

Year 0 : January 2018			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	27.189	Income Taxes Payable	
Total Current Assets	27.189	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262	Total Liabilities	
Intangible Assets	18.816		
Less : Accumulated Amortization		Equity	
Total Non Current Assets	19.078	Paid in Capital	68.816
		Retained Earnings	- 22.549
Total Assets	46.267	Total Liabilities and Net Worth	46.267

Year 2: January 2020			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	26.088	Income Taxes Payable	
Total Current Assets	26.088	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262	Total Liabilities	
Intangible Assets	18.816		
Less : Accumulated Amortization	12.544	Equity	
Total Non Current Assets	19.078	Paid in Capital	68.816
		Retained Earnings	- 23.650
Total Assets	45.166	Total Liabilities and Net Worth	45.166

Year 1: January 2019			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	12.586	Income Taxes Payable	
Total Current Assets	12.586	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262	Total Liabilities	
Intangible Assets	18.816		
Less : Accumulated Amortization	6.272	Equity	
Total Non Current Assets	19.078	Paid in Capital	68.816
		Retained Earnings	- 37.152
Total Assets	31.664	Total Liabilities and Net Worth	31.664

Year 3: January 2021			
Assets		Liabilities	
<i>Current Assets</i>		<i>Current Liabilities</i>	
Cash and Cash Equivalents	102.125	Income Taxes Payable	24.342
Total Current Assets	102.125	Total Current Liabilities	
<i>Non Current Assets</i>		<i>Non Current Liabilities</i>	
Property, plant and equipment	262	Total Liabilities	
Intangible Assets	18.816		
Less : Accumulated Amortization	18.816	Equity	
Total Non Current Assets	19.078	Paid in Capital	68.816
		Retained Earnings	28.045
Total Assets	121.203	Total Liabilities and Net Worth	121.203