

Substantive
partners:[Viewer of financial statements](#)[Contact](#)[Log in](#)XML file: Файл не выбран

Title of financial statement:

The starting date of the period for which the report was drawn up: [2021-01-01](#)The end date of the period for which the report was drawn up: [2021-12-31](#)The date of preparing the financial statement: [2022-08-01](#)

Code of financial statement:

System code: [SFJINZ \(1\)](#)Schema version: [1-2](#)valueOf_: [SprFinJednostkaInnaWZlotych](#)FinancialStatementsVariant: [1](#)

Introduction to financial statement:

Entity identifying data:

Company, registered office or residence address:

Name of the company: [Perfect Gym Solutions Spółka Akcyjna](#)

Registered office:

Province (voivodeship): [mazowieckie](#)County: [Warszawa](#)Municipality: [Warszawa](#)City: [Warszawa](#)

Address:

Address:

Country: [PL](#)Province (voivodeship): [mazowieckie](#)County: [Warszawa](#)Municipality: [Warszawa](#)Street: [Franciszka Klimczaka](#)Building number: [1](#)City: [Warszawa](#)Postal code: [02-797](#)Post office: [Warszawa](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[6201Z](#)

Tax Identification Number (NIP): [9512387811](#)KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS): [0000540912](#)

Indication of the period covered by the financial statements:

Date from: [2021-01-01](#)Date To: [2021-12-31](#)

Indication that the financial statements contain aggregated data, if the entity maintains internal organization units that prepare separate financial statements: true - the financial statement contains aggregated data; false - the financial statements do not contain aggregated data : [False](#)

Continuity assumption:

Indication whether the financial statement has been prepared assuming that the entity will continue its activity in the foreseeable future: [True](#)

Indication whether there are any circumstances that could pose a threat to her going concern status: true - No circumstances indicating a threat to continue activity; false - Circumstances indicating a threat to continue activity occurred: [True](#)

Accounting principles (policy). Adopted accounting (policy) principles, where the choice is allowed by statutory provisions, including:

valuation methods of assets and liabilities (as well as of amortisation)),:

Koszty zakończonych prac rozwojowych 5 lat Patenty, licencje, znaki firmowe 5 lat Oprogramowanie komputerowe 2 lata Inne wartości niematerialne i prawne 2 lata Prawo użytkowania wieczystego gruntu nie wystąpiły Budynki, lokale, prawa do lokali i obiekty inżynierii lądowej i wodnej 3 – 5 lat Urządzenia techniczne i maszyny 3 lata Środki transportu 5 lat Inne środki trwałe 1 – 4 lat Środki trwałe o niskiej jednostkowej wartości początkowej to znaczy poniżej 3,5 tysiąca złotych odnoszone są jednorazowo w koszty, o ile nie ma to istotnego wpływu na sprawozdanie finansowe traktowane jako całość. Wartość należności aktualizuje się uwzględniając stopień prawdopodobieństwa ich zapłaty poprzez dokonanie odpisu aktualizującego. Odpisy aktualizujące wartość należności zalicza się odpowiednio do pozostałych kosztów operacyjnych lub do kosztów finansowych - zależnie od rodzaju należności, której dotyczy odpis aktualizujący. Należności umorzone, przedawnione lub nieściągalne zmniejszają dokonane uprzednio odpisy aktualizujące ich wartość. Zobowiązania, w tym zobowiązania finansowe, ujmuje się w księgach w kwocie wymagającej zapłaty. Na dzień bilansowy aktywa i pasywa wyrażone w walutach innych niż złoty są przeliczane na złote przy zastosowaniu obowiązującego na ten dzień średniego kursu ogłoszonego dla danej waluty przez Narodowy Bank Polski. Powstałe z przeliczenia różnice kursowe ujmowane są odpowiednio w pozycji przychodów lub kosztów finansowych lub, w przypadkach określonych przepisami, kapitalizowane w wartości aktywów. Następujące kursy zostały przyjęte dla potrzeb wyceny: 31 grudnia 2021 roku 31 grudnia 2020 roku USD 4,0600 3,7584 EUR 4,5994 4,6148 RUB 0,0542 0,0501 AUD 2,9506 2,8950 GBP 5,4846

determining the financial result:

Wynik finansowy ustala się na podstawie porównawczego rachunku zysku i strat. Wylicza się go na podstawie ewidencji i rozliczenia kosztów prowadzonych według rodzajów na kontach zespołu 4 oraz na podstawie ewidencji i rozliczenia przychodów ze sprzedaży, pozostałych kosztów i przychodów operacyjnych, kosztów i przychodów finansowych oraz ewidencji na zdarzeniach nadzwyczajnych prowadzonych na kontach zespołu 7. Wynik brutto koryguje się o naliczony podatek dochodowy zarówno bieżący jak i odroczone oraz inne pozostałe obciążenia wyniku brutto jeśli mają zastosowanie.

determining the financial statements preparation method:

Sprawozdanie finansowe Spółki zostało przygotowane z zastosowaniem zwolnień przewidzianych w UoR związanych z nieprzekroczeniem wielkości dotyczących przychodów ze sprzedaży, sumy bilansowej oraz zatrudnienia określonymi w art. 56 UoR, tj. Spółka odstąpiła od sporządzania skonsolidowanego sprawozdania finansowego (zwolnienie z art. 56 ust. 1 UoR). Przyjęte przez Spółkę zasady rachunkowości stosowane były w sposób ciągły.

other:

Przychody i koszty są rozpoznawane według zasady memoriałowej, tj. w okresach których dotyczą niezależnie od daty otrzymania lub dokonania płatności.

Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year
Total assets	10,298,823.89	9,615,949.14
A. Fixed assets	2,545,672.26	3,037,083.20
I. Intangible assets	0.00	6,666.64
1. Completed R&D work expenses	0.00	0.00
2. Goodwill	0.00	0.00
3. Other intangible assets	0.00	6,666.64
4. Advances for intangible assets	0.00	0.00
II. Tangible fixed assets	714,137.00	872,646.86

1. Fixed assets	701,667.87	872,646.86
a) lands (including right to perpetual use of land)	0.00	0.00
b) buildings, premises, ownership rights, civil and water engineering structures	34,014.22	365,449.68
c) technical equipment and machinery	474,097.80	102,617.97
d) means of transport	47,173.14	122,219.64
e) other fixed assets	146,382.71	282,359.57
2. Capital work in progress	12,469.13	0.00
3. Advances for capital work in progress	0.00	0.00
III. Long-term receivables	456,292.52	1,242.43
1. From related entities	0.00	0.00
2. From other entities, where the entity holds participation in the capital	0.00	0.00
3. From other entities	456,292.52	1,242.43
IV. Long-term investments	1,088,364.16	2,030,712.27
1. Land and buildings	0.00	0.00
2. Intangible assets	0.00	0.00
3. Long-term financial assets	1,088,364.16	2,030,712.27
a) in related entities	1,088,364.16	2,030,712.27
– shares or stocks	67,543.12	120,065.73
– other securities	0.00	0.00
– loans granted	1,020,821.04	1,910,646.54
– other long-term financial assets	0.00	0.00
b) in other entities, in which the entity has equity participation	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
c) in other entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
4. Other long-term investments	0.00	0.00
V. Long-term accruals	286,878.58	125,815.00
1. Assets from deferred income tax	103,066.00	125,815.00
2. Other prepayments and accruals	183,812.58	0.00
B. Current assets	7,753,151.63	6,578,865.94
I. Inventory	107,347.93	92,711.57
1. Materials	0.00	0.00
2. Semi-finished goods and work-in-progress goods	0.00	0.00
3. Finished goods	0.00	0.00
4. Goods	82,611.81	91,980.24
5. Advances for deliveries and services	24,736.12	731.33
II. Short-term receivables	4,009,413.95	3,176,906.11
1. Receivables from related entities	841,898.84	960,763.21
a) trade receivables/payables, with a maturity period of:	841,898.84	960,763.21
– to 12 months	841,898.84	960,763.21
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Receivables from other entities, where entity holds involvement in equity	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Receivables from other entities	3,167,515.11	2,216,142.90
a) trade receivables/payables, with a maturity period of:	2,542,653.64	1,714,111.61
– to 12 months	2,542,653.64	1,714,111.61

– over 12 months	0.00	0.00
b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	603,979.47	381,899.53
c) other	20,882.00	120,131.76
d) claimed at court	0.00	0.00
III. Short-term investments	3,211,625.91	3,062,351.35
1. Short-term financial assets	3,211,625.91	3,062,351.35
a) in related entities	1,163,101.46	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	1,163,101.46	0.00
– other short-term financial assets	0.00	0.00
b) in other entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other short-term financial assets	0.00	0.00
c) Cash and other financial assets	2,048,524.45	3,062,351.35
– cash in hand and in bank	2,043,494.17	3,039,374.71
– other cash	5,030.28	22,976.64
– other monetary assets	0.00	0.00
2. Other short-term investments	0.00	0.00
IV. Short-term accruals	424,763.84	246,896.91
C. Called-up core capital (fund)	0.00	0.00
D. Own shares (stocks)	0.00	0.00
Total liabilities	10,298,823.89	9,615,949.14
A. Equity	4,186,661.34	4,256,390.45
I. Share capital (fund) / Suscribed capital	228,132.30	220,764.10
II. Supplementary/reserve capital (fund), including ?:	33,699,023.57	33,699,023.57
– surplus value of sales (issue value) over nominal value of share (stocks)	33,503,034.97	33,503,034.97
III. Balance of revaluation reserve, including :	0.00	0.00
– arising from fair value adjustment	0.00	0.00
IV. Other reserve capital (fund), including:	0.00	7,368.20
– created in accordance with the company deed (statutes)	0.00	0.00
– for own shares (stock)	0.00	7,368.20
V. Profit (loss) from previous years	-29,670,765.42	-27,593,362.37
VI. Net profit (loss)	-69,729.11	-2,077,403.05
VII. Write-offs from net profit during the financial year (negative)	0.00	0.00
B. Liabilities and provisions for liabilities	6,112,162.54	5,359,558.69
I. Liabilities provisions	269,278.40	221,027.40
1. Provision for deferred income tax	103,066.00	125,815.00
2. Pension and related benefits provisions	50,212.40	50,212.40
– long-term	0.00	0.00
– short-term	50,212.40	50,212.40
3. Other provisions	116,000.00	45,000.00
– long-term	0.00	0.00
– short-term	116,000.00	45,000.00
II. Long-term liabilities	259,239.55	436,679.33
1. To related entities	0.00	0.00
2. To other entities in which the entity has equity participation	0.00	0.00
3. To other entities	259,239.55	436,679.33
a) credits and loans	47,055.29	322,404.75
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	212,184.26	114,274.58
d) bill-of-exchange liabilities	0.00	0.00
e) other	0.00	0.00
III. Short-term liabilities	2,871,497.37	2,625,164.38
1. Liabilities to related parties	143,080.03	11,758.38
a) trade receivables/payables, with a maturity period of:	143,080.03	11,758.38

– to 12 months	143,080.03	11,758.38
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Liabilities to other parties in which the entity has equity participation	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Liabilities to other parties	2,728,417.34	2,613,406.20
a) credits and loans	80,666.22	107,468.25
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	220,352.50	66,152.52
d) trade receivables/payables, with a maturity period of:	2,093,391.96	2,049,051.04
– to 12 months	2,093,391.96	2,049,051.04
– over 12 months	0.00	0.00
e) advances for deliveries and services	0.00	0.00
f) bill-of-exchange liabilities	0.00	0.00
g) arising from taxes, customs, social and health insurances, and other public law liabilities	150,341.75	212,870.57
h) arising from remunerations	183,664.91	177,863.24
i) other	0.00	7,368.20
4. Special funds	0.00	0.00
IV. Accruals and deferred income	2,712,147.22	2,076,687.58
1. Negative goodwill	0.00	0.00
2. Other prepayments and accruals	2,712,147.22	2,076,687.58
– long-term	418,427.70	0.00
– short-term	2,293,719.52	2,076,687.58

Profit and loss account:

Profit and loss account (single-step variant):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Net sales, including:	17,488,910.59	12,452,423.51
– from related entities	1,901,638.61	984,607.74
I. Net revenue from sale of goods	16,677,185.37	11,554,372.78
II. Change in the balance of products (increase - positive value, decrease - negative value))	0.00	0.00
III. Manufacturing cost of products for entity's own purpose	0.00	0.00
IV. Net revenue from sales of goods and materials	811,725.22	898,050.73
B. Operating activity costs	18,999,960.38	14,496,691.67
I. Amortisation	712,672.10	934,736.71
II. Consumption of materials and energy	657,111.51	93,110.07
III. Outsourced services	13,761,361.02	9,880,295.01
IV. Taxes and fees, including:	40,443.23	12,580.13
– excise tax	0.00	0.00
V. Remunerations	2,446,317.15	2,409,529.33
VI. Social insurances and other benefits, including:	476,548.65	354,824.46
– pension	88,502.47	174,356.91
VII. Other costs by nature	288,008.16	265,377.04
VIII. Value of sold goods and materials	617,498.56	546,238.92
C. Profit (loss) from sales) (A–B)	-1,511,049.79	-2,044,268.16
D. Other operating income	1,659,591.94	766,594.59
I. Profit from disbursement of non-financial fixed assets	0.00	0.00
II. Subsidies	800,000.00	181,533.28
III. Revaluation of non-financial assets	300,000.00	325,830.38
IV. Other operating revenue	559,591.94	259,230.93
E. Other operating expenses	281,100.04	58,221.97
I. Loss from disposal of non-financial tangible assets	10,076.76	5,517.44

II. Revaluation of non-financial assets	269,677.41	0.00
III. Other operating costs	1,345.87	52,704.53
F. Operating profit (loss)) (C+D–E)	-132,557.89	-1,335,895.54
G. Financial income	123,113.04	182,965.76
I. Dividend and profit sharing, including:	0.00	0.00
a) From related entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
b) From other entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
II. Interest, including:	84,120.14	91,320.36
– from related entities	83,610.26	82,278.65
III. Profit from disbursement of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
IV. Revaluation of financial assets	0.00	0.00
V. Other	38,992.90	91,645.40
H. Financial costs	60,284.26	959,789.61
I. Interest, including:	7,761.65	11,966.53
– for related entities	0.00	0.00
II. Loss from disposal of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
III. Revaluation of financial assets	52,522.61	947,823.08
IV. Other	0.00	0.00
I. Gross profit (loss)) (F+G–H)	-69,729.11	-2,112,719.39
J. Income tax	0.00	-35,316.34
K. Other mandatory profit reductions (increase of losses)	0.00	0.00
L. Net profit (loss)) (I–J–K)	-69,729.11	-2,077,403.05

Statement of changes in equity (fund):

	Amount at the end of current financial year	Amount at the end of previous financial year
I. Opening balance of equity	6,333,793.50	6,326,425.30
– changes in the adopted accounting principles (policy)	0.00	0.00
– error adjustments	0.00	0.00
Ia. Opening balance of equity after adjustments	6,333,793.50	6,326,425.30
1. Opening balance of share capital (fund) / subscribed capital	220,764.10	220,764.10
1. Changes in share capital (fund)	7,368.20	0.00
a) increase (due to)	7,368.20	0.00
– release of shares (issue of shares)	7,368.20	0.00
b) decrease (due to)	0.00	0.00
– redemption of shares (stocks)	0.00	0.00
2. Closing balance of share capital (fund) / subscribed capital	228,132.30	220,764.10
2. Opening balance of supplementary/reserve capital (fund)	33,699,023.57	33,699,023.57
1. Changes in supplementary capital (fund)	0.00	0.00
a) increase (due to)	0.00	0.00
– issuance of shares above nominal value	0.00	0.00
– distribution of profit (statutory)	0.00	0.00
– distribution of profit (above the minimum statutory value)	0.00	0.00
b) decrease (due to)	0.00	0.00
– coverage of loss	0.00	0.00
2. Supplementary capital (fund) at the end of the period	33,699,023.57	33,699,023.57
3. Opening balance of revaluation capital (fund) – zmiany przyjętych zasad (polityki) rachunkowości	0.00	0.00
1. Changes in revaluation capital (fund)	0.00	0.00
a) increase (due to)	0.00	0.00
b) decrease (due to)	0.00	0.00
– sale of fixed assets	0.00	0.00
2. Closing balance of revaluation capital (fund)	0.00	0.00
4. Opening balance of other reserve capital (fund)	7,368.20	0.00
1. Changes in remaining reserve capitals (funds)	7,368.20	7,368.20

a) increase (due to)	0.00	7,368.20
b) decrease (due to)	7,368.20	0.00
2. Closing balance of other reserve capital (fund)	0.00	7,368.20
5. Opening balance of profit (loss) from previous years	-27,593,362.37	-27,593,362.37
1. Opening balance of previous years' profit	0.00	0.00
– changes in the adopted accounting principles (policy)	0.00	0.00
– error adjustments	0.00	0.00
2. Opening balance of previous years' profit, after adjustments	0.00	0.00
a) increase (due to)	0.00	0.00
– previous years distribution of profit	0.00	0.00
b) decrease (due to)	0.00	0.00
3. Closing balance of previous years' profit	0.00	0.00
4. Loss from previous years at the beginning of the period	-27,593,362.37	-27,593,362.37
– changes in the adopted accounting principles (policy)	0.00	0.00
– error adjustments	0.00	0.00
5. Loss from previous years at the beginning of the period, after adjustments	-27,593,362.37	-27,593,362.37
a) increase (due to)	-2,077,403.05	0.00
– retained loss brought forward for covering	-2,077,403.05	0.00
b) decrease (due to)	0.00	0.00
6. Loss from previous years at the end of the period	-29,670,765.42	-27,593,362.37
7. Closing balance of profit (loss) from previous years	-29,670,765.42	-27,593,362.37
6. Net result	-69,729.11	-2,077,403.05
a) net profit	0.00	0.00
b) net loss	-69,729.11	-2,077,403.05
c) profit write-offs	0.00	0.00
II. Closing balance of equity	4,186,661.34	4,256,390.45
III. Equity including proposed profit distribution (loss coverage)	4,186,661.34	4,256,390.45

Cash flow statement:

Cash flow statement (direct method):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Cash flow from operating activities		
I. Net profit (loss)	-69,729.11	-2,077,403.05
II. Total adjustments	-773,179.77	1,184,775.74
1. Amortisation	712,672.10	934,736.71
2. Profits (losses) due to exchange rate differences	39,048.93	12,555.82
3. Interest and profit participation)	-83,610.26	-72,938.06
4. Profit (loss) from investment activities	247,477.39	931,925.93
5. Change in provisions	48,251.00	-118,711.06
6. Change in inventory	-14,636.36	76,577.73
7. Change in receivables	-1,280,488.21	-354,820.51
8. Change in short-term liabilities, excluding loans and credits	111,567.12	-320,937.51
9. Change in prepayments and accruals	296,528.75	50,047.69
10. Other adjustments	-849,990.23	-191,083.12
III. Net cash from operating expenses) (I±II)	-842,908.88	-892,627.31
B. Cash flow from financial activities		
I. Proceeds	142,830.00	15,897.15
1. Sale of intangible assets and tangible assets	0.00	15,897.15
2. Sale of real property investments and intangible assets	0.00	0.00
3. From financial assets, including:	142,830.00	0.00
a) in related entities	142,830.00	0.00
b) in other entities	0.00	0.00
– sale of financial assets	0.00	0.00
– dividend and profit sharing	0.00	0.00

	– repayment of granted long-term loans	0.00	0.00
	– interest	0.00	0.00
	– other proceeds for financial assets	0.00	0.00
	4. Other investment proceeds	0.00	0.00
II.	Expenses	-66,795.48	-23,199.18
	1. Purchase of intangible assets and tangible fixed assets	-66,795.48	-23,199.18
	2. Investments in real property and intangible assets	0.00	0.00
	3. On financial assets, including:	0.00	0.00
	a) in related entities	0.00	0.00
	b) in other entities	0.00	0.00
	– purchase of financial assets	0.00	0.00
	– long-term loans granted	0.00	0.00
	4. Other investment expenses	0.00	0.00
III.	Net cash flow from investing activities) (I–II	76,034.52	-7,302.03
C.	Cash flow from financial activities		
	I. Proceeds	0.00	618,774.48
	1. Net proceeds from release of shares (issue of shares) and other capital financial instruments, and from capital contributions	0.00	7,368.20
	2. Credits and loans	0.00	429,873.00
	3. Issuance of debt securities	0.00	0.00
	4. Other financial proceeds	0.00	181,533.28
	II. Expenses	-246,952.24	-107,528.40
	1. Purchase of own shares (stocks)	0.00	0.00
	2. Dividend and other payments to shareholders	0.00	0.00
	3. Other, than distributions to owners, due to distribution of profit	0.00	0.00
	4. Repayment of credits and loans	-33,610.92	0.00
	5. Buyout of debt securities	0.00	0.00
	6. Arising from other financial liabilities	0.00	0.00
	7. Payments arising from financial lease agreements	-213,341.62	-98,187.81
	8. Interest	0.00	-9,340.59
	9. Other financial expenses	0.00	0.00
III.	Net cash flow from financial activities) (I–II	-246,952.54	511,246.08
D.	Total net cash flow) (A.III±B.III±C.III	-1,013,826.90	-388,683.26
E.	Change in cash on balance sheet:, w tym	0.00	-388,683.26
	– change in cash due to exchange rates	0.00	0.00
F.	Cash at the beginning of period	3,062,351.35	3,451,034.61
G.	Cash at the end of period: (F±D), w tym	2,048,524.45	3,062,351.35
	– restricted access	0.00	34,852.24

Additional information and clarifications:

Additional information and clarifications:

Description: [Dodatkowe informacje i objaśnienia](#)

Attached file:

Name of file with extension.: [Noty_PGS_v_01.08.2022.pdf](#)

Binary content of the base64-encoded file: [Noty_PGS_v_01.08.2022.pdf](#)

Description: [Polityka rachunkowości](#)

Attached file:

Name of file with extension.: [Polityka_rachunkowosci.pdf](#)

Binary content of the base64-encoded file: [Polityka_rachunkowosci.pdf](#)

Settlement of the difference between the basis of income tax and the financial result (profit, loss) gross. Fill in only obligated entities:

	Current year			Previous year				
	Total value	from capital gains	from revenue sources	other	Total value	from capital gains	from revenue sources	other
A. Gross profit (loss) for a given year	-69,729.11				-2,112,719.39			

B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	0.00	0.00	0.00	181,533.28	0.00	181,533.28
Subsidies (Art: 17 Ust: 1 Pkt: 21)	0.00	0.00	0.00	181,533.28	0.00	181,533.28
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00					
C. Non-taxable revenue in the current year, including	2,152,800.10	0.00	2,152,800.10	1,806,995.29	0.00	1,806,995.29
Przychody podlegające opodatkowaniu w roku poprzednim (Art: 17)	1,263,712.58	0.00	1,263,712.58	1,193,789.08	0.00	1,193,789.08
Różnice kursowe naliczone na dzień bilansowy (Art: 15a)	54,041.77	0.00	54,041.77	169,178.85	0.00	169,178.85
Odsetki naliczone od udzielonych pożyczek (Art: 12 Ust: 4 Pkt: 2)	83,610.26	0.00	83,610.26	82,278.65	0.00	82,278.65
Aktualizacja pożyczek (Art: 17)	300,000.00	0.00	300,000.00			
Aktualizacja należności (Art: 17)	0.00			325,830.38	0.00	325,830.38
Other (The possibility of providing joint differences with values lower than PLN 20 000)	451,435.49	0.00	451,435.49	33,918.33	0.00	33,918.33
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including	2,151,886.96	0.00	2,151,886.96	1,263,712.58	0.00	1,263,712.58
Deferred income (Art: 17)	2,051,886.96	0.00	2,051,886.96	1,263,712.58	0.00	1,263,712.58
Other (The possibility of providing joint differences with values lower than PLN 20 000)	100,000.00	0.00	100,000.00			
E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	0.00			293,889.86	0.00	293,889.86
Koszty sfinansowane przychodami z otrzymanej dotacji (Art: 16 Ust: 1 Pkt: 58)	0.00			181,533.28	0.00	181,533.28
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00			112,356.58	0.00	112,356.58
F. Not recognized as tax-deductible costs in current year:	1,814,574.89	0.00	1,814,574.89	2,197,942.67	0.00	2,197,942.67
Amortyzacja środków trwałych w leasingu (Art: 16)	91,624.60	0.00	91,624.60	154,669.50	0.00	154,669.50
Aktualizacja wartości aktywów (Art: 16 Ust: 1 Pkt: 26)	313,596.17	0.00	313,596.17	947,826.08	0.00	947,826.08
Różnice kursowe naliczone na dzień bilansowy (Art: 15a)	25,396.19	0.00	25,396.19	188,769.16	0.00	188,769.16
Amortyzacja bilansowa (Art: 16)	621,047.50	0.00	621,047.50	780,067.21	0.00	780,067.21
Other (The possibility of providing joint differences with values lower than PLN 20 000)	762,910.43	0.00	762,910.43	126,613.72	0.00	126,613.72
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:	0.00					
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00					
H. Loss from previous years, including:	1,065,783.07	0.00	1,065,783.07			
I. Other changes in tax basis, including:	678,149.57	0.00	678,149.57	663,056.32	0.00	663,056.32
Amortyzacja podatkowa (Art: 15)	401,792.04	0.00	401,792.04	515,296.68	0.00	515,296.68
Other (The possibility of providing joint differences with values lower than PLN 20 000)	276,357.53	0.00	276,357.53	147,759.64	0.00	147,759.64
J. Income tax basis	0.00					
K. Income tax	0.00					