

Year 0 : January 2018			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	30.611	Income Taxes Payable	
Total Current Assets	30.611	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262		
Intangible Assets	18.816	Total Liabilities	
Less : Accumulated Amortization	2.091		
Total Non Current Assets	19.078	Equity	
		Paid in Capital	73.816
		Retained Earnings	- 24.127
Total Assets	49.689	Total Liabilities and Net Worth	49.689

Year 2: January 2020			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	3.294	Income Taxes Payable	
Total Current Assets	3.294	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262		
Intangible Assets	18.816	Total Liabilities	
Less : Accumulated Amortization	14.635		
Total Non Current Assets	19.078	Equity	
		Paid in Capital	73.816
		Retained Earnings	- 51.444
Total Assets	22.372	Total Liabilities and Net Worth	22.372

Year 1: January 2019			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	7.730	Income Taxes Payable	
Total Current Assets	7.730	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262		
Intangible Assets	18.816	Total Liabilities	
Less : Accumulated Amortization	8.363		
Total Non Current Assets	19.078	Equity	
		Paid in Capital	73.816
		Retained Earnings	- 47.008
Total Assets	26.808	Total Liabilities and Net Worth	26.808

Year 3: January 2021			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	49.668	Income Taxes Payable	-
Total Current Assets	49.668	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262		
Intangible Assets	18.816	Total Liabilities	
Less : Accumulated Amortization	20.907		
Total Non Current Assets	19.078	Equity	
		Paid in Capital	73.816
		Retained Earnings	- 5.070
Total Assets	68.746	Total Liabilities and Net Worth	68.746