

前提 ここだけ触れば、三表が全部動きます

株式会社サンプルデジタル／第 6 期から 5 年 単位: 円

項目 26/11

【事業の駆動要因】

初月のワーカー数	2,800人
月次の伸び率	6.2%
伸びが鈍る月	30か月目
1 人あたり月間 GMV	18,000
テイクレート	7.0%
決済手数料率 (GMV に対し)	3.0%
サーバー代 (固定・月)	900,000
サーバー代 (1 万人ごと)	300,000
1 人あたり人件費 (月)	620,000
マーケティング率 (売上に対	18.0%
地代家賃 (月)	880,000
その他販管費 (月)	1,200,000
売掛の回収 (月)	1.5か月
未払の支払 (月)	1.0か月
期首現金	182,000,000
調達する月	18か月目
調達する額	250,000,000
ソフトウェア (期首簿価)	33,300,000
ソフトウェア償却月数	60か月
従業員数	14人

この計画の弱いところ

- ・ ワーカー数の伸び率は、過去の実績ではなく置いた数字です。
- ・ 60 か月目で 42,526 人。日本の広義フリーランス 577 万人 (ランサーズ 調査) の 0.7% にあたります
- ・ 1 人あたり月間 GMV 18,000 円は一定としています。単価が上がる／下がる場合は前提を変えてください
- ・ 決済の預り金が資金決済法の収納代行に当たるかは、別途の確認が必要です。

損益計算書 60 か月

株式会社サンプルデジタル／第 6 期から 5 年 単位: 円

検査

OK (貸借が全月で合っています)

項目	26/11	26/12	27/01	27/02
【事業の規模】				
アクティブワーカー数	2,800人	2,974人	3,158人	3,354人
取引高 (GMV)	50,400,000	53,532,000	56,844,000	60,372,000
【損益】				
売上 (手数料)	3,512,880	3,731,180	3,962,027	4,207,928
決済手数料	1,512,000	1,605,960	1,705,320	1,811,160
サーバー代	984,000	989,220	994,740	1,000,620
売上原価 合計	2,496,000	2,595,180	2,700,060	2,811,780
売上総利益	1,016,880	1,136,000	1,261,967	1,396,148
粗利率	28.9%	30.4%	31.9%	33.2%
人件費	8,680,000	8,680,000	8,680,000	8,680,000
ソフトウェア償却	555,000	555,000	555,000	555,000
マーケティング	632,318	671,612	713,165	757,427
地代家賃	880,000	880,000	880,000	880,000
その他	1,200,000	1,200,000	1,200,000	1,200,000
販管費 合計	11,947,318	11,986,612	12,028,165	12,072,427
営業利益	###	###	###	###
営業利益率	-311.2%	-290.8%	-271.7%	-253.7%
法人税等 (30%・黒字のとき)	0	0	0	0
当期純利益	###	###	###	###

27/03	27/04	27/05	27/06	27/07	27/08
3,562人 64,116,000	3,783人 68,094,000	4,018人 72,324,000	4,267人 76,806,000	4,532人 81,576,000	4,813人 86,634,000
4,468,885	4,746,152	5,040,983	5,353,378	5,685,847	6,038,390
1,923,480	2,042,820	2,169,720	2,304,180	2,447,280	2,599,020
1,006,860	1,013,490	1,020,540	1,028,010	1,035,960	1,044,390
2,930,340	3,056,310	3,190,260	3,332,190	3,483,240	3,643,410
1,538,545	1,689,842	1,850,723	2,021,188	2,202,607	2,394,980
34.4%	35.6%	36.7%	37.8%	38.7%	39.7%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
804,399	854,307	907,377	963,608	1,023,452	1,086,910
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
12,119,399	12,169,307	12,222,377	12,278,608	12,338,452	12,401,910
###	###	###	###	###	###
-236.8%	-220.8%	-205.7%	-191.6%	-178.3%	-165.7%
0	0	0	0	0	0
###	###	###	###	###	###

27/09	27/10	27/11	27/12	28/01	28/02
5,111人	5,428人	5,765人	6,122人	6,502人	6,905人
91,998,000	97,704,000	103,770,000	110,196,000	117,036,000	124,290,000
6,412,261	6,809,969	7,232,769	7,680,661	8,157,409	8,663,013
2,759,940	2,931,120	3,113,100	3,305,880	3,511,080	3,728,700
1,053,330	1,062,840	1,072,950	1,083,660	1,095,060	1,107,150
3,813,270	3,993,960	4,186,050	4,389,540	4,606,140	4,835,850
2,598,991	2,816,009	3,046,719	3,291,121	3,551,269	3,827,163
40.5%	41.4%	42.1%	42.8%	43.5%	44.2%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
1,154,207	1,225,794	1,301,898	1,382,519	1,468,334	1,559,342
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
12,469,207	12,540,794	12,616,898	12,697,519	12,783,334	12,874,342
▲9,870,216	▲9,724,785	▲9,570,179	▲9,406,398	▲9,232,065	▲9,047,179
-153.9%	-142.8%	-132.3%	-122.5%	-113.2%	-104.4%
0	0	0	0	0	0
▲9,870,216	▲9,724,785	▲9,570,179	▲9,406,398	▲9,232,065	▲9,047,179

28/03	28/04	28/05	28/06	28/07	28/08
7,333人	7,788人	8,271人	8,784人	9,329人	9,907人
131,994,000	140,184,000	148,878,000	158,112,000	167,922,000	178,326,000
9,199,982	9,770,825	10,376,797	11,020,406	11,704,163	12,429,322
3,959,820	4,205,520	4,466,340	4,743,360	5,037,660	5,349,780
1,119,990	1,133,640	1,148,130	1,163,520	1,179,870	1,197,210
5,079,810	5,339,160	5,614,470	5,906,880	6,217,530	6,546,990
4,120,172	4,431,665	4,762,327	5,113,526	5,486,633	5,882,332
44.8%	45.4%	45.9%	46.4%	46.9%	47.3%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
1,655,997	1,758,749	1,867,823	1,983,673	2,106,749	2,237,278
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
12,970,997	13,073,749	13,182,823	13,298,673	13,421,749	13,552,278
▲8,850,825	▲8,642,084	▲8,420,496	▲8,185,147	▲7,935,116	▲7,669,946
-96.2%	-88.4%	-81.1%	-74.3%	-67.8%	-61.7%
0	0	0	0	0	0
▲8,850,825	▲8,642,084	▲8,420,496	▲8,185,147	▲7,935,116	▲7,669,946

28/09	28/10	28/11	28/12	29/01	29/02
10,521人	11,173人	11,866人	12,602人	13,383人	14,213人
189,378,000	201,114,000	213,588,000	226,836,000	240,894,000	255,834,000
13,199,647	14,017,646	14,887,084	15,810,469	16,790,312	17,831,630
5,681,340	6,033,420	6,407,640	6,805,080	7,226,820	7,675,020
1,215,630	1,235,190	1,255,980	1,278,060	1,301,490	1,326,390
6,896,970	7,268,610	7,663,620	8,083,140	8,528,310	9,001,410
6,302,677	6,749,036	7,223,464	7,727,329	8,262,002	8,830,220
47.7%	48.1%	48.5%	48.9%	49.2%	49.5%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
2,375,936	2,523,176	2,679,675	2,845,884	3,022,256	3,209,693
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
13,690,936	13,838,176	13,994,675	14,160,884	14,337,256	14,524,693
▲7,388,259	▲7,089,140	▲6,771,211	▲6,433,555	▲6,075,254	▲5,694,473
-56.0%	-50.6%	-45.5%	-40.7%	-36.2%	-31.9%
0	0	0	0	0	0
▲7,388,259	▲7,089,140	▲6,771,211	▲6,433,555	▲6,075,254	▲5,694,473

29/03	29/04	29/05	29/06	29/07	29/08
15,094人	16,030人	16,527人	17,039人	17,567人	18,112人
271,692,000	288,540,000	297,486,000	306,702,000	316,206,000	326,016,000
18,936,932	20,111,238	20,734,774	21,377,129	22,039,558	22,723,315
8,150,760	8,656,200	8,924,580	9,201,060	9,486,180	9,780,480
1,352,820	1,380,900	1,395,810	1,411,170	1,427,010	1,443,360
9,503,580	10,037,100	10,320,390	10,612,230	10,913,190	11,223,840
9,433,352	10,074,138	10,414,384	10,764,899	11,126,368	11,499,475
49.8%	50.1%	50.2%	50.4%	50.5%	50.6%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
3,408,648	3,620,023	3,732,259	3,847,883	3,967,120	4,090,197
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
14,723,648	14,935,023	15,047,259	15,162,883	15,282,120	15,405,197
▲5,290,296	▲4,860,885	▲4,632,875	▲4,397,984	▲4,155,752	▲3,905,722
-27.9%	-24.2%	-22.3%	-20.6%	-18.9%	-17.2%
0	0	0	0	0	0
▲5,290,296	▲4,860,885	▲4,632,875	▲4,397,984	▲4,155,752	▲3,905,722

29/09	29/10	29/11	29/12	30/01	30/02
18,673人	19,252人	19,849人	20,464人	21,098人	21,752人
336,114,000	346,536,000	357,282,000	368,352,000	379,764,000	391,536,000
23,427,146	24,153,559	24,902,555	25,674,134	26,469,551	27,290,059
10,083,420	10,396,080	10,718,460	11,050,560	11,392,920	11,746,080
1,460,190	1,477,560	1,495,470	1,513,920	1,532,940	1,552,560
11,543,610	11,873,640	12,213,930	12,564,480	12,925,860	13,298,640
11,883,536	12,279,919	12,688,625	13,109,654	13,543,691	13,991,419
50.7%	50.8%	51.0%	51.1%	51.2%	51.3%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
4,216,886	4,347,641	4,482,460	4,621,344	4,764,519	4,912,211
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
15,531,886	15,662,641	15,797,460	15,936,344	16,079,519	16,227,211
▲3,648,350	▲3,382,722	▲3,108,835	▲2,826,690	▲2,535,828	▲2,235,792
-15.6%	-14.0%	-12.5%	-11.0%	-9.6%	-8.2%
0	0	0	0	0	0
▲3,648,350	▲3,382,722	▲3,108,835	▲2,826,690	▲2,535,828	▲2,235,792

30/03	30/04	30/05	30/06	30/07	30/08
22,426人 403,668,000	23,121人 416,178,000	23,838人 429,084,000	24,577人 442,386,000	25,339人 456,102,000	26,125人 470,250,000
28,135,660	29,007,607	29,907,155	30,834,304	31,790,309	32,776,425
12,110,040	12,485,340	12,872,520	13,271,580	13,683,060	14,107,500
1,572,780	1,593,630	1,615,140	1,637,310	1,660,170	1,683,750
13,682,820	14,078,970	14,487,660	14,908,890	15,343,230	15,791,250
14,452,840	14,928,637	15,419,495	15,925,414	16,447,079	16,985,175
51.4%	51.5%	51.6%	51.6%	51.7%	51.8%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
5,064,419	5,221,369	5,383,288	5,550,175	5,722,256	5,899,757
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
16,379,419	16,536,369	16,698,288	16,865,175	17,037,256	17,214,757
▲1,926,579	▲1,607,732	▲1,278,793	▲939,761	▲590,177	▲229,582
-6.8%	-5.5%	-4.3%	-3.0%	-1.9%	-0.7%
0	0	0	0	0	0
▲1,926,579	▲1,607,732	▲1,278,793	▲939,761	▲590,177	▲229,582

30/09	30/10	30/11	30/12	31/01	31/02
26,935人	27,770人	28,631人	29,519人	30,434人	31,377人
484,830,000	499,860,000	515,358,000	531,342,000	547,812,000	564,786,000
33,792,651	34,840,242	35,920,453	37,034,537	38,182,496	39,365,584
14,544,900	14,995,800	15,460,740	15,940,260	16,434,360	16,943,580
1,708,050	1,733,100	1,758,930	1,785,570	1,813,020	1,841,310
16,252,950	16,728,900	17,219,670	17,725,830	18,247,380	18,784,890
17,539,701	18,111,342	18,700,783	19,308,707	19,935,116	20,580,694
51.9%	52.0%	52.1%	52.1%	52.2%	52.3%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
6,082,677	6,271,244	6,465,682	6,666,217	6,872,849	7,085,805
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
17,397,677	17,586,244	17,780,682	17,981,217	18,187,849	18,400,805
142,024	525,098	920,101	1,327,490	1,747,267	2,179,889
0.4%	1.5%	2.6%	3.6%	4.6%	5.5%
42,607	157,529	276,030	398,247	524,180	653,967
99,417	367,569	644,071	929,243	1,223,087	1,525,922

31/03	31/04	31/05	31/06	31/07	31/08
32,350人	33,353人	34,387人	35,453人	36,552人	37,685人
582,300,000	600,354,000	618,966,000	638,154,000	657,936,000	678,330,000
40,586,310	41,844,674	43,141,930	44,479,334	45,858,139	47,279,601
17,469,000	18,010,620	18,568,980	19,144,620	19,738,080	20,349,900
1,870,500	1,900,590	1,931,610	1,963,590	1,996,560	2,030,550
19,339,500	19,911,210	20,500,590	21,108,210	21,734,640	22,380,450
21,246,810	21,933,464	22,641,340	23,371,124	24,123,499	24,899,151
52.3%	52.4%	52.5%	52.5%	52.6%	52.7%
8,680,000	8,680,000	8,680,000	8,680,000	8,680,000	8,680,000
555,000	555,000	555,000	555,000	555,000	555,000
7,305,536	7,532,041	7,765,547	8,006,280	8,254,465	8,510,328
880,000	880,000	880,000	880,000	880,000	880,000
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
18,620,536	18,847,041	19,080,547	19,321,280	19,569,465	19,825,328
2,626,274	3,086,423	3,560,793	4,049,844	4,554,034	5,073,823
6.5%	7.4%	8.3%	9.1%	9.9%	10.7%
787,882	925,927	1,068,238	1,214,953	1,366,210	1,522,147
1,838,392	2,160,496	2,492,555	2,834,891	3,187,824	3,551,676

31/09	31/10
38,853人	40,057人
699,354,000	721,026,000
48,744,974	50,255,512
20,980,620	21,630,780
2,065,590	2,101,710
23,046,210	23,732,490
25,698,764	26,523,022
52.7%	52.8%
8,680,000	8,680,000
555,000	555,000
8,774,095	9,045,992
880,000	880,000
1,200,000	1,200,000
20,089,095	20,360,992
5,609,669	6,162,030
11.5%	12.3%
1,682,901	1,848,609
3,926,768	4,313,421

貸借対照表 60 か月

株式会社サンプルデジタル／第 6 期から 5 年 単位: 円

検査 OK (貸借が全月で合っています)

項目	26/11	26/12	27/01	27/02
【資産】				
現金・預金	180,243,560	169,758,972	159,347,936	149,013,788
売掛金	5,269,320	5,596,770	5,943,041	6,311,892
ソフトウェア（簿価）	32,745,000	32,190,000	31,635,000	31,080,000
資産 合計	218,257,880	207,545,742	196,925,977	186,405,680
【負債】				
未払金	13,888,318	14,026,792	14,173,225	14,329,207
未払法人税等	0	0	0	0
負債 合計	13,888,318	14,026,792	14,173,225	14,329,207
【純資産】				
資本金・資本剰余金	341,300,000	341,300,000	341,300,000	341,300,000
繰越損失	###	###	###	###
純資産 合計	204,369,562	193,518,950	182,752,752	172,076,473
負債・純資産 合計	218,257,880	207,545,742	196,925,977	186,405,680
貸借の差 (0 になるはず)	0	0	0	0

27/03	27/04	27/05	27/06	27/07	27/08
138,762,030	128,597,543	118,525,662	108,552,811	98,684,156	88,927,040
6,703,328	7,119,228	7,561,475	8,030,067	8,528,771	9,057,585
30,525,000	29,970,000	29,415,000	28,860,000	28,305,000	27,750,000
175,990,358	165,686,771	155,502,137	145,442,878	135,517,927	125,734,625
14,494,739	14,670,617	14,857,637	15,055,798	15,266,692	15,490,320
0	0	0	0	0	0
14,494,739	14,670,617	14,857,637	15,055,798	15,266,692	15,490,320
341,300,000	341,300,000	341,300,000	341,300,000	341,300,000	341,300,000
###	###	###	###	###	###
161,495,619	151,016,154	140,644,500	130,387,080	120,251,235	110,244,305
175,990,358	165,686,771	155,502,137	145,442,878	135,517,927	125,734,625
0	0	0	0	0	0

27/09	27/10	27/11	27/12	28/01	28/02
79,288,174	69,774,104	60,392,919	51,153,794	42,064,022	33,134,155
9,618,392	10,214,954	10,849,154	11,520,992	12,236,114	12,994,520
27,195,000	26,640,000	26,085,000	25,530,000	24,975,000	24,420,000
116,101,566	106,629,058	97,327,073	88,204,786	79,275,136	70,548,675
15,727,477	15,979,754	16,247,948	16,532,059	16,834,474	17,155,192
0	0	0	0	0	0
15,727,477	15,979,754	16,247,948	16,532,059	16,834,474	17,155,192
341,300,000	341,300,000	341,300,000	341,300,000	341,300,000	341,300,000
###	###	###	###	###	###
100,374,089	90,649,304	81,079,125	71,672,727	62,440,662	53,393,483
116,101,566	106,629,058	97,327,073	88,204,786	79,275,136	70,548,675
0	0	0	0	0	0

28/03	28/04	28/05	28/06	28/07	28/08
24,373,492	265,792,245	257,402,175	249,214,875	241,242,849	233,500,154
13,799,973	14,656,238	15,565,196	16,530,609	17,556,245	18,643,983
23,865,000	23,310,000	22,755,000	22,200,000	21,645,000	21,090,000
62,038,465	303,758,483	295,722,371	287,945,484	280,444,094	273,234,137

17,495,807	17,857,909	18,242,293	18,650,553	19,084,279	19,544,268
0	0	0	0	0	0
17,495,807	17,857,909	18,242,293	18,650,553	19,084,279	19,544,268

341,300,000	591,300,000	591,300,000	591,300,000	591,300,000	591,300,000
###	###	###	###	###	###
44,542,658	285,900,574	277,480,078	269,294,931	261,359,815	253,689,869
62,038,465	303,758,483	295,722,371	287,945,484	280,444,094	273,234,137
0	0	0	0	0	0

28/09	28/10	28/11	28/12	29/01	29/02
226,000,045	218,757,787	211,788,928	205,111,024	198,742,548	192,701,635
19,799,471	21,026,469	22,330,626	23,715,704	25,185,468	26,747,445
20,535,000	19,980,000	19,425,000	18,870,000	18,315,000	17,760,000
266,334,516	259,764,256	253,544,554	247,696,728	242,243,016	237,209,080

20,032,906	20,551,786	21,103,295	21,689,024	22,310,566	22,971,103
0	0	0	0	0	0
20,032,906	20,551,786	21,103,295	21,689,024	22,310,566	22,971,103

591,300,000	591,300,000	591,300,000	591,300,000	591,300,000	591,300,000
###	###	###	###	###	###
246,301,610	239,212,470	232,441,259	226,007,704	219,932,450	214,237,977
266,334,516	259,764,256	253,544,554	247,696,728	242,243,016	237,209,080
0	0	0	0	0	0

29/03	29/04	29/05	29/06	29/07	29/08
187,009,511	181,687,062	177,069,409	172,670,356	168,496,158	164,553,527
28,405,398	30,166,857	31,102,161	32,065,694	33,059,337	34,084,973
17,205,000	16,650,000	16,095,000	15,540,000	14,985,000	14,430,000
232,619,909	228,503,919	224,266,570	220,276,050	216,540,495	213,068,500

23,672,228	24,417,123	24,812,649	25,220,113	25,640,310	26,074,037
0	0	0	0	0	0
23,672,228	24,417,123	24,812,649	25,220,113	25,640,310	26,074,037

591,300,000	591,300,000	591,300,000	591,300,000	591,300,000	591,300,000
###	###	###	###	###	###
208,947,681	204,086,796	199,453,921	195,055,937	190,900,185	186,994,463
232,619,909	228,503,919	224,266,570	220,276,050	216,540,495	213,068,500
0	0	0	0	0	0

29/09	29/10	29/11	29/12	30/01	30/02
160,850,890	157,394,333	154,192,113	151,252,489	148,583,090	146,192,008
35,140,719	36,230,339	37,353,833	38,511,201	39,704,327	40,935,089
13,875,000	13,320,000	12,765,000	12,210,000	11,655,000	11,100,000
209,866,609	206,944,672	204,310,946	201,973,690	199,942,417	198,227,097

26,520,496	26,981,281	27,456,390	27,945,824	28,450,379	28,970,851
0	0	0	0	0	0
26,520,496	26,981,281	27,456,390	27,945,824	28,450,379	28,970,851

591,300,000	591,300,000	591,300,000	591,300,000	591,300,000	591,300,000
###	###	###	###	###	###
183,346,113	179,963,391	176,854,556	174,027,866	171,492,038	169,256,246
209,866,609	206,944,672	204,310,946	201,973,690	199,942,417	198,227,097
0	0	0	0	0	0

30/03	30/04	30/05	30/06	30/07	30/08
144,088,416	142,280,863	140,778,357	139,590,990	138,728,226	138,199,991
42,203,490	43,511,411	44,860,733	46,251,456	47,685,464	49,164,638
10,545,000	9,990,000	9,435,000	8,880,000	8,325,000	7,770,000
196,836,906	195,782,274	195,074,090	194,722,446	194,738,690	195,134,629

29,507,239	30,060,339	30,630,948	31,219,065	31,825,486	32,451,007
0	0	0	0	0	0
29,507,239	30,060,339	30,630,948	31,219,065	31,825,486	32,451,007

591,300,000	591,300,000	591,300,000	591,300,000	591,300,000	591,300,000
###	###	###	###	###	###
167,329,667	165,721,935	164,443,142	163,503,381	162,913,204	162,683,622
196,836,906	195,782,274	195,074,090	194,722,446	194,738,690	195,134,629
0	0	0	0	0	0

30/09	30/10	30/11	30/12	31/01	31/02
138,017,296	138,147,918	138,530,381	139,172,410	140,082,674	141,269,217
50,688,977	52,260,363	53,880,680	55,551,806	57,273,744	59,048,376
7,215,000	6,660,000	6,105,000	5,550,000	4,995,000	4,440,000
195,921,273	197,068,281	198,516,061	200,274,216	202,351,418	204,757,593
33,095,627	33,760,144	34,445,352	35,152,047	35,880,229	36,630,695
42,607	157,529	276,030	398,247	524,180	653,967
33,138,234	33,917,673	34,721,382	35,550,294	36,404,409	37,284,662
591,300,000	591,300,000	591,300,000	591,300,000	591,300,000	591,300,000
###	###	###	###	###	###
162,783,039	163,150,608	163,794,679	164,723,922	165,947,009	167,472,931
195,921,273	197,068,281	198,516,061	200,274,216	202,351,418	204,757,593
0	0	0	0	0	0

31/03	31/04	31/05	31/06	31/07	31/08
142,739,776	144,503,986	146,570,854	148,949,707	151,650,195	154,682,288
60,879,465	62,767,011	64,712,895	66,719,001	68,787,209	70,919,402
3,885,000	3,330,000	2,775,000	2,220,000	1,665,000	1,110,000
207,504,241	210,600,997	214,058,749	217,888,708	222,102,404	226,711,690

37,405,036	38,203,251	39,026,137	39,874,490	40,749,105	41,650,778
787,882	925,927	1,068,238	1,214,953	1,366,210	1,522,147
38,192,918	39,129,178	40,094,375	41,089,443	42,115,315	43,172,925

591,300,000	591,300,000	591,300,000	591,300,000	591,300,000	591,300,000
###	###	###	###	###	###
169,311,323	171,471,819	173,964,374	176,799,265	179,987,089	183,538,765
207,504,241	210,600,997	214,058,749	217,888,708	222,102,404	226,711,690

0 0 0 0 0 0

31/09	31/10
158,056,278	161,782,777
73,117,461	75,383,268
555,000	0
231,728,739	237,166,045

42,580,305	43,538,482
1,682,901	1,848,609
44,263,206	45,387,091

591,300,000	591,300,000
###	###
187,465,533	191,778,954
231,728,739	237,166,045

0 0

キャッシュ・フロー計算書 60 か月（間接法）

株式会社サンプルデジタル／第 6 期から 5 年 単位: 円

検査

OK（貸借が全月で合っています）

項目	26/11	26/12	27/01	27/02
【営業活動】				
当期純利益	▲10,930,438	▲10,850,612	▲10,766,198	▲10,676,279
ソフトウェア償却（非資金）	555,000	555,000	555,000	555,000
売掛金の増減	▲5,269,320	▲327,450	▲346,271	▲368,851
未払金の増減	13,888,318	138,474	146,433	155,982
未払法人税等の増減	0	0	0	0
営業 CF	▲1,756,440	###	###	###
【投資活動】				
投資 CF（当期は設備投資な	0	0	0	0
【財務活動】				
増資による収入	0	0	0	0
財務 CF	0	0	0	0
現金の増減	▲1,756,440	###	###	###
月末の現金残高	180,243,560	169,758,972	159,347,936	149,013,788

現金が尽きていないか

27/03	27/04	27/05	27/06	27/07	27/08
▲10,580,854	▲10,479,465	▲10,371,654	▲10,257,420	▲10,135,845	▲10,006,930
555,000	555,000	555,000	555,000	555,000	555,000
▲391,436	▲415,900	▲442,247	▲468,592	▲498,704	▲528,814
165,532	175,878	187,020	198,161	210,894	223,628
0	0	0	0	0	0
###	###	###	▲9,972,851	▲9,868,655	▲9,757,116
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
###	###	###	▲9,972,851	▲9,868,655	▲9,757,116
138,762,030	128,597,543	118,525,662	108,552,811	98,684,156	88,927,040

27/09	27/10	27/11	27/12	28/01	28/02
▲9,870,216	▲9,724,785	▲9,570,179	▲9,406,398	▲9,232,065	▲9,047,179
555,000	555,000	555,000	555,000	555,000	555,000
▲560,807	▲596,562	▲634,200	▲671,838	▲715,122	▲758,406
237,157	252,277	268,194	284,111	302,415	320,718
0	0	0	0	0	0
▲9,638,866	▲9,514,070	▲9,381,185	▲9,239,125	▲9,089,772	▲8,929,867
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
▲9,638,866	▲9,514,070	▲9,381,185	▲9,239,125	▲9,089,772	▲8,929,867
79,288,174	69,774,104	60,392,919	51,153,794	42,064,022	33,134,155

28/03	28/04	28/05	28/06	28/07	28/08
▲8,850,825	▲8,642,084	▲8,420,496	▲8,185,147	▲7,935,116	▲7,669,946
555,000	555,000	555,000	555,000	555,000	555,000
▲805,453	▲856,265	▲908,958	▲965,413	▲1,025,636	▲1,087,738
340,615	362,102	384,384	408,260	433,726	459,989
0	0	0	0	0	0
▲8,760,663	▲8,581,247	▲8,390,070	▲8,187,300	▲7,972,026	▲7,742,695
0	0	0	0	0	0
0 250,000,000		0	0	0	0
0 250,000,000		0	0	0	0
▲8,760,663	241,418,753	▲8,390,070	▲8,187,300	▲7,972,026	▲7,742,695
24,373,492	265,792,245	257,402,175	249,214,875	241,242,849	233,500,154

28/09	28/10	28/11	28/12	29/01	29/02
▲7,388,259	▲7,089,140	▲6,771,211	▲6,433,555	▲6,075,254	▲5,694,473
555,000	555,000	555,000	555,000	555,000	555,000
▲1,155,488	▲1,226,998	▲1,304,157	▲1,385,078	▲1,469,764	▲1,561,977
488,638	518,880	551,509	585,729	621,542	660,537
0	0	0	0	0	0
▲7,500,109	▲7,242,258	▲6,968,859	▲6,677,904	▲6,368,476	▲6,040,913
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
▲7,500,109	▲7,242,258	▲6,968,859	▲6,677,904	▲6,368,476	▲6,040,913
226,000,045	218,757,787	211,788,928	205,111,024	198,742,548	192,701,635

29/03	29/04	29/05	29/06	29/07	29/08
▲5,290,296	▲4,860,885	▲4,632,875	▲4,397,984	▲4,155,752	▲3,905,722
555,000	555,000	555,000	555,000	555,000	555,000
▲1,657,953	▲1,761,459	▲935,304	▲963,533	▲993,643	▲1,025,636
701,125	744,895	395,526	407,464	420,197	433,727
0	0	0	0	0	0
▲5,692,124	▲5,322,449	▲4,617,653	▲4,399,053	▲4,174,198	▲3,942,631
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
▲5,692,124	▲5,322,449	▲4,617,653	▲4,399,053	▲4,174,198	▲3,942,631
187,009,511	181,687,062	177,069,409	172,670,356	168,496,158	164,553,527

29/09	29/10	29/11	29/12	30/01	30/02
▲3,648,350	▲3,382,722	▲3,108,835	▲2,826,690	▲2,535,828	▲2,235,792
555,000	555,000	555,000	555,000	555,000	555,000
▲1,055,746	▲1,089,620	▲1,123,494	▲1,157,368	▲1,193,126	▲1,230,762
446,459	460,785	475,109	489,434	504,555	520,472
0	0	0	0	0	0
▲3,702,637	▲3,456,557	▲3,202,220	▲2,939,624	▲2,669,399	▲2,391,082
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
▲3,702,637	▲3,456,557	▲3,202,220	▲2,939,624	▲2,669,399	▲2,391,082
160,850,890	157,394,333	154,192,113	151,252,489	148,583,090	146,192,008

30/03	30/04	30/05	30/06	30/07	30/08
▲1,926,579	▲1,607,732	▲1,278,793	▲939,761	▲590,177	▲229,582
555,000	555,000	555,000	555,000	555,000	555,000
▲1,268,401	▲1,307,921	▲1,349,322	▲1,390,723	▲1,434,008	▲1,479,174
536,388	553,100	570,609	588,117	606,421	625,521
0	0	0	0	0	0
▲2,103,592	▲1,807,553	▲1,502,506	▲1,187,367	▲862,764	▲528,235
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
▲2,103,592	▲1,807,553	▲1,502,506	▲1,187,367	▲862,764	▲528,235
144,088,416	142,280,863	140,778,357	139,590,990	138,728,226	138,199,991

30/09	30/10	30/11	30/12	31/01	31/02
99,417	367,569	644,071	929,243	1,223,087	1,525,922
555,000	555,000	555,000	555,000	555,000	555,000
▲1,524,339	▲1,571,386	▲1,620,317	▲1,671,126	▲1,721,938	▲1,774,632
644,620	664,517	685,208	706,695	728,182	750,466
42,607	114,922	118,501	122,217	125,933	129,787
▲182,695	130,622	382,463	642,029	910,264	1,186,543
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
▲182,695	130,622	382,463	642,029	910,264	1,186,543
138,017,296	138,147,918	138,530,381	139,172,410	140,082,674	141,269,217

31/03	31/04	31/05	31/06	31/07	31/08
1,838,392	2,160,496	2,492,555	2,834,891	3,187,824	3,551,676
555,000	555,000	555,000	555,000	555,000	555,000
▲1,831,089	▲1,887,546	▲1,945,884	▲2,006,106	▲2,068,208	▲2,132,193
774,341	798,215	822,886	848,353	874,615	901,673
133,915	138,045	142,311	146,715	151,257	155,937
1,470,559	1,764,210	2,066,868	2,378,853	2,700,488	3,032,093
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,470,559	1,764,210	2,066,868	2,378,853	2,700,488	3,032,093
142,739,776	144,503,986	146,570,854	148,949,707	151,650,195	154,682,288

31/09	31/10
3,926,768	4,313,421
555,000	555,000
▲2,198,059	▲2,265,807
929,527	958,177
160,754	165,708
3,373,990	3,726,499
0	0
0	0
0	0
3,373,990	3,726,499
158,056,278	161,782,777