BALANCE SHEET

ASSETS

AGGETG				
		Acc. CY 31.12.2020	31.12.2020	31.12.2019
Cash on hand			26 692.37	28 533.00
Bank account			219 817.68	252 000.00
Bank account Euro	EUR	7 620.00	9 282.41	8 882.00
Bank account USD1	USD	1 365.70	1 249.94	335.00
Bank account USD2	USD	1 000.00	953.84	882.00
Cash and cash equivalents		-,-	257 996.24	290 632.00
Bonds and stocks			26 000.00	26 000.00
Short-term Assets listed in Stock Exchange			26 000.00	26 000.00
Internal transfers			61.59	52.39
Transfer accounts			61.59	52.39
Due from Clients or Debtors		-,-	-12 100.00	-10 533.00
Provision for Doubtful Debts		-	-3 600.00	-2 800.00
Accounts receivable		-,-	-15 700.00	-13 333.00
Advances and loans		-,-	6 900.00	6 500.00
Withholding tax	000000000000000000000000000000000000000		3 650.00	3 450.00
Receivables from social insurances and social security institutions			9 630.00	9 354.00
Source tax			6 300.00	6 300.00
Various short-term receivables			2 630.00	2 512.00
Other short-term receivables		-,-	29 110.00	28 116.00
Goods for resale			25 360.00	25 860.00
Raw materials		= <u>-</u>	6 123.00	6 123.00
Auxiliary material		-	693.00	693.00
Consumables			1 360.00	1 360.00
Finished products		- ,-	15 600.00	15 600.00
In-process products		-	63 000.00	63 000.00
Non-invoiced services			9 650.00	9 650.00
Inventories			121 786.00	122 286.00
Prepaid expenses			1 200.00	
Accrued income			6 930.00	
Prepaid Expenses		-,-	8 130.00	-,-
Current assets		-,-	427 383.83	453 753.39
Bonds and stocks			3 650.00	
Loans		- ,-	8 000.00	
Financial assets			11 650.00	

ASSETS

	Acc. CY 31.12.2020	31.12.2020	31.12.2019
Investments	-,-	17 800.00	
Investments	-,-	17 800.00	-,-
Machinery	-,-	12 300.00	
Office furniture and equipment		10 500.00	
Office machinery, information and communication technology		9 578.51	
Motor vehicles		8 400.00	
Tools and equipment	-,-	9 600.00	=
Tangible assets	-,-	50 378.51	-,-
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	-,-	409 808.45	-,-
Total Assets		837 192.28	453 753.39

LIABILITIES

	Acc. CY 31.12.2020	31.12.2020	31.12.2019
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	-	-410.69	
Other short-term debts		21 010.00	
Other short-term debts	-,-	20 599.31	-,-
Accrued expenses	-,-	2 500.00	
Short-term provisions	- ,-	15 000.00	
Accruals and deferred income	-,-	17 500.00	-,-
Short-term third party capital	-,-	90 059.31	-,-
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)		22 960.00	
Other long-term debts	-,-	22 960.00	-,-
Provisions		13 070.00	
Provisions and similar statutory posts	-,-	13 070.00	-,-
Long-term third party capital	-,-	129 530.00	-,-
Third party capital	-,-	219 589.31	-,-
Equity partner A at the beginning of the year	-,-	81 976.49	
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		150 000.00	
Private account sponsor A		30 000.00	
Profit / Loss for the year sponsor A	-	12 600.00	
Profit		12 526.48	-
Equity	-,-	617 602.97	-,-
Total liabilities	-,-	837 192.28	-,-

PROFIT & LOSS STATEMENT

Earnings from own products	04.050.74	
	61 652.74	
Earnings from resale	50 417.83	
Earnings from services rendered	23 769.73	
Net revenues from supplies and services	135 840.30	-,-
Revenues from supplies and services	135 840.30	-,-
Raw materials	-19 688.36	
Expenses for goods for resale	-12 892.68	
Third party expenses	-192.86	
Energy consumption for production	-891.36	
Costs for material, goods, services and energy	-33 665.26	-,-
Gross operating result after deducting costs for materials and goods	102 175.04	-,-
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	145.04	-,-
Rental	-29 500.00	
Rental	-29 500.00	-,-
Licenses and updates	-7.63	
Administrative and IT costs	-7.63	
Other operating expenses, depreciation, value adjustments and financial results	-29 507.63	
Operating result before depreciation and value adjustments, financial result and taxes (EBITDA)	s -29 362.59	
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)	-32 962.59	-,-
Financial costs	-659.00	
Exchange rate loss	-551.09	
Financial costs and revenue	-1 210.09	
Operating result before taxes (EBT)	-34 172.68	-,-
Non-operating revenue	11 699.16	
Corporate real estate revenues	35 000.00	
Non-operating items	46 699.16	
Profit or loss before taxes	12 526.48	-,-
Direct taxes	-,-	-,-
Profit	12 526.48	-,-

COST CENTERS

2020 2019

Accounting 2015

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Base

Accounts

Section Group A	Account	Description	BClass	Gr	Currency	Opening currency	Opening I CHF	Balance currency	Balance CHF
*		BALANCE SHEET							
1		ASSETS							
	1000	Cash on hand	1	100	CHF	14 100.00	14 100.00	26 692.37	26 692.37
•	1020	Bank account	1	100	CHF	163 070.00	163 070.00	219 817.68	219 817.68
•	1024	Bank account Euro	1	100	EUR	18 120.00	21 744.00	7 620.00	9 282.41
•	1025	Bank account USD1	1	100	USD	13 300.00	12 496.55	1 365.70	1 249.94
•	1026	Bank account USD2	1	100	USD			1 000.00	953.84
100		Cash and cash equivalents		10			211 410.55		257 996.24
•	1060	Bonds and stocks	1	106	CHF	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	CHF	100.00	100.00	61.59	61.59
•	1091	Transfer account for salaries	1	109	CHF				
•	1099	Amounts to be clarified	1	109	CHF				
109		Transfer accounts		10			100.00		61.59
•	1100	Due from Clients or Debtors	1	110	CHF	6 200.00	6 200.00	-12 100.00	-12 100.00
•	1109	Provision for Doubtful Debts	1	110	CHF	-3 600.00	-3 600.00	-3 600.00	-3 600.00
110		Accounts receivable		10			2 600.00		-15 700.00
•	1140	Advances and loans	1	114	CHF	6 900.00	6 900.00	6 900.00	6 900.00
•	1176	Withholding tax	1	114	CHF	3 650.00	3 650.00	3 650.00	3 650.00
•	1180	Receivables from social insurances and social security institutions	1	114	CHF	9 630.00	9 630.00	9 630.00	9 630.00
	1188	Source tax	1	114	CHF	6 300.00	6 300.00	6 300.00	6 300.00
•	1190	Various short-term receivables	1	114	CHF	2 630.00	2 630.00	2 630.00	2 630.00
,	1191	Securities	1	114	CHF				

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Accounts

, 1000ai									
Section G	roup Account	Description	BClass	Gr	Currency	Opening currency	Opening B CHF	salance currency	Balance CHF
1	14	Other short-term receivables		10			29 110.00		29 110.00
	1200	Goods for resale	1	120	CHF	25 360.00	25 360.00	25 360.00	25 360.00
	1210	Raw materials	1	120	CHF	6 123.00	6 123.00	6 123.00	6 123.00
	1220	Auxiliary material	1	120	CHF	693.00	693.00	693.00	693.00
	1230	Consumables	1	120	CHF	1 360.00	1 360.00	1 360.00	1 360.00
	1260	Finished products	1	120	CHF	15 600.00	15 600.00	15 600.00	15 600.00
	1270	In-process products	1	120	CHF	63 000.00	63 000.00	63 000.00	63 000.00
	1280	Non-invoiced services	1	120	CHF	9 650.00	9 650.00	9 650.00	9 650.00
1:	20	Inventories		10			121 786.00		121 786.00
	1300	Prepaid expenses	1	130	CHF	1 200.00	1 200.00	1 200.00	1 200.00
	1301	Accrued income	1	130	CHF	6 930.00	6 930.00	6 930.00	6 930.00
1:	30	Prepaid Expenses		10			8 130.00		8 130.00
1	0	Current assets		1			399 136.55		427 383.83
	1400	Bonds and stocks	1	4.40	0115	0.050.00	2 650 00	3 650.00	3 650.00
	1700			140	CHF	3 650.00	3 650.00	3 030.00	0 000.00
	1440	Loans	1	140	CHF	8 000.00	8 000.00	8 000.00	8 000.00
			1						
14	1440	Loans	1 1	140	CHF				
14	1440 1460	Loans Loan to partner	1 1	140 140	CHF		8 000.00		8 000.00
	1440 1460 40	Loans Loan to partner Financial assets	1 1	140 140 14	CHF CHF	8 000.00	8 000.00 11 650.00	8 000.00	8 000.00 11 650.00
	1440 1460 40	Loans Loan to partner Financial assets Investments	1 1 1	140 140 14 148	CHF CHF	8 000.00	8 000.00 11 650.00 17 800.00	8 000.00	8 000.00 11 650.00 17 800.00
	1440 1460 40 1480 48	Loans Loan to partner Financial assets Investments Investments	1 1 1 1 1	140 140 14 148 14	CHF CHF	8 000.00 17 800.00	8 000.00 11 650.00 17 800.00 17 800.00	8 000.00 17 800.00	8 000.00 11 650.00 17 800.00 17 800.00
	1440 1460 40 1480 48	Loans Loan to partner Financial assets Investments Investments Machinery	1 1 1 1 1 1	140 140 14 148 14 150	CHF CHF	8 000.00 17 800.00 15 900.00	8 000.00 11 650.00 17 800.00 17 800.00 15 900.00	8 000.00 17 800.00 12 300.00	8 000.00 11 650.00 17 800.00 17 800.00 12 300.00
	1440 1460 40 1480 48 1500 1510	Loans Loan to partner Financial assets Investments Investments Machinery Office furniture and equipment	1 1 1 1 1 1 1	140 140 14 148 14 150 150	CHF CHF	8 000.00 17 800.00 15 900.00 10 500.00	8 000.00 11 650.00 17 800.00 17 800.00 15 900.00 10 500.00	8 000.00 17 800.00 12 300.00 10 500.00	8 000.00 11 650.00 17 800.00 17 800.00 12 300.00 10 500.00
	1440 1460 40 1480 48 1500 1510 1520	Loans Loan to partner Financial assets Investments Investments Machinery Office furniture and equipment Office machinery, information and communication technology	1 1 1 1 1 1 1 1 1	140 140 14 148 14 150 150	CHF CHF CHF CHF CHF	8 000.00 17 800.00 15 900.00 10 500.00 8 650.00	8 000.00 11 650.00 17 800.00 17 800.00 15 900.00 10 500.00 8 650.00	8 000.00 17 800.00 12 300.00 10 500.00 9 578.51	8 000.00 11 650.00 17 800.00 17 800.00 12 300.00 10 500.00 9 578.51

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Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening E CHF	Balance currency	Balance CHF
	150		Tangible assets		14			53 050.00		50 378.51
		1600	Commercial buildings	1	160	CHF				
	160		Tangible fixed asset management		14					
		1700	Patents, know-how, licences, rights and development	1	170	CHF	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	CHF				
		1770	Goodwill	1	170	CHF				
		1779	Correction value of goodwill	1	170	CHF				
	170		Intangible fixed assets		14			29 979.94		29 979.94
		1850	Share capital, rights not paid or non-paid Foundation capital	1	180	CHF	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			412 479.94		409 808.45
			·		1 00			412 479.94 811 616.49		409 808.45 837 192.28
2	14		Fixed Assets							
2	14	2000	Fixed Assets Total Assets	2		CHF	-12 500.00		-25 960.00	
2	14	2000 2030	Fixed Assets Total Assets LIABILITIES	2 2	00	CHF CHF	-12 500.00 -6 000.00	811 616.49	-25 960.00 -6 000.00	837 192.28
2	14		Fixed Assets Total Assets LIABILITIES Suppliers or creditors		00 200			811 616.49 -12 500.00		837 192.28 -25 960.00
2	14		Fixed Assets Total Assets LIABILITIES Suppliers or creditors Deposits received		00 200 200	CHF		-12 500.00 -6 000.00		-25 960.00 -6 000.00
2	14	2030	Fixed Assets Total Assets LIABILITIES Suppliers or creditors Deposits received Suppliers or creditors	2	200 200 200	CHF	-6 000.00	-12 500.00 -6 000.00 -18 500.00	-6 000.00	-25 960.00 -6 000.00 -31 960.00
2	14	2030	Fixed Assets Total Assets LIABILITIES Suppliers or creditors Deposits received Suppliers or creditors Due to banks short/term	2	200 200 200 210	CHF	-6 000.00	-12 500.00 -6 000.00 -18 500.00	-6 000.00	-25 960.00 -6 000.00 -31 960.00

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Accounts

Section Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening E CHF	Balance currency	Balance CHF
	2200	VAT Due	2	220	CHF				
	2201	VAT according to VAT report	2	220	CHF			410.69	410.69
	2206	Withholding tax	2	220	CHF				
	2208	Direct taxes	2	220	CHF				
	2210	Other short-term debts	2	220	CHF	-21 010.00	-21 010.00	-21 010.00	-21 010.00
	2260	Due to partner	2	220	CHF				
	2270	Social insurances and social security institutions	2	220	CHF				
	2279	Source tax	2	220	CHF				
220		Other short-term debts		20			-21 010.00		-20 599.31
	2300	Accrued expenses	2	230	CHF	-2 500.00	-2 500.00	-2 500.00	-2 500.00
	2301	Next year's revenues collected	2	230	CHF				
	2330	Short-term provisions	2	230	CHF	-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		-90 059.31
	2400	Due to banks	2	240	CHF	-25 600.00	-25 600.00	-25 600.00	-25 600.00
	2420	Financial leasing commitments	2	240	CHF	-8 900.00	-8 900.00	-8 900.00	-8 900.00
	2430	Debenture loans	2	240	CHF	-59 000.00	-59 000.00	-59 000.00	-59 000.00
	2450	Loans	2	240	CHF				
	2451	Mortgage	2	240	CHF				
240		Long-term onorous debts		24			-93 500.00		-93 500.00
	2500	Other long-term debts (non-onorous)	2	250	CHF	-22 960.00	-22 960.00	-22 960.00	-22 960.00
250		Other long-term debts		24			-22 960.00		-22 960.00
	2600	Provisions	2	260	CHF	-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	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
	24		Long-term third party capital		2A			-129 530.00		-129 530.00
	2A		Third party capital		2			-206 540.00		-219 589.31
		2800	Equity partner A at the beginning of the year	2	28	CHF	-81 976.49	-81 976.49	-81 976.49	-81 976.49
		2810	Contributions to equity/equity withdrawals partner A	2	28	CHF	-200 000.00	-200 000.00	-200 000.00	-200 000.00
		2820	Private account partner A	2	28	CHF	-25 000.00	-25 000.00	-25 000.00	-25 000.00
		2831	Profit / Loss for the year partner A	2	28	CHF	-16 500.00	-16 500.00	-16 500.00	-16 500.00
		2850	Equity sponsor A at the beginning of the year	2	28	CHF	-89 000.00	-89 000.00	-89 000.00	-89 000.00
		2860	Contributions to equity/equity withdrawals sponsor A	2	28	CHF	-150 000.00	-150 000.00	-150 000.00	-150 000.00
		2870	Private account sponsor A	2	28	CHF	-30 000.00	-30 000.00	-30 000.00	-30 000.00
		2881	Profit / Loss for the year sponsor A	2	28	CHF	-12 600.00	-12 600.00	-12 600.00	-12 600.00
	297		Profit/loss for the period		28					-12 526.48
	28		Equity		2			-605 076.49		-617 602.97
	2		Total liabilities		00			-811 616.49		-837 192.28
* 4			PROFIT & LOSS STATEMENT							
7		3000	Earnings from own products	4	30	CHF			-61 652.74	-61 652.74
		3200	Earnings from resale	4	30	CHF			-50 417.83	-50 417.83
		3400	Earnings from services rendered	4	30	CHF			-23 769.73	-23 769.73
		3600	Other revenues and services	4	30	CHF				
		3710	Own consumption	4	30	CHF				
		3800	Decrease in revenues	4	30	CHF				
		3805	Losses on accounts receivable, credit variation	4	30	CHF				
	30		Net revenues from supplies and services		3					-135 840.30

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Base

Accounts

Section Group	Account	Description	BClass	Gr	Currency Opening currency	Opening Balance currency CHF	Balance CHF
	3900	Change in inventories of in-process products	4	39	CHF		
	3901	Change in inventories of finished products	4	39	CHF		
	3940	Non-invoiced services variations	4	39	CHF		
39		Change in inventories and Non-invoiced services		3			
3		Revenues from supplies and services		E1			-135 840.30
	4000	Raw materials	3	4	CHF	19 688.36	19 688.36
	4200	Expenses for goods for resale	3	4	CHF	12 892.68	12 892.68
	4400	Third party expenses	3	4	CHF	192.86	192.86
	4500	Energy consumption for production	3	4	CHF	891.36	891.36
	4900	Reduction of costs	3	4	CHF		
4		Costs for material, goods, services and energy		E1			33 665.26
E1		Gross operating result after deducting costs for materials and goods		E2		-	102 175.04
	5000	Salaries	3	5	CHF	89 500.00	89 500.00
	5700	Contribution to old age insurance and unemployment	3	5	CHF	12 530.00	12 530.00
	5710	Family equalization fund	3	5	CHF		
	5720	Contribution to pension funds	3	5	CHF		
	5730	Contribution to accident insurance	3	5	CHF		
	5740	Contribution to voluntary daily benefits insurance	3	5	CHF		
	5790	Source tax	3	5	CHF		
	5800	Other personnel expenses	3	5	CHF		
	5810	Training of personnel	3	5	CHF		
	5820	Travel and entertainment expenses effective	3	5	CHF		
	5830	Travel and entertainment expense allowance	3	5	CHF		
	5900	Temporary staff	3	5	CHF		
5		Personnel expenses		E2			102 030.00

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Accounts

Section Group	Account	Description	BClass	Gr	Currency Opening currency	Opening Balance currency CHF	Balance CHF
E2		Gross operating result after deducting personnel expenses		E 3			-145.04
	6000	Rental	3	60	CHF	29 500.00	29 500.00
	6040	Cleaning of facilities	3	60	CHF		
60		Rental		6			29 500.00
	6100	Maintenance, repairs and replacement of tangible assets	3	61	CHF		
	6105	Leasing costs tangible assets	3	61	CHF		
61		Maintenance, repairs and replacement of tangible assets		6			
	6200	Repairs	3	62	CHF		
	6210	Fuel	3	62	CHF		
	6220	Car insurance	3	62	CHF		
	6260	Car leasing and rental	3	62	CHF		
	6270	Car costs - private part	3	62	CHF		
	6282	Transportation expenses	3	62	CHF		
62		Vehicle and transportation expenses		6			
	6300	Insurance for damage of items	3	63	CHF		
63		Insurance for damage of items		6			
	6402	Electricity	3	64	CHF		
	6410	Heating expenses	3	64	CHF		
	6430	Water	3	64	CHF		
	6460	Garbage	3	64	CHF		
64		Energy and disposal costs		6			
	6500	Office supplies	3	65	CHF		
	6503	Technical magazines, newspapers, periodicals	3	65	CHF		
	6510	Telephone / internet	3	65	CHF		
	6511	Hosting at third-party	3	65	CHF		
	6513	Postal charges	3	65	CHF		

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Base

Accounts

Section Group	Account	Description	BClass	Gr	Currency Opening currency	Opening Balance currency CHF	Balance CHF
	6570	IT charges including leasing	3	65	CHF		
	6580	Licenses and updates	3	65	CHF	7.63	7.63
	6583	Consumables	3	65	CHF		
65		Administrative and IT costs		6			7.63
	6600	Advertising	3	66	CHF		
	6642	Gifts to customers	3	66	CHF		
66		Advertising		6			
	6700	Various costs for the financial year	3	67	CHF		
67		Various costs for the financial year		6			
6		Other operating expenses, depreciation, value adjustments and financial results		E3			29 507.63
E3		Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)		E4			29 362.59
	6800	Depreciation and value adjustments of fixed assets	3	68	CHF	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			32 962.59
	6900	Financial costs	3	69	CHF	659.00	659.00
	6949	Exchange rate loss	3	69	CHF	551.09	551.09
	6950	Financial revenue	4	69	CHF		
	6999	Exchange rate profit	4	69	CHF		
69		Financial costs and revenue		E 5			1 210.09
E5		Operating result before taxes (EBT)		E6			34 172.68
	7000	Non-operating revenue	4	7	CHF	-11 699.16	-11 699.16

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Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency Opening currency	Opening Balance currency CHF	Balance CHF
		7010	Non-operating costs	3	7	CHF		
		7500	Corporate real estate revenues	4	7	CHF	-35 000.00	-35 000.00
		7510	Corporate real estate costs	3	7	CHF		
	7		Non-operating items		E6			-46 699.16
		8000	Extraneous costs	3	8	CHF		
		8100	Extraneous revenue	4	8	CHF		
		8500	Extraordinary, unique costs or costs relating to other accounting periods	3	8	CHF		
		8510	Extraordinary, unique revenue or revenue relating to other accounting periods	4	8	CHF		
	8		Results of extraneous, extraordinary or unique character, or for other accounting periods		E6			
	E6		Profit or loss before taxes		E7			-12 526.48
		8900	Direct taxes	3	89	CHF		
	89		Direct taxes		E7			
	E7		Annual profit or loss		297			-12 526.48
	00		Difference should be = 0 (blank cell)					
* 03			COST CENTERS					
		.PAC	Packaging A		INV	CHF		
		.RM	Raw materials A		INV	CHF		
		.AM	Auxiliairy materials A		INV	CHF		
	INV		Total inventories					

19.12.2017 -15-

Base

Accounts

ΡU

Total publicity

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

19.12.2017 -16-

Base

Budget

Date End Repeat Description Debit A/C Credit A/C Currency Amount Currency Exchange Rate Amount Currency Total Total VAT Code %VAT VAT Acc CHF CHF

19.12.2017 -17-

Base

Totals

Group	Description	Gr	Opening CHF	Balance CHF
1	Total Assets	01	811 616.49	837 192.28
2	Total Liabilities	01	-811 616.49	-824 665.80
01	Net Profit(+) Loss(-) from Balance Sheet	00		12 526.48
3	Total Expenses	02		170 012.98
4	Total Revenue	02		-182 539.46
02	Loss(+) Profit(-) from Profit & Loss Statement	00		-12 526.48
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			

19.12.2017 -18-

Base

VAT codes

	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%\/ \ T	VAT% on Gross	%NonDed	VAT account
Group	VAI Code	•	GI	GH	Due VAT	Amount type	70 V A I	VAT% OII GIOSS	%NonDed.	VAT account
		Explanations								
		V = Sales (200)								
		VS = Discount sales and services (235)								
		B = Acquisition tax (380)								
		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-2018.171114								
		Last update: 15.11.2017								
		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			
	V80	Sales and services 8.0%	1.1	200;301	Yes		8.00			
	V77-B	Sales and services 7.7% (chosen)	1.1	200;205;302	Yes		7.70			
	V80-B	Sales and services 8.0% (chosen)	1.1	200;205;301	Yes		8.00			
	V25-N	Sales and services 2.5% 2018	1.1	200;312	Yes		2.50			
	V25	Sales and services 2.5% 2017	1.1	200;311	Yes		2.50			
	V37	Sales and services 3.7%	1.1	200;342	Yes		3.70			
	V38	Sales and services 3.8%	1.1	200;341	Yes		3.80			
	VS77	Discount Sales and services 7.7%	1.1	235;302			7.70			
	VS80	Discount Sales and services 8.0%	1.1	235;301			8.00			
	VS25-N	Discount Sales and services 2.5% 2018	1.1	235;312			2.50			
	VS25	Discount Sales and services 2.5% 2017	1.1	235;311			2.50			
	VS37	Discount Sales and services 3.7%	1.1	235;342			3.70			
	VS38	Discount Sales and services 3.8%	1.1	235;341;			3.80			
1.1		Taxable turnover (299)	1							
	F1	1. Flat tax rate 2017	1.F	200;321	Yes					
	F2	2. Flat tax rate 2017	1.F	200;331	Yes					
	FS1	Discount Sales and services 1. Flat tax rate 2017	1.F	235;321						

19.12.2017 -19-

Base

VAT codes

VAI	codes									
Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	FS2	Discount Sales and services 2. Flat tax rate 2017	1.F	235;331						
	F3	1. Flat tax rate 2018	1.F	200;322	Yes			Yes		
	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 (321-331)	1							
	B77	Acquisition tax 7.7% (With VAT/Sales tax)	1.2	382	Yes		7.70			
	B80	Acquisition tax 8% (With VAT /Sales tax)	1.2	381	Yes		8.00			
	B77-1	Acquisition tax 7.7% (Without VAT/Sales tax)	1.2	382	Yes	1	7.70			
	B80-1	Acquisition tax 8% (Without VAT/Sales tax)	1.2	381	Yes	1	8.00			
	B77-2	Acquisition tax 7.7% (VAT /Sales tax amount)	1.2	382	Yes	2	7.70			
	B80-2	Acquisition tax 8% (VAT/Sales tax amount)		381	Yes	2	8.00			
1.2		Total Tax on purchases (380-381)	1							
1		Total VAT Due (399)	Т							
		Recoverable VAT								
	M0	Exempt material- and service expenses	2							
	10	Exempt investment and operating expenses	2	xxx;						
	M77	Purchase of material and services 7.7% (With VAT /Sales tax)	2	400			7.70			
	M80	Purchase of material and services 8.0% (With VAT /Sales tax)	2	400			8.00			
	M77-1	Purchase of material and services 7.7% (Without VAT /Sales tax)	2	400		1	7.70			
	M80-1	Purchase of material and services 8.0% (Without VAT /Sales tax)	2	400		1	8.00			
	M77-2	Purchase of material and services 7.7% (VAT/Sales tax amount)	2	400		2	7.70			
	M80-2	Purchase of material and services 8.0% (VAT/Sales tax amount)	2	400		2	8.00			
	M25	Purchase of material and services 2.5%	2	400			2.50			
	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								

19.12.2017 -20-

Base

VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	177	Investment and operating expenses 7.7%	2	405			7.70			
	177-2	Investment and operating expenses 7.7% (VAT/Sales tax amount)	2	405		2	7.70			
	180	Investment and operating expenses 8.0%	2	405			8.00			
	125	Investment and operating expenses 2.5%	2	405			2.50			
	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			
	K80-A	Subsequent adjustment of prior tax 8 % (410)	2	410			8.00			
	K77-B	Corrections of prior tax 7.7% (415)	2	415	Yes		7.70			
	K80-B	Corrections of prior tax 8% (415)	2	415	Yes		8.00			
	K77-C	Reductions of the deduction of prior tax 7.7% (420)	2	420;900	Yes		7.70			
	K80-C	Reductions of the deduction of prior tax 8% (420)	2	420;900	Yes		8.00			
	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)	Т							
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						
	Z0	Gifts, dividends, compensation for damages etc.	Z	910						
Z TT		Not considered Final total for control	TT							

19.12.2017 -21-

Base

Exchange rates

Ref.Currency	Currency	Text	Mult.	Exchange rate	Rate Opening
CHF	EUR	Euro	-1.00	1.200000	1.200000
CHF	USD	US Dollar	-1.00	0.953840	0.939590
CHF	EUR	Euro	-1.00	1.231550	
CHF	USD	US Dollar	-1.00	0.900800	
CHF	EUR	Euro	-1.00	1.061590	
CHF	USD	US Dollar	-1.00	0.930940	

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Base

19.12.2017 -23-

Accounting 2015

Company XXX

Base

Journal

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

invoice with multiple VAT %

example of Credit note

01.01.2020	1	Exchange rate diff. not calculated the previous year	6949	1090	100.00	CHF	1.000000	100.00			
02.01.2020	1	Payment inv. #560 for purchase abroad in Euro	4200	1024	10 500.00	EUR	1.200000	12 600.00			
03.01.2020	1	Invoice #145 issued to customer White	1100	3000	500.00	CHF	1.000000	500.00	V77	-7.70	-35.75
03.01.2020	2	Purchase in cash USD foreing newspaper	6580	1000	8.00	USD	0.953840	7.63			
03.01.2020	3	Exchange operation CHF/ USD	1020	1025	100.00	USD	0.953840	95.38			
03.01.2020	4	Transfer from USD1 to USD2 account	1026	1025	1 000.00	USD	0.953840	953.84			
03.01.2020	5	Transfer from USD1 account to EUR account	1024		1 000.00	EUR	1.203631	1 203.63			
03.01.2020	5	Transfer from USD1 account to EUR account		1025	1 234.30	USD	0.975152	1 203.63			
03.01.2020	2	Payment inv. #250 for purchase abroad in USD	4000	1025	9 600.00	USD	0.890240	8 546.30			
05.01.2020	3	Payment received for sales invoice re. finished products	1020	1100	30 600.00	CHF	1.000000	30 600.00			
15.01.2020	4	Invoice #131 issued for sales of products	1100	3200	42 500.00	CHF	1.000000	42 500.00	V77	- 7.70 ·	-3 038.53
22.01.2020	5	Rent payment	6000	1020	29 500.00	CHF	1.000000	29 500.00			
28.01.2020	6	Invoice rec'd for purchase of raw materials	4000	2000	11 200.00	CHF	1.000000	11 200.00	M77	7.70	800.74
29.01.2020	6	Invoice from supplier Smith & CO.		2000	1 300.00	CHF	1.000000	1 300.00			
29.01.2020	6	Amount subj. to 7.70% VAT	4000		800.00	CHF	1.000000	800.00	M77	7.70	57.20
29.01.2020	6	Amount subj. to 3.70% VAT	4400		200.00	CHF	1.000000	200.00	137	3.70	7.14

19.12.2017 -24-

Base

Journal

Date	Doo	Description	Debit A/C	Credit A/C	Currency Amount	Currency	Exchange Rate	Amount CHF	VAT Code	%VAT	VAT Acc CHF
29.01.2020	6	Amount subj. to 2.50% VAT	4200		300.00	CHF	1.000000	300.00	125	2.50	7.32
30.01.2020	7	Payment received for invoice #131 for resale of products	1020	1100	42 500.00	CHF	1.000000	42 500.00			
30.01.2020	8	Received utilities invoice	4500	2000	960.00	CHF	1.000000	960.00	177	7.70	68.64
31.01.2020	6	Exchange rate loss	6949	1024		CHF		3.63			
31.01.2020	6	Exchange rate loss	6949	1025		CHF		447.46			
31.01.2020	9	Payment of net salaries	5000	1020	89 500.00	CHF	1.000000	89 500.00			
31.01.2020	10	Social contributions	5700	1020	12 530.00	CHF	1.000000	12 530.00			
02.02.2020	11	Sales of products in cash - Invoice #202	1020	3000	65 900.00	CHF	1.000000	65 900.00	V77	-7.70	-4 711.51
02.02.2020	12	Payment received for invoice #120 for services rendered	1020	3400	25 600.00	CHF	1.000000	25 600.00	V77	-7.70	-1 830.27
03.02.2020	13	Invoice for services re.ancillary activity	1000	7000	12 600.00	CHF	1.000000	12 600.00	V77	-7.70	-900.84
04.02.2020	14	Rent payments received	1020	7500	35 000.00	CHF	1.000000	35 000.00			
23.03.2020	6	Sale of goods - Invoice nr. 203	1100	3200	12 000.00	CHF	1.000000	12 000.00	V77	-7.70	-857.94
25.03.2020	7	Credit note on Invoice nr.203	3200	1100	200.00	CHF	1.000000	200.00	-V77	7.70	14.30
31.03.2020	15	Invoice #145 issued for sales of products	1100	3200		CHF	1.000000		V77	-7.70	
31.03.2020		Charging quarterly automatic VAT	2201	2200		CHF	1.000000	10 758.70			
10.04.2020		VAT 1 quarter 2015 payment	2200	1020		CHF	1.000000	10 758.70			
30.06.2020	15	Interest expense	6900	1020	659.00	CHF	1.000000	659.00			
31.12.2020	16	Depreciation	6800	1500	3 600.00	CHF	1.000000	3 600.00			
31.12.2020	58	Computer purchase in EUR	1520	1090	1 000.00	CHF	1.000000	1 000.00	177	7.70	71.49
31.12.2020	58	Computer invoice payment	1090	1024	1 000.00	EUR	1.061590	1 061.59			

19.12.2017 -25-

Base

Info file

Description Value

File info

 Date
 19.12.2017

 Time
 15:20:23

 Program version
 9.0.0.171211

 Hash algorithm
 Sha2-256

Total Hash 32ec086b72a7579e33db263ab438b841

File

File Name C:/Users/annelies/Documents/GitHub/doc9/english/files/Smith & Sons_2020.ac2

Date last saved 19.12.2017
Time last saved 14:14:21
File size 1457624
File password protected No

Header Left Smith & Sons
Header Right Accounting 2020

Decimal points for amounts 2

Rounding Type 3:Commercial/Arithmetic (Half up)

Language in use English
Language used to create English
Version Creation 7.0.8.141203
Version Last saved 9.0.0.171211
Version Max saved 9.0.0.171211

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
Web
Email
Phone
Mobile
Fax

Fiscal number VAT Number

Free texts

19.12.2017 -26-

Base

Info file

Description Value

Accounting data base

Entire recalculation No **Basic Currency** CHF Decimal points for amounts in

foreign currency

Opening date 01.01.2020 Closure date 31.12.2020

Obligatory transaction date Yes Cost center sign relative to No

amount

File from previous year Company 2014.ac2

2201 **VAT Account**

VAT rounding CC1 VAT amount CC2 VAT amount CC3 VAT amount

USD Currency 2 Decimal points amounts in 2 currency 2 Decimal points amounts

currency2

Account for exchange rate profit 6999 Account for exchange rate loss 6949

Difference on initial balance Debit/credit difference

Exchange rate Profit/Loss not

registered

Yes

GiyQinZNVAR680FFCph98sw64iWOAWqX

Table name	Accounts
Xml Table name	Accounts
Table header	Accounts
Number of rows	267
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	59
Number of accounts	147
Number of accounts with a balance	69
Number of accounts with transactions	28
Hash of the balance	8xHg2oLvKL7u81l6ABXQngYXOOd/hLyJ
Number of accounts with opening balance	51

Table name **Transactions** Xml Table name **Transactions**

Hash of the opening balance

19.12.2017 -27-

Base

Info file

Description Value

Table header Transactions

Number of rows 52

Hash complete wRqwlol0zWGwsmyQ2vZVWg11gOa7gAMo

Rows with errors 0
Rows with messages 0
Protected rows 0
Locked rows 29

Hash rows locked pj8MPhm5iKkt42X80ID9bB2tfZp/BbIn

Earliest transaction date

Number of last locked

Latest transaction date 31.12.2020

Transaction lock is used Yes
Transaction lock is valid Yes

Active date for the transaction 25.03.2020

lock

29

transaction

Date of last locked transaction 25.03.2020 Amount of last locked 438 851.50

transaction

Progressive hash of last locked

transaction

ggrfBNP4.Q8IIcx4Q.M4WJNKIV.elbQwE4/glA+Ok6juF4

Table nameVatCodesXml Table nameVatCodesTable headerVAT codes

Number of rows 90

Hash complete bCbH4yhd6Z0LpTDptT1svmL9zUtt2XXk

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

Table nameExchangeRatesXml Table nameExchangeRatesTable headerExchange rates

Number of rows6Rows with errors0Rows with messages0Protected rows0Locked rows0

Table nameBudgetXml Table nameBudgetTable headerBudgetNumber of rows1Rows with errors0Rows with messages0Protected rows0

19.12.2017 -28-

Base

Info file

Description Value

Locked rows 0

LockTransactions

Transaction lock is used Yes
Transaction lock is valid Yes

Active date for the transaction

lock

No

25.03.2020

Transaction lock password protected

Number of last locked 29

transaction

Date of last locked transaction 25.03.2020 Amount of last locked 438 851.50

transaction

Progressive hash of last locked gqrfBNP4.Q8Ilcx4Q.M4WJNKIV.elbQwE4/glA+Ok6juF4

transaction

19.12.2017 -29-

Complete

AccountsReport Columns Month;

Column															
* BALANCE SHEET	BClass Gr Currency	Opening CHF 61.01.2020	Balance CHF Debt Per. Co. 31.01.2020 Jan 1	F Credit Par. CHF Movement CHF Balance CHF Debt Par. CHF 10 Jan 20 28 02 2000 Feb 20	Credit Par. CHF Movement CHF Balance CHF Debit Par. CHF Credit Par. Feb 20 Feb 20 31.03.0000 Mar 20 Mar	DE Movement DEF Balance DEF Data Par. Di 20 Mar 20 30.04.2020 Apr. 1	of Credit Per, CHF Movement CHF Balance CHF Debit Per, CHF Credit 20 Apr 20 Apr 20 31.05.2020 May 20	Per CHF Movement CHF Battanca CHF Debt Per May 20 May 20 30.06.2020 a	. DIF Credit Per. DIF Movement CIFF Balance DIF Debit Per. CIFF Credit in 70 Jun 70 Jun 70 31.07.2020 Jul 70	Per CHE Movement CHE States on CHE Debt Per CHE Check F Jul 20 Jul 20 31.08.2020 Aug 20	Per CHF Movement CHF States on CHF Debt Per CHF Check F Aug 20 Aug 20 30.00.2020 Sep 20	Nr. CHF Movement CHF Balance CHF Debt Pw. CHF Could Sep 20 31.10.2020 Oxt 20	Per CHF Movement CHF Balance CHF Debt Per CHF Credit P Out '20 Oct '20 30.11.2000 Nov '20	W. CHF Movement CHF Balance CHF Debt Per. CHF Nov 20 Nov 20 21.12.2020 Dec 20	Credit Per, CHF Movement CHF Batanoa CHF Debit Per, CHF Credit Per, CHF Movement CHF Dec 20 Sec 20 31, 12, 2009 2000 2000 2000 2000
SHEET 1 ASSETS															
	1 100 CHF	14 100.00	14 092.37 104 735.38 73 195.3	7.63 -7.63 26 692.37 12 600.00 8 131 530.00 -56 334.62 231 236.38 126 500.00 3 12 603.63 -11 600.00 10 344.00	12 600.00 26 692.37 126 500.00 231 235.36 10 344.00	26 692:37 220 476:58 10 344:00	26 692.37 10 756.70 -10 756.70 220 476.68 10 344.00	26 692:37 219 817:68 10 344:00	26 692 37 659 00 -659 00 219 817 68 10 344 00	26 692.37 219 817.68 10 344.00	26 692.37 219 817.68 10 344.00	26 662.37 218 817.68 10 344.00	26 692.37 219 817.68 10 344.00	26 992 37 219 817 68 9 282 41	25 692.37 12 600.00 7.53 12 592.37 219 817.68 199 605.38 142 947.70 56 747.68 1 061.59 -1 061.59 9 282.41 1 203.63 13 665.22 -12 461.59
2008 Back control	4 400 1100	12 101 11	4.340.04	11 200 01 11 200 01	10 344.00	10 344.00	10 344.00	10 344.00	10 344.00	10 344.00	10 344.00	10 344.00	10 344.00	9 282 41 1 249 94	1061.59 -1061.59 9 282.41 1 203.63 13.655.22 -12.461.59 12.46.61 -11.246.61
USD1 1026 Bank account USD2	1 100 USD		953.84 953.8	4 953.84 953.84 5 155 307.87 40 035.02 270 475.53 129 100.00	953.84	953.84	953.84	953.84	953.84	953.84	953.84	953.84	953.84	953.84	953.84 953.84 953.84
Cash and cash equivalents 1050 Bonds and	10 1 105 CHF	211 410.55	131 375.53 75 352.0	5 155 387.87 -00 035.02 270 475.53 139 100.00 25 000.00	139 100.00 270 475.53 25 000.00	259 716.83 25 000.00	10 758.70 -10 758.70 259 716.83 26 000.00	259 057.83 25 000.00	659.00 -659.00 259.057.03 25.000.00	259 057.83 25 000.00	259 057.83 25 000.00	259 657.83 25 000.00	259 057.83 26 000.00	257 996.24 26 000.00	1 061.59 -1 061.59 257 996.24 214 452.85 167 867.16 46 585.69
stocks 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	26 003.00
1050 Internal transfers Transfer accounts	1 109 CHF	100.00		100.00 -100.00										61.59 1 061.59 61.59 1 061.59	1000.00 61.59 61.59 1061.59 1100.00 -35.41 1000.00 61.59 61.59 1061.59 1100.00 -35.41
	1 110 CHF	6 200 00	-23 900.00 43 000.0	0 73 100 00 -30 100 00 -23 900 00	-12 100.00 12 000.00 200	.00 11 800.00 -12 100.00	-12 100.00	-12 100.00	-12 100.00	-12 100.00	-12 100.00	-12 100.00	-12 100.00	-12 100.00	-12 100.00 55 000.00 73 300.00 -18 300.00
	1 110 CHF	-3 600 00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00	-3 600.00
Accounts receivable	10		-27 500.00 43 000.0		-15 700.00 12 000.00 200		-15 700.00	-15 700.00	-15 709.00	-15 700.00	-15 700.00	-15 700.00	-15 700.00	-15 700.00	-15 700.00 55 000.00 73 390.00 -18 390.00
1140 Advances and loans 1176 Withholding tax	1 114 CHF	8 900.00	6 900.00	8 900.00	5 500.00	6 900.00 3 650.00	6900.00	6 900.00	6 900.00 3 650.00	00.00	8 900.00	8 900.00	6 900.00 3 650.00	6 900.00 3 650.00	6 900.00
1180 Receivables from social	1 114 CHF 1 114 CHF	3 650 00 3 650 00	9 630.00	3 650.00 9 630.00	8 620'00 3 620'00	9 630.00	3 650.00 9 630.00	3 650.00 9 630.00	3 650.00 9 630.00	9 630.00 9 630.00	9 630.00	9 630.00	3 650.00 9 630.00	9 630.00	3 630.00 3 690.00
insurances and social security institutions 1188 Source tax	1 114 CHF 1 114 CHF	6 300 00 2 630 00	6 300.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00	6 300.00 2 630.00
1185 Source tax 1190 Various short- term receivables Other short- term receivables															
Other short- term receivables	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	29 110.00	29 110.00	29 110.00	29 110.00	29 110.00
1200 Goods for	1 120 CHF 1 120 CHF 1 120 CHF		25 360.00 6 123.00 693.00	25 350.00 6 123.00 693.00	25 360.00 6 123.00 603.00	25 360.00 6 123.00 693.00	25 360.00 6 123.00 693.00	25 360.00 6 123.00 693.00	25 360.00 6 123.00 693.00	25 360.00 6 123.00	25 360.00 6 123.00 693.00	25 360.00 6 123.00	25 360.00 6 123.00 603.00	25 300.00 6 123.00 693.00	25 300 00 6 123.00 603.00
1330 Comments			1 360.00	1 360.00	1 360.00		1360.00			693.00		1360.00	1 360.00	1 360.00	1 360 00
1250 Finished	1 120 CHF 1 120 CHF 1 120 CHF		15 600.00	15 600.00 63 000.00	15 600.00 63 000.00	1 360.00 15 600.00 63 000.00	15 600.00 63 000.00	1 350.00 15 600.00 63 000.00	1 300.00 15 600.00 63 000.00	1 350.00 15 600.00 63 000.00	1 360.00 15 600.00 63 000.00	15 600.00 63 000.00	15 600.00 63 000.00	15 600.00 63 000.00	15 600.00 63 000.00
products 1280 Non-involved services	1 120 CHF		9 650.00	9 650.00	9 650.00	9 650.00	9650.00	9 650.00	9 650.00	9 650.00	9 650.00	9 650.00	9 650.00	9 650.00	9 890.00
1300 Prepaid expenses	10 1 130 CHF		121 786.80	121 786.00 1 200.00	121 786.00 1 200.00	121 786.00 1 200.00	121 786.00 1 200.00	121 786.00 1 200.00	121 786.00 1 200.00	121 786.80 1 200.00	121 786.80 1 200.00	121 786.90 1 200.00	121 786.00 1 200.00	121 786.00 1 200.00	121 786.00 1 200.00
1301 Accrued income Prepaid Expenses	1 130 CHF 10	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00	6 930.00 8 130.00
Current	1	399 136.55	88 901.53 118 352.8	5 228 587.87 -110 235.02 428 001.53 139 100.00	139 100.00 439 801.53 12 000.00 200.	00 11 800.00 429 042.83	10 758.70 -10 758.70 429 042.83	428 383.83	659.00 -659.00 428 383.83	428 383.83	428 383.83	428 383.83	428 383.83	427 383.83 1 061.59	2 061.59 -1 000.00 427 383.83 270 514.44 242 267.16 28 247.28
	1 140 CHF			3 650 00	3 650.00	3 650.00	3 650.00	3 650.00	3 650 00	3 650.00	3 650.00	3 650.00	3 650.00	3 650.00	3 650.00
1400 Bonds and slocks 1440 Loans Financial assets	1 140 CHF 14	8 000 00 11 650 00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00	8 000.00 11 650.00
	1 148 CHF	17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00	17 800.00 17 800.00
1500 Machinery 1510 Office furniture	1 145 CHF 14 1 150 CHF 1 150 CHF	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	15 900.00 10 500.00	12 300.00 10 500.00	3 600.00 -3 600.00 12 300.00 3 600.00 -3 600.00
1480 Investments 1500 Machinery 1510 Office familiars and equipment 1520 Office machinery, information and communication technology	1 150 CHF	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	8 650.00	9 578.51 928.51	928.51 9.578.51 928.51 928.51
communication technology 1530 Motor vehicles 1540 Tools and	1 150 CHF 1 150 CHF	8 400.00 9 600.00	8 400.00	8 400.00 9 600.00	8 400.00 9 600.00	8 400.00	8 400.00 9 600.00	8 400.00 9 600.00	8 400.00 9 600.00	8 400.00 9 600.00	8 400.00 9 600.00	8 400.00	8 400.00 9 600.00	8 400.00 9 600.00	8 400.00 9 600.00
equipment	1 150 CHF	9 500.00		9 600.00 53 650.00	9 600.00 53 650.00	9 600.00 53 656.00	9 600.00 53 950.00	9 600.00 53 050.00	9 500.00 53 059.00	9 600.00 53 050.00	9 600.00 53 650.00	9 600.00 53 650.00	9 600.00 \$3 050.00	9 500.00 50 378.51 928.51	9 500.00 3 500.00 -2 571.49 50 376.51 928.51 3 600.00 -2 571.49
Tangible assets Tangible fixed asset management	14														
	1 170 CHF	20.070.04	m am as	29 979.94	29 979.94	29 979.94	29.979.94	29 979.94	29 979 94	29 979 94	29 979.94	29 979.94	29 979.94	29 979 94	29 972 94
rights and development															
Intangible fixed assets	14	29 979.94		29 979.94	29 979.94	29 979.94	29 979.94	29 979.94	29 979 94	29 979.94	29 979.94	29 979.94	29 979.94	29 979 94	29 979.94
1850 Share capital, rights not paid or non-paid	1 180 CHF	300 000 00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00
1850 Share capital, rights not paid or non-paid Foundation capital Capital or non- paid Foundation capital	14	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	399 099.00	300.000.00	300 000.00	300 000.00	300 000.00	300 000.00	300 003.00
Fixed Assets		412 479.94		412 479.94	412 479.94	412 479.94	412 479.94	412 479.94	412 479.94	412 479.94	412 479.94	412 479.94	412 479.94		3 600.00 -2 671.49 409 808.45 928.51 3 600.00 -2 671.49
Total Assets	00	811 616.49	01 381.47 118 352.8	5 228 587.87 -110 235.02 840 481.47 139 100.00	139 100.00 852 281.47 12 000.00 200.	00 11800.00 841522.77	10 758.70 -10 758.70 841 522.77	840 863.77	659.00 -659.00 840 863.77	840 863.77	840 863.77	840 863.77	840 863.77	837 192.28 1 990.10	5 661.59 -3 671.49 837 192.28 271 442.95 245 867.16 25 575.79
	2 200 CHF			13 460 00 -13 460 00 -25 960 00	-25 960.00	-25 960.00	-25 960.00	-25 960.00	-25 960 00	-25 960.00	-25 960.00	-25 960.00	-25 960.00	-25 960.00	-25 900.00 13 460.00 -13 460.00
2030 Deposits received	2 200 CHF 20	-6 000.00 -18 500.00		-6 000.00 13 460.00 -13 460.00 -31 960.00	-6 000.00 -31 960.00	-6 000.00 -31 960.00	-6 000.00 -31 960.00	-6 000.00 -31 960.00	-6 000.00 -31 960.00	-5 000.00 -31 960.00	-6 000.00 -31 960.00	-6 000.00 -31 960.00	-6 000.00 -31 960.00	-6 000.00 -31 980.00	-5 000.00 -31 960.00 13 460.00 -13 460.00
Suppliers or creditors 2100 Due to banks shorthern	2 210 CHF			-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000 00
Short-term oncrous debts	20	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-29 090.00	-29 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00	-20 000.00
2200 VAT Due 2201 VAT according to VAT report	2 220 CHF 2 220 CHF		-2 133.24 941.0		-10 758.70 10 758 7 442.62 -7 442.62 339.20 10 773.00 857		339.20	339.20	339.20	339.20	339.20	339.20	339.20	410.09 71.49	10 758.70 10 758.70 71.49 410.59 11 785.53 11 374.84 410.59
2210 Other short- term debts	2 220 CHF	-21 010 00 -21 010 00		-21 010.00 4 3 07428 -2 133.24 -30 585.86	-21 010.00 7 442.62 -7 442.62 -31 429.50 10 773.00 11 616	-21 010.00 54 -843.64 -20 670.80 10 758.7	-21 010.00 10 10 758.70 -20 670.80	-21 010.00 -20 670.00	-21 010.00 -20 670.00	-21 010.00 -29 670.80	-21 010.00 -20 670.80	-21 010.00 -20 670.80	-21 010.00 -20 670.00	-21 010.00 -20 599.31 71.49	-21 010.00 71.49 -20 599.31 22 544.23 22 133.54 419.69
Other short- term debts 2300 Accrued expenses	2 230 CHF			2 500.00	-2 500.00	-2 500.00	-2500.00	-2 500.00	-2 500.00	-2 500.00	-2 500.00	-2 500.00	-2 500.00	-2 500.00	-2 500.00
2330 Short-term	2 230 CHF			-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000.00	-15 000 00
Accruals and deferred income	20	-17 500.00	-17 500.00	-17 500.00	-17 500.00	-17 500.00	-17 S00.00	-17 500.00	-17 500.00	-17 500.00	-17 500.00	-17 500.00	-17 500.00	-17 500.00	-17 500.00
Short-term third party capital	2A	-77 010.00	92 603.24 941.0	4 16 534.28 -15 593.24 -100 045.86	7 442.62 -7 442.62 -100 889.50 10 773.00 11 616.	64 -843.64 -90 130.80 10 758.7	0 10 758.70 -90 130.80	-90 130.80	-90 130.80	-90 130.80	-90 130.80	-90 130.80	-90 130.80	-90 059.31 71.49	71.49 -90 059.31 22 544.23 35 593.54 -13 049.31
	2 240 CHF	-25 600.00 -8 900.00	-25 600.00	-25 600.00 -6 900.00	-25 600.00 -6 500.00	-25 600.00 -8 900.00	-25 600.00 -6 900.00	-25 600.00 -8 900.00	-25 600.00 -8 900.00	-25 600.00 -8 900.00	-25 600.00 -6 900.00	-25 600.00 -6 900.00	-25 600.00 -6 900.00	-25 600.00 -8 900.00	-25 600.00 -8 900.00
2400 Due to banks 2420 Financial lessing commitments	2 240 CHF	-8 900 00													
2430 Debenture loans Long-term oncrous debts	2 240 CHF 24	-59 000 00 -93 500 00		-59 000.00 -93 500.00	-59 000.00 -93 500.00	-59 000.00 -93 500.00	-59 000.00 -93 500.00	-59 000.00 -93 590.00	-09 000.00 -03 500.00	-59 000.00 -93 500.00	-09 000.00 -03 500.00	-59 000.00 -93 500.00	-50 000.00 -93 500.00	-59 000.00 -03 500.00	-00 000 00 -03 500 00
onorous debts 2500 Other long-term				-22 900.00	-22 960.00	-22 960.00	-22 960.00	-22 960.00	-22 900.00	-22 960.00	-22 960.00	-22 900.00	-22 960.00	-22 900.00	-22 960.00
onorous)	24	-22 960.00		-22 960.00	-22 960.00	-22 960.00	-22 960.09	-22 960.00	-22 960.00	-22 960.00	-22 960.00	-22 960.00	-22 960.09	-22 960.00	-22 963.00
	2 260 CHF	-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	-13 070.00	-13 070.00	-13 070.00 -13 970.00	-13 070.00 -13 070.00	-13 070.00 -13 070.00	-13 070.00 -13 070.00	-13 070.00 -13 070.00
2000 Provisions Provisions and similar statutory posts	24	-13 070.00	-13 070.00	-13 070.00	-13 070.00	-13 070.00	-13070.00	-13 070.00	9.12.2017	-13 070.00	-13 070.00	-13 070.00	-13 070.00	-13 070.00	-30-

Complete

AccountsReport Columns Month:

term 2A	-129 530	0.00 -129 530.00 -129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00	-129 530.00
party		0.00 -222 133.24 941.04 16 534.28 -15 593.24 -229 575.86	7 442.62 -7 442.62 -230 419.50 10 773.00 11		10 758.70 -219 660.80	-219 660.80	-219 660.80	-219 660.80	-219 660.80	-219 660.80	-219 660.80	-219 589.31 71.49	71.49 -219 589.31 22 544.23 35 593.
il				-01 975.49	10 758.70 -219 660.80	-219 660.80 -81 975.49	-219 660.80 -01 976.49	-219 660.80 -81 976.49	-219 660.80 -01 976.40	-219 660.80 -81 976.49	-219 660.80 -01 975.49	-219 589.31 71.49 -01 070.49	71.49 -219 589.31 22 544.23 35 593.
eartner A 2 28 eginning ear utions to 2 28	CHF -200.00	0.00 -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
ear utions to 2 28 equity wats A		000 -2500000 -2500000	25.000.00	-25.000.00	-25.000.00	-25,000,00	-25 000 00	-25,000,00	25.000.00	25.000.00	-25 000.00	250000	-25 mam
A account 2 28 A Loss for 2 28 r partner	CHF -16 50	0.00 -25.000.00 -25.000.00 -16.500.00 -16.500.00	-15 500.00 -16 500.00	-25 000.00 -16 500.00	-16 500.00	-25 000.00 -16 900.00	-16 500.00	-25 000 00 -16 500 00	-16 500.00	-25 000.00 -16 500.00	-25 000.00 -16 500.00	-25 000.00 -16 900.00	-16 500 00
sporace 2 28	CHF -89 00	0.00 -89 000.00 -89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00	-89 000.00
utions to 2 28	CHF -150 00	10.00 -150.000.00 -150.000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00	-150 000.00
iquity wals rA account 2 28 rA Loss for 2 28 r	CHF -30 00	-30 000.00	-30 000.00	-30 000.00	-30 000.00	-30 000.00	-30 000.00	-30 000 00	-30 000.00	-30 000.00	-30 000.00	-30 000.00	-30 000.00
Loss for 2 28 r rA	CHF -12 60		-12 600.00	-12 600.00	-12 600.00 -16 785.45	-12 600.00	-12 600.00	-12 600.00	-12 600.00	-12 600.00	-12 600.00	-12 600.00	-12 600.00
r A oss for 28 lod		125 828.26 165 753.38 39 925.72 125 828.26 -5 829.15	131 657 38 -131 657 38 -16 785 48 185 70 11		-16785.48 .621.881.97	-16 126.48 659.00	659.00 -66126.46 659.00 -621202.97	-16 126.48 -621 202.97	-16 126.48 -621 202.97	-16 126.48	-16 126.48	-12 526.46 3 600.00 -617 602 97 3 600.00	3 600.00 -12 526.46 170 190.68 182 7.
/ 2 00 ties	-811 616	3.49 -479 248.23 165 763.98 39 925.72 125 628.26 -610 905.61 6.49 -701 381.47 166 695.02 56 460.00 110 235.02 -840 481.41	131 657.38 -131 657.38 -821 861.97 185.70 11 139 100.00 -139 100.00 -852 281.47 10 958.70 22	142.06 -10 956.36 -621 861.97 758.70 -11 800.00 -841 522.77 10 758.70	-621 861.97 10 758.70 -841 522.77	-821 202.97 659.00 -840 863.77 659.00	659.00 -821 202.97 659.00 -840 863.77	-821 202.97 -840 863.77	-821 202.97 -840 863.77	-821 202.97 -840 863.77	-621 202 97 -840 863.77	-837 192.28 3 671.49	3 600.00 -617 602.97 170 198.88 182 72 3 671.49 -837 192.28 192 742.91 218 31
IT & EMENT													
patron 4 30 educts patron 4 30	CHF	464.25 464.25 464.25 461.652.74		-61 652.74	-61 652.74	-61 652.74	-61 652.74	-61 652.74	-61 652.74	-61 652.74	-61 652.74	-61 652.74	-61 652.74 61 6
p from 4 30 p from 4 30 s d	CHF	-39.461.47 39.461.47 -39.461.47 -39.461.47 -23.769.73	-50 417.83 185.70 1 23 769.73 -23 769.73 -23 769.73	1 142.06 -10 996.36 -50 417.83 -23 769.73	-50 417.83 -23 759.73	-50 417.83 -23 769.73	-00 417.83 -23 769.73	-50 417.83 -23 769.73	-50 417.83 -23 759.73	-50 417.83 -23 769.73	-50 417.83 -23 769.73	-50 417.83 -23 769.73	-50 417.83 185.70 50 6 -23 769.73 23 1
i mues 3		-39 925.72 39 925.72 -39 925.72 -124 683.9-	84 958.22 -84 958.22 -135 840.30 185.70 1	1 142.06 -10 956.36 -135 840.30	-135 840.30	-135 840.30	-135 840.30	-135 840.30	-135 840.30	-135 840.30	-135 840.30	-135 840.30	-135 840.30 185.70 136
applies rvices s in 3 rries													
oruses 3 ppiles vices vices ries n- d d s es from E1 s and s		-39 925.72 39 925.72 -39 925.72 -124 883.9·	84 958.22 -84 958.22 -135 840.30 186.70 1	1 142.06 -10 956.36 -135 840.30	-135 840.39	-135 840.39	-135 842.30	-135 840 30	-135 840.30	-135 840.30	-135 840.30	-136 840.30	-135 840.30 185.70 136
terials 3 4	CHF	19 688.36 19 688.36 19 688.36 19 688.36 19 688.36 12 892.68 12 892	19 688.36 12 862.68	19 688.36 12 892.68	19 688.36 12 892.65	19 688.36 12 892.68	19 655.36 12 892.65	19 688.36 12 892.68	19 658.36 19 688.36 12 892.68 12 892.68				
derials 3 4 es for 3 4 or resalle ety 3 4	CHF	12 892 68 12 892 68 12 892 68 12 892 68 192 86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 192.86	12 892.68 12 892.68 192.86 192.86
esi 3 4 ption for	CHF	891.36 891.36 891.36 891.36	891.36	891.36	891.36	891.36	891.36	891.36	891.36	891.36	891.36	891.36	891.36 891.36
s 3 4 plan for on cr E1		33 665.26 33 665.26 33 665.26 33 665.21	33 665.26	33 665 26	33 665.26	23 665.26	33 665 26	33 665.26	33 665.26	33 665.26	33 665.26	33 665.26	33 665.26 33 665.26
E2 ing after		-6 260.46 33 665.26 39 925.72 -6 260.46 -91 218.68	84 958.22 -84 958.22 -102 175.04 185.70 11	142.06 -10.956.36 -102.175.04	-102 175.04	-102 175.04	-102 175.04	-102 175.04	-102 175.04	-102 175.04	-102 175.04	-102 175.04	-102 175.04 33 850.96 136 0
ting after ting for ials													
3 5 dion to 3 5	CHF	89 500.00 89 500.00 89 500.00 89 500.00 89 500.00 12 530.00 12 530.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 12 530.00	89 500.00 89 500.00 12 530.00 12 530.00
ce and oyment nel E2		102 030.00 102 030.00 102 030.00 102 030.00	102 030.00	102 030.00	102 030.00	102 030.00	102 030.00	102 030.00	102 030.00	102 030.00	102 030.00	102 030.00	102 030.00 102 030.00
es E3 ting		95 769.54 135 695.26 39 925.72 95 769.54 10 811.33	84 958.22 -84 958.22 -145.04 185.70 11	142.06 -10 956.36 -145.04	-145.04	-145.04	-145.04	-145.04	-145.04	-145.04	-145.04	-145.04	-145.04 135 880.96 136 0
cods it of 3 5 it of 3 5 ce and cyment nel es it E3 iting after ting nnel sses													
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ting E6 taxes		125 828 26 165 753 98 39 925 72 125 828 26 40 870 04	84 958.22 -84 958.22 29 913.68 185.70 11	142.06 -10 956.36 29 913.68	29 913.68	30 572.68 659.00	659.00 30 572.68	30 572.68	30 572.68	30 572.68	30 572.68	34 172.68 3 600.00	3 600.00 34 172.68 170 198.68 136 0
erating 4 7	CHF	-11 699.11	11 629.16 -11 629.16 -11 659.16	-11 699.16	-11 699.16	-11 000.16	12.2017	-11 699.16	-11 699.16	-11 659.16	-11 699.16	-11 099.16	-11 000.16 11 0 -35 000.00 35 0
	CHF	-35 000.00		-35 000.00	-35 000.00	10 1	17 7011/	-35 000 00	-05 000.00	-35 000.00	-35 000.00	-35 000.00	-35 000 00 35

Complete

AccountsReport

Columns Mo	ontn	:
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19.12.2017 -32-

Base

VAT report 1. Quarter 2020

Date	ter 2020		Description	VAT Code	%VAT	Taxable %N CHF		Recoverable 1.Quart 2020	Due 1.Quart 2020	Balance 1.Quart 2020
03.01	.2020	1	Invoice #145 issued to customer White	V77	-7.70	-464.25	-35.75		35.75	-35.75
15.01	.2020	4	Invoice #131 issued for sales of products	V77	-7.70	-39 461.47	-3 038.53		3 038.53	-3 074.28
02.02	.2020	11	Sales of products in cash - Invoice #202	V77	-7.70	-61 188.49	-4 711.51		4 711.51	-7 785.79
02.02	.2020	12	Payment received for invoice #120 for services rendered	V77	-7.70	-23 769.73	-1 830.27		1 830.27	-9 616.06
03.02	.2020	13	Invoice for services re.ancillary activity	V77	-7.70	-11 699.16	-900.84		900.84	-10 516.90
23.03	.2020	6	Sale of goods - Invoice nr. 203	V77	-7.70	-11 142.06	-857.94		857.94	-11 374.84
25.03	.2020	7	Credit note on Invoice nr.203	-V77	7.70	185.70	14.30		-14.30	-11 360.54
31.03	.2020	15	Invoice #145 issued for sales of products	V77	-7.70					
			Total code: V77 Sales and services 7.7%			-147 539.46	-11 360.54		11 360.54	-11 360.54
			Percentage total:7.70%			-147 539.46	-11 360.54		11 360.54	-11 360.54
			Total due:			-147 539.46	-11 360.54		11 360.54	-11 360.54
29.01	.2020	6	Amount subj. to 2.50% VAT	125	2.50	292.68	7.32	7.32		7.32
			Total code: I25 Investment and operating expenses 2.5%			292.68	7.32	7.32		7.32
			Percentage total:2.50%			292.68	7.32	7.32		7.32
29.01	.2020	6	Amount subj. to 3.70% VAT	137	3.70	192.86	7.14	7.14		7.14
			Total code: I37 Investment and operating expenses 3.7%			192.86	7.14	7.14		7.14
			Percentage total:3.70%			192.86	7.14	7.14		7.14
28.01	.2020	6	Invoice rec'd for purchase of raw materials	M77	7.70	10 399.26	800.74	800.74		800.74
29.01	.2020	6	Amount subj. to 7.70% VAT	M77	7.70	742.80	57.20	57.20		857.94
			Total code: M77 Purchase of material and services 7.7% (With VAT/Sales tax)			11 142.06	857.94	857.94		857.94
30.01	.2020	8	Received utilities invoice	177	7.70	891.36	68.64	68.64		68.64
			Total code: I77 Investment and operating expenses 7.7%			891.36	68.64	68.64		68.64
			Percentage total:7.70%			12 033.42	926.58	926.58		926.58

19.12.2017 -33-

Base

VAT report

1. Quarter 2020

Date Doc Description VAT Code %VAT Taxable %NonDed. VAT Acc Recoverable Due Balance CHF CHF 1.Quart 2020 1.Quart 2020 1.Quart 2020

Total recoverable: 12 518.96 941.04 941.04 941.04

Overall total (Recoverable - Due): -10 419.50 941.04 11 360.54 -10 419.50

19.12.2017 -34-

Company XXX	Accounting 2015
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Base

VAT report 2. Quarter 2020

Date Doc Description

VAT Code %VAT Taxable %NonDed. VAT Acc Recoverable Balance CHF CHF 2.Quart 2020 2.Quart 2020 2.Quart 2020

Total due:

Total recoverable:

Overall total (Recoverable - Due):

19.12.2017 -35-

Company XXX	Accounting 2015
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Base

VAT report 3. Quarter 2020

Date Doc Description

VAT Code %VAT Taxable %NonDed. VAT Acc Recoverable Balance CHF CHF 3.Quart 2020 3.Quart 2020 3.Quart 2020

Total due:

Total recoverable:

Overall total (Recoverable - Due):

19.12.2017 -36-

Base

VAT report 4. Quarter 2020

Date	Doc	Description	VAT Code	%VAT	Taxable %i CHF			Recoverable 4.Quart 2020 4.	Due Quart 2020 4.0	Balance Quart 2020
		Total due:								
31.12.202	20 58	Computer purchase in EUR	177	7.70	928.51	7	1.49	71.49		71.49
		Total code: I77 Investment and operating expenses 7.7%			928.51	7	1.49	71.49		71.49
		Percentage total:7.70%			928.51	7	1.49	71.49		71.49
		Total recoverable:			928.51	71	.49	71.49		71.49
		Overall total (Recoverable - Due):				71	.49	71.49		71.49

19.12.2017 -37-

Base

1090 CHF Internal transfers

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency C	redit Currency Ba	alance Currency Amount Type
01.01.2020)	Initial balance				100.00			100.00
01.01.2020) 1	Exchange rate diff. not calculated the previous year	6949		100.00			100.00	
31.12.2020	58	Computer purchase in EUR	1520		1 000.00	-1 000.00		1 000.00	-1 000.00
31.12.2020	58	Computer invoice payment	1024	1 061.59		61.59	1 061.59		61.59
31.12.2020)	Total transactions		1 061.59	1 100.00	61.59	1 061.59	1 100.00	61.59

19.12.2017 -38-

Base

1000 CHF Cash on hand

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency I	Balance Currency Amount Type
01.01.2020	Initial balance				14 100.00		14 100.00
03.01.2020	2 Purchase in cash USD foreing newspaper	6580		7.63	14 092.37	7.63	14 092.37
03.02.2020	13 Invoice for services re.ancillary activity	7000	12 600.00		26 692.37	12 600.00	26 692.37
31.12.2020	Total transactions		12 600.00	7.63	26 692.37	12 600.00 7.63	26 692.37

19.12.2017 -39-

Base

1020 CHF Bank account

Date	Do	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency B	alance Currency Amount Type
01.01.2020		Initial balance				163 070.00			163 070.00
03.01.2020	3	Exchange operation CHF/ USD	1025	95.38		163 165.38	95.38		163 165.38
05.01.2020	3	Payment received for sales invoice re. finished products	1100	30 600.00		193 765.38	30 600.00		193 765.38
22.01.2020	5	Rent payment	6000		29 500.00	164 265.38		29 500.00	164 265.38
30.01.2020	7	Payment received for invoice #131 for resale of products	1100	42 500.00		206 765.38	42 500.00		206 765.38
31.01.2020	9	Payment of net salaries	5000		89 500.00	117 265.38		89 500.00	117 265.38
31.01.2020	10	Social contributions	5700		12 530.00	104 735.38		12 530.00	104 735.38
02.02.2020	11	Sales of products in cash - Invoice #202	3000	65 900.00		170 635.38	65 900.00		170 635.38
02.02.2020	12	Payment received for invoice #120 for services rendered	3400	25 600.00		196 235.38	25 600.00		196 235.38
04.02.2020	14	Rent payments received	7500	35 000.00		231 235.38	35 000.00		231 235.38
10.04.2020		VAT 1 quarter 2015 payment	2200		10 758.70	220 476.68		10 758.70	220 476.68
30.06.2020	15	Interest expense	6900		659.00	219 817.68		659.00	219 817.68
31.12.2020		Total transactions		199 695.38	142 947.70	219 817.68	199 695.38	142 947.70	219 817.68

19.12.2017 -40-

Base

1024 EUR Bank account Euro

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency C	Credit Currency	Balance Currency Amount Type
01.01.2020	0 Initial balance				21 744.00			18 120.00
02.01.2020	0 1 Payment inv. #560 for purchase abroad in Euro	4200		12 600.00	9 144.00		10 500.00	7 620.00
03.01.2020	0 5 Transfer from USD1 account to EUR account	[*]	1 203.63		10 347.63	1 000.00		8 620.00
31.01.2020	0 6 Exchange rate loss	6949		3.63	10 344.00			8 620.00
31.12.2020	0 58 Computer invoice payment	1090		1 061.59	9 282.41		1 000.00	7 620.00
31.12.2020	0 Total transactions		1 203.63	13 665.22	9 282.41	1 000.00	11 500.00	7 620.00

19.12.2017 -41-

Base

1025 USD Bank account USD1

Date Do	oc Description	C-Acct.	Debit Credit CHF CHF	Balance CHF	Debit Currency Credit Currency B	alance Currency Amount Type
01.01.2020	Initial balance			12 496.55		13 300.00
03.01.2020 3	3 Exchange operation CHF/ USD	1020	95.38	12 401.17	100.00	13 200.00
03.01.2020 4	4 Transfer from USD1 to USD2 account	1026	953.84	11 447.33	1 000.00	12 200.00
03.01.2020 5	5 Transfer from USD1 account to EUR account	[1024]	1 203.63	10 243.70	1 234.30	10 965.70
03.01.2020 2	2 Payment inv. #250 for purchase abroad in USD	4000	8 546.30	1 697.40	9 600.00	1 365.70
31.01.2020 6	6 Exchange rate loss	6949	447.46	1 249.94		1 365.70
31.12.2020	Total transactions		11 246.61	1 249.94	11 934.30	1 365.70

19.12.2017 -42-

Base

1026 USD Bank account USD2

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
03.01.2020	4 Transfer from USD1 to USD2 account	1025	953.84		953.84	1 000.00 1 000.00
31.12.2020	Total transactions		953.84		953.84	1 000.00 1 000.00

19.12.2017 -43-

Base

1060 CHF Bonds and stocks

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency Credit Cu CHF	urrency Balance Currency Amount Type
01.01.2020	Initial balance			2	26 000.00	26 000.00
31.12.2020	Total transactions			2	26 000.00	26 000.00

19.12.2017 -44-

Base

1100 CHF Due from Clients or Debtors

Date	Do	c Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency Amount Type
01.01.2020)	Initial balance				6 200.00			6 200.00
03.01.2020) 1	Invoice #145 issued to customer White	3000	500.00		6 700.00	500.00		6 700.00
05.01.2020) 3	Payment received for sales invoice re. finished products	1020		30 600.00	-23 900.00		30 600.00	-23 900.00
15.01.2020	4	Invoice #131 issued for sales of products	3200	42 500.00		18 600.00	42 500.00		18 600.00
30.01.2020	7	Payment received for invoice #131 for resale of products	1020		42 500.00	-23 900.00		42 500.00	-23 900.00
23.03.2020	6	Sale of goods - Invoice nr. 203	3200	12 000.00		-11 900.00	12 000.00		-11 900.00
25.03.2020	7	Credit note on Invoice nr.203	3200		200.00	-12 100.00		200.00	-12 100.00
31.03.2020	15	Invoice #145 issued for sales of products	3200			-12 100.00			-12 100.00
31.12.2020)	Total transactions		55 000.00	73 300.00	-12 100.00	55 000.00	73 300.00	-12 100.00

19.12.2017 -45-

Base

1109 CHF Provision for Doubtful Debts

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency CHF	Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				-3 600.00	-3 600.00
31.12.2020	Total transactions				-3 600.00	-3 600.00

19.12.2017 -46-

Base

1140 CHF Advances and loans

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency Credi CHF	t Currency Balance Currency Amount Type
01.01.2020	Initial balance				6 900.00	6 900.00
31.12.2020	Total transactions				6 900.00	6 900.00

19.12.2017 -47-

Base

1176 CHF Withholding tax

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance [CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				3 650.00	3 650.00
31.12.2020	Total transactions				3 650.00	3 650.00

19.12.2017 -48-

Base

1180 CHF Receivables from social insurances and social security institutions

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency Credit Currence CHF	y Balance Currency Amount Type
01.01.2020	Initial balance				9 630.00	9 630.00
31.12.2020	Total transactions				9 630.00	9 630.00

19.12.2017 -49-

Base

1188 CHF Source tax

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance I CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				6 300.00	6 300.00
31.12.2020	Total transactions				6 300.00	6 300.00

19.12.2017 -50-

Base

1190 CHF Various short-term receivables

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit (CHF	Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				2 630.00	2 630.00
31.12.2020	Total transactions				2 630.00	2 630.00

19.12.2017 -51-

Base

1200 CHF Goods for resale

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currenc	y Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			2	25 360.00	25 360.00
31.12.2020	Total transactions			2	25 360.00	25 360.00

19.12.2017 -52-

Base

1210 CHF Raw materials

Date I	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Curre CHF	ency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				6 123.00	6 123.00
31.12.2020	Total transactions				6 123.00	6 123.00

19.12.2017 -53-

Base

1220 CHF Auxiliary material

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency Cre CHF	edit Currency Balance Currency Amount Type
01.01.2020	Initial balance				693.00	693.00
31.12.2020	Total transactions				693.00	693.00

19.12.2017 -54-

Base

1230 CHF Consumables

Date D	Occ Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit 0 CHF	Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				1 360.00	1 360.00
31.12.2020	Total transactions				1 360.00	1 360.00

19.12.2017 -55-

Base

1260 CHF Finished products

Date Doc Description C-Acct. Debit CHF CHF CHF Debit Currency Credit Currency Balance Currency Amount Type

01.01.2020 Initial balance Total transactions

C-Acct. Debit CHF CHF CHF Debit Currency Credit Currency Balance Currency Amount Type

15 600.00 15 600.00

15 600.00

19.12.2017 -56-

Base

1270 CHF In-process products

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency Credit Curr CHF	rency Balance Currency Amount Type
01.01.2020	Initial balance			(63 000.00	63 000.00
31.12.2020	Total transactions				63 000.00	63 000.00

19.12.2017 -57-

Base

1280 CHF Non-invoiced services

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance I CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				9 650.00	9 650.00
31.12.2020	Total transactions				9 650.00	9 650.00

19.12.2017 -58-

Base

1300 CHF Prepaid expenses

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance De CHF	ebit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				1 200.00	1 200.00
31.12.2020	Total transactions				1 200.00	1 200.00

19.12.2017 -59-

Base

1301 CHF Accrued income

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				6 930.00	6 930.00
31.12.2020	Total transactions				6 930.00	6 930.00

19.12.2017 -60-

Base

1400 CHF Bonds and stocks

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance [CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				3 650.00	3 650.00
31.12.2020	Total transactions				3 650.00	3 650.00

19.12.2017 -61-

Base

1440 CHF Loans

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance [CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				8 000.00	8 000.00
31.12.2020	Total transactions				8 000.00	8 000.00

19.12.2017 -62-

Base

1480 CHF Investments

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Cu CHF	rrency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			•	17 800.00	17 800.00
31.12.2020	Total transactions			•	17 800.00	17 800.00

19.12.2017 -63-

Base

1500 CHF Machinery

Date Doc Description	C-Acct. Debit CHF	Credit CHF	Balance Debit Curr CHF	ency Credit Currency Bal	ance Currency Amount Type
01.01.2020 Initial balance		15	900.00		15 900.00
31.12.2020 16 Depreciation	6800	3 600.00 12	300.00	3 600.00	12 300.00
31.12.2020 Total transactions		3 600.00 12	300.00	3 600.00	12 300.00

19.12.2017 -64-

Base

1510 CHF Office furniture and equipment

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance [CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			1	10 500.00	10 500.00
31.12.2020	Total transactions			1	10 500.00	10 500.00

19.12.2017 -65-

Base

1520 CHF Office machinery, information and communication technology

Date Do	oc Description	C-Acct.	Debit CHF	Credit CHF	Balance Deb CHF	it Currency Credit Currency Bala	ance Currency Amount Type
01.01.2020	Initial balance			8	8 650.00		8 650.00
31.12.2020 5	8 Computer purchase in EUR	1090	928.51	9	9 578.51	928.51	9 578.51
31.12.2020	Total transactions		928.51	9	9 578.51	928.51	9 578.51

19.12.2017 -66-

Base

1530 CHF Motor vehicles

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				8 400.00	8 400.00
31.12.2020	Total transactions				8 400.00	8 400.00

19.12.2017 -67-

Base

1540 CHF Tools and equipment

Balance Debit Currency Credit Currency Balance Currency Amount Type CHF Date Doc Description C-Acct. Debit Credit CHF CHF 01.01.2020 Initial balance 9 600.00 9 600.00 31.12.2020 **Total transactions** 9 600.00 9 600.00

19.12.2017 -68-

Base

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

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance De CHF	ebit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			2	29 979.94	29 979.94
31.12.2020	Total transactions			2	29 979.94	29 979.94

19.12.2017 -69-

Base

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

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency CHF	Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			30	00.000	300 000.00
31.12.2020	Total transactions			30	00.000	300 000.00

19.12.2017 -70-

Base

2000 CHF Suppliers or creditors

Date	Doo	c Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency B	alance Currency Amount Type
01.01.2020)	Initial balance				-12 500.00		-12 500.00
28.01.2020	6	Invoice rec'd for purchase of raw materials	4000		11 200.00	-23 700.00	11 200.00	-23 700.00
29.01.2020	6 (Invoice from supplier Smith & CO.	[*]		1 300.00	-25 000.00	1 300.00	-25 000.00
30.01.2020	8 (Received utilities invoice	4500		960.00	-25 960.00	960.00	-25 960.00
31.12.2020)	Total transactions			13 460.00	-25 960.00	13 460.00	-25 960.00

19.12.2017 -71-

Base

2030 CHF Deposits received

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -6 000.00 -6 000.00

31.12.2020 Total transactions -6 000.00 -6 000.00

19.12.2017 -72-

Base

2100 CHF Due to banks short/term

Date	Doc Description	C-Acct.	Debit	Credit	Balance Debit Curr	ency Credit Currency Balance Currency Amount Type
			CHE	CHE	CHE	

01.01.2020 Initial balance -20 000.00 -20 000.00

31.12.2020 Total transactions -20 000.00 -20 000.00

19.12.2017 -73-

Base

2200 CHF VAT Due

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Bal	lance Currency Amount Type
31.03.2020	Charging quarterly automatic VAT	2201		10 758.70	-10 758.70	10 758.70	-10 758.70
10.04.2020	VAT 1 quarter 2015 payment	1020	10 758.70			10 758.70	
31.12.2020	Total transactions		10 758.70	10 758.70		10 758.70 10 758.70	

19.12.2017 -74-

Base

2201 CHF VAT according to VAT report

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance I CHF	Debit Currency	Credit Currency B	alance Currency Amount Type
03.01.2020) 1	[VAT/Sales tax] Invoice #145 issued to customer White	1100		35.75	-35.75		35.75	-35.75
15.01.2020) 4	[VAT/Sales tax] Invoice #131 issued for sales of products	1100		3 038.53	-3 074.28		3 038.53	-3 074.28
28.01.2020) 6	[VAT/Sales tax] Invoice rec'd for purchase of raw materials	2000	800.74		-2 273.54	800.74		-2 273.54
29.01.2020	6 ([VAT/Sales tax] Amount subj. to 7.70% VAT	[2000]	57.20		-2 216.34	57.20		-2 216.34
29.01.2020	6 ([VAT/Sales tax] Amount subj. to 3.70% VAT	[2000]	7.14		-2 209.20	7.14		-2 209.20
29.01.2020	6 ([VAT/Sales tax] Amount subj. to 2.50% VAT	[2000]	7.32		-2 201.88	7.32		-2 201.88
30.01.2020	8 ([VAT/Sales tax] Received utilities invoice	2000	68.64		-2 133.24	68.64		-2 133.24
02.02.2020) 11	[VAT/Sales tax] Sales of products in cash - Invoice #202	1020		4 711.51	-6 844.75		4 711.51	-6 844.75
02.02.2020) 12	[VAT/Sales tax] Payment received for invoice #120 for services rendered	1020		1 830.27	-8 675.02		1 830.27	-8 675.02
03.02.2020	13	[VAT/Sales tax] Invoice for services re.ancillary activity	1000		900.84	-9 575.86		900.84	-9 575.86
23.03.2020	6 ([VAT/Sales tax] Sale of goods - Invoice nr. 203	1100		857.94	-10 433.80		857.94	-10 433.80
25.03.2020	7	[VAT/Sales tax] Credit note on Invoice nr.203	1100	14.30		-10 419.50	14.30		-10 419.50
31.03.2020) 15	[VAT/Sales tax] Invoice #145 issued for sales of products	3200			-10 419.50			-10 419.50
31.03.2020)	Charging quarterly automatic VAT	2200	10 758.70		339.20	10 758.70		339.20
31.12.2020	58	[VAT/Sales tax] Computer purchase in EUR	1090	71.49		410.69	71.49		410.69
31.12.2020)	Total transactions		11 785.53	11 374.84	410.69	11 785.53	11 374.84	410.69

19.12.2017 -75-

Base

2210 CHF Other short-term debts

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency Cr CHF	edit Currency Balance Currency Amount Type
01.01.2020	Initial balance			-2	21 010.00	-21 010.00
31.12.2020	Total transactions			-2	21 010.00	-21 010.00

19.12.2017 -76-

Base

2300 CHF Accrued expenses

Date I	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency CHF	Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				-2 500.00	-2 500.00
31.12.2020	Total transactions				-2 500.00	-2 500.00

19.12.2017 -77-

Base

31.12.2020

2330 CHF Short-term provisions

Total transactions

Date Doc Description C-Acct. Debit CHF CHF CHF Debit Currency Credit Currency Balance Currency Amount Type

01.01.2020 Initial balance -15 000.00 -15 000.00

-15 000.00

-15 000.00

19.12.2017 -78-

Base

2400 CHF Due to banks

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -25 600.00 -25 600.00

31.12.2020 Total transactions -25 600.00 -25 600.00

19.12.2017 -79-

Base

2420 CHF Financial leasing commitments

Date I	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Currency CHF	Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance				-8 900.00	-8 900.00
31.12.2020	Total transactions				-8 900.00	-8 900.00

19.12.2017 -80-

Base

2430 CHF Debenture loans

Date	Doc Description	C-Acct.	Debit	Credit	Balance Debit Currency Credit Currency Balance Currency Amount Type
			CHF	CHF	CHF

01.01.2020 Initial balance -59 000.00 -59 000.00

31.12.2020 Total transactions -59 000.00 -59 000.00

19.12.2017 -81-

Base

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

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Del CHF	bit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			-2	22 960.00	-22 960.00
31.12.2020	Total transactions			-2	22 960.00	-22 960.00

19.12.2017 -82-

Base

2600 CHF Provisions

Date D	Ooc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Curre	ncy Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			-1	13 070.00	-13 070.00
31.12.2020	Total transactions			-1	13 070.00	-13 070.00

19.12.2017 -83-

Base

2800 CHF Equity partner A at the beginning of the year

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			-8	81 976.49	-81 976.49
31.12.2020	Total transactions			-8	81 976.49	-81 976.49

19.12.2017 -84-

Base

2810 CHF Contributions to equity/equity withdrawals partner A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -200 000.00 -200 000.00

31.12.2020 Total transactions -200 000.00 -200 000.00

19.12.2017 -85-

Base

2820 CHF Private account partner A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -25 000.00 -25 000.00

31.12.2020 Total transactions -25 000.00 -25 000.00

19.12.2017 -86-

Base

2831 CHF Profit / Loss for the year partner A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -16 500.00 -16 500.00

31.12.2020 Total transactions -16 500.00 -16 500.00

19.12.2017 -87-

Base

2850 CHF Equity sponsor A at the beginning of the year

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -89 000.00 -89 000.00

31.12.2020 Total transactions -89 000.00 -89 000.00

19.12.2017 -88-

Base

2860 CHF Contributions to equity/equity withdrawals sponsor A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -150 000.00 -150 000.00

31.12.2020 Total transactions -150 000.00 -150 000.00

19.12.2017 -89-

Base

2870 CHF Private account sponsor A

Date Doc Description C-Acct. Debit Credit Balance Debit Currency Credit Currency Balance Currency Amount Type CHF CHF

01.01.2020 Initial balance -30 000.00 -30 000.00

31.12.2020 Total transactions -30 000.00 -30 000.00

19.12.2017 -90-

Base

2881 CHF Profit / Loss for the year sponsor A

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance D CHF	Debit Currency Credit Currency Balance Currency Amount Type
01.01.2020	Initial balance			-1	12 600.00	-12 600.00
31.12.2020	Total transactions			-1	12 600.00	-12 600.00

19.12.2017 -91-

Base

3000 CHF Earnings from own products

Date	Doc Description	C-Acct.	Debit Credit CHF CHF	Balance CHF	Debit Currency Credit Currency Bala	nce Currency Amount Type
03.01.2020	1 Invoice #145 issued to customer White	1100	464.25	-464.25	464.25	-464.25
02.02.2020	11 Sales of products in cash - Invoice #202	1020	61 188.49	-61 652.74	61 188.49	-61 652.74
31.12.2020	Total transactions		61 652.74	-61 652.74	61 652.74	-61 652.74

19.12.2017 -92-

Base

3200 CHF Earnings from resale

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency B	alance Currency Amount Type
15.01.2020	0 4 Invoice #131 issued for sales of products	1100		39 461.47	-39 461.47	39 461.47	-39 461.47
23.03.2020	0 6 Sale of goods - Invoice nr. 203	1100		11 142.06	-50 603.53	11 142.06	-50 603.53
25.03.2020	0 7 Credit note on Invoice nr.203	1100	185.70		-50 417.83	185.70	-50 417.83
31.03.2020	0 15 Invoice #145 issued for sales of products	1100			-50 417.83		-50 417.83
31.12.2020	0 Total transactions		185.70	50 603.53	-50 417.83	185.70 50 603.53	-50 417.83

19.12.2017 -93-

Base

3400 CHF Earnings from services rendered

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
02.02.2020	12 Payment received for invoice #120 for services rendered	1020		23 769.73	-23 769.73	23 769.73 -23 769.73
31.12.2020	Total transactions			23 769.73	-23 769.73	23 769.73 -23 769.73

19.12.2017 -94-

Base

4000 CHF Raw materials

Date Do	Occ Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency C	Credit Currency Balance Currency Amount Type
03.01.2020 2	2 Payment inv. #250 for purchase abroad in USD	1025	8 546.30		8 546.30	8 546.30	8 546.30
28.01.2020 6	6 Invoice rec'd for purchase of raw materials	2000	10 399.26		18 945.56	10 399.26	18 945.56
29.01.2020	6 Amount subj. to 7.70% VAT	[2000]	742.80		19 688.36	742.80	19 688.36
31.12.2020	Total transactions		19 688.36		19 688.36	19 688.36	19 688.36

19.12.2017 -95-

Base

4200 CHF Expenses for goods for resale

Date	Doo	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency (Credit Currency Balance Currency Amount Type
02.01.2020	1	Payment inv. #560 for purchase abroad in Euro	1024	12 600.00		12 600.00	12 600.00	12 600.00
29.01.2020	6	Amount subj. to 2.50% VAT	[2000]	292.68		12 892.68	292.68	12 892.68
31.12.2020)	Total transactions		12 892.68		12 892.68	12 892.68	12 892.68

19.12.2017 -96-

Base

4400 CHF Third party expenses

Date D	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance De CHF	ebit Currency Credit Co	urrency Balance Currency Amount Type
29.01.2020	6 Amount subj. to 3.70% VAT	[2000]	192.86		192.86	192.86	192.86
31.12.2020	Total transactions		192.86		192.86	192.86	192.86

19.12.2017 -97-

Base

4500 CHF Energy consumption for production

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Deb CHF	it Currency Credit Currency Ba	alance Currency Amount Type
30.01.2020	8 Received utilities invoice	2000	891.36		891.36	891.36	891.36
31.12.2020	Total transactions		891.36		891.36	891.36	891.36

19.12.2017 -98-

Base

5000 CHF Salaries

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
31.01.2020	9 Payment of net salaries	1020	89 500.00		89 500.00	89 500.00 89 500.00
31.12.2020	Total transactions		89 500.00		89 500.00	89 500.00 89 500.00

19.12.2017 -99-

Base

5700 CHF Contribution to old age insurance and unemployment

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
31.01.202	0 10 Social contributions	1020	12 530.00	,	12 530.00	12 530.00 12 530.00
31.12.202	0 Total transactions		12 530.00	•	12 530.00	12 530.00 12 530.00

19.12.2017 -100-

Base

6000 CHF Rental

Date [Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Currency Balance Currency Amount Type
22.01.2020	5 Rent payment	1020	29 500.00	2	29 500.00	29 500.00 29 500.00
31.12.2020	Total transactions		29 500.00	2	29 500.00	29 500.00 29 500.00

19.12.2017 -101-

Base

6580 CHF Licenses and updates

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit C CHF	Currency Credit Currency Balance	e Currency Amount Type
03.01.2020	2 Purchase in cash USD foreing newspaper	1000	7.63		7.63	7.63	7.63
31.12.2020	Total transactions		7.63		7.63	7.63	7.63

19.12.2017 -102-

Base

6800 CHF Depreciation and value adjustments of fixed assets

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Cred	dit Currency Balance Currency Amount Type
31.12.202	0 16 Depreciation	1500	3 600.00		3 600.00	3 600.00	3 600.00
31.12.202	0 Total transactions		3 600.00		3 600.00	3 600.00	3 600.00

19.12.2017 -103-

Base

6900 CHF Financial costs

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance [CHF	Debit Currency Credit Currency Balance Currency Amount Type
30.06.2020	0 15 Interest expense	1020	659.00		659.00	659.00 659.00
31.12.2020	Total transactions		659.00		659.00	659.00 659.00

19.12.2017 -104-

Base

6949 CHF Exchange rate loss

Date	Doo	c Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency Credit Cu	ırrency Balance Currency Amount Type
01.01.2020) 1	Exchange rate diff. not calculated the previous year	1090	100.00		100.00	100.00	100.00
31.01.2020	6 (Exchange rate loss	1024	3.63		103.63	3.63	103.63
31.01.2020	6 (Exchange rate loss	1025	447.46		551.09	447.46	551.09
31.12.2020)	Total transactions		551.09		551.09	551.09	551.09

19.12.2017 -105-

Base

7000 CHF Non-operating revenue

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance I CHF	Debit Currency Credit Currency Bal	ance Currency Amount Type
03.02.2020	13 Invoice for services re.ancillary activity	1000	1	1 699.16	-11 699.16	11 699.16	-11 699.16
31.12.2020	Total transactions		1	1 699.16	-11 699.16	11 699.16	-11 699.16

19.12.2017 -106-

Base

7500 CHF Corporate real estate revenues

Date	Doc Description	C-Acct.	Debit CHF	Credit CHF	Balance Debit Curren CHF	cy Credit Currency B	alance Currency Amount Type
04.02.202	0 14 Rent payments received	1020	35	00.00	-35 000.00	35 000.00	-35 000.00
31.12.202	0 Total transactions		35	000.00	-35 000.00	35 000.00	-35 000.00

19.12.2017 -107-