

Income statement

Address: Pens & Paper, Mustergasse 12, 1234 Maushausen

Period: 01.01.2019 to 31.12.2019

All amounts in CHF

OPERATING INCOME FROM GOODS AND SERVICES	31/12/2019	31/12/2018	%
Trading revenues	7,600.00	5,560.13	+36.69%
Trading revenues	7,600.00	5,560.13	+36.69%
3200 Gross proceeds cash sales	0.00	5,560.13	-100.00%
3207 Gross proceeds ancillary services (shipping and packaging)	850.00	0.00	+100.00%
3208 Inventory changes receivables	6,750.00	0.00	+100.00%
Service revenues	5,542.49	15,205.10	-63.55%
Service revenues	5,542.49	15,205.10	-63.55%
3401 Gross proceeds credit operations	5,542.49	15,205.10	-63.55%
Other revenues from goods and services	0.00	0.00	0.00%
In addition to revenues from goods and services	0.00	0.00	0.00%
Other proceeds	0.00	0.00	0.00%
Reduction in earnings	-2,720.00	0.00	-100.00%
3800 Cash discount	-2,720.00	0.00	-100.00%
Total Operating income from goods and services	10,422.49	20,765.23	-49.81%

COST OF MATERIALS, TRADE GOODS, SERVICES AND ENERGY	31/12/2019	31/12/2018	%
Ware expenses	-7,866.74	-3,732.35	-110.77%
Ware expenses	-7,866.74	-3,732.35	-110.77%
4200 Ware purchases	-7,866.74	-3,720.00	-111.47%
4205 Packing material purchases	0.00	-12.35	+100.00%
Direct purchase expenses of trades	0.00	0.00	0.00%
Cost of purchased services	0.00	-3,106.88	+100.00%
Cost of purchased services sector A	0.00	-3,106.88	+100.00%
4400 Service purchases	0.00	-443.52	+100.00%
4407 Direct purchase expenses	0.00	-2,663.36	+100.00%
Direct purchase expenses on services	0.00	0.00	0.00%
Other expenses for materials, wares and services	0.00	-1,360.00	+100.00%
Other ware expenses	0.00	-1,360.00	+100.00%
4620 Other ware expenses	0.00	-1,360.00	+100.00%
Other expenses for services	0.00	0.00	0.00%
Direct purchase expenses	0.00	0.00	0.00%
Inventory changes for material or ware loss	0.00	0.00	0.00%
Inventory changes for materials and ware	0.00	0.00	0.00%
Prime cost reductions	860.00	0.00	+100.00%
4900 Cash discount	860.00	0.00	+100.00%
Total Cost of materials, trade goods, services and energy	-7,006.74	-8,199.23	+14.54%
Gross profit I	3,415.75	12,566.00	-72.82%

STAFF CHARGES	31/12/2019	31/12/2018	%
Staff charges	0.00	0.00	0.00%
Salaries and wages	0.00	0.00	0.00%
Payroll taxes	0.00	0.00	0.00%
Other staff charges	0.00	-4,158.00	+100.00%
HR recruitment	0.00	0.00	0.00%
Training	0.00	0.00	0.00%
Effective allowances	0.00	0.00	0.00%
Effective allowances	0.00	-4,158.00	+100.00%

STAFF CHARGES	31/12/2019	31/12/2018	%
5880 Personnel events	0.00	-4,158.00	+100.00%
Private share staff charges	0.00	0.00	0.00%
Total Staff charges	0.00	-4,158.00	+100.00%

OTHER OPERATING EXPENSES, DEPRECIATIONS, VALUE ADJUSTMENTS AND FINANCIAL RESULTS	31/12/2019	31/12/2018	%
Occupancy costs	0.00	0.00	0.00%
Foreign office rental	0.00	0.00	0.00%
Office rental	0.00	0.00	0.00%
Incidental costs	0.00	0.00	0.00%
Cleaning	0.00	0.00	0.00%
Maintenance business premises	0.00	0.00	0.00%
Private occupancy costs	0.00	0.00	0.00%
Repairs and maintenance	0.00	0.00	0.00%
Vehicle and transport expenses	0.00	0.00	0.00%
Vehicle expenses	0.00	0.00	0.00%
Transport expenses	0.00	0.00	0.00%
Property insurance, taxes, fees, licenses	0.00	0.00	0.00%
Property insurances	0.00	0.00	0.00%
Rights, taxes, patents.	0.00	0.00	0.00%
Energy and waste disposal costs	0.00	0.00	0.00%
Energy costs	0.00	0.00	0.00%
Waste disposal costs	0.00	0.00	0.00%
Administrative and IT expenses	0.00	0.00	0.00%
Administration expenses	0.00	0.00	0.00%
IT expenses	0.00	0.00	0.00%
Advertising expense	0.00	0.00	0.00%
Promotional advertisements, electronic media	0.00	0.00	0.00%
Printed advertising, promotional materials, advertising products	0.00	0.00	0.00%
Display window, decoration, fairs, exhibitions	0.00	0.00	0.00%
Travel, advice	0.00	0.00	0.00%
Publicity, sponsorship	0.00	0.00	0.00%
Public Relations	0.00	0.00	0.00%

OTHER OPERATING EXPENSES, DEPRECIATIONS, VALUE ADJUSTMENTS AND FINANCIAL RESULTS	31/12/2019	31/12/2018	%
Other operating expenses	0.00	0.00	0.00%
Business information, debt collection	0.00	0.00	0.00%
Earnings before interest, taxes, depreciation and amortization (EBITDA)	3,415.75	8,408.00	-59.38%
Depreciation and cumulative value adjustment of fixed a sset items	0.00	0.00	0.00%
Depreciation and cumulative value adjustment of mobile tangible assets	0.00	0.00	0.00%
Advantage / disadvantage net tax rate	0.00	0.00	0.00%
Earnings before interest and taxes (EBIT)	3,415.75	8,408.00	-59.38%
Financial expenses and financial yield	0.01	0.05	-80.00%
Financial expenses	0.01	0.05	-80.00%
6945 Rounding difference debtors/creditors	0.01	0.05	-80.00%
Financial yield	0.00	0.00	0.00%
Total Other operating expenses, depreciations, value adjustments and financial results	0.01	0.05	-80.00%
OPERATIONAL SIDE EARNINGS	31/12/2019	31/12/2018	%
Earnings from ancillary operations	0.00	0.00	0.00%
Earnings from ancillary company A	0.00	0.00	0.00%
Total Operational side earnings	0.00	0.00	0.00%
NON-OPERATING/EXTRAORDINARY/ONE-TIME REVENUE AND EXPENSE OR REVENUE AND EXPENSES FOR OTHER ACCOUNTING PERIODS	31/12/2019	31/12/2018	%
Non-operating expenses and non-operating earnings	0.00	0.00	0.00%
Third party expenses	0.00	0.00	0.00%
Third party earnings	0.00	0.00	0.00%
Extraordinary/one-time revenue and expense or revenue and expense for other accounting periods	0.00	0.00	0.00%
Extraordinary revenue and expense	0.00	0.00	0.00%
One-time revenue and expense	0.00	0.00	0.00%
Revenue and expenses for other accounting periods	0.00	0.00	0.00%
Business success before taxes	3,415.76	8,408.05	-59.38%

**NON-OPERATING/EXTRAORDINARY/ONE-TIME
REVENUE AND EXPENSE OR REVENUE AND
EXPENSES FOR OTHER ACCOUNTING PERIODS**

	31/12/2019	31/12/2018	%
Direct taxation	0.00	0.00	0.00%

Total Non-operating/extraordinary/one-time revenue and expense or revenue and expenses for other accounting periods	0.00	0.00	0.00%
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COMPLETE

	31/12/2019	31/12/2018	%
9100 Opening balance sheet	8,408.05	0.00	+100.00%

Appropriation of the profit	0.00	0.00	0.00%
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Auxiliary accounts subsidiary ledgers	0.00	0.00	0.00%
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Total Complete	8,408.05	0.00	+100.00%
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Total income statement (Profit)	-11,823.81	-8,408.05	-40.62%
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