

# Appendix 2 – Indicative templates for pro forma financial statements

## Revenue

### Indicative template for calculating revenue

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>1. Main revenue streams</b>					
<b>Revenue stream No 1</b>					
Segment No 1					
Segment No 2					
Segment No 3					
<b>Revenue stream No 1 Sub-total</b>					
<b>Revenue Stream No 2</b>					
Segment No 4					
Segment No 5					
Segment No 6					
<b>Revenue stream No 2 Sub-total</b>					
<b>Main revenue streams Sub-total</b>					
<b>2. Other revenue</b>					
<b>(B1) Source of other revenue No 1</b>					
<b>(B2) Source of other revenue No 2</b>					
<b>Other revenue Sub-total</b>					
<b>3. Total revenue (1+2)</b>					

## Indicative template for calculating operating costs

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>1. Personnel expenses</b>					
<b>2. Research and development expenses</b>					
<b>3. Accounting and Legal expenses</b>					
<b>4. Marketing expenses</b>					
Marketing Activity 1					
Marketing Activity 2					
Marketing Activity 3					
Other marketing expenses					
<b>Marketing expenses Sub-total</b>					
<b>5. Office Space and other operating expenses</b>					
Rent					
Telephone					
Utilities					
Repairs and Maintenance					
Supplies (office and operating)					
<b>Office space and other operating expenses Sub-total</b>					
<b>6. Fixed Cost Positions</b>					
<b>7. Total Operating Costs (1+2+3+4+5+6)</b>					

## Indicative template for calculating financial forecasts

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>1. Revenue</b>					
<b>2. Operating Costs</b>					
Personnel					
Research and development					
Accounting and Legal					
Marketing					
Office Space and other operating expenses					
Fixed Cost positions					
<b>Total Operating Costs</b>					
<b>3. EBITDA (1 - 2)</b>					
<b>4. Financing Costs</b>					
<b>5. Operating Profit (Loss) (3 - 4)</b>					
<b>6. Depreciation</b>					
<b>7. Other Income / Expenses`</b>					
<b>8. Pre-tax Profit (Loss) (5 - 6 + 7)</b>					
Loss carried forward					
Tax Basis					
<b>9. Taxes</b>					
<b>10. Profit (Loss) (8 - 9)</b>					
Profit (Loss) accumulated					
<b>11. Liquidity</b>					
Profit / Loss					
(+) Depreciation					
(-) Capital expenditure					
(+) Equity Injection					
(-) Amortization					
<b>(=) Cash Flow</b>					

# Indicative template for profit and loss statement

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Sales</b>					
Operating Costs					
<b>Gross Profit (Loss)</b>					
Interest payments					
<b>Operating Profit (Loss)</b>					
Depreciation					
Interest Gains					
<b>Pre-Tax Profit (Loss)</b>					
Taxes					
<b>Profit (Loss)</b>					

# Indicative template for balance sheet

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Assets</b>					
<b>Long term Assets</b>					
Fixed Assets					
Actual Depreciation					
Accumulated Depreciation					
Net Fixed Assets					
Intangibles assets					
<b>Current Assets</b>					
Cash and Equivalents					
Accounts Receivable					
Inventory					
<b>Total</b>					
<b>Equity and Liabilities</b>					
<b>Shareholders' Equity</b>					
Shares					
Retained earnings					
<b>Liabilities</b>					
Current Liabilities					
Long term liabilities					
<b>Total</b>					