

Company XXX
Accounting 2015

Company XXX

Accounting 2024

BALANCE SHEET

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

Company XXX
Accounting 2024

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

Company XXX

Accounting 2024

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

Company XXX

Accounting 2024

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	-.-
Profit	14'646.46

COST CENTERS

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening EUR	Balance currency	Balance EUR
* BALANCE SHEET										
1 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
100			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
106			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				
109			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
110			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

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening 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

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening 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 onerous debts		20			-20'000.00		-20'000.00

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening EUR	Balance currency	Balance EUR
		2200	VAT Due	2	220	EUR				
		2201	VAT according to VAT report	2	220	EUR			-87.30	-87.30
		2206	Withholding tax	2	220	EUR				
		2208	Direct taxes	2	220	EUR				
		2210	Other short-term debts	2	220	EUR	-21'010.00	-21'010.00	-21'010.00	-21'010.00
		2260	Due to partner	2	220	EUR				
		2270	Social insurances and social security institutions	2	220	EUR				
		2279	Source tax	2	220	EUR				
220			Other short-term debts		20			-21'010.00		-21'097.30
		2300	Accrued expenses	2	230	EUR	-2'500.00	-2'500.00	-2'500.00	-2'500.00
		2301	Next year's revenues collected	2	230	EUR				
		2330	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
		2400	Due to banks	2	240	EUR	-25'600.00	-25'600.00	-25'600.00	-25'600.00
		2420	Financial leasing commitments	2	240	EUR	-8'900.00	-8'900.00	-8'900.00	-8'900.00
		2430	Debenture loans	2	240	EUR	-59'000.00	-59'000.00	-59'000.00	-59'000.00
		2450	Loans	2	240	EUR				
		2451	Mortgage	2	240	EUR				
240			Long-term onerous debts		24			-93'500.00		-93'500.00
		2500	Other long-term debts (non-onerous)	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
		2600	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

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening 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				
		3710	Own consumption	4	30	EUR				
		3800	Decrease in revenues	4	30	EUR				
		3805	Losses on accounts receivable, credit variation	4	30	EUR				

Base

Accounts

Section	Group	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
		5000	Salaries	3	5	EUR		89'500.00	89'500.00
		5700	Contribution to old age insurance and unemployment	3	5	EUR		12'530.00	12'530.00
		5710	Family equalization fund	3	5	EUR			
		5720	Contribution to pension funds	3	5	EUR			
		5730	Contribution to accident insurance	3	5	EUR			
		5740	Contribution to voluntary daily benefits insurance	3	5	EUR			
		5790	Source tax	3	5	EUR			
		5800	Other personnel expenses	3	5	EUR			
		5810	Training of personnel	3	5	EUR			
		5820	Travel and entertainment expenses effective	3	5	EUR			
		5830	Travel and entertainment expense allowance	3	5	EUR			
		5900	Temporary staff	3	5	EUR			

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening EUR	Balance currency	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				

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening EUR	Balance currency	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

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		E7				
	E7		Annual profit or loss		297				-14'646.46
	00		Difference should be = 0 (blank cell)						
*			COST CENTERS						
03									
		.PAC	Packaging A		INV	EUR			
		.RM	Raw materials A		INV	EUR			
		.AM	Auxiliary materials A		INV	EUR			
	INV		Total inventories						

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Currency	Opening currency	Opening EUR	Balance currency	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				
	PU		Total publicity							

Base

Journal

Date	Doc	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	Exchange rate diff. not calculated the previous year	6949	1090		100.00	EUR	1.000000	100.00			
02.01.2024	1	Payment inv. #560 for purchase abroad in Euro	4200	1020		10'500.00	EUR	1.000000	10'500.00			
03.01.2024	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	Purchase in cash USD foreing newspaper	6580	1000		8.00	USD1	0.875693	7.01			
03.01.2024	3	Exchange operation to EUR from CHF	1020	1024		100.00	CHF	0.963920	96.39			
03.01.2024	4	Transfer from USD2 to GBP account	1028			1'000.00	GBP	1.103356	1'103.36			
03.01.2024	4	Transfer from USD2 to USD2 account		1026		1'098.00	USD2	1.004882	1'103.36			
03.01.2024	5	Transfer from CHF account to GBP account	1028			3'000.00	GBP	1.103356	3'310.07			
03.01.2024	5	Transfer from CHF account to GBP account		1024		3'387.00	CHF	0.977287	3'310.07			
03.01.2024	2	Payment inv. #250 for purchase abroad in USD	4000	1025		9'600.00	USD1	1.180020	11'328.19			
05.01.2024	3	Payment received for sales invoice re. finished products	1020	1100		30'600.00	EUR	1.000000	30'600.00			
15.01.2024	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	Rent payment	6000	1020		29'500.00	EUR	1.000000	29'500.00			
28.01.2024	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	Invoice from supplier Smith & CO.		2000		1'300.00	EUR	1.000000	1'300.00			
29.01.2024	6	Amount subj. to 8% VAT	4000			800.00	EUR	1.000000	800.00	M81	8.10	59.94
29.01.2024	6	Amount subj. to 3.80% VAT	4400			200.00	EUR	1.000000	200.00	I37	3.70	7.14
29.01.2024	6	Amount subj. to 2.50% VAT	4200			300.00	EUR	1.000000	300.00	I25	2.50	7.32
30.01.2024	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	Received utilities invoice	4500	2000		960.00	EUR	1.000000	960.00	I81	8.10	71.93
31.01.2024	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	Exchange rate loss Bank account USD2	6999	1026			EUR		251.04			
31.01.2024	6	Exchange rate profit Bank account GBP	1028	6999			EUR		172.85			
31.01.2024	9	Payment of net salaries	5000	1020		89'500.00	EUR	1.000000	89'500.00			
31.01.2024	10	Social contributions	5700	1020		12'530.00	EUR	1.000000	12'530.00			

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	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	12	Payment received for invoice #120 for services rendered	1020	3400	25'600.00		EUR	1.000000	25'600.00	V81	-8.10	-1'918.22
03.02.2024	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	14	Rent payments received	1020	7500	35'000.00		EUR	1.000000	35'000.00			
23.03.2024	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	7	Credit note on Invoice nr.203	3200	1100	200.00		EUR	1.000000	200.00	-V81	8.10	14.99
31.03.2024	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	15	Interest expense	6900	1020	659.00		EUR	1.000000	659.00			
31.12.2024	16	Depreciation	6800	1500	3'600.00		EUR	1.000000	3'600.00			
31.12.2024	58	Computer purchase in EUR	1520	1090	1'000.00		EUR	1.000000	1'000.00	I81	8.10	74.93
31.12.2024	58	Computer invoice payment	1090	1520	1'000.00		CHF	1.098235	1'098.24			

Base

Journal

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

Description	Value
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File info

Date	23.02.2024
Time	12:15:52
Program version	10.1.17.24023
Hash algorithm	Sha2-256
Total Hash	4a43743513b31c0eea8612c007de41f5

File

File Name	C:/Users/caterina.BANANA/github/doc10/en/accounting/multi/Company Smith & Soons_transactions_en.ac2
Working copy file name	C:/Users/caterina.BANANA/AppData/Roaming/Banana.ch/BananaPlus/10.0/WorkingCopies/098b8fa9-1c74-4c6d-95ec-b334fe2e99ac/Company Smith & Soons_transactions_en.ac2
Date last saved	23.02.2024
Time last saved	10:38:36
File size	966780
File password protected	No
Header Left	Company XXX
Header Right	Accounting 2024
Decimal points for amounts	2
Rounding Type	3:Commercial/Arithmetic (Half up)
Language in use	English
Language used to create	English
Extension 1	
Extension 2	
Extension 3	
Version Creation	10.0.8.406
Version Last saved	10.1.17.24023
Version Max saved	10.1.17.24023
Version compatibility	8.0.0
Type	Double-entry with foreign currencies and VAT/Sales tax
Group type	100
Number type	130
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	EUR

Base

Info file

Description	Value
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Basic

Currency

Header

Decimal points 2

for amounts in

foreign

currency

Opening date 01.01.2024

Closure date 31.12.2024

Obligatory Yes

transaction

date

Cost center No

sign relative to

amount

File from

previous year

VAT Account 2201

Recoverable

VAT Account

VAT rounding

CC1 VAT 0

amount

CC2 VAT 0

amount

CC3 VAT 0

amount

Currency 2 USD

Decimal points 2

amounts in

currency

Decimal points 2

amounts

currency2

Account for 6999

exchange rate

profit

Account for 6999

exchange rate

loss

Difference on

initial balance

Debit/credit

difference

Exchange rate Yes

Profit/Loss not

registered

Table name	Accounts
------------	----------

Xml Table name	Accounts
----------------	----------

Table header	Accounts
--------------	----------

Number of rows	268
----------------	-----

Rows with errors	0
------------------	---

Rows with messages	0
--------------------	---

Protected rows	0
----------------	---

Locked rows	0
-------------	---

Number of groups	59
------------------	----

Number of accounts	148
--------------------	-----

Number of accounts with a balance	71
-----------------------------------	----

Number of accounts with transactions	31
--------------------------------------	----

Hash of the balance	Y7XXF5M+kp/726Akyk76flbfkmGvqVro
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Number of accounts with opening balance	53
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Base

Info file

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

Table name	Transactions
Xml Table name	Transactions
Table header	Transactions
Number of rows	65
Hash complete	QvXB59I2qlHSneoduSG1h50XKs6TNBJy
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Earliest transaction date	
Latest transaction date	31.12.2024

Table name	VatCodes
Xml Table name	VatCodes
Table header	VAT codes
Number of rows	101
Hash complete	7CYcyEWocpiLNphP5Xf1v47q39MmO5VG
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

Table name	ExchangeRates
Xml Table name	ExchangeRates
Table header	Exchange rates
Number of rows	9
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

Base

1000 EUR Cash on hand

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

Base

1020 EUR Bank account

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				89'000.00			89'000.00
02.01.2024	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	3	Exchange operation to EUR from CHF	1024	96.39		78'596.39	96.39		78'596.39
05.01.2024	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	5	Rent payment	6000		29'500.00	79'696.39		29'500.00	79'696.39
30.01.2024	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	9	Payment of net salaries	5000		89'500.00	32'696.39		89'500.00	32'696.39
31.01.2024	10	Social contributions	5700		12'530.00	20'166.39		12'530.00	20'166.39
02.02.2024	11	Sales of products in cash - Invoice #202	3000	65'900.00		86'066.39	65'900.00		86'066.39
02.02.2024	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	14	Rent payments received	7500	35'000.00		146'666.39	35'000.00		146'666.39
10.04.2024		VAT 1 quarter 2015 payment	2200		10'758.70	135'907.69		10'758.70	135'907.69
30.06.2024	15	Interest expense	6900		659.00	135'248.69		659.00	135'248.69
31.12.2024		Total transactions		199'696.39	153'447.70	135'248.69	199'696.39	153'447.70	135'248.69

Base

1024 CHF Bank account CHF

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				14'579.84			15'200.00
03.01.2024	3	Exchange operation to EUR from CHF	1020		96.39	14'483.45		100.00	15'100.00
03.01.2024	5	Transfer from CHF account to GBP account	[1028]		3'310.07	11'173.38		3'387.00	11'713.00
31.01.2024	6	Exchange rate profit Bank account CHF	6999	457.68		11'631.06			11'713.00
31.01.2024		Exchange rate profit Bank account CHF	6999		71.74	11'559.32			11'713.00
31.12.2024		Total transactions		457.68	3'478.20	11'559.32		3'487.00	11'713.00

Base

1025 USD1 Bank account USD1

Date	Doc	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

Base

1026 USD2 Bank account USD2

Date	Doc	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

Base

1028 GBP Bank account GBP

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				6'679.80			6'000.00
03.01.2024	4	Transfer from USD2 to GBP account	[*]	1'103.36		7'783.16	1'000.00		7'000.00
03.01.2024	5	Transfer from CHF account to GBP account	[*]	3'310.07		11'093.23	3'000.00		10'000.00
31.01.2024	6	Exchange rate profit Bank account GBP	6999	172.85		11'266.08			10'000.00
31.01.2024		Exchange rate loss Bank 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

Base

1060 EUR Bonds and stocks

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

Base

1090 EUR Internal transfers

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

Base

1100 EUR Due from Clients or Debtors

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

Base

1109 EUR Provision for Doubtful Debts

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

Base

1140 EUR Advances and loans

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

Base

1176 EUR Withholding tax

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

Base

1180 EUR Receivables from social insurances and social security institutions

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

Base

1188 EUR Source tax

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

Base

1190 EUR Various short-term receivables

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

Base

1200 EUR Goods for resale

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

Base

1210 EUR Raw materials

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

Base

1220 EUR Auxiliary material

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

Base

1230 EUR Consumables

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

Base

1260 EUR Finished products

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				15'600.00			15'600.00
31.12.2024		Total transactions				15'600.00			15'600.00

Base

1270 EUR In-process products

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				63'000.00			63'000.00
31.12.2024		Total transactions				63'000.00			63'000.00

Base

1280 EUR Non-invoiced services

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

Base

1300 EUR Prepaid expenses

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

Base

1301 EUR Accrued income

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

Base

1400 EUR Bonds and stocks

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

Base

1440 EUR Loans

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

Base

1480 EUR1 Investments

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

Base

1500 EUR Machinery

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

Base

1510 EUR Office furniture and equipment

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

Base

1520 EUR Office machinery, information and communication technology

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				8'650.00			8'650.00
31.12.2024	58	Computer purchase in EUR	1090	925.07		9'575.07	925.07		9'575.07
31.12.2024	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

Base

1530 EUR Motor vehicles

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

Base

1540 EUR Tools and equipment

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				9'600.00			9'600.00
31.12.2024		Total transactions				9'600.00			9'600.00

Base

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

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

Base

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

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

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		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		Total transactions			13'460.00	-25'960.00		13'460.00	-25'960.00

Base

2030 EUR Deposits received

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-6'000.00			-6'000.00
31.12.2024		Total transactions				-6'000.00			-6'000.00

Base

2100 EUR Due to banks short/term

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-20'000.00			-20'000.00
31.12.2024		Total transactions				-20'000.00			-20'000.00

Base

2200 EUR VAT Due

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

Base

2201 EUR VAT according to VAT report

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance 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	[VAT/Sales tax] Amount subj. to 8% VAT	[2000]	59.94		-2'322.86	59.94		-2'322.86
29.01.2024	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	[VAT/Sales tax] Amount subj. to 2.50% VAT	[2000]	7.32		-2'308.40	7.32		-2'308.40
30.01.2024	8	[VAT/Sales tax] Received utilities invoice	2000	71.93		-2'236.47	71.93		-2'236.47
02.02.2024	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	12	[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	13	[VAT/Sales tax] Invoice for services re.ancillary activity	1000		944.13	-10'036.75		944.13	-10'036.75
23.03.2024	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	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	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

Base

2210 EUR Other short-term debts

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-21'010.00			-21'010.00
31.12.2024		Total transactions				-21'010.00			-21'010.00

Base

2300 EUR Accrued expenses

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-2'500.00			-2'500.00
31.12.2024		Total transactions				-2'500.00			-2'500.00

Base

2330 EUR Short-term provisions

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-15'000.00			-15'000.00
31.12.2024		Total transactions				-15'000.00			-15'000.00

Base

2400 EUR Due to banks

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-25'600.00			-25'600.00
31.12.2024		Total transactions				-25'600.00			-25'600.00

Base

2420 EUR Financial leasing commitments

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-8'900.00			-8'900.00
31.12.2024		Total transactions				-8'900.00			-8'900.00

Base

2430 EUR Debenture loans

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-59'000.00			-59'000.00
31.12.2024		Total transactions				-59'000.00			-59'000.00

Base

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

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

Base

2600 EUR Provisions

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-13'070.00			-13'070.00
31.12.2024		Total transactions				-13'070.00			-13'070.00

Base

2800 EUR Equity partner A at the beginning of the year

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-78'500.00			-78'500.00
31.12.2024		Total transactions				-78'500.00			-78'500.00

Base

2810 EUR Contributions to equity/equity withdrawals partner A

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance			-200'000.00				-200'000.00
31.12.2024		Total transactions			-200'000.00				-200'000.00

Base

2820 EUR Private account partner A

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance			-25'000.00				-25'000.00
31.12.2024		Total transactions			-25'000.00				-25'000.00

Base

2831 EUR Profit / Loss for the year partner A

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-16'500.00			-16'500.00
31.12.2024		Total transactions				-16'500.00			-16'500.00

Base

2850 EUR Equity sponsor A at the beginning of the year

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-89'000.00			-89'000.00
31.12.2024		Total transactions				-89'000.00			-89'000.00

Base

2860 EUR Contributions to equity/equity withdrawals sponsor A

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

Base

2870 EUR Private account sponsor A

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

Base

2881 EUR Profit / Loss for the year sponsor A

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
01.01.2024		Initial balance				-36'949.04			-36'949.04
31.12.2024		Total transactions				-36'949.04			-36'949.04

Base

3000 EUR Earnings from own products

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

Base

3200 EUR Earnings from resale

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

Base

3400 EUR Earnings from services rendered

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
02.02.2024	12	Payment received for invoice #120 for services rendered	1020		23'681.78	-23'681.78		23'681.78	-23'681.78
31.12.2024		Total transactions			23'681.78	-23'681.78		23'681.78	-23'681.78

Base

4000 EUR Raw materials

Date	Doc	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		Total transactions		22'429.03		22'429.03	22'429.03		22'429.03

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

Base

4400 EUR Third party expenses

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

Base

4500 EUR Energy consumption for production

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

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

Base

5700 EUR Contribution to old age insurance and unemployment

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

Base

6000 EUR Rental

Date	Doc	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

Base

6580 EUR Licenses and updates

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

Base

6800 EUR Depreciation and value adjustments of fixed assets

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit 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 transactions		3'600.00		3'600.00	3'600.00		3'600.00

Base

6900 EUR Financial costs

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
30.06.2024	15	Interest expense	1020	659.00		659.00	659.00		659.00
31.12.2024		Total transactions		659.00		659.00	659.00		659.00

Base

6949 EUR Exchange rate loss

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

Base

6999 EUR Exchange rate profit

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

Base

7000 EUR Non-operating revenue

Date	Doc	Description	C-Acct.	Debit EUR	Credit EUR	Balance EUR	Debit Currency	Credit Currency	Balance Currency
03.02.2024	13	Invoice for services re.ancillary activity	1000		11'655.87	-11'655.87		11'655.87	-11'655.87
31.12.2024		Total transactions			11'655.87	-11'655.87		11'655.87	-11'655.87

Base

7500 EUR Corporate real estate revenues

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