1700 EUR Patents, know-how, licences, rights and development

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit Currence EUR	y Balance Currency
01.01.2024	Initial balance			2	9'979.94	29'979.94
31.12.2024	Total transactions			2	9'979.94	29'979.94

06.08.2024 -71-

Base

1850 EUR Share capital, rights not paid or non-paid Foundation capital

Date D	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit EUR	Currency Balance Currency
01.01.2024	Initial balance			30	00.000.00	300'000.00
31.12.2024	Total transactions			30	0'000.00	300'000.00

06.08.2024 -72-

Base

2000 EUR Suppliers or creditors

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Credit Currency	Balance Currency
01.01.2024	Ļ	Initial balance				-12'500.00		-12'500.00
28.01.2024	6	Invoice rec'd for purchase of raw materials	4000		11'200.00	-23'700.00	11'200.00	-23'700.00
29.01.2024	- 6	Invoice from supplier Smith & CO.	[*]		1'300.00	-25'000.00	1'300.00	-25'000.00
30.01.2024	8	Received utilities invoice	4500		960.00	-25'960.00	960.00	-25'960.00
31.12.2024	ļ	Total transactions			13'460.00	-25'960.00	13'460.00	-25'960.00

06.08.2024 -73-

Base

2030 EUR Deposits received

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -6'000.00 -6'000.00

31.12.2024 Total transactions -6'000.00 -6'000.00

06.08.2024 -74-

Base

2100 EUR Due to banks short/term

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -20'000.00 -20'000.00

31.12.2024 Total transactions -20'000.00 -20'000.00

06.08.2024 -75-

Base

2200 EUR VAT Due

Date D	oc Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency C	Credit Currency Ba	alance Currency
31.03.2024	Charging quarterly automatic VAT	2201		10'758.70	-10'758.70		10'758.70	-10'758.70
10.04.2024	VAT 1 quarter 2015 payment	1020	10'758.70			10'758.70		
31.12.2024	Total transactions		10'758.70	10'758.70		10'758.70	10'758.70	

06.08.2024 -76-

Base

2201 EUR VAT according to VAT report

Date De	oc Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency B	alance Currency
03.01.2024	1 [VAT/Sales tax] Invoice #145 issued to customer White	1100		37.47	-37.47		37.47	-37.47
15.01.2024	4 [VAT/Sales tax] Invoice #131 issued for sales of products	1100		3'184.55	-3'222.02		3'184.55	-3'222.02
28.01.2024	6 [VAT/Sales tax] Invoice rec'd for purchase of raw materials	2000	839.22		-2'382.80	839.22		-2'382.80
29.01.2024 6	6 [VAT/Sales tax] Amount subj. to 8% VAT	[2000]	59.94		-2'322.86	59.94		-2'322.86
29.01.2024 6	6 [VAT/Sales tax] Amount subj. to 3.80% VAT	[2000]	7.14		-2'315.72	7.14		-2'315.72
29.01.2024 6	6 [VAT/Sales tax] Amount subj. to 2.50% VAT	[2000]	7.32		-2'308.40	7.32		-2'308.40
30.01.2024 8	8 [VAT/Sales tax] Received utilities invoice	2000	71.93		-2'236.47	71.93		-2'236.47
02.02.2024 1	11 [VAT/Sales tax] Sales of products in cash - Invoice #202	1020		4'937.93	-7'174.40		4'937.93	-7'174.40
02.02.2024 1	[2 [VAT/Sales tax] Payment received for invoice #120 for services rendered	1020		1'918.22	-9'092.62		1'918.22	-9'092.62
03.02.2024 1	3 [VAT/Sales tax] Invoice for services re.ancillary activity	1000		944.13	-10'036.75		944.13	-10'036.75
23.03.2024 6	6 [VAT/Sales tax] Sale of goods - Invoice nr. 203	1100		899.17	-10'935.92		899.17	-10'935.92
25.03.2024	7 [VAT/Sales tax] Credit note on Invoice nr.203	1100	14.99		-10'920.93	14.99		-10'920.93
31.03.2024 1	15 [VAT/Sales tax] Invoice #145 issued for sales of products	1100			-10'920.93			-10'920.93
31.03.2024	Charging quarterly automatic VAT	2200	10'758.70		-162.23	10'758.70		-162.23
31.12.2024 5	58 [VAT/Sales tax] Computer purchase in EUR	1090	74.93		-87.30	74.93		-87.30
31.12.2024	Total transactions		11'834.17	11'921.47	-87.30	11'834.17	11'921.47	-87.30

06.08.2024 -77-

Base

2210 EUR Other short-term debts

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -21'010.00

31.12.2024 Total transactions -21'010.00 -21'010.00

06.08.2024 -78-

Base

2300 EUR Accrued expenses

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -2'500.00 -2'500.00

31.12.2024 Total transactions -2'500.00 -2'500.00

06.08.2024 -79-

Base

2330 EUR Short-term provisions

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -15'000.00 -15'000.00

31.12.2024 Total transactions -15'000.00 -15'000.00

06.08.2024 -80-

Base

2400 EUR Due to banks

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -25'600.00

31.12.2024 Total transactions -25'600.00 -25'600.00

06.08.2024 -81-

Base

2420 EUR Financial leasing commitments

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -8'900.00 -8'900.00

31.12.2024 Total transactions -8'900.00 -8'900.00

06.08.2024 -82-

Base

2430 EUR Debenture loans

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -59'000.00 -59'000.00

31.12.2024 Total transactions -59'000.00 -59'000.00

06.08.2024 -83-

Base

2500 EUR Other long-term debts (non-onorous)

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency Credit (EUR	Currency Balance Currency
01.01.2024	Initial balance			-2	29'428.49	-29'428.49
31.12.2024	Total transactions			-2	29'428.49	-29'428.49

06.08.2024 -84-

Base

2600 EUR Provisions

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -13'070.00 -13'070.00

31.12.2024 Total transactions -13'070.00 -13'070.00

06.08.2024 -85-

Base

2800 EUR Equity partner A at the beginning of the year

Date Doc Description C-Acct. Debit EUR EUR EUR Debit Currency Credit Currency Balance Currency

01.01.2024 Initial balance

Total transactions

C-Acct. Debit EUR EUR EUR EUR Debit Currency Credit Currency Balance Currency

-78'500.00

-78'500.00

-78'500.00

06.08.2024 -86-

Base

2810 EUR Contributions to equity/equity withdrawals partner A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -200'000.00 -200'000.00

31.12.2024 Total transactions -200'000.00 -200'000.00

06.08.2024 -87-

Base

2820 EUR Private account partner A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -25'000.00 -25'000.00

31.12.2024 Total transactions -25'000.00 -25'000.00

06.08.2024 -88-

Base

2831 EUR Profit / Loss for the year partner A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -16'500.00 -16'500.00

31.12.2024 Total transactions -16'500.00 -16'500.00

06.08.2024 -89-

Base

2850 EUR Equity sponsor A at the beginning of the year

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -89'000.00 -89'000.00

31.12.2024 Total transactions -89'000.00 -89'000.00

06.08.2024 -90-

Base

2860 EUR Contributions to equity/equity withdrawals sponsor A

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit Currency (EUR	Credit Currency Balance Currency
01.01.2024	Initial balance			-7	73'688.34	-73'688.34
31.12.2024	Total transactions			-7	73'688.34	-73'688.34

06.08.2024 -91-

Base

2870 EUR Private account sponsor A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -30'000.00 -30'000.00

31.12.2024 Total transactions -30'000.00 -30'000.00

06.08.2024 -92-

Base

2881 EUR Profit / Loss for the year sponsor A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency EUR EUR EUR

01.01.2024 Initial balance -36'949.04 -36'949.04

31.12.2024 Total transactions -36'949.04 -36'949.04

06.08.2024 -93-

Base

3000 EUR Earnings from own products

Date [Doc Description	C-Acct.	Debit Credit EUR EUR	Balance De EUR	ebit Currency Credit Currency Balance Currency
03.01.2024	1 Invoice #145 issued to customer White	1100	462.53	-462.53	462.53 -462.53
02.02.2024	11 Sales of products in cash - Invoice #202	1020	60'962.07	-61'424.60	60'962.07 -61'424.60
31.12.2024	Total transactions		61'424.60	-61'424.60	61'424.60 -61'424.60

06.08.2024 -94-

Base

3200 EUR Earnings from resale

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR		Debit Currency C	redit Currency E	Balance Currency
			EUR	EUR	EUR			
15.01.2024	4 Invoice #131 issued for sales of products	1100		39'315.45	-39'315.45		39'315.45	-39'315.45
23.03.2024	l 6 Sale of goods - Invoice nr. 203	1100		11'100.83	-50'416.28		11'100.83	-50'416.28
25.03.2024	7 Credit note on Invoice nr.203	1100	185.01		-50'231.27	185.01		-50'231.27
31.03.2024	15 Invoice #145 issued for sales of products	1100			-50'231.27			-50'231.27
31.12.2024	Total transactions		185.01	50'416.28	-50'231.27	185.01	50'416.28	-50'231.27

06.08.2024 -95-

Base

3400 EUR Earnings from services rendered

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit EUR	Currency Credit Currency B	alance Currency
02.02.202	4 12 Payment received for invoice #120 for services rendered	1020	23	3'681.78	-23'681.78	23'681.78	-23'681.78
31.12.202	4 Total transactions		23	3'681.78	-23'681.78	23'681.78	-23'681.78

06.08.2024 -96-

Base

4000 EUR Raw materials

Date	Doo	c Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Credit	Currency Balance Currency
03.01.2024	2	Payment inv. #250 for purchase abroad in USD	1025	11'328.19		11'328.19	11'328.19	11'328.19
28.01.2024	6	Invoice rec'd for purchase of raw materials	2000	10'360.78		21'688.97	10'360.78	21'688.97
29.01.2024	6	Amount subj. to 8% VAT	[2000]	740.06		22'429.03	740.06	22'429.03
31.12.2024	Ļ	Total transactions		22'429.03		22'429.03	22'429.03	22'429.03

06.08.2024 -97-

Base

4200 EUR Expenses for goods for resale

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Credit	Currency Balance Currency
02.01.2024	1 Payment inv. #560 for purchase abroad in Euro	1020	10'500.00		10'500.00	10'500.00	10'500.00
29.01.2024	6 Amount subj. to 2.50% VAT	[2000]	292.68		10'792.68	292.68	10'792.68
31.12.2024	Total transactions		10'792.68		10'792.68	10'792.68	10'792.68

06.08.2024 -98-

Base

4400 EUR Third party expenses

Date Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance De EUR	ebit Currency Credit C	currency Balance Currency
29.01.2024 6 Amount subj. to 3.80% VAT	[2000]	192.86		192.86	192.86	192.86
31.12.2024 Total transactions		192.86		192.86	192.86	192.86

06.08.2024 -99-

Base

4500 EUR Energy consumption for production

Date Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance De EUR	ebit Currency Credit Cu	ırrency Balance Currency
30.01.2024 8 Received utilities invoice	2000	888.07		888.07	888.07	888.07
31.12.2024 Total transactions		888.07		888.07	888.07	888.07

06.08.2024 -100-

Base

5000 EUR Salaries

Date Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency (Credit Currency Balance Currency
31.01.2024 9	Payment of net salaries	1020	89'500.00		89'500.00	89'500.00	89'500.00
31.12.2024	Total transactions		89'500.00		89'500.00	89'500.00	89'500.00

06.08.2024 -101-

Base

5700 EUR Contribution to old age insurance and unemployment

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency Co	redit Currency Balance Currency
31.01.2024	10 Social contributions	1020	12'530.00		12'530.00	12'530.00	12'530.00
31.12.2024	Total transactions		12'530.00		12'530.00	12'530.00	12'530.00

06.08.2024 -102-

Base

6000 EUR Rental

Date D	Ooc Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency (Credit Currency Balance Currency
22.01.2024	5 Rent payment	1020	29'500.00		29'500.00	29'500.00	29'500.00
31.12.2024	Total transactions		29'500.00		29'500.00	29'500.00	29'500.00

06.08.2024 -103-

Base

6580 EUR Licenses and updates

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit C EUR	Currency Credit Currency Balanc	e Currency
03.01.2024	2 Purchase in cash USD foreing newspaper	1000	7.01		7.01	7.01	7.01
31.12.2024	Total transactions		7.01		7.01	7.01	7.01

06.08.2024 -104-

Base

6800 EUR Depreciation and value adjustments of fixed assets

Date Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance I EUR	Debit Currency C	redit Currency Balance Currency
31.12.2024 16 Depreciation	1500	3'600.00		3'600.00	3'600.00	3'600.00
31.12.2024 Total transaction	ns	3'600.00		3'600.00	3'600.00	3'600.00

06.08.2024 -105-

Base

6900 EUR Financial costs

Date Do	oc Description	C-Acct.	Debit EUR	Credit EUR	Balance Deb EUR	it Currency Credit Currency Balanc	ce Currency
30.06.2024 1	5 Interest expense	1020	659.00		659.00	659.00	659.00
31.12.2024	Total transactions		659.00		659.00	659.00	659.00

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Base

6949 EUR Exchange rate loss

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Del EUR	oit Currency Credit Cu	rrency Balance Currency
01.01.2024	1 Exchange rate diff. not calculated the previous year	1090	100.00		100.00	100.00	100.00
31.12.2024	Total transactions		100.00		100.00	100.00	100.00

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Base

6999 EUR Exchange rate profit

Date [Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance [EUR	Debit Currency Cr	redit Currency E	Salance Currency
31.01.2024	6 Exchange rate profit Bank account CHF	1024		457.68	-457.68		457.68	-457.68
31.01.2024	6 Exchange rate profit Bank account USD1	1025		2'594.02	-3'051.70		2'594.02	-3'051.70
31.01.2024	6 Exchange rate loss Bank account USD2	1026	251.04		-2'800.66	251.04		-2'800.66
31.01.2024	6 Exchange rate profit Bank account GBP	1028		172.85	-2'973.51		172.85	-2'973.51
31.01.2024	Exchange rate profit Bank account CHF	1024	71.74		-2'901.77	71.74		-2'901.77
31.01.2024	Exchange rate loss Bank account USD1	1025	82.73		-2'819.04	82.73		-2'819.04
31.01.2024	Exchange rate profit Bank account USD2	1026		16.09	-2'835.13		16.09	-2'835.13
31.01.2024	Exchange rate loss Bank account GBP	1028	59.66		-2'775.47	59.66		-2'775.47
31.01.2024	Exchange rate profit Investments	1480		76.12	-2'851.59		76.12	-2'851.59
31.12.2024	Total transactions		465.17	3'316.76	-2'851.59	465.17	3'316.76	-2'851.59

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Base

7000 EUR Non-operating revenue

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debi EUR	t Currency Credit Currency B	alance Currency
03.02.2024	4 13 Invoice for services re.ancillary activity	1000	1	1'655.87	-11'655.87	11'655.87	-11'655.87
31.12.2024	4 Total transactions		1	1'655.87	-11'655.87	11'655.87	-11'655.87

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Base

7500 EUR Corporate real estate revenues

Date	Doc Description	C-Acct.	Debit EUR	Credit EUR	Balance Debit 0 EUR	Currency Credit Currency B	alance Currency
04.02.2024	1 14 Rent payments received	1020	3	35'000.00	-35'000.00	35'000.00	-35'000.00
31.12.2024	4 Total transactions		3	35'000.00	-35'000.00	35'000.00	-35'000.00

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