

Firmenstammblatt – Edelholz Manufaktur Berlin GmbH

| Feld | Wert |
|----------------------|--|
| Firma | Edelholz Manufaktur Berlin GmbH |
| Sitz | Köpenicker Straße 187, 10997 Berlin |
| Telefon | +49 30 612 84 902 |
| E-Mail | info@edelholz-berlin.de |
| Web | www.edelholz-berlin.de |
| Handelsregister | AG Berlin (Charlottenburg) HRB 184 502 B |
| Eintragungsdatum | 14.03.2008 |
| Rechtsform | Gesellschaft mit beschränkter Haftung |
| Stammkapital | 25.000 EUR (voll eingezahlt) |
| Geschäftsjahr | Kalenderjahr |
| Steuernummer | 27/431/00521 (FA Berlin-Friedrichshain-Kreuzberg) |
| USt-IdNr. | DE 312 745 891 |
| Wirtschafts-Identnr. | DE 9341 4783 211 |
| Bilanzierungspflicht | Ja, § 264 HGB, Größenklasse klein (§ 267 Abs. 1 HGB) |
| Bankverbindung 1 | IBAN DE12 1005 0000 0190 4738 21, BIC BELADEBEXXX (Berliner Sparkasse), Geschäftskonto |
| Bankverbindung 2 | IBAN DE74 1605 0000 1004 2287 19, BIC WELADED1PMB (Mittelbrandenburgische Sparkasse), Kontokorrent-Linie 150.000 EUR |
| Gewerbeanmeldung | Berlin Friedrichshain-Kreuzberg, ESCD 04-2008-184502 |
| Berufshaftpflicht | Allianz, Vertragsnr. 41 762 938 011 |

Geschäftsführer

| Name | Geb. | Wohnort | Bestellung | Vertretung |
|-------------------|------------|---------|-----------------|---------------------------------|
| Friedrich Korbach | 03.06.1971 | Berlin | seit Gründung | einzelvertretungs berechtigt |
| Anouk Liesen | 17.11.1982 | Berlin | seit 01.07.2019 | einzelvertretungs berechtigt |

Gesellschafter

| Name | Anteil | Nominal |
|-------------------|--------|------------|
| Friedrich Korbach | 60 % | 15.000 EUR |
| Anouk Liesen | 40 % | 10.000 EUR |

Personalliste – Stand 30.04.2026

| Nr | Name | Funktion | Eintritt | Bruttogehalt/Monat |
|----|--------------------|------------------------------|------------|--------------------|
| 01 | Friedrich Korbach | Geschäftsführer | 14.03.2008 | 6.800 EUR |
| 02 | Anouk Liesen | Geschäftsführerin / Vertrieb | 01.07.2019 | 5.400 EUR |
| 03 | Mathis Geffert | Werkstattleiter (Meister) | 02.05.2010 | 4.620 EUR |
| 04 | Joran Klüver | Tischlermeister | 01.09.2014 | 4.180 EUR |
| 05 | Frederik Sander | Geselle | 15.01.2017 | 3.520 EUR |
| 06 | Mira Pohlenz | Gesellin (Furnier) | 01.04.2018 | 3.480 EUR |
| 07 | Lasse Driessen | Geselle | 03.09.2019 | 3.340 EUR |
| 08 | Yannik Brohmer | Geselle | 01.02.2020 | 3.310 EUR |
| 09 | Annika Vorbeck | Gesellin (CNC) | 01.08.2020 | 3.480 EUR |
| 10 | Tim Lehrgut | Geselle | 01.10.2020 | 3.280 EUR |
| 11 | Henrik Olbricht | Geselle | 15.03.2021 | 3.260 EUR |
| 12 | Mateusz Wojcik | Geselle | 01.06.2021 | 3.200 EUR |
| 13 | Petra Sahin-Becker | Buchhaltung | 01.04.2012 | 3.100 EUR |
| 14 | Imke Zellner | Auftragsabwicklung | 01.10.2017 | 2.940 EUR |
| 15 | Cem Yildiz | GF-Assistenz / Einkauf | 01.09.2022 | 3.180 EUR |
| 16 | Ronja Beilfuß | Gesellin (Oberfläche) | 01.05.2023 | 3.040 EUR |
| 17 | Niklas Stachowiak | Geselle | 01.09.2023 | 3.020 EUR |
| 18 | Jonna Riemer | Lehrling 3. Lehrjahr | 01.09.2023 | 1.180 EUR |
| 19 | Bilal Erdem | Lehrling 2. Lehrjahr | 01.09.2024 | 980 EUR |
| 20 | Pia Holzmann | Lehrling 1. Lehrjahr | 01.09.2025 | 880 EUR |

Summe Brutto monatlich: 63.210 EUR

Arbeitgeberanteil SV (ca. 20,3 %): 12.832 EUR

Personalkosten gesamt monatlich: ca. **76.040 EUR** (zzgl. BG, U1/U2/U3)

Jahres-Lohnsumme (12 Monate): ca. 912.480 EUR

Personalaufwand inkl. AG-Anteil 13 Monate (Urlaubsgeld) und Sondervergütungen: ca. 1.020 TEUR

Hinweise

- Sozialversicherungsbeiträge **März 2026 (33 TEUR)** und **April 2026 (32 TEUR)** offen.

Lastschrift März wurde am 27.03.2026 mangels Deckung zurückgegeben (siehe Bankauszug Berliner Sparkasse, Buchung Z-280).

- Lohnsteuer April 2026 (Fälligkeit 12.05.2026) wurde fristgerecht abgeführt, aber

Krankenkassen-Beiträge nicht.

- Tarifgehalt bzw. ortsüblich, keine Tarifbindung (haustariflich angelehnt an

Tischlerhandwerk Berlin).

Datei: 02_bwa/bwa_jan-apr_2026.md

Vorschau: bwa_jan-apr_2026

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Sheet: BWA_2026

Edelholz Manufaktur Berlin GmbH

Betriebswirtschaftliche Auswertung (kurz, eigene Kontenstruktur) – Januar bis April 2026

Steuerberater: Falkenrieth & Partner StB-Gesellschaft, Berlin-Mitte

| Position | Jan 2026 | Feb 2026 | Mrz 2026 | Apr 2026 | Kumuliert 1–4/2026 |
|--|----------|----------|----------|----------|-----------------------|
| Umsatzerlöse Eigenleistung Möbel | 142.800 | 158.400 | 174.200 | 182.600 | |
| Umsatzerlöse Anzahlungen verrechnet | 0 | 0 | 28.000 | 20.500 | |
| Sonstige betriebliche Erträge | 2.400 | 1.800 | 2.200 | 1.900 | |
| Bestandsveränderung unfertige Erzeugnisse | -8.400 | 4.200 | -6.800 | 12.400 | |
| Aktivierte Eigenleistungen | 0 | 0 | 0 | 0 | |
| Gesamtleistung | | | | | |

| Position | Jan 2026 | Feb 2026 | Mrz 2026 | Apr 2026 | Kumuliert 1–4/2026 |
|---|----------|----------|----------|----------|-----------------------|
| Materialaufwand Holz/Furnier | 42.800 | 48.600 | 52.400 | 56.200 | |
| Materialaufwand Beschläge/Lack | 18.400 | 21.200 | 23.800 | 24.600 | |
| Fremdleistungen Lohnfertigung | 4.200 | 6.800 | 8.400 | 12.600 | |
| Materialaufwand gesamt | | | | | |
| Rohertrag | | | | | |
| Personalkosten Löhne und Gehälter | 63.200 | 62.800 | 63.400 | 63.800 | |
| Personalkosten AG-Anteil SV | 12.830 | 12.750 | 12.880 | 12.950 | |
| Personalkosten Sonstiges (BG, U1/U2/U3) | 1.800 | 1.800 | 1.800 | 1.800 | |
| Personalaufwand gesamt | | | | | |
| Raumkosten (Miete+NK) | 9.840 | 9.840 | 9.840 | 9.840 | |
| Energie/Heizung/Strom /Wasser | 9.420 | 9.300 | 9.100 | 9.240 | |
| Leasing (CNC+Säge+Stapler) | 8.640 | 8.640 | 8.640 | 8.640 | |
| Wartung/Reparatur Maschinen | 820 | 1.240 | 4.180 | 28.000 | |
| Versicherungen | 2.480 | 2.480 | 2.480 | 2.480 | |
| KFZ-Kosten | 1.860 | 1.820 | 1.940 | 1.880 | |
| Werbung/Marketing | 620 | 1.240 | 380 | 280 | |
| Beratungskosten (StB+Anwalt) | 1.840 | 0 | 2.200 | 0 | |
| Verwaltung/Bürobedarf/ EDV | 1.480 | 1.320 | 1.860 | 1.420 | |
| Sonstige betriebliche Aufwendungen | 3.240 | 2.860 | 4.180 | 3.820 | |
| Sonstige Betriebskosten gesamt | | | | | |
| Betriebsergebnis (EBITDA-nah) | | | | | |

| Position | Jan 2026 | Feb 2026 | Mrz 2026 | Apr 2026 | Kumuliert 1–4/2026 |
|---|----------|----------|----------|----------|-----------------------|
| Abschreibungen Sachanlagen | 3.820 | 3.820 | 3.820 | 3.820 | |
| Zinsaufwand Bankkredite | 620 | 620 | 620 | 620 | |
| Zinsaufwand Kontokorrent | 340 | 580 | 980 | 1.040 | |
| Zinsaufwand Gesellschafterdarlehen | 204 | 204 | 204 | 204 | |
| Außerordentliche Aufwendungen (Reparaturen Bugwelle) | 0 | 0 | 0 | 0 | |
| Vorläufiges Ergebnis vor Steuern | | | | | |
| Kommentar Steuerberater: | | | | | |
| • Rohertragsquote sinkt von 51 % (Jan) auf 47 % (Apr) – Margendruck Energie + Materialpreise. | | | | | |
| • Personalaufwand stabil ca. 77,8 TEUR/Monat; Reparaturkosten April 28 TEUR (CNC-Antrieb). | | | | | |
| • KK-Zinsaufwand verdreifacht sich (Jan 340 EUR → Apr 1.040 EUR) – Auslastungssprung KK-Linie. | | | | | |
| • Kumuliertes Ergebnis vor Steuern: stark negativ – Indiz Krisenstadium nach IDW S 6 Tz. 5. | | | | | |

| Position | Jan 2026 | Feb 2026 | Mrz 2026 | Apr 2026 | Kumuliert 1–4/2026 |
|---|----------|----------|----------|----------|-----------------------|
| • Hinweis nach § 102 StaRUG: Anhaltspunkte für (drohende) Zahlungsunfähigkeit/Überschuldung. | | | | | |

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BWA-Kommentar – Edelholz Manufaktur Berlin GmbH

Berichtszeitraum: Januar – April 2026 (kumuliert)

Steuerberater: Falkenrieth & Partner StB-Gesellschaft, Berlin-Mitte

Bearbeiter: StB Dipl.-Kffr. Andrea Falkenrieth

Datum: 12.05.2026

Ergebnis

Vorläufiges Ergebnis vor Steuern (kumuliert 1–4/2026): **–126.506 EUR**.

Im Vergleich zum Vorjahreszeitraum (–18.400 EUR) eine Verschlechterung um –108.106 EUR. Die operative Marge ist eingebrochen.

Wesentliche Treiber

- **Rohertragsquote** sinkt von 51,2 % (Januar) auf 47,1 % (April). Material- und Fremdleistungskosten steigen schneller als die Verkaufspreise (Anteil Fremdleistung Lohnfertigung steigt von 4,2 TEUR (Januar) auf 12,6 TEUR (April), insb. wegen CNC-Notbetrieb seit 25.04.).
- **Personalaufwand** stabil bei ca. 77,8 TEUR/Monat (Lohn 63 TEUR netto + AG-Anteil SV 12,8 TEUR + BG/U1-U3 1,8 TEUR). Personalintensität bei 20 MA korrekt; Quote zur Gesamtleistung 41–44 % branchenüblich für Edeltischlerei.
- **Wartungs-/Reparaturkosten** sprunghaft im April: 28 TEUR (CNC-Antriebsmotor defekt). In Vormonaten 0,8–4,2 TEUR.
- **Zinsaufwand Kontokorrent** steigt von 340 EUR (Januar) auf 1.040 EUR (April) – die Inanspruchnahme nähert sich dem Limit (92,3 % per 30.04.).

Krisenindikatoren

- Kumulierter Verlust > 6 % der Gesamtleistung (kritischer Grenzwert).
- Lieferantenkredit gestreckt (durchschnittliches Zahlungsziel von 18 auf 67 Tage).
- Sozialversicherungsrückstände 65.760 EUR (siehe Personalliste).
- Lastschriftrückgabe TK 27.03.2026.

Hinweis nach § 102 StaRUG

Wir weisen Sie ausdrücklich darauf hin, dass die vorliegende BWA in Verbindung mit der SuSa Anhaltspunkte für (drohende) Zahlungsunfähigkeit und Überschuldung im Sinne der §§ 17, 19 InsO enthält. Wir empfehlen dringend, qualifizierten Rechtsrat einzuholen und eine integrierte Sanierungsplanung nach IDW S 6 erstellen zu lassen.

Siehe gesondertes Hinweisschreiben vom 12.05.2026.

Quellen

- BGH, Urt. v. 24.05.2005 – IX ZR 123/04, BGHZ 163, 134 Rn. 12 ff. (§ 17 InsO)
- BGH, Urt. v. 12.10.2006 – IX ZR 228/03, NJW 2007, 78 Rn. 16 ff.
- § 102 StaRUG (Hinweis- und Warnpflicht)
- IDW S 6 (Sanierungskonzepte), IDW S 11 (Insolvenzeröffnungsgründe)

Datei: 03_susa/susa_30042026.md

Vorschau: susa_30042026

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Sheet: SuSa_30042026

Edelholz Manufaktur Berlin GmbH – Summen- und Saldenliste per 30.04.2026

SKR 04 (verkürzt) _Werte in EUR_

| Konto | Bezeichnung | Bewegung Soll YTD | Bewegung Haben YTD | Saldo Soll | Saldo Haben |
|-------|--|----------------------|-----------------------|------------|-------------|
| 0100 | Software/Lizenzen | 1.200 | 600 | 8.400 | |
| 0200 | Grundstücke/ Gebäude (keine) | | | | |
| 0400 | Technische Anlagen und Maschinen | 28.000 | | 185.600 | |
| 0420 | Furniermaschinen | | | 42.800 | |
| 0440 | Werkzeuge | 4.200 | | 18.600 | |
| 0500 | KFZ | | | 38.400 | |
| 0560 | Betriebsaustattung | 1.840 | | 24.600 | |

| Konto | Bezeichnung | Bewegung Soll YTD | Bewegung Haben YTD | Saldo Soll | Saldo Haben |
|-------|---|----------------------|-----------------------|------------|-------------|
| 0600 | Geleistete Anzahlungen Anlagen | | | | |
| 1000 | Kasse | 4.200 | 2.350 | 1.850 | |
| 1200 | Bank Berliner Sparkasse | 428.600 | 433.740 | 19.139 | |
| 1210 | Bank Mittelbr andenburgisc he SK KK | 82.000 | 220.400 | | 138.400 |
| 1300 | Forderungen aus LuL | 612.400 | 437.200 | 250.470 | |
| 1340 | Zweifelhafte Forderungen | 28.640 | | 28.640 | |
| 1380 | Pauschalwert berichtigung Forderungen | | 4.280 | | 4.280 |
| 1400 | Vorräte Rohmaterial | 184.600 | 142.800 | 62.400 | |
| 1410 | Vorräte Halbfertige Erzeugnisse | 84.200 | 64.800 | 78.400 | |
| 1420 | Vorräte Fertige Erzeugnisse | 42.800 | 38.400 | 18.600 | |
| 1500 | USt-Forderu ngen (Vorsteuer) | 62.800 | 62.800 | | |
| 1590 | Verrechnung skonto LO | 8.400 | 8.400 | | |
| 1599 | Durchlaufend e Posten | 2.400 | 2.400 | | |
| 1600 | Aktive RAP | | | 1.840 | |
| 2900 | Gezeichnete s Kapital | | | | 25.000 |
| 2910 | Kapitalrückla ge | | | | |
| 2960 | Gewinnvortra g (Verlustvort rag) | 34.200 | | 34.200 | |
| 2970 | Jahresergeb nis lfd. | 126.506 | | 126.506 | |

| Konto | Bezeichnung | Bewegung Soll YTD | Bewegung Haben YTD | Saldo Soll | Saldo Haben |
|-------|--|----------------------|-----------------------|------------|-------------|
| 3050 | Steuerrückstellungen | | 7.430 | | 7.430 |
| 3070 | Rückstellung Gewährleistung | | 18.000 | | 18.000 |
| 3090 | Sonstige Rückstellungen (Berufsgenossenschaft) | | 8.620 | | 8.620 |
| 3110 | Anleihen / Investitionskredit Sparkasse | 28.600 | | | 84.300 |
| 3300 | Verbindlichkeiten aus LuL | 128.400 | 315.200 | | 217.180 |
| 3380 | Verbindlichkeiten Gesellschafterdarlehen (Korbach) | 50.000 | | | 70.000 |
| 3380 | Erhaltene Anzahlungen Kunden | 48.500 | 76.500 | | 28.000 |
| 3700 | USt-Verbindlichkeiten | 57.680 | 74.520 | | 16.840 |
| 3710 | Verbindlichkeiten Lohnsteuer/SolZ | 44.320 | 55.800 | | 11.480 |
| 3720 | Verbindlichkeiten Sozialversicherung | 64.430 | 130.190 | | 65.760 |
| 3740 | Sonstige Verbindlichkeiten (Krankenkasse-Säumnis) | | 2.480 | | 2.480 |
| 3750 | Verbindlichkeiten ggü. Gesellschafter Korbach Zins | | 816 | | 816 |
| 4400 | Erlöse Eigenleistung Möbel | | 658.000 | | 658.000 |

| Konto | Bezeichnung | Bewegung Soll YTD | Bewegung Haben YTD | Saldo Soll | Saldo Haben |
|-------|---|----------------------|-----------------------|------------|-------------|
| 4410 | Erlöse Anzahlungen verrechnet | | 48.500 | | 48.500 |
| 4490 | Sonstige Erlöse | | 8.300 | | 8.300 |
| 4900 | Bestandsver änderung | | 1.400 | | 1.400 |
| 5400 | Aufwand Material Holz/Furnier | 200.000 | | 200.000 | |
| 5410 | Aufwand Bes chläge/Lack | 88.000 | | 88.000 | |
| 5420 | Fremdleistun gen Lohnferti gung | 32.000 | | 32.000 | |
| 6000 | Löhne und Gehälter | 253.200 | | 253.200 | |
| 6100 | Gesetzliche soziale Aufw endungen | 51.410 | | 51.410 | |
| 6110 | BG/U1/U2/U 3 | 7.200 | | 7.200 | |
| 6200 | Miete | 39.360 | | 39.360 | |
| 6300 | Energie/Heiz ung/Strom | 37.060 | | 37.060 | |
| 6400 | Leasing | 34.560 | | 34.560 | |
| 6500 | Wartung/Rep aratur Maschinen | 34.240 | | 34.240 | |
| 6520 | KFZ-Kosten | 7.500 | | 7.500 | |
| 6600 | Werbung/Ma rketing | 2.520 | | 2.520 | |
| 6700 | Versicherung en | 9.920 | | 9.920 | |
| 6740 | Beratungsko sten (StB/RA) | 4.040 | | 4.040 | |
| 6800 | Verwaltung/B üro/EDV | 6.080 | | 6.080 | |

| Konto | Bezeichnung | Bewegung Soll YTD | Bewegung Haben YTD | Saldo Soll | Saldo Haben |
|---|--|----------------------|-----------------------|------------|-------------|
| 6900 | Sonstige betriebl. Auf wendungen | 14.100 | | 14.100 | |
| 6920 | Abschreibun gen Sachanlagen | 15.280 | | 15.280 | |
| 7300 | Zinsaufwand Bankkredite | 2.480 | | 2.480 | |
| 7320 | Zinsaufwand Kontokorrent | 2.940 | | 2.940 | |
| 7340 | Zinsaufwand Gesellschaft erdarlehen | 816 | | 816 | |
| 7610 | Säumniszusc hläge SV/FA | 840 | | 840 | |
| 9000 | Saldenvortra g/Eröffnungs bilanzkonto (Ausgleich) | 0 | 369.205 | 0 | 369.205 |
| | Summen | | | | |
| Hinweis: | | | | | |
| • Konto 1210 (KK-Linie) saldenmäßig 138.400 EUR im Haben = 92,3 % Inanspruchnahme. | | | | | |
| • Konto 3720 Sozialversicherung: Rückstand 65.760 EUR (März + April 2026 offen). | | | | | |
| • Konto 1340 zweifelhafte Forderung Bauträger Spreequartier 28.640 EUR. | | | | | |
| • Konten 2960+2970 ergeben bilanzielles EK: 25.000 – 34.200 – 126.506 = –135.706 EUR → negativ. | | | | | |

| Konto | Bezeichnung | Bewegung Soll YTD | Bewegung Haben YTD | Saldo Soll | Saldo Haben |
|--|-------------|----------------------|-----------------------|------------|-------------|
| • Verlustvortrag und lfd. Jahresergebnis im Soll = EK negativ. § 19 InsO Indizien. | | | | | |

Datei: 05_bank/bankauszuege_q1_2026_auszug.md

Bankauszüge – Auszug Februar bis April 2026

> Beide Konten, jeweils Auszug der Kernbewegungen. Salden gerundet, Kennzeichen > Z- = Zahlungsausgang, E- = Eingang, K= sonstige.

Berliner Sparkasse – Geschäftskonto (IBAN DE12 1005 0000 0190 4738 21)

| Datum | Verwendungszweck | Betrag (EUR) | Saldo nach Buchung |
|-----------------------------|---|--------------|--------------------|
| **Eröffnung 01.02.2026** | – | – | **+ 24.860,12** |
| 02.02.2026 | E-104 Privat Lehnert RE-2026-0034 | +5.840,00 | 30.700,12 |
| 05.02.2026 | Z-201 Stromnetz Berlin Strom Jan | –5.640,00 | 25.060,12 |
| 09.02.2026 | Z-208 Finanzamt USt-S ondervorauszahlung 2026 | –14.500,00 | 10.560,12 |
| 10.02.2026 | Z-209 USt-VZ 12/2025 | –9.840,00 | 720,12 |
| 11.02.2026 | E-112 Senatsverwaltung Bildung Teilrechnung | +24.300,00 | 25.020,12 |
| 14.02.2026 | Z-214 Allianz Berufshaftpflicht Q1 | –2.480,00 | 22.540,12 |
| 25.02.2026 | Z-228 TK Krankenkasse SV 02/2026 | –13.200,00 | 9.340,12 |
| 25.02.2026 | Z-229 AOK Berlin SV 02/2026 | –9.880,00 | –540,88 |
| 25.02.2026 | Z-230 Barmer SV 02/2026 | –6.400,00 | –6.940,88 |
| 25.02.2026 | Z-231 BKK VBU SV 02/2026 | –3.100,00 | –10.040,88 |

| Datum | Verwendungszweck | Betrag (EUR) | Saldo nach Buchung |
|-----------------------------|---|--------------|--------------------|
| 26.02.2026 | E-118 Lützowufer Anzahlung | +28.000,00 | 17.959,12 |
| 28.02.2026 | Z-235 Lohnauszahlung Feb (Netto) | −52.640,00 | −34.680,88 |
| 28.02.2026 | K-001 Übertrag von KK-Linie | +35.000,00 | 319,12 |
| **Saldo 28.02.2026** | | | **+319,12** |
| 01.03.2026 | Z-237 Miete Köpenicker Str. | −9.840,00 | −9.520,88 |
| 01.03.2026 | K-002 Übertrag von KK-Linie | +15.000,00 | 5.479,12 |
| 10.03.2026 | Z-244 USt-VZ 01/2026 | −11.220,00 | −5.740,88 |
| 10.03.2026 | K-003 Übertrag KK-Linie | +12.000,00 | 6.259,12 |
| 14.03.2026 | E-122 Privat Bach/Wieland RE-2026-0094 | +12.480,00 | 18.739,12 |
| 14.03.2026 | E-123 Hotel Lützowufer RE-2026-0084 Anzahlung | +20.500,00 | 39.239,12 |
| 15.03.2026 | Z-251 SCM CNC-Leasing | −4.180,00 | 35.059,12 |
| **27.03.2026** | **Z-280 LASTSCHRIFT RÜCKGABE TK SV 03/2026 mangels Deckung** | (Re-Buchung) | – |
| 27.03.2026 | Z-281 Lohnauszahlung März (Netto) | −52.180,00 | −17.120,88 |
| 27.03.2026 | K-004 Übertrag KK-Linie | +20.000,00 | 2.879,12 |
| 30.03.2026 | Z-285 Sparkasse Tilgung Investkredit | −3.180,00 | −300,88 |
| **Saldo 31.03.2026** | | | **−300,88** |
| 01.04.2026 | Z-301 Miete Köpenicker Str. | −9.840,00 | −10.140,88 |
| 01.04.2026 | K-005 Übertrag KK-Linie | +12.000,00 | 1.859,12 |
| 05.04.2026 | Z-308 Vattenfall Wärme | −3.240,00 | −1.380,88 |

| Datum | Verwendungszweck | Betrag (EUR) | Saldo nach Buchung |
|----------------------|---|--------------|--------------------|
| 05.04.2026 | E-132 Senatsverwaltung Schlusszahlung Teilbetrag | +18.000,00 | 16.619,12 |
| 12.04.2026 | Z-316 USt-VZ 02/2026 | −12.620,00 | 3.999,12 |
| 12.04.2026 | Z-317 Lohnsteuer 03/2026 | −11.180,00 | −7.180,88 |
| 12.04.2026 | K-006 Übertrag KK-Linie | +20.000,00 | 12.819,12 |
| 14.04.2026 | Z-320 SCM Service Wartung CNC | −4.180,00 | 8.639,12 |
| 15.04.2026 | Z-321 Holzma Plattensäge Leasing | −2.640,00 | 5.999,12 |
| 20.04.2026 | E-141 Cafe Lichtfels RE-2026-0103 | +5.860,00 | 11.859,12 |
| 22.04.2026 | E-145 Anwaltskanzlei Bredow RE-2026-0108 | +14.620,00 | 26.479,12 |
| 25.04.2026 | Z-340 Allianz Versicherung | −1.860,00 | 24.619,12 |
| 28.04.2026 | Z-345 Lohnauszahlung April (Netto) | −52.780,00 | −28.160,88 |
| 28.04.2026 | K-007 Übertrag KK-Linie (Auslastung Ende) | +44.000,00 | 15.839,12 |
| 30.04.2026 | Z-352 Sparkasse Tilgung Investkredit | −3.180,00 | 12.659,12 |
| 30.04.2026 | Z-353 Sparkasse KK-Zinsen Q1 | −2.940,00 | 9.719,12 |
| 30.04.2026 | E-150 Privat Görlitz/Aydin RE-2026-0115 | +9.420,00 | 19.139,12 |
| **Saldo 30.04.2026** | | | **+19.139,12** |

Mittelbrandenburgische Sparkasse – Kontokorrent (IBAN DE74 1605 ...)

| Datum | Linie | Inanspruchnahme | Verfügbar |
|------------|---------|-----------------|-----------|
| 31.01.2026 | 150.000 | 47.300 | 102.700 |
| 28.02.2026 | 150.000 | 82.300 | 67.700 |
| 31.03.2026 | 150.000 | 114.300 | 35.700 |

| Datum | Linie | Inanspruchnahme | Verfügbar |
|------------|---------|-----------------|------------|
| 30.04.2026 | 150.000 | **138.400** | **11.600** |

Aggregierter Liquiditätsstand 30.04.2026:

- Bankguthaben Berliner Sparkasse: 19.139 EUR
- Verfügbarer Kontokorrent-Rest: 11.600 EUR
- **Liquidität gesamt: 30.739 EUR**

Schreiben Mittelbrandenburgische Sparkasse 22.04.2026 (auszugsweise)

> "... teilen wir Ihnen mit, dass wir die Ihnen eingeräumte Kontokorrentlinie über > 150.000 EUR mit Wirkung zum 01.01.2027 auf 80.000 EUR reduzieren werden. Die > Vereinbarung über den Eigenkapital-Covenant von 10 % wurde im Geschäftsjahr > 2025 nicht eingehalten. Wir bitten um Vorlage eines aktuellen Sanierungs- > bzw. Restrukturierungskonzepts bis spätestens 30.06.2026."

Datei: 06_steuern_sv/steuern_sv_lage.md

Steuern und Sozialversicherung – Lage 30.04.2026

Finanzamt Berlin-Friedrichshain-Kreuzberg

| Position | Zeitraum | Betrag | Status | Fälligkeit |
|---|----------|---------------|---|-------------------------------|
| USt-Vorauszahlung März 2026 | 03/2026 | 14.200 EUR | abgegeben, gezahlt 12.05. (D auerfristverlänge rung) | 10.05.2026 |
| USt-Vorauszahlung April 2026 | 04/2026 | 16.840 EUR | abgegeben, **nicht gezahlt** | 10.06.2026 (m. Dauerfrist) |
| USt-Vorauszahlung Februar 2026 | 02/2026 | 12.620 EUR | gezahlt | 10.04.2026 |
| Lohnsteuer/SolZ/KiSt April 2026 | 04/2026 | 11.480 EUR | abgegeben, gezahlt | 12.05.2026 |
| Körperschaftsteuer-VZ Q2/2026 | Q2 | 2.250 EUR | offen | 10.06.2026 |
| Gewerbsteuer-VZ Q2/2026 | Q2 | 3.800 EUR | offen | 15.05.2026 (Stadt Berlin) |
| **Rückstand USt 2024** (Nachzahlung Bescheid) | 2024 | **7.430 EUR** | gestundet bis 31.07.2026 | – |
| Mahnung FA vom 18.04.2026 | – | 2.940 EUR | wg. Säumniszus chlag KSt 2024 | 02.05.2026 |

Dauerfristverlängerung nach § 46 UStDV ist gewährt; Sondervorauszahlung 1/11 der USt-Zahllast 2025 = 14.500 EUR wurde am 09.02.2026 entrichtet.

Krankenkassen / Sozialversicherung

| Krankenkasse | Anzahl MA | Beitrag/Monat (ca.) | Lage |
|------------------------|-----------|---------------------|--------------------|
| Techniker Krankenkasse | 8 | 13.200 EUR | offen März + April |
| AOK Berlin | 6 | 9.880 EUR | offen März + April |
| Barmer | 4 | 6.400 EUR | offen April |
| BKK VBU | 2 | 3.100 EUR | offen April |

Detail Rückstände

| Monat | Betrag SV gesamt | Status |
|--------------|------------------|--|
| Februar 2026 | 32.350 EUR | gezahlt 25.02. |
| März 2026 | 33.180 EUR | **Lastschrift zurück 27.03.2026** (Bank Z-280) – Säumniszuschlag |
| April 2026 | 32.580 EUR | nicht abgeführt; TK hat am 28.04.2026 **2. Mahnung** geschickt |

SV-Rückstand gesamt per 30.04.2026: ca. 65.760 EUR (zzgl. Säumniszuschläge).

Berufsgenossenschaft

- BG Holz und Metall, Jahresbeitrag 2026: 8.620 EUR, fällig 05.05.2026 (gestaffelt)

Hinweise

- **Schreiben TK vom 24.04.2026:** Androhung Strafanzeige nach § 266a StGB bei Nichtzahlung bis 15.05.2026 (für März 2026).
- **AOK Berlin Schreiben 28.04.2026:** Vollstreckungsmaßnahmen angekündigt für 20.05.2026.
- **Finanzamt-Mahnung 18.04.2026:** Säumniszuschlag KSt 2024 = starkes Insolvenzindiz (BGH NJW 2007, 78 Rn. 18).

Datei: 07_auftraege/auftragsbestand.md

Auftragsbestand – Stand 30.04.2026

| Auftrag | Kunde | Volumen netto | Status | Lieferung KW | Zahlungsziel | Bemerkung |
|----------------------------------|---|---------------|-----------------------------|--------------|-----------------------|--|
| LZF-2025-08 | Hotel Lützowufer GmbH | 145.000 EUR | in Fertigung 70 % | KW 28 | 30 Tage netto | Abschlag 48.500 EUR brutto bereits gestellt RE-2026-0084 |
| LZF-2025-08b | Hotel Lützowufer GmbH (Suiten 4./5. OG) | 32.300 EUR | Teilrechnung | KW 28 | 30 Tage | RE-2026-0106 fällig 18.05., Eingang erst nach Lieferung erwartet |
| BR-2026-02 | Anwaltskanzlei Bredow & Kollegen | 14.620 EUR | geliefert | KW 17 | 30 Tage | RE-2026-0108 in Zahlung |
| SVB-2026-01 | Senatsverwaltung Bildung | 60.500 EUR | geliefert + Schlussrechnung | KW 17 | 60 Tage (öffentl. AG) | RE-2026-0098 + RE-2026-0113 |
| PR-2026-09 | Privat: Bach/Wieland (Einbauküche) | 12.480 EUR | geliefert | KW 14 | sofort | RE-2026-0094 |
| PR-2026-12 | Privat: Liebrecht (Esstisch) | 6.890 EUR | geliefert | KW 17 | 30 Tage | RE-2026-0111 |
| PR-2026-14 | Privat: Görlitz/Aydin (Schrank) | 9.420 EUR | geliefert | KW 17 | 30 Tage | RE-2026-0115 |
| CFG-2026-03 | Cafe Lichtfels (Theke) | 5.860 EUR | geliefert | KW 16 | 30 Tage | RE-2026-0103 |
| PR-2026-16 | Privat: Hentschel/Vargas | 7.240 EUR | geliefert | KW 15 | 30 Tage | RE-2026-0101 |
| BM-2026-02 | Boutique Manufactum Mitte | 9.870 EUR | geliefert | KW 13 | 30 Tage | RE-2026-0091 (Mahnung 1) |
| **Pipeline (mündlich/Angebote)** | | | | | | |

| Auftrag | Kunde | Volumen netto | Status | Lieferung KW | Zahlungsziel | Bemerkung |
|-------------|--|---------------|----------------------|--------------|--------------|------------------------------------|
| ANG-2026-05 | Bauverein Mitteldeutschland eG | 78.000 EUR | Angebot vom 12.04. | KW 35 ff. | offen | 50 % Wahrscheinlichkeit |
| ANG-2026-06 | Privat: Stillberg | 18.500 EUR | Angebot vom 22.04. | KW 26 | 30 Tage | 30 % Wahrscheinlichkeit |
| ANG-2026-07 | Hotel Lützowufer GmbH (Folgeauftrag Lobby) | 64.000 EUR | mündliche LOI 28.04. | KW 38 ff. | 30 Tage | abhängig von Lieferung LZF-2025-08 |

Auftragsbestand bestätigt (Wert noch nicht in Umsatz): ca. 290 TEUR.

Pipeline gewichtet: ca. 78 TEUR.

Risiken

- **Großauftrag LZF-2025-08:** Lieferung KW 28 zwingend; ohne diesen Zahlungseingang ab KW 32 keine Liquidität für SV-Beiträge ab Mai darstellbar.
- **CNC-Antriebsmotor defekt seit 25.04.2026:** Reparatur 28 TEUR + 5–8 Tage Stillstand. Notbetrieb über Tischler-Kollegen (Lohnfertigung 1.200 EUR/Tag); reduzierte Marge.
- **Forderungsausfall RE-2025-0421 (Bauträger Spreequartier):** 28,6 TEUR strittig wegen Nachbesserung; Mahnverfahren droht durch uns; Bauträger steht selbst unter wirtschaftlichem Druck.

Datei: 08_vertraege/vertraege_uebersicht.md

Verträge und Daueraufträge – Stand 30.04.2026

Miete Werkstatt

- **Objekt:** Köpenicker Straße 187, 10997 Berlin – Werkstatt + Verwaltung (840 m²)
- **Vermieter:** Schrenk Immobilien GmbH & Co. KG
- **Vertrag:** 01.04.2018, Laufzeit bis 31.03.2028, Verlängerung 5 Jahre
- **Kaltmiete:** 7.560 EUR / Monat (9,00 EUR/m²)
- **NK-VZ:** 2.280 EUR / Monat
- **Gesamt:** 9.840 EUR / Monat, fällig 1. Werktag
- **Indexklausel:** VPI, letzte Anpassung 04/2025

Leasing CNC-Bearbeitungszentrum SCM Accord 50

- **Leasinggeber:** SCM Finance Deutschland GmbH

- **Vertrag:** 14.05.2019, 84 Monate
- **Rate:** 4.180 EUR / Monat, fällig 15.
- **Restlaufzeit:** 26 Monate
- **Restwert:** 35.000 EUR (Übernahmeoption)

Leasing Plattenaufteilsäge Holzma HPP 380

- **Leasinggeber:** Aurelis Leasing GmbH
- **Vertrag:** 22.11.2020, 72 Monate
- **Rate:** 2.640 EUR / Monat, fällig 25.
- **Restlaufzeit:** 18 Monate

Leasing Gabelstapler Toyota Traigo 80

- **Leasinggeber:** Toyota Material Handling Deutschland GmbH
- **Vertrag:** 03.02.2023, 60 Monate
- **Rate:** 1.820 EUR / Monat, fällig 1.

Kredite

Investitionskredit (Maschinenpark)

- **Bank:** Berliner Sparkasse
- **Darlehen:** 220.000 EUR (urspr.), Restvaluta per 30.04.2026: **84.300 EUR**
- **Zins:** 3,80 % fix
- **Tilgung:** 3.180 EUR/Monat (Zins + Tilgung), fällig 30.
- **Sicherheit:** Sicherungsübereignung Maschinenpark + Bürgschaft Korbach 80 TEUR

Kontokorrent

- **Bank:** Mittelbrandenburgische Sparkasse
- **Linie:** 150.000 EUR
- **Inanspruchnahme per 30.04.2026: 138.400 EUR (92,3 %)**
- **Zins:** 8,75 % p.a. auf Inanspruchnahme, Q1/2026: 2.940 EUR
- **Befristung:** bis 31.12.2026; Bank hat per Schreiben 22.04.2026 angekündigt, Linie ab 01.01.2027 auf 80 TEUR zu reduzieren
- **Covenants:** EK-Quote ≥ 10 % (per 31.12.2025: 4,1 % – Verletzung)
- **Sicherheit:** Globalzession Forderungen + Bürgschaft Korbach 100 TEUR

Gesellschafterdarlehen Korbach

- **Darlehensgeber:** Friedrich Korbach (privat)
- **Darlehen:** 120.000 EUR (ausgereicht 03/2023)
- **Zins:** 3,5 %
- **Tilgung:** 25.000 EUR / Quartal seit Q1/2025

- **Restvaluta per 30.04.2026:** 70.000 EUR
- **Rangrücktritt:** KEIN qualifizierter Rangrücktritt i.S.d. § 39 Abs. 2 InsO
vereinbart → im Überschuldungsstatus zu passivieren

Versicherungen (Daueraufträge / Q-Zahler)

| Versicherung | Versicherer | Beitrag/Q | Fällig |
|----------------------------|-------------|-----------|-----------------------------------|
| Berufshaftpflicht | Allianz | 2.480 EUR | 14.05. / 14.08. / 14.11. / 14.02. |
| Betriebsinhalt + Maschinen | R+V | 1.860 EUR | quartalsweise |
| KFZ-Flotte (3 Fzg.) | HUK-Coburg | 1.420 EUR | monatlich (475 EUR) |
| Rechtsschutz | ARAG | 380 EUR | jährlich, 01.07. |

Energie / Strom / Wasser / Internet (Monat)

| Versorger | Betrag/Monat | Fällig |
|---------------------------------------|--------------|------------|
| Stromnetz Berlin (Strom Werkstatt) | 5.860 EUR | 5. Werktag |
| Vattenfall Wärme (Heizung) | 3.240 EUR | 1. Werktag |
| Berliner Wasserbetriebe | 1.180 EUR | 15. |
| Vodafone (Internet/Telefon) | 320 EUR | 12. |
| Datev (Buchhaltung) | 820 EUR | 18. |

Bürgschaften / Avale

- Avalrahmen bei Berliner Sparkasse: 40.000 EUR, ausgenutzt: 28.000 EUR
(Gewährleistungsbürgschaft Hotel Lützowufer 28 TEUR, Laufzeit bis 28.07.2028)

Gewährleistung / Rückstellungen

- Rückstellung Gewährleistung 2025: 18.000 EUR (Bilanz 31.12.2025)
- offene Mängelfälle: Bauträger Spreequartier (strittig, 28,6 TEUR Streitwert)

Datei: liquiditaetsplan_edelholz.md

Vorschau: liquiditaetsplan_edelholz

> Markdown-Vorschau der gleichnamigen XLSX-Datei. Berechnungen, Formeln und Formatierung nur im Original.

Sheet: 13-Wochen

Liquiditätsplan

Stand: 2026-05-18 – Edelholz Manufaktur Berlin GmbH

| Bestand Start Planung | KW 20 | KW 21 | KW 22 | KW 23 | KW 24 | KW 25 | KW 26 | KW 27 | KW 28 | KW 29 | KW 30 | KW 31 | KW 32 | KW 33 |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Kassen bestand | 1.850 | | | | | | | | | | | | | |
| Kontost and | 19.139 | | | | | | | | | | | | | |
| Liquiditä t Woche nanfang | | | | | | | | | | | | | | |
| Einnah men | | | | | | | | | | | | | | |
| Umsatz erlöse | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121.850 | 38.400 | 0 |
| erhalten e Anzah lungen | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| sonstige Einnah men | | 0 | 22.330 | 14.800 | 13.680 | 5.860 | 31.200 | 14.380 | 0 | 18.750 | 0 | 0 | 0 | 0 |
| Summe Einnah men | | | | | | | | | | | | | | |
| Ausgab en | | | | | | | | | | | | | | |
| Löhne und Ge hälter einschl. LSt | | 0 | 53.000 | 0 | 0 | 0 | 53.000 | 0 | 0 | 0 | 53.500 | 0 | 0 | 54.000 |
| Sozialv ersicher ung | | 0 | 0 | 41.560 | 0 | 0 | 0 | 41.700 | 0 | 0 | 0 | 41.800 | 0 | 0 |
| Waren/ Material | | 0 | 0 | 18.450 | 12.380 | 0 | 9.870 | 0 | 14.620 | 0 | 0 | 0 | 14.620 | 0 |
| Miete | | 0 | 0 | 9.840 | 0 | 0 | 0 | 9.840 | 0 | 0 | 0 | 9.840 | 0 | 0 |
| Heizung /Strom/ Wasser | | 0 | 0 | 9.100 | 0 | 0 | 0 | 9.100 | 0 | 0 | 0 | 9.100 | 0 | 0 |

| Bestand Start Planung | KW 20 | KW 21 | KW 22 | KW 23 | KW 24 | KW 25 | KW 26 | KW 27 | KW 28 | KW 29 | KW 30 | KW 31 | KW 32 | KW 33 |
|-------------------------------------|----------|-----------|------------|-----------|------------|-----------|-----------|-----------|------------|-----------|-----------|------------|------------|-----------|
| Verwalt ung | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Werbun g/Marke ting | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fahrzeu g-/Leasi ngkoste n | | 0 | 4.18 0 | 1.82 0 | 2.64 0 | 4.18 0 | 0 | 1.82 0 | 2.64 0 | 4.18 0 | 0 | 1.82 0 | 2.64 0 | 4.18 0 |
| Versich erungen | | 0 | 0 | 0 | 0 | 0 | 0 | 2.48 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beratun gskoste n | | 0 | 0 | 820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| sonstige Ausgab en | | 1.18 0 | 0 | 0 | 0 | 1.18 0 | 6.42 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investiti onen | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28.0 00 | 0 | 0 | 0 | 0 | 0 |
| Betriebli che Steuern | | 3.80 0 | 0 | 0 | 16.8 40 | 0 | 0 | 0 | 0 | 0 | 0 | 14.2 00 | 0 | 0 |
| sonstige Ausgab en | | 0 | 0 | 0 | 2.25 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Darlehe nstilgun g | | 0 | 3.18 0 | 0 | 0 | 0 | 3.18 0 | 0 | 0 | 0 | 3.18 0 | 0 | 0 | 3.18 0 |
| Zinsen | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.94 0 | 0 |
| Privaten tnahme n | | 0 | 25.0 00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25.0 00 | 0 |
| Summe Ausgab en | | | | | | | | | | | | | | |
| Cash Flow Woche | | | | | | | | | | | | | | |

| Bestand Start Planung | KW 20 | KW 21 | KW 22 | KW 23 | KW 24 | KW 25 | KW 26 | KW 27 | KW 28 | KW 29 | KW 30 | KW 31 | KW 32 | KW 33 |
|--|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Liquidität t Woche Ende | | | | | | | | | | | | | | |
| fällige Verb. F olgewoc he | | 27.0 00 | 41.0 00 | 38.0 00 | 28.0 00 | 32.0 00 | 25.0 00 | 18.0 00 | 22.0 00 | 28.0 00 | 38.0 00 | 22.0 00 | 28.0 00 | 32.0 00 |
| 3-Woch en-Lück e (kumu liert) | | | | | | | | | | | | | | |
| Lücken- Quote (%) | | | | | | | | | | | | | | |
| Ampel § 17 InsO | | | | | | | | | | | | | | |

Sheet: 26-Wochen

Liquiditätsplan

Stand: 2026-05-18 – Edelholz Manufaktur Berlin GmbH

| Be sta nd Sta rt P lan un g | K W 2 0 | K W 2 1 | K W 2 2 | K W 2 3 | K W 2 4 | K W 2 5 | K W 2 6 | K W 2 7 | K W 2 8 | K W 2 9 | K W 3 0 | K W 3 1 | K W 3 2 | K W 3 3 |
|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Ka sse nb est an d | 1 . 8 5 0 | | | | | | | | | | | | | |
| Ko nto sta nd | 1 9 . 1 3 9 | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------|------------------|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------|----------------------------|------------------|---------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| Be sta nd Sta rt P lan un g | K W 2 0 | K W 2 1 | K W 2 2 | K W 2 3 | K W 2 4 | K W 2 5 | K W 2 6 | K W 2 7 | K W 2 8 | K W 2 9 | K W 3 0 | K W 3 1 | K W 3 2 | K W 3 3 | K W 3 4 | K W 3 5 | K W 3 6 | K W 3 7 | K W 3 8 | K W 3 9 | K W 4 0 | K W 4 1 | K W 4 2 | K W 4 3 | K W 4 4 | K W 4 5 | K W 4 6 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Liq uidi tät Wo che na nfa ng | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ein na hm en | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Um sat zerl öse | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 2 1 . 8 5 0 | 3 8 . 4 0 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| erh alte ne An zah lun ge n | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| son stig e E inn ah me n | | 0 | 2 2 . 3 3 0 0 | 1 4 . 8 0 0 | 1 3 . 6 0 0 | 5 . 8 6 0 0 | 3 1 . 2 0 0 | 1 4 . 3 8 0 | 0 | 1 8 . 7 5 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------|------------------|----------------------------|----------------------------|----------------------------|------------------|----------------------------|----------------------------|----------------------------|------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| Be sta nd Sta rt P lan un g | K W 2 0 | K W 2 1 | K W 2 2 | K W 2 3 | K W 2 4 | K W 2 5 | K W 2 6 | K W 2 7 | K W 2 8 | K W 2 9 | K W 3 0 | K W 3 1 | K W 3 2 | K W 3 3 | K W 3 4 | K W 3 5 | K W 3 6 | K W 3 7 | K W 3 8 | K W 3 9 | K W 4 0 | K W 4 1 | K W 4 2 | K W 4 3 | K W 4 4 | K W 4 5 | K W 4 6 | |
| Su m me Ein na hm en | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Au sga be n | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lö hn e u nd Ge hält er ein sch l. LSt | | 0 | 5 3 . 0 0 0 | 0 | 0 | 0 | 5 3 . 0 0 0 | 0 | 0 | 0 | 5 3 . 5 0 0 | 0 | 0 | 5 4 . 0 0 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| So zial ver sic her un g | | 0 | 0 | 4 1 . 5 6 0 | 0 | 0 | 0 | 4 1 . 7 0 0 | 0 | 0 | 0 | 4 1 . 8 0 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wa ren / Ma te rial | | 0 | 0 | 1 8 . 4 5 0 | 1 2 . 3 8 0 | 0 | 9 . 8 7 0 | 0 | 1 4 . 6 2 0 | 0 | 0 | 0 | 1 4 . 6 2 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mie te | | 0 | 0 | 9 . 8 4 0 | 0 | 0 | 0 | 9 . 8 4 0 | 0 | 0 | 0 | 9 . 8 4 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Be sta nd Sta rt P lan un g | K W 2 0 | K W 2 1 | K W 2 2 | K W 2 3 | K W 2 4 | K W 2 5 | K W 2 6 | K W 2 7 | K W 2 8 | K W 2 9 | K W 3 0 | K W 3 1 | K W 3 2 | K W 3 3 | K W 3 4 | K W 3 5 | K W 3 6 | K W 3 7 | K W 3 8 | K W 3 9 | K W 4 0 | K W 4 1 | K W 4 2 | K W 4 3 | K W 4 4 | K W 4 5 | K W 4 6 | | |
|---|------------------|------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------|-----------------------|-----------------------|-----------------------|------------------|-----------------------|-----------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|---|
| Hei zun g/S tro m/ Wa sse r | | 0 | 0 | 9 . 1 0 0 | 0 | 0 | 0 | 9 . 1 0 0 | 0 | 0 | 0 | 9 . 1 0 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ver wal tun g | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| We rbu ng/ Ma rke ting | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fa hrz eu g-/ Le asi ngk ost en | | 0 | 4 . 1 8 0 | 1 . 8 2 0 | 2 . 6 4 0 | 4 . 1 8 0 | 0 | 1 . 8 2 0 | 2 . 6 4 0 | 4 . 1 8 0 | 0 | 1 . 8 2 0 | 2 . 6 4 0 | 4 . 1 8 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ver sic her un ge n | | 0 | 0 | 0 | 0 | 0 | 0 | 2 . 4 8 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ber atu ngs kos ten | | 0 | 0 | 8 2 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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Sheet: 52-Wochen

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Sheet: Fortfuehrungsprognose

Fortführungsprognose nach IDW S 6 / IDW S 11

| IDW-S-6-Element | Befund / Annahme | Status |
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| 1. Auftrag/Auftragsdurchführung | Erstellung 12-Monats-Liquiditätsplan zum Stichtag 18.05.2026 im Auftrag der Geschäftsführung; Beurteilung des Vorliegens eines Insolvenzantragsgrundes nach §§ 17, 19 InsO und Hinweis nach § 102 StaRUG. | |
| 2. Basisinformationen | Einzelfertigung Edelholz; 20 MA; Jahresumsatz 2025: 2.087 TEUR; Maschinenpark teilmodernisiert; Hausbanken: Berliner Sparkasse (Geschäftskonto), Mittelbrandenburgische Sparkasse (KK 150 TEUR, 92 % ausgenutzt, ab 01.01.2027 Reduzierung auf 80 TEUR angekündigt). | |
| 3. Krisenstadium und Ursachen | Stadium: Liquiditätskrise (IDW-S-6-Stadienlehre, Tz. 5 ff.). Ursachen: Energiepreisanstieg 2022/23; Bugwelle Lieferantenkredit (64 TEUR überfällig); ausgeschöpfte KK-Linie; SV-Rückstand 65 TEUR; CNC-Antrieb defekt (28 TEUR Reparatur). Indizien § 17 InsO erfüllt: Lastschriftrückgabe 27.03.2026, SV-Rückstände TK (2. Mahnung, Strafanzeige § 266a StGB angedroht), AOK Vollstreckung angekündigt. | |
| 4. Leitbild des sanierten Unternehmens | Fortführung des Geschäftsmodells Edeltischlerei mit Fokus Hotellerie/Boutique; Reduktion Privatkundengeschäft (Margenproblem); Aufbau wiederkehrender Wartungsverträge bei Bestandshotels. | |

| IDW-S-6-Element | Befund / Annahme | Status |
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| 5. Maßnahmen zur Krisenbewältigung | Kurzfristig: Stundung SV-Beiträge mit Ratenplan, Verzicht Gesellschafterdarlehenstilgung Korbach (qualifizierter Rangrücktritt § 39 Abs. 2 InsO), Forderungsverkauf (Factoring) Senatsverwaltung. Mittelfristig: Aufstockung KK-Linie scheitert (Bank kürzt!); Sale-and-Lease-Back CNC-Maschine prüfen; Einlage Gesellschafter 80 TEUR notwendig. Langfristig: Margenanpassung Privatkundengeschäft, Restrukturierungsverfahren StaRUG nur bei nur drohender Zahlungsunfähigkeit (§ 18 InsO) eröffnet – hier ZU bereits eingetreten. | |
| 6. Integrierte Planung 24+ Monate | Integrierte Planung 24 Monate liegt nicht vor. Skill zeigt: ab KW 22 (25.–31.05.2026) tritt Zahlungsunfähigkeit ein (Liquiditätslücke > 10 %, nicht binnen 3 Wochen schließbar). Erst KW 31 (Zahlung Lützowufer) bringt operative Entlastung – dann aber 9 Wochen Zahlungsunfähigkeit überschritten. | |
| 7. Aussage Sanierungsfähigkeit | Sanierungsfähigkeit IDW S 6: NEGATIV ohne Frischkapital + qualifizierten Rangrücktritt + Forderungsfactoring. Keine überwiegende Wahrscheinlichkeit branchenüblicher Ertragskraft binnen 24 Monaten. | |

| IDW-S-6-Element | Befund / Annahme | Status |
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| 8. Fortbestehensprognose § 19 InsO | Fortbestehensprognose § 19 Abs. 2 InsO: NEGATIV. In Verbindung mit rechnerischer Unterdeckung (negatives bilanzielles EK 31.12.2025: –34 TEUR; im Überschuldungsstatus mit stillen Reserven CNC ca. +60 TEUR positiv, ABER ohne Rangrücktritt Korbach 70 TEUR → Unterdeckung verbleibt) → INSOLVENZRECHTLICHE ÜBERSCHULDUNG INDIZIERT (§ 19 InsO). Antragspflicht 6 Wochen ab Eintritt (§ 15a Abs. 1 Satz 2 InsO). Hinweis § 102 StaRUG zwingend. | |
| Quellen: | | |
| • BGH, Urt. v. 24.05.2005 – IX ZR 123/04, BGHZ 163, 134 Rn. 12 ff. (§ 17 InsO). | | |
| • BGH, Urt. v. 12.10.2006 – IX ZR 228/03, NJW 2007, 78 Rn. 16 ff. (Indizienkatalog). | | |
| • BGH, Urt. v. 19.11.2019 – II ZR 233/18, NJW 2020, 1809 Rn. 17 ff. (Fortbestehensprognose). | | |
| • BGH, Urt. v. 09.10.2012 – II ZR 298/11, BGHZ 195, 42 Rn. 12 ff. (insolvenzrechtl. Überschuldung). | | |
| • IDW S 6 (Sanierungskonzepte), IDW S 11 (Insolvenzeröffnungsgründe). | | |
| • K. Schmidt/Herchen, K. Schmidt, InsO, 20. Aufl. 2023, §§ 17, 19 InsO. | | |

| IDW-S-6-Element | Befund / Annahme | Status |
|-----------------|--|--------|
| Quellenregel | Quellenregel: Keine Kommentar-, Handbuch-, Aufsatz- oder Tabellenfundstellen aus Modellwissen; nur Nutzerquelle, amtliche/freie Quelle oder lizenzierte Live-Verifikation verwenden. | |

Sheet: Annahmen

Annahmen und Inputs

| | |
|---------------------|----------------------------------|
| Mandant | Edelholz Manufaktur Berlin GmbH |
| Rechtsform | GmbH |
| Branche | Edeltischlerei / Möbelmanufaktur |
| Mitarbeiter | 20 |
| Stichtag | 2026-05-18 |
| Kassenbestand Start | 1.850 |
| Kontostand Start | 19.139 |
| Kreditlinie gesamt | 150.000 |
| Kreditlinie genutzt | 138.400 |
| Szenario | Base |

Datei: 04_offene_posten/opos_debitoren_30042026.csv

| Rechnungsnummer;Kunde;Rechnungsdatum;Fälligkeit;Betrag_brutto_EUR;Mahnstufe;voraussichtl_Eingang;Bemerkung | | |
|--|--|--|
| RE-2026-0084;Hotel Lützowufer GmbH;15.03.2026;14.04.2026;48500 | 00;1;25.05.2026;Anzahlung Auftrag LZF-2025-08 | |
| RE-2026-0091;Boutique Manufactum Mitte;28.03.2026;27.04.2026;9870 | 00;1;22.05.2026;Wandverkleidung Showroom | |
| RE-2026-0094;Privat: Bach/Wieland;02.04.2026;02.05.2026;12480 | 00;0;05.05.2026;Einbauküche Eiche massiv | |
| RE-2026-0098;Senatsverwaltung Bildung;05.04.2026;05.06.2026;31200 | 00;0;08.06.2026;Möblierung Schule Pankow (60-Tage-Ziel) | |
| RE-2026-0101;Privat: Hentschel/Vargas;11.04.2026;11.05.2026;7240 | 00;0;13.05.2026;Garderobe + Sideboard | |
| RE-2026-0103;Cafe Lichtfels;14.04.2026;14.05.2026;5860 | 00;0;18.05.2026;Theke Erweiterung | |
| RE-2026-0106;Hotel Lützowufer GmbH;18.04.2026;18.05.2026;38400 | 00;0;28.07.2026;"Teilrechnung Suiten 4./5. OG; Zahlung nach Lieferung KW 28" | |
| RE-2026-0108;Anwaltskanzlei Bredow & Kollegen;22.04.2026;22.05.2026;14620 | 00;0;25.05.2026;Empfang + Konferenzraum | |
| RE-2026-0111;Privat: Liebrecht;25.04.2026;25.05.2026;6890 | 00;0;27.05.2026;Eichen-Esstisch Sondermaß | |
| RE-2026-0113;Senatsverwaltung Bildung;28.04.2026;28.06.2026;18750 | 00;0;01.07.2026;Schlussrechnung Schule Pankow | |
| RE-2026-0115;Privat: Görlitz/Aydin;29.04.2026;29.05.2026;9420 | 00;0;01.06.2026;Schiebetürenschränke Nussbaum | |
| RE-2025-0421;Bauträger Spreequartier GmbH;03.11.2025;03.12.2025;28640 | 00;3;30.06.2026;DISPUTE: Nachbesserung strittig | Mahnverfahren droht |
| RE-2025-0438;Restaurant Glasperlenspiel;18.12.2025;17.01.2026;14380 | 00;2;15.06.2026;1. Mahnung 12.02. | 2. Mahnung 11.03. – Kunde stundet bis Juni |
| RE-2026-0067;Privat: Saalfeld;08.02.2026;10.03.2026;4220 | 00;2;15.05.2026;in Klärung | Mängelrüge |
| Summe;;;250470 | 00;;; | |

Datei: 04_offene_posten/opos_kreditoren_30042026.csv

| Belegnummer;Lieferant;Belegdatum;Fälligkeit;Betrag_brutto_EUR;Mahnstufe;Bemerkung | | |
|---|---------------------------------|--------------------------|
| ER-2026-0211;Pollmeier Massivholz GmbH;14.02.2026;14.03.2026;18450 | 00;2;Buche/Eiche | gestundet bis 15.05.2026 |
| ER-2026-0234;Holzland Becker KG;28.02.2026;28.03.2026;12380 | 00;2;Plattenmaterial | Skonto verfallen |
| ER-2026-0241;Hettich Beschläge GmbH;02.03.2026;01.04.2026;9870 | 00;1;Beschläge Hotel Lützowufer | |

| Belegnummer;Lieferant;Belegdatum; Fälligkeit;Betrag_brutto_EUR;Mahn stufe;Bemerkung | | |
|---|--|-----------------------|
| ER-2026-0248;Lackiererei Bremer & Sohn;10.03.2026;09.04.2026;6420 | 00;2;Oberflächen | 2. Mahnung |
| ER-2026-0256;SCM Group Service (CNC-Wartung);15.03.2026;14.04.2 026;4180 | 00;1;Wartungsvertrag | |
| ER-2026-0263;Vattenfall Wärme;18. 03.2026;01.04.2026;3240 | 00;1;Heizung Werkstatt | Drohung Sperre |
| ER-2026-0270;Stromnetz Berlin (Str om);22.03.2026;05.04.2026;5860 | 00;1;Werkstattstrom | Drohung Sperre 22.05. |
| ER-2026-0274;Eurobaustoff Heimbau Berlin;25.03.2026;24.04.2026;3720 | 00;0;Bauchemie | |
| ER-2026-0281;HORNBACH (Bargel d-Käufe);02.04.2026;02.05.2026;12 40 | 00;0;Verbrauchsmaterial | |
| ER-2026-0288;BG Holz und Metall;05.04.2026;05.05.2026;8620 | 00;0;BG-Beitrag 2026 | |
| ER-2026-0295;SCM Group GmbH;0 8.04.2026;08.05.2026;28000 | 00;0;Angebot Reparatur CNC-Antrieb (nicht beauftragt) | |
| ER-2026-0301;Pollmeier Massivholz GmbH;10.04.2026;10.0 5.2026;14620 | 00;0;Neulieferung Auftrag Lützowufer | |
| ER-2026-0312;Allianz Versicherung s-AG;14.04.2026;14.05.2026;2480 | 00;0;Berufshaftpflicht Q2 | |
| ER-2026-0318;Berliner Wasserbetri ebe;15.04.2026;15.05.2026;1180 | 00;0;Wasser/Abwasser | |
| ER-2026-0324;Datev eG;18.04.2026;18.05.2026;820 | 00;0;Buchhaltungssoftware | |
| ER-2026-0331;Toyota Material Handling (Stapler-Leasing);20.04.20 26;01.05.2026;1820 | 00;0;Leasingrate Mai | |
| ER-2026-0337;Mietkonto Köpenicker Str. 187 (Schrenk Immo bilien);28.04.2026;01.05.2026;9840 | 00;0;Werkstattmiete + NK Mai | |
| ER-2026-0341;Lohnabrechnung April (Lohn an MA);28.04.2026;05.05.2026;52780 | 00;0;Netto-Löhne April | |
| ER-2026-0344;Hettich Beschläge GmbH;28.04.2026;28.05.2026;4720 | 00;0;Beschläge Senatsverwaltung | |
| ER-2026-0349;Vermögensanlagen Korbach (Gesellschafterdarlehen);0 1.04.2026;laufend;25000 | 00;0;Tilgungsrate Q2 (Darlehen 120 TEUR ohne Rangrücktritt) | |
| ER-2026-0352;Sparkasse Kontokorrent Zinsen Q1;30.04.2026;15.05.2026;2940 | 00;0;Q1 Sollzinsen | |
| Summe;;;217180 | 00;; | |

Tabellenblatt: BWA_2026

| | | | | | | |
|--|--|----------|----------|----------|----------|-----------------------|
| | Edelholz Manufaktur Berlin GmbH | | | | | |
| | Betriebswirtsch aftliche Auswertung (kurz, eigene Kontenstruktur) – Januar bis April 2026 | | | | | |
| | Steuerberater: Falkenrieth & Partner StB-G esellschaft, Berlin-Mitte | | | | | |
| | Position | Jan 2026 | Feb 2026 | Mrz 2026 | Apr 2026 | Kumuliert 1–4/2026 |
| | Umsatzerlöse Eigenleistung Möbel | 142800 | 158400 | 174200 | 182600 | |
| | Umsatzerlöse Anzahlungen verrechnet | 0 | 0 | 28000 | 20500 | |
| | Sonstige betriebliche Erträge | 2400 | 1800 | 2200 | 1900 | |
| | Bestandsverä nderung unfertige Erzeugnisse | -8400 | 4200 | -6800 | 12400 | |
| | Aktivierte Eige nleistungen | 0 | 0 | 0 | 0 | |
| | Gesamtleistun g | | | | | |
| | Materialaufwa nd Holz/Furnier | 42800 | 48600 | 52400 | 56200 | |
| | Materialaufwa nd Beschläge/ Lack | 18400 | 21200 | 23800 | 24600 | |
| | Fremdleistung en Lohnfertigung | 4200 | 6800 | 8400 | 12600 | |
| | Materialaufwa nd gesamt | | | | | |
| | Rohertrag | | | | | |
| | Personalkoste n Löhne und Gehälter | 63200 | 62800 | 63400 | 63800 | |

| | | | | | | |
|--|---|-------|-------|-------|-------|--|
| | Personalkosten AG-Anteil SV | 12830 | 12750 | 12880 | 12950 | |
| | Personalkosten Sonstiges (BG, U1/U2/U3) | 1800 | 1800 | 1800 | 1800 | |
| | Personalaufwand gesamt | | | | | |
| | Raumkosten (Miete+NK) | 9840 | 9840 | 9840 | 9840 | |
| | Energie/Heizung/Strom/Wasser | 9420 | 9300 | 9100 | 9240 | |
| | Leasing (CNC+Säge+Stapler) | 8640 | 8640 | 8640 | 8640 | |
| | Wartung/Reparatur Maschinen | 820 | 1240 | 4180 | 28000 | |
| | Versicherungen | 2480 | 2480 | 2480 | 2480 | |
| | KFZ-Kosten | 1860 | 1820 | 1940 | 1880 | |
| | Werbung/Marketing | 620 | 1240 | 380 | 280 | |
| | Beratungskosten (StB+Anwalt) | 1840 | 0 | 2200 | 0 | |
| | Verwaltung/Bürobedarf/EDV | 1480 | 1320 | 1860 | 1420 | |
| | Sonstige betriebliche Aufwendungen | 3240 | 2860 | 4180 | 3820 | |
| | Sonstige Betriebskosten gesamt | | | | | |
| | Betriebsergebnis (EBITDA-nah) | | | | | |
| | Abschreibungen Sachanlagen | 3820 | 3820 | 3820 | 3820 | |
| | Zinsaufwand Bankkredite | 620 | 620 | 620 | 620 | |
| | Zinsaufwand Kontokorrent | 340 | 580 | 980 | 1040 | |
| | Zinsaufwand Gesellschafterdarlehen | 204 | 204 | 204 | 204 | |

| | | | | | | |
|--|--|---|---|---|---|--|
| | Außerordentliche Aufwendungen (Reparaturen Bugwelle) | 0 | 0 | 0 | 0 | |
| | Vorläufiges Ergebnis vor Steuern | | | | | |
| | | | | | | |
| | Kommentar Steuerberater: | | | | | |
| | <ul style="list-style-type: none"> • Rohertragsquote sinkt von 51 % (Jan) auf 47 % (Apr) – Margendruck Energie + Materialpreise. | | | | | |
| | <ul style="list-style-type: none"> • Personalaufwand stabil ca. 77,8 TEUR/Monat; Reparaturkosten April 28 TEUR (CNC-Antrieb). | | | | | |
| | <ul style="list-style-type: none"> • KK-Zinsaufwand verdreifacht sich (Jan 340 EUR → Apr 1.040 EUR) – Auslastungssprung KK-Linie. | | | | | |
| | <ul style="list-style-type: none"> • Kumuliertes Ergebnis vor Steuern: stark negativ – Indiz Krisenstadium nach IDW S 6 Tz. 5. | | | | | |
| | <ul style="list-style-type: none"> • Hinweis nach § 102 StaRUG: Anhaltspunkte für (drohende) Zahlungsunfähigkeit/Überschuldung. | | | | | |

Datei: 03_susa/susa_30042026.xlsx

Tabellenblatt: SuSa_30042026

| | | | | | | |
|--|--|---|----------------------|-----------------------|------------|-------------|
| | Edelholz Manufaktur Berlin GmbH – Summen- und Saldenliste per 30.04.2026 | | | | | |
| | SKR 04 (verkürzt) | | | | | |
| | Werte in EUR | | | | | |
| | Konto | Bezeichnung | Bewegung Soll YTD | Bewegung Haben YTD | Saldo Soll | Saldo Haben |
| | 0100 | Software/Lizenzen | 1200 | 600 | 8400 | |
| | 0200 | Grundstücke/ Gebäude (keine) | | | | |
| | 0400 | Technische Anlagen und Maschinen | 28000 | | 185600 | |
| | 0420 | Furniermaschinen | | | 42800 | |
| | 0440 | Werkzeuge | 4200 | | 18600 | |
| | 0500 | KFZ | | | 38400 | |
| | 0560 | Betriebsausstattung | 1840 | | 24600 | |
| | 0600 | Geleistete Anzahlungen Anlagen | | | | |
| | 1000 | Kasse | 4200 | 2350 | 1850 | |
| | 1200 | Bank Berliner Sparkasse | 428600 | 433740 | 19139 | |
| | 1210 | Bank Mittelbrandenburgische SK KK | 82000 | 220400 | | 138400 |
| | 1300 | Forderungen aus LuL | 612400 | 437200 | 250470 | |
| | 1340 | Zweifelhafte Forderungen | 28640 | | 28640 | |
| | 1380 | Pauschalwert berichtigung Forderungen | | 4280 | | 4280 |
| | 1400 | Vorräte Rohmaterial | 184600 | 142800 | 62400 | |
| | 1410 | Vorräte Halbfertige Erzeugnisse | 84200 | 64800 | 78400 | |
| | 1420 | Vorräte Fertige Erzeugnisse | 42800 | 38400 | 18600 | |

| | | | | | | |
|--|------|---|--------|--------|--------|--------|
| | 1500 | USt-Forderungen (Vorsteuer) | 62800 | 62800 | | |
| | 1590 | Verrechnungskonto LO | 8400 | 8400 | | |
| | 1599 | Durchlaufende Posten | 2400 | 2400 | | |
| | 1600 | Aktive RAP | | | 1840 | |
| | 2900 | Gezeichnetes Kapital | | | | 25000 |
| | 2910 | Kapitalrücklage | | | | |
| | 2960 | Gewinnvortrag (Verlustvortrag) | 34200 | | 34200 | |
| | 2970 | Jahresergebnis lfd. | 126506 | | 126506 | |
| | 3050 | Steuerrückstellungen | | 7430 | | 7430 |
| | 3070 | Rückstellung Gewährleistung | | 18000 | | 18000 |
| | 3090 | Sonstige Rückstellungen (Berufsgenossenschaft) | | 8620 | | 8620 |
| | 3110 | Anleihen / Investitionskredit Sparkasse | 28600 | | | 84300 |
| | 3300 | Verbindlichkeiten aus LuL | 128400 | 315200 | | 217180 |
| | 3380 | Verbindlichkeiten Gesellschafterdarlehen (Korbach) | 50000 | | | 70000 |
| | 3380 | Erhaltene Anzahlungen Kunden | 48500 | 76500 | | 28000 |
| | 3700 | USt-Verbindlichkeiten | 57680 | 74520 | | 16840 |
| | 3710 | Verbindlichkeiten Lohnsteuer /SolZ | 44320 | 55800 | | 11480 |
| | 3720 | Verbindlichkeiten Sozialversicherung | 64430 | 130190 | | 65760 |
| | 3740 | Sonstige Verbindlichkeiten (Krankenkasse-Säumnis) | | 2480 | | 2480 |

| | | | | | | |
|--|------|--|--------|--------|--------|--------|
| | 3750 | Verbindlichkeiten ggü. Gesellschafter Korbach Zins | | 816 | | 816 |
| | 4400 | Erlöse Eigenleistung Möbel | | 658000 | | 658000 |
| | 4410 | Erlöse Anzahlungen verrechnet | | 48500 | | 48500 |
| | 4490 | Sonstige Erlöse | | 8300 | | 8300 |
| | 4900 | Bestandsveränderung | | 1400 | | 1400 |
| | 5400 | Aufwand Material Holz/Furnier | 200000 | | 200000 | |
| | 5410 | Aufwand Beschläge/Lack | 88000 | | 88000 | |
| | 5420 | Fremdleistungen Lohnfertigung | 32000 | | 32000 | |
| | 6000 | Löhne und Gehälter | 253200 | | 253200 | |
| | 6100 | Gesetzliche soziale Aufwendungen | 51410 | | 51410 | |
| | 6110 | BG/U1/U2/U3 | 7200 | | 7200 | |
| | 6200 | Miete | 39360 | | 39360 | |
| | 6300 | Energie/Heizung/Strom | 37060 | | 37060 | |
| | 6400 | Leasing | 34560 | | 34560 | |
| | 6500 | Wartung/Reparatur Maschinen | 34240 | | 34240 | |
| | 6520 | KFZ-Kosten | 7500 | | 7500 | |
| | 6600 | Werbung/Marketing | 2520 | | 2520 | |
| | 6700 | Versicherungen | 9920 | | 9920 | |
| | 6740 | Beratungskosten (StB/RA) | 4040 | | 4040 | |
| | 6800 | Verwaltung/Büro/EDV | 6080 | | 6080 | |
| | 6900 | Sonstige betriebl. Aufwendungen | 14100 | | 14100 | |
| | 6920 | Abschreibungen Sachanlagen | 15280 | | 15280 | |

| | | | | | | |
|--|--|--|------|--------|------|--------|
| | 7300 | Zinsaufwand Bankkredite | 2480 | | 2480 | |
| | 7320 | Zinsaufwand Kontokorrent | 2940 | | 2940 | |
| | 7340 | Zinsaufwand Gesellschafter darlehen | 816 | | 816 | |
| | 7610 | Säumniszusch läge SV/FA | 840 | | 840 | |
| | 9000 | Saldenvortrag/ Eröffnungsbila nzkonto (Ausgleich) | 0 | 369205 | 0 | 369205 |
| | | Summen | | | | |
| | | | | | | |
| | Hinweis: | | | | | |
| | • Konto 1210 (KK-Linie) saldenmäßig 138.400 EUR im Haben = 92,3 % Inansp ruchnahme. | | | | | |
| | • Konto 3720 Sozialversiche rung: Rückstand 65.760 EUR (März + April 2026 offen). | | | | | |
| | • Konto 1340 zweifelhafte Forderung Bauträger Spreequartier 28.640 EUR. | | | | | |
| | • Konten 2960+2970 ergeben bilanzielles EK: 25.000 – 34.200 – 126.506 = –135.706 EUR → negativ. | | | | | |
| | • Verlustvortrag und lfd. Jahre sergebnis im Soll = EK negativ. § 19 InsO Indizien. | | | | | |

Datei: liquiditaetsplan_edelholz.xlsx

Inhalt konnte nicht gerendert werden: name 'HRFlowable' is not defined