

Opening balance sheet (1.1.)				Income statement		Closing balance sheet (31.12.)			
<b>Non-current assets</b>		<b>Equity</b>		<b>Revenue</b>	- €	<b>Non-current assets</b>		<b>Equity</b>	
Fixed assets	- €	Shareholder's capital	- €	Cost of goods sold	- €	Fixed assets	- €	Shareholder's capital	- €
		Retained earnings	- €	<b>Gross profit</b>	- €			Retained earnings	- €
<b>Current assets</b>		<b>Profit for the financial year</b>	- €	Operating expenses	- €	<b>Current assets</b>		<b>Profit for the financial year</b>	- €
Raw materials and consumables	- €			<b>EBITDA</b>	- €	Raw materials and consumables	- €		
Finished goods for sale	- €	<b>Liabilities</b>		Depreciations	- €	Finished goods for sale	- €	<b>Liabilities</b>	
Accounts receivable	- €	Non-current liabilities	- €	<b>EBIT</b>	- €	Accounts receivable	- €	Non-current liabilities	- €
Cash and equivalents	- €	Current liabilities	- €	Interests	- €	Cash and equivalents	- €	Current liabilities	- €
		Accounts payable	- €	<b>EBT</b>	- €			Accounts payable	- €
Worth of storages:	- €	Loans altogether	- €	Taxes	- €	Worth of storages:	- €	Loans altogether	- €
Financial assets:	- €			<b>Net income</b>	- €	Financial assets:	- €		
<b>Assets</b>	- €	<b>Equity &amp; liabilities</b>	- €			<b>Assets</b>	- €	<b>Equity &amp; liabilities</b>	- €
<b>Working capital</b>	- €			<b>Cash flow statement</b>		<b>Working capital</b>	- €		
				EBITDA	- €				
				Change in working capital	- €				
				Interests	- €				
				Taxes	- €				
				<b>CFops</b>	- €				
				Change in fixed assets	- €				
				Depreciations	- €				
				<b>CFinv</b>	- €				
				Change in shareholder's capital	- €				
				Dividends paid	- €				
				Change in loans	- €				
				<b>CFfin</b>	- €				
				<b>Net cash flow</b>	- €				