

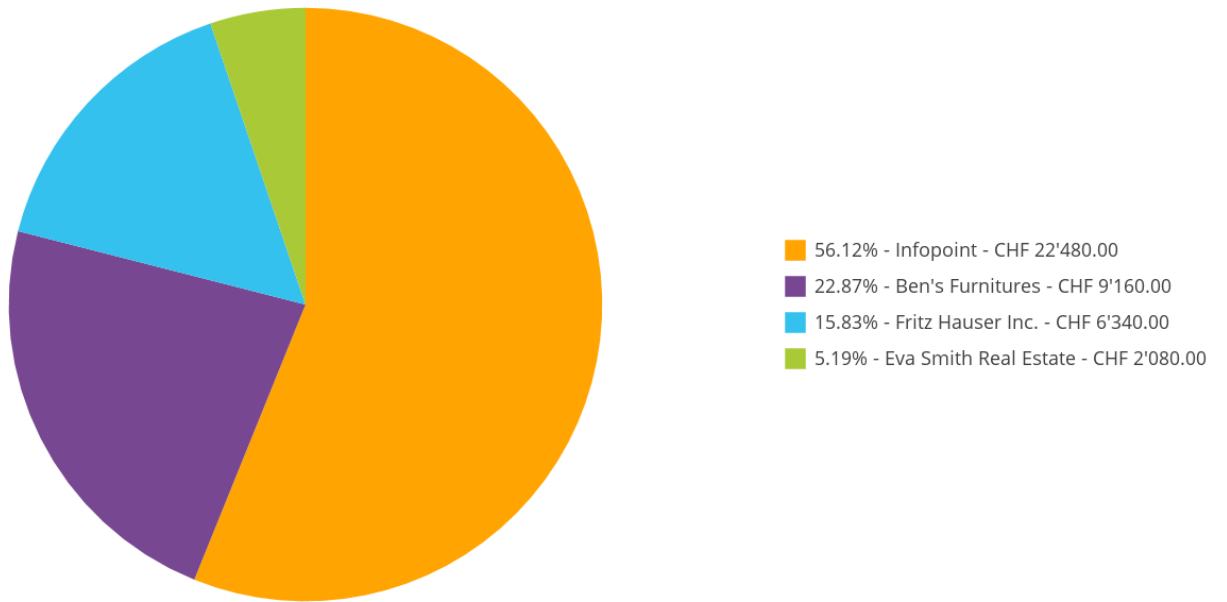
Finances 2018

Period: 01/01/2018 - 31/12/2018. All amounts in CHF, if not otherwise declared.

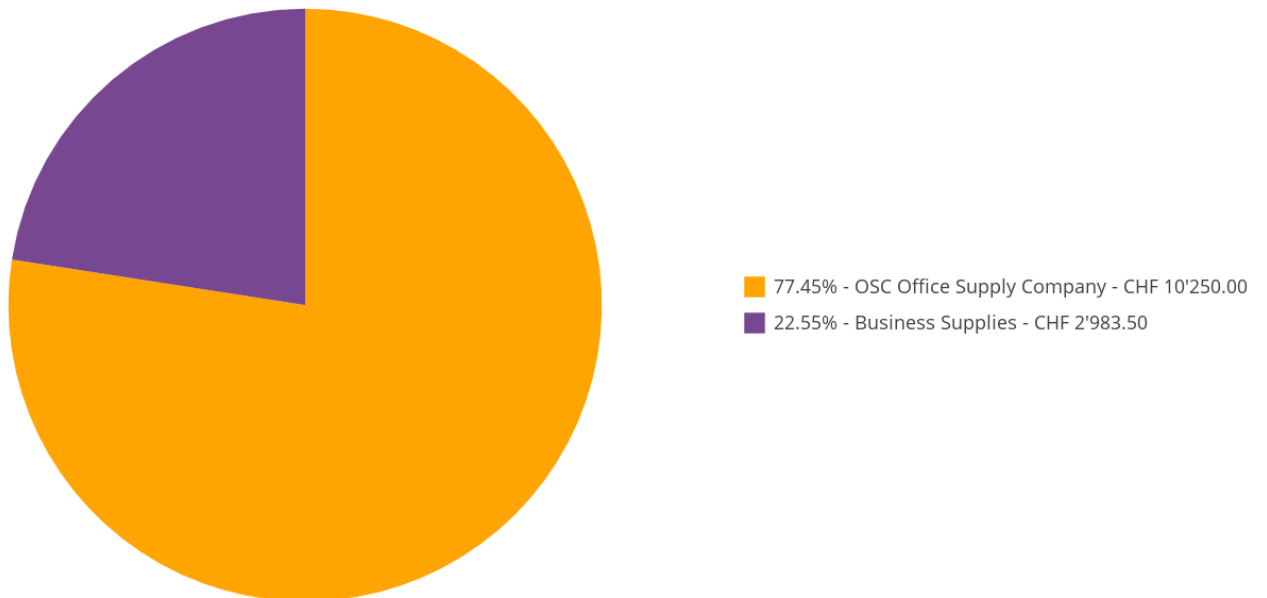
Targets

Account	Target	31/12/2018	±	%
Assets	≥ 26 500.00	6 481.54	-20 018.46	24%
CURRENT ASSETS	≥ 20 000.00	2 056.95	-17 943.05	10%
ACCOUNTS RECEIVABLE	≥ 20 000.00	2 056.95	-17 943.05	10%
1100 Accounts receivable	≥ 20 000.00	2 056.95	-17 943.05	10%
FIXED ASSETS	≥ 6 500.00	4 424.59	-2 075.41	68%
MOBILE TANGIBLE ASSETS	≥ 6 500.00	4 424.59	-2 075.41	68%
1510 Furniture and equipment	≥ 2 000.00	1 670.74	-329.26	84%
1520 Office machines, computers	≥ 4 500.00	2 753.85	-1 746.15	61%
Expense	≤ 33 600.00	2 500.00	-31 100.00	7%
EXPENSES MATERIAL/GOODS/SERVICES	≤ 20 000.00	0.00	-20 000.00	0%
4401 Cost of services EUR	≤ 20 000.00	EUR 0.00	EUR -20 000.00	0%
PERSONNEL EXPENSES	≤ 6 000.00	2 500.00	-3 500.00	42%
5810 Training / education	≤ 6 000.00	2 500.00	-3 500.00	42%
OTHER OPERATING EXPENSES	≤ 7 600.00	0.00	-7 600.00	0%
6100 Maintenance expenses	≤ 600.00	0.00	-600.00	0%
6300 Insurance expenses	≤ 2 400.00	0.00	-2 400.00	0%
6400 Energy expenses	≤ 500.00	0.00	-500.00	0%
6510 Telephone/internet expenses	≤ 3 200.00	0.00	-3 200.00	0%
6520 Software licences	≤ 900.00	0.00	-900.00	0%

Revenue by customers



Expense by vendors



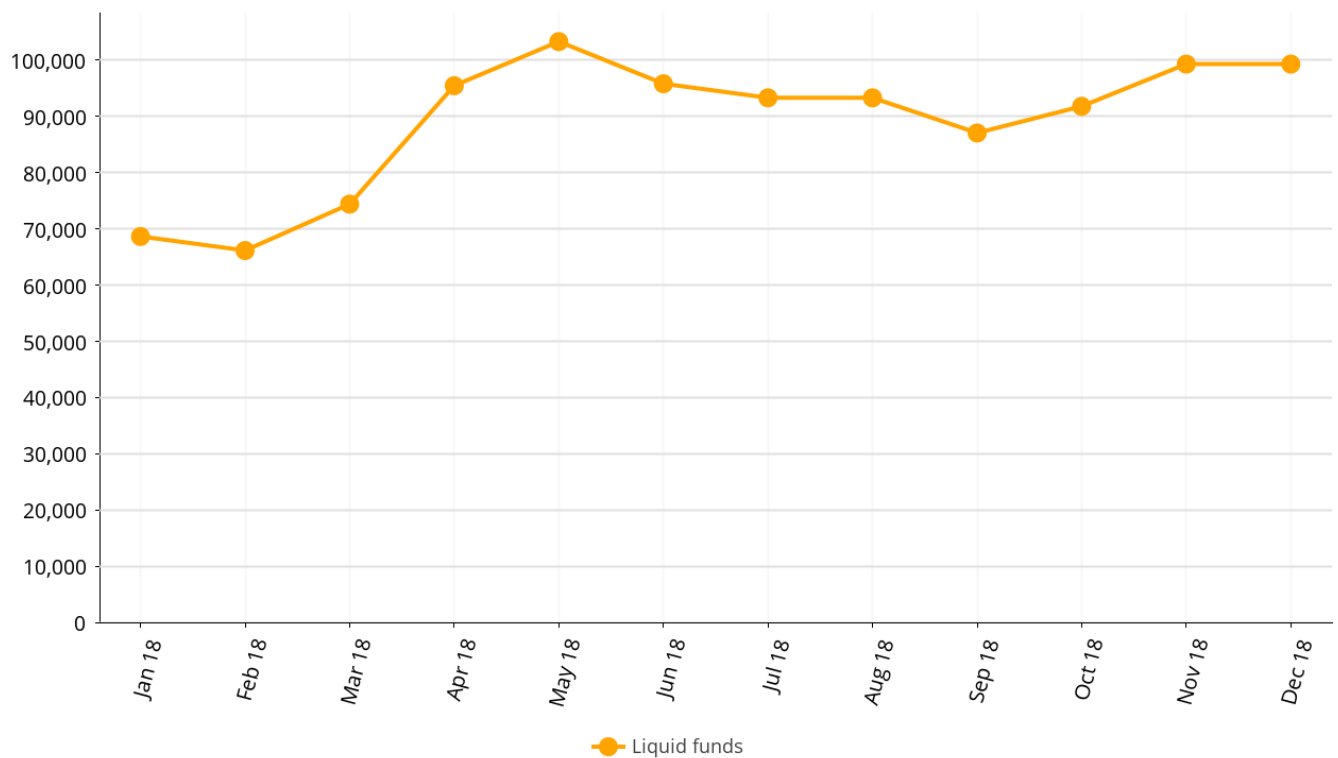
Result by articles

No.	Name	Sold	Purchased	Revenue	Expense	Profit / Loss
S-00002	Development	145	0	20 300.00	0.00	20 300.00
S-00001	Graphic design	152	0	19 760.00	0.00	19 760.00
A-00009	DVD, labelable TDK 4.7GB	0	45	0.00	67.50	-67.50
A-00004	A3 250g paper (100x)	0	40	0.00	180.00	-180.00
A-00002	RJ-45 cable, 5 meters	0	45	0.00	585.00	-585.00
A-00011	Power supply SilverStone 500W, silent	0	9	0.00	2 151.00	-2 151.00
Total		297	139	40 060.00	2 983.50	37 076.50

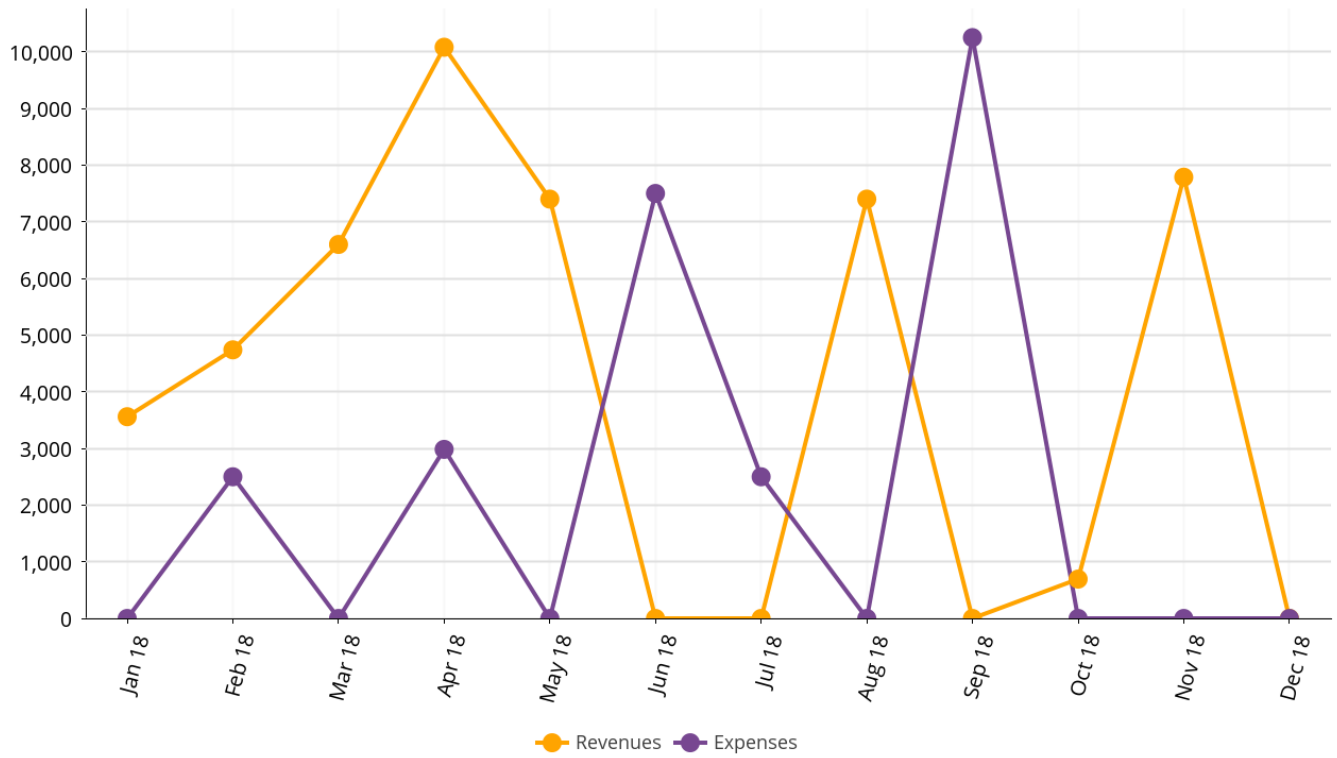
Liquid funds

Account	Opening	Balance	±%
1000 Cash	500.00	1 788.20	+258%
1010 Postal account	5 280.00	5 280.00	+0%
1020 Bank account	41 585.25	84 233.65	+103%
1021 Bank account EUR	482.76 EUR 450.00	7 989.61 EUR 6 950.00	+1555% +1555%
Total	47 848.01	99 291.46	+108%

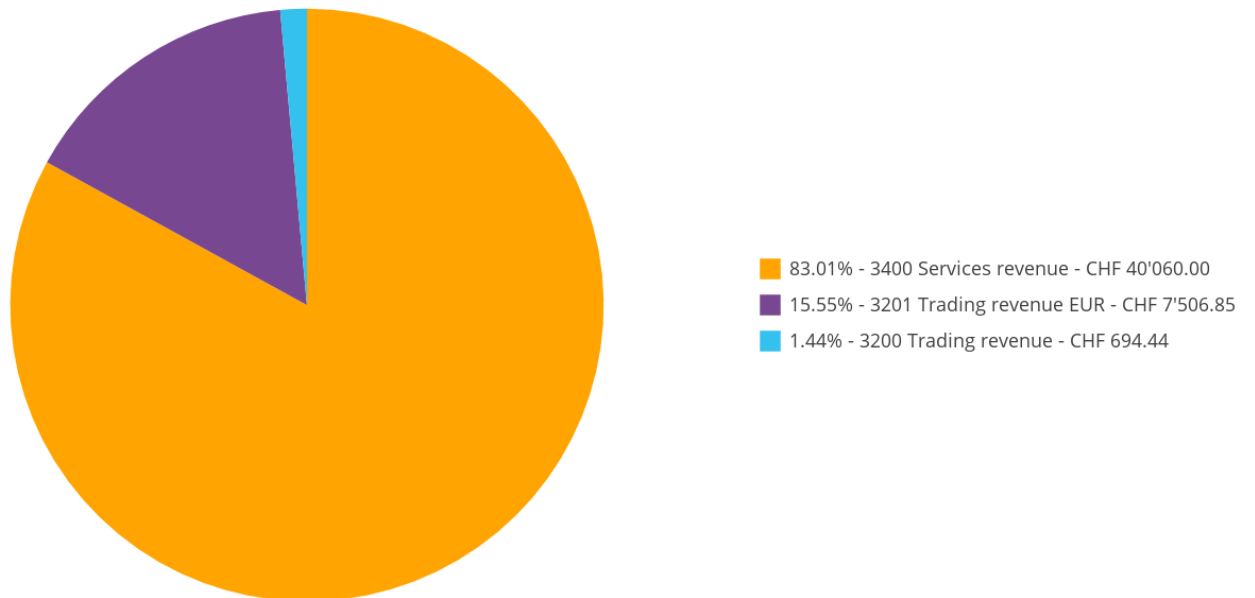
Liquid funds progression



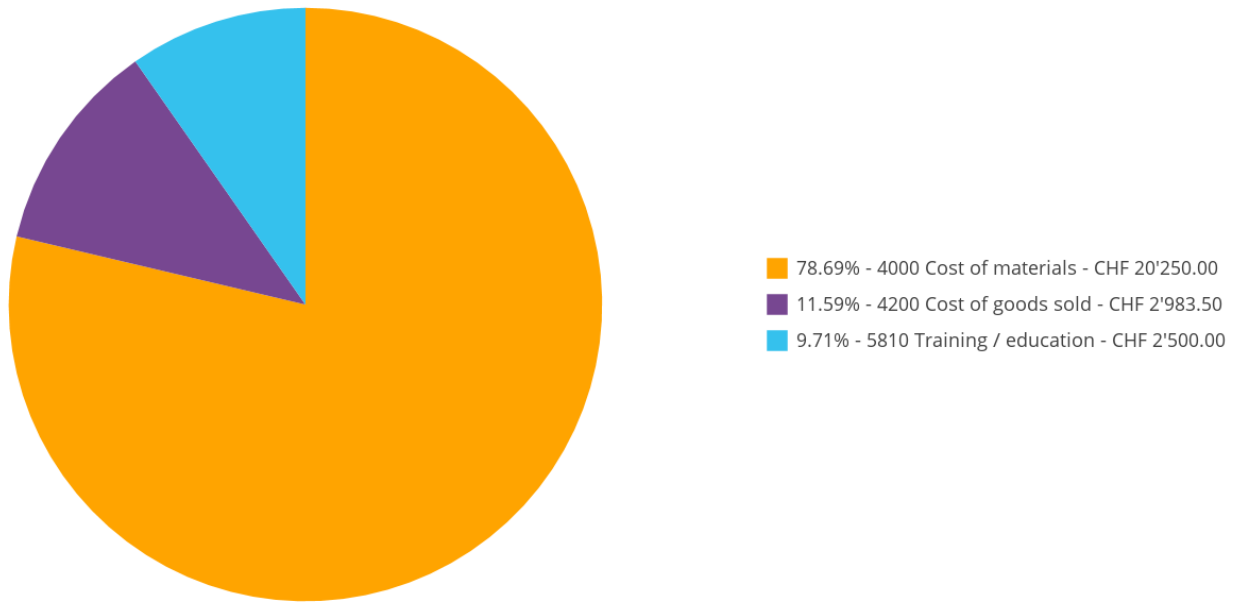
Revenues & expenses progression



Distribution of revenue

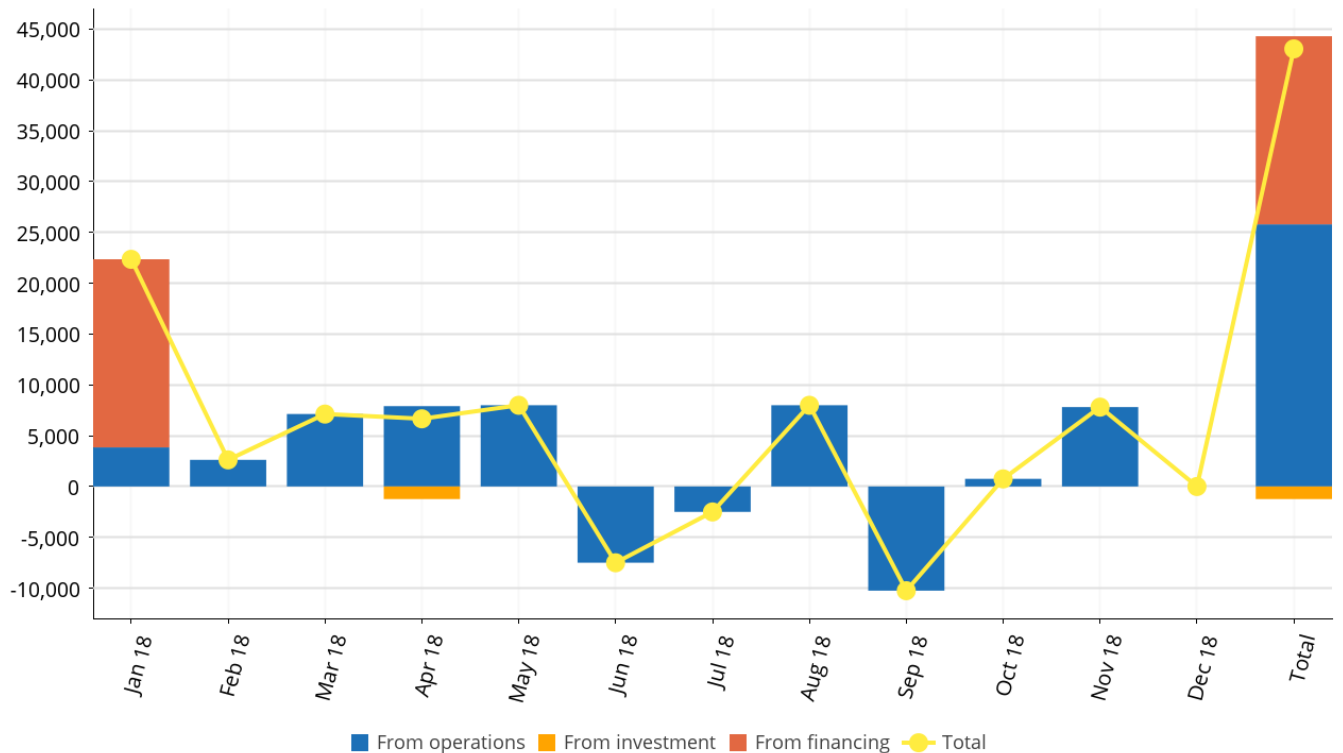


Distribution of expenses



Cash flow

The calculations in this report are based on the default chart of accounts. If you have made changes to the chart of accounts, you will have to review and, if necessary, adapt the configuration of this report before you can use it. All results are without guarantee.



Key figures

The calculations in this report are based on the default chart of accounts. If you have made changes to the chart of accounts, you will have to review and, if necessary, adapt the configuration of this report before you can use it. All results are without guarantee.

Name	Description	Target	Result
Liquidity ratios			
Cash Ratio	Liquid funds / Current liabilities × 100	≥ 20.00%	1 341.00%
Quick / Acid Test Ratio	(Liquid funds + Accounts receivable) / Current liabilities × 100	≥ 100.00%	1 341.88%
Current Ratio	Current assets / Current liabilities × 100	≥ 200.00%	1 341.00%
Working Capital	Liquid funds - Current liabilities		93 728.52
Working Capital Ratio (WCR)	Working Capital / Revenue × 100		194.21%
Returns			
Interest rate on borrowed capital	Fixed value, please adapt		4.00%
Return on equity (ROE)	Net income / Ø Equity × 100		41.08%
Return on investment (ROI)	(Net income + Interest on borrowed capital) / Ø Total capital × 100		31.17%
Leverage	ROI + (Ø Borrowed capital / Ø Equity) × (ROI - Interest on borrowed capital)		-248.97%
Return on sales (ROS)	Net income / Revenue × 100		46.68%
Cash flow			
Cash flow from operations	Indirect method: Gross income + Depreciations		25 788.15
Cash flow from investment			-1 240.00
Cash flow from financing			18 507.31
Total cash flow			43 055.46
Liquid funds			99 291.46
Accounts receivable			2 056.95
Accounts payable			2 413.50
Debt ratios			
Debt to equity ratio	Borrowed capital / Equity × 100	≤ 99.00%	51.68%
Gearing ratio	Long-term liabilities / Assets × 100	≤ 50.00%	19.67%
Debt repayment capacity	Borrowed capital / Cash flow	≤ 3.00	0.65824149
Fixed assets			
Equity to fixed assets ratio	Equity / Fixed assets × 100	≥ 100.00%	∞%
Total capital to fixed assets ratio	(Long-term liabilities + Equity) / Fixed assets × 100	≥ 100.00%	∞%