Title of financial statement:

The starting date of the period for which the report was drawn up: 2023-01-01

The end date of the period for which the report was drawn up: 2023-12-31

The date of preparing the financial statement: 2024-10-09

Code of financial statement:

System code: SFJINT (1)

Schema version: 1-2

valueOf_: SprFinJednostkaInnaWTysiacach

FinancialStatementsVariant: 1

Introduction to financial statement:

Entity identifying data:

Company, registered office or residence address:

Name of the company: VALEO AUTOSYSTEMY SP. Z O.O.

Registered office:

Province (voivodeship): MAŁOPOLSKIE

County: KRAKOWSKI

Municipality: SKAWINA

City: SKAWINA

Address:

Address:

Country: PL

Province (voivodeship): MAŁOPOLSKIE

County: KRAKOWSKI

Municipality: SKAWINA

Street: PRZEMYSŁOWA

Building number: 3

City: SKAWINA

Postal code: 32-050

Post office: SKAWINA

Primary activity of entity:

Polish Classification of Activity codes (PKD):

2932Z

2611Z

2711Z

2740Z

2841Z

2920Z

2931Z

3312Z

4531Z

4532Z

Tax Identfication Number (NIP): 6761172723

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS).: 0000024931

Indication of the period covered by the financial statements:

Date from: 2023-01-01

Date To: 2023-12-31

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 occured: 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)),:

Ujęte w przyjętych zasadach rachunkowości (wprowadzenie do sprawozdania)

determining the financial result:

Ujęte w przyjętych zasadach rachunkowości (wprowadzenie do sprawozdania)

determining the financial statements preparation method:

Ujęte w przyjętych zasadach rachunkowości (wprowadzenie do sprawozdania)

other:

Ujęte w przyjętych zasadach rachunkowości (wprowadzenie do sprawozdania)

Balance sheet:

	Amount at the end of current financial	Amount at the end of previous	Transformed comparative data for

	year	financial year	the previous financial year
Total assets	2,751,809.00	2,465,070.00	2,467,978.00
A. Fixed assets	1,723,956.00	1,613,861.00	1,614,257.00
I. Intangible assets	130,497.00	127,305.00	127,305.00
1. Completed R&D work expenses	129,329.00	124,949.00	124,949.00
2. Goodwill	0.00	0.00	0.00
3. Other intangible assets	1,168.00	2,356.00	2,356.00
4. Advances for intangible assets	0.00	0.00	0.00
II. Tangible fixed assets	997,124.00	1,019,161.00	1,019,162.00
1. Fixed assets	907,916.00	922,048.00	922,048.00
a) lands (including right to perpetual use of land)	49,270.00	49,270.00	49,270.00
b) buildings, premises, ownership rights, civil and water engineering structures	195,689.00	213,394.00	213,394.00
c) technical equipment and machinery	632,466.00	627,230.00	627,230.00
d) means of transport	2,078.00	1,502.00	1,502.00
e) other fixed assets	28,413.00	30,652.00	30,652.00
2. Capital work in progress	88,504.00	96,226.00	96,226.00
3. Advances for capital work in progress	704.00	888.00	888.00
III. Long-term receivables	0.00	0.00	0.00
1. From related entities	0.00	0.00	0.00
2. From other entities, where the entity holds participation in the capital	0.00	0.00	0.00
3. From other entities	0.00	0.00	0.00
IV. Long-term investments	0.00	0.00	0.00
1. Land and buildings	0.00	0.00	0.00
2. Intangible assets	0.00	0.00	0.00
3. Long-term financial assets	0.00	0.00	0.00
a) in related entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other long-term financial assets	0.00	0.00	0.00
b) in other entities, in which the entity has equity participation	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other long-term financial assets	0.00	0.00	0.00
c) in other entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other long-term financial assets	0.00	0.00	0.00
4. Other long-term investments	0.00	0.00	0.00
V. Long-term accruals	596,335.00	467,395.00	467,790.00
1. Assets from deferred income tax	338,661.00	293,041.00	293,436.00
2. Other prepayments and accruals	257,674.00	174,354.00	174,354.00
B. Current assets	1,027,853.00	851,209.00	853,721.00
I. Inventory	437,535.00	305,050.00	305,051.00
1. Materials	371,991.00	236,387.00	236,387.00
2. Semi-finished goods and work-in-progress goods	28,464.00	26,138.00	26,138.00
3. Finished goods	35,594.00	38,336.00	38,336.00
4. Goods	0.00	0.00	0.00

5. Advances for deliveries and services	1,486.00	4,190.00	4,190.00
II. Short-term receivables	553,855.00	474,133.00	476,644.00
1. Receivables from related entities	227,553.00	107,898.00	105,821.00
a) trade receivables/payables, with a maturity period of:	150,360.00	107,850.00	105,773.00
– to 12 months	150,360.00	107,850.00	105,773.00
– over 12 months	0.00	0.00	0.00
b) other	77,193.00	48.00	48.00
2. Receivables from other entities, where entity holds involvment in equity	0.00	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00	0.00
– to 12 months	0.00	0.00	0.00
– over 12 months	0.00	0.00	0.00
b) other	0.00	0.00	0.00
3. Receivables from other entities	326,302.00	366,235.00	370,823.00
a) trade receivables/payables, with a maturity period of:	284,433.00	205,612.00	205,612.00
– to 12 months	284,433.00	205,612.00	205,612.00
– over 12 months	0.00	0.00	0.00
b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	41,270.00	159,480.00	164,068.00
c) other	599.00	1,143.00	1,143.00
d) claimed at court	0.00	0.00	0.00
III. Short-term investments	26,680.00	60,385.00	60,385.00
1. Short-term financial assets	26,680.00	60,385.00	60,385.00
a) in related entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other short-term financial assets	0.00	0.00	0.00
b) in other entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other short-term financial assets	0.00	0.00	0.00
c) Cash and other financial assets	26,680.00	60,385.00	60,385.00
– cash in hand and in bank	26,680.00	60,385.00	60,385.00
– other cash	0.00	0.00	0.00
– other monetary assets	0.00	0.00	0.00
2. Other short-term investments	0.00	0.00	0.00
IV. Short-term accruals	9,783.00	11,641.00	11,641.00
C. Called-up core capital (fund)	0.00	0.00	0.00
D. Own shares (stocks)	0.00	0.00	0.00
Total liabilities	2,751,809.00	2,465,070.00	2,467,978.00
A. Equity	34,167.00	27,723.00	30,313.00
I. Share capital (fund) / Suscribed capital	332,402.00	332,402.00	332,402.00
II. Supplementary/reserve capital (fund), including ?:	0.00	0.00	0.00
– surplus value of sales (issue value) over nominal value of share (stocks)	0.00	0.00	0.00
III. Balance of revaluation reserve, including :	65,493.00	-26,787.00	-26,787.00
– arising from fair value adjustment	0.00	0.00	0.00
IV. Other reserve capital (fund), including:	436.00	436.00	436.00

– created in accordance with the company deed (statutes)	0.00	0.00	0.00
– for own shares (stock)	0.00	0.00	0.00
V. Profit (loss) from previous years	-275,381.00	-195,607.00	-194,857.00
VI. Net profit (loss)	-88,783.00	-82,721.00	-80,881.00
VII. Write-offs from net profit during the financial year (negative)	0.00	0.00	0.00
B. Liabilities and provisions for liabilities	2,717,642.00	2,437,347.00	2,437,665.00
I. Liabilities provisions	227,219.00	134,463.00	135,463.00
1. Provision for deferred income tax	114,613.00	73,023.00	74,024.00
2. Pension and related benefits provisions	40,248.00	34,757.00	34,757.00
– long-term	13,441.00	11,766.00	11,766.00
– short-term	26,807.00	22,991.00	22,991.00
3. Other provisions	72,358.00	26,682.00	26,682.00
– long-term	62,908.00	17,287.00	17,287.00
– short-term	9,450.00	9,395.00	9,395.00
II. Long-term liabilities	0.00	0.00	0.00
1. To related entities	0.00	0.00	0.00
2. To other entities in which the entity has equity participation	0.00	0.00	0.00
3. To other entities	0.00	0.00	0.00
a) credits and loans	0.00	0.00	0.00
b) arising from issuance of debt securities	0.00	0.00	0.00
c) other financial liabilities	0.00	0.00	0.00
d) bill-of-exchange liabilities	0.00	0.00	0.00
e) other	0.00	0.00	0.00
III. Short-term liabilities	2,223,775.00	2,063,425.00	2,062,743.00
1. Liabilities to related parties	1,393,901.00	1,150,475.00	1,150,475.00
a) trade receivables/payables, with a maturity period of:	203,438.00	251,311.00	251,311.00
– to 12 months	203,438.00	251,311.00	251,311.00
– over 12 months	0.00	0.00	0.00
b) other	1,190,463.00	899,164.00	899,164.00
2. Liabilities to other parties in which the entity has equity participation	0.00	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00	0.00
– to 12 months	0.00	0.00	0.00
– over 12 months	0.00	0.00	0.00
b) other	0.00	0.00	0.00
3. Liabilities to other parties	829,276.00	911,951.00	911,269.00
a) credits and loans	0.00	0.00	0.00
b) arising from issuance of debt securities	0.00	0.00	0.00
c) other financial liabilities	0.00	0.00	0.00
d) trade receivables/payables, with a maturity period of:	712,195.00	850,428.00	850,950.00
– to 12 months	0.00	850,428.00	0.00
– over 12 months	0.00	0.00	0.00
e) advances for deliveries and services	996.00	4,394.00	4,394.00
f) bill-of-exchange liabilities	0.00	0.00	0.00
g) arising from taxes, customs, social and health insurances, and other public law liabilities	35,371.00	17,860.00	16,657.00
h) arising from remunerations	28,935.00	104.00	104.00
i) other	51,779.00	39,165.00	39,164.00
4. Special funds	598.00	999.00	999.00

IV. Accruals and deferred income	266,648.00	239,459.00	239,459.00
1. Negative goodwill	0.00	0.00	0.00
2. Other prepayments and accruals	266,648.00	239,459.00	239,459.00
– long-term	216,170.00	174,170.00	174,170.00
– short-term	50,478.00	65,289.00	65,289.00

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	Transformed comparative data for the previous financial year
A. Net sales, including:	4,034,411.00	3,590,527.00	3,590,527.00
– from related entities	423,168.00	417,111.00	417,111.00
I. Net revenue from sale of goods	3,877,487.00	3,539,078.00	3,539,078.00
II. Change in the balance of products (increase - positive value, decrease - negative value))	108,089.00	22,431.00	22,431.00
III. Manufacturing cost of products for entity's own purpose	0.00	0.00	0.00
IV. Net revenue from sales of goods and materials	48,835.00	29,018.00	29,018.00
B. Operating activity costs	4,086,871.00	3,637,195.00	3,631,921.00
I. Amortisation	261,703.00	284,690.00	284,690.00
II. Consumption of materials and energy	2,779,216.00	2,349,780.00	2,349,780.00
III. Outsourced services	455,169.00	491,307.00	486,034.00
IV. Taxes and fees, including:	16,525.00	14,706.00	14,706.00
– excise tax	0.00	0.00	0.00
V. Remunerations	453,668.00	392,869.00	392,869.00
VI. Social insurances and other benefits, including:	110,582.00	97,923.00	97,923.00
– pension	43,236.00	37,087.00	37,087.00
VII. Other costs by nature	10,008.00	5,919.00	5,919.00
VIII. Value of sold goods and materials	0.00	0.00	0.00
C. Profit (loss) from sales) (A–B	-52,460.00	-46,668.00	-41,394.00
D. Other operating income	44,244.00	74,333.00	73,582.00
I. Profit from disbursement of non-financial fixed asstes	0.00	0.00	0.00
II. Subsidies	25,660.00	7,726.00	6,976.00
III. Revaluation of non-financial assets	6,763.00	37,554.00	37,554.00
IV. Other operating revenue	11,821.00	29,052.00	29,052.00
E. Other operating expenses	68,475.00	14,569.00	16,252.00
I. Loss from disposal of non-financial tangible assets	778.00	180.00	180.00
II. Revaluation of non-financial assets	5,561.00	0.00	0.00
III. Other operating costs	62,136.00	14,389.00	16,072.00
F. Operating profit (loss)) (C+D–E	-76,691.00	13,096.00	15,936.00
G. Financial income	49,880.00	1,253.00	1,253.00
I. Dividend and profit sharing, including:	0.00	0.00	0.00
a) From related entities, including:	0.00	0.00	0.00
– in which the entity has equity participation	0.00	0.00	0.00
b) From other entities, including:	0.00	0.00	0.00
– in which the entity has equity participation	0.00	0.00	0.00
II. Interest, including:	1,592.00	1,252.00	1,252.00
– from related entities	220.00	237.00	237.00

III. Profit from disbursement of financial assets, including:	0.00	0.00	0.00
– in related entities	0.00	0.00	0.00
IV. Revaluation of financial assets	0.00	0.00	0.00
V. Other	48,288.00	1.00	1.00
H. Financial costs	80,203.00	72,759.00	72,759.00
I. Interest, including:	79,380.00	43,677.00	43,677.00
– for related entities	79,380.00	43,677.00	43,677.00
II. Loss from disposal of financial assets, including:	0.00	0.00	0.00
– in related entities	0.00	0.00	0.00
III. Revaluation of financial assets	0.00	0.00	0.00
IV. Other	823.00	29,082.00	29,082.00
I. Gross profit (loss)) (F+G–H	-107,014.00	-58,410.00	-55,570.00
J. Income tax	-18,231.00	24,310.00	25,311.00
K. Other mandatory profit reductions (increase of losses)	0.00	0.00	0.00
L. Net profit (loss)) (I–J–K	-88,783.00	-82,721.00	-80,881.00

Statement of changes in equity (fund):

	Amount at the end of current financial year	Amount at the end of previous financial year	Transformed comparative data for the previous financial year
I. Opening balance of equity	27,723.00	96,403.00	96,403.00
– changes in the adopted accounting principles (policy)	0.00	-11,820.00	-11,820.00
– error adjustments	2,590.00	-11,751.00	-11,751.00
Ia. Opening balance of equity after adjustments	30,313.00	72,832.00	72,832.00
1. Opening balance of share capital (fund) / subscribed capital	332,402.00	332,402.00	332,402.00
1. Changes in share capital (fund)	0.00	0.00	0.00
a) increase (due to)	0.00	0.00	0.00
– release of shares (issue of shares)	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
– redemption of shares (stocks)	0.00	0.00	0.00
2. Closing balance of share capital (fund) / subscribed capital	332,402.00	332,402.00	332,402.00
2. Opening balance of supplementary/reserve capital (fund)	0.00	0.00	0.00
1. Changes in supplementary capital (fund)	0.00	0.00	0.00
a) increase (due to)	0.00	0.00	0.00
– issuance of shares above nominal value	0.00	0.00	0.00
– distibution of profit (statutory)	0.00	0.00	0.00
– distribution of profit (above the minimum statutory value)	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
– coverage of loss	0.00	0.00	0.00
2. Supplementary capital (fund) at the end of the period	0.00	0.00	0.00
3. Opening balance of revaluation capital (fund) – zmiany przyjętych zasad (polityki) rachunkowości	-26,787.00	-64,987.00	-64,987.00
1. Changes in revaluation capital (fund)	92,485.00	38,200.00	38,200.00
a) increase (due to)	92,485.00	38,200.00	38,200.00

- wyceny instrumentów finansowych	92,485.00	38,051.00	38,051.00
- inne	0.00	149.00	149.00
b) decrease (due to)	205.00	0.00	0.00
– sale of fixed assets	0.00	0.00	0.00
- wyceny instrumentów finansowych	0.00	0.00	0.00
- inne	205.00	0.00	0.00
2. Closing balance of revaluation capital (fund)	65,493.00	-26,787.00	-26,787.00
4. Opening balance of other reserve capital (fund)	436.00	436.00	436.00
1. Changes in remaining reserve capitals (funds)	0.00	0.00	0.00
a) increase (due to)	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
2. Closing balance of other reserve capital (fund)	436.00	436.00	436.00
5. Opening balance of profit (loss) from previous years	-278,328.00	-171,448.00	-171,448.00
1. Opening balance of previous years' profit	8,492.00	8,492.00	8,492.00
– changes in the adopted accounting principles (policy)	0.00	0.00	0.00
– error adjustments	0.00	0.00	0.00
2. Opening balance of previous years' profit, after adjustments	8,492.00	8,492.00	8,492.00
a) increase (due to)	0.00	0.00	0.00
– previous years distibution of profit	0.00	0.00	0.00
- inne	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
- wypłata dywidendy	0.00	0.00	0.00
- inne	0.00	0.00	0.00
3. Closing balance of previous years' profit	8,492.00	8,492.00	8,492.00
4. Loss from previous years at the beginning of the period	-286,820.00	-213,900.00	-213,900.00
– changes in the adopted accounting principles (policy)	0.00	-11,820.00	-11,820.00
– error adjustments	2,947.00	-12,339.00	-11,589.00
5. Loss from previous years at the beginning of the period, after adjustments	-283,873.00	-238,059.00	-237,309.00
a) increase (due to)	0.00	33,960.00	33,960.00
– retained loss brought forward for covering	0.00	0.00	0.00
- podział wyniku za rok poprzedniego	0.00	33,960.00	33,960.00
b) decrease (due to)	0.00	0.00	0.00
...	0.00	0.00	0.00
6. Loss from previous years at the end of the period	-283,873.00	-204,099.00	-203,349.00
7. Closing balance of profit (loss) from previous years	-275,381.00	-195,607.00	-194,857.00
6. Net result	88,783.00	-82,721.00	80,881.00
a) net profit	0.00	0.00	0.00
b) net loss	-88,783.00	-82,721.00	-80,881.00
c) profit write-offs	0.00	0.00	0.00
II. Closin balance of equity	34,167.00	27,723.00	30,313.00
III. Equity including proposed profit distibution (loss coverage)	34,167.00	27,723.00	30,313.00

Cash flow statement:

Cash flow statement (direct method):

	Amount at the end of current financial year	Amount at the end of previous financial year	Transformed comparative data for the previous financial year
A. Cash flow from operating activities			
I. Net profit (loss)	-88,783.00	-82,721.00	-80,881.00
II. Total adjustments	37,026.00	374,101.00	372,261.00
1. Amortisation	261,703.00	284,690.00	284,690.00
2. Profits (losses) due to exchange rate differences	0.00	0.00	0.00
3. Interest and profit participation)	78,226.00	-1,252.00	-1,252.00
4. Profit (loss) from investment activities	-1,910.00	-215.00	-215.00
5. Change in provisions	91,755.00	3,355.00	3,355.00
6. Change in inventory	-132,485.00	11,137.00	11,137.00
7. Change in receivables	15,072.00	-68,660.00	-71,173.00
8. Change in short-term liabilities, excluding loans and credits	-175,837.00	231,830.00	232,503.00
9. Change in prepayments and accruals	-99,498.00	-124,398.00	-124,398.00
10. Other adjustments	0.00	37,614.00	37,614.00
III. Net cash from operating expenses) (I±II	-51,757.00	291,380.00	291,380.00
B. Cash flow from financial activities			
I. Proceeds	71.00	692.00	692.00
1. Sale of intangible assets and tangible assets	71.00	692.00	692.00
2. Sale of real property investments and intangible assets	0.00	0.00	0.00
3. From financial assets, including:	0.00	0.00	0.00
a) in related entities	0.00	0.00	0.00
b) in other entities	0.00	0.00	0.00
– sale of financial assets	0.00	0.00	0.00
– dividend and profit sharing	0.00	0.00	0.00
– repayment of granted long-term loans	0.00	0.00	0.00
– interest	0.00	0.00	0.00
– other proceeds for financial assets	0.00	0.00	0.00
4. Other investment proceeds	0.00	0.00	0.00
II. Expenses	232,909.00	223,639.00	223,639.00
1. Purchase of intangible assets and tangible fixed assets	232,909.00	223,639.00	223,639.00
2. Investments in real property and intangible assets	0.00	0.00	0.00
3. On financial assets, including:	0.00	0.00	0.00
a) in related entities	0.00	0.00	0.00
b) in other entities	0.00	0.00	0.00
– purchase of financial assets	0.00	0.00	0.00
– long-term loans granted	0.00	0.00	0.00
4. Other investment expenses	0.00	0.00	0.00
III. Net cash flow from investing activities) (I–II	-232,838.00	-222,947.00	-222,947.00
C. Cash flow from financial activities			
I. Proceeds	1,123,099.00	1,252.00	1,252.00
1. Net proceeds from release of shares (issue of shares) and other capital financial instruments, and from capital contributions	0.00	0.00	0.00
2. Credits and loans	1,123,099.00	0.00	0.00
3. Issuance of debt securities	0.00	0.00	0.00
4. Other financial proceeds	0.00	1,252.00	1,252.00
-odsetki	0.00	1,252.00	1,252.00

II. Expenses	872,209.00	35,887.00	35,887.00
1. Purchase of own shares (stocks)	0.00	0.00	0.00
2. Dividend and other payments to shareholders	0.00	0.00	0.00
3. Other, than distributions to owners, due to distribution of profit	0.00	0.00	0.00
4. Repayment of credits and loans	800,000.00	35,887.00	35,887.00
5. Buyout of debt securities	0.00	0.00	0.00
6. Arising from other financial liabilities	0.00	0.00	0.00
7. Payments arising from financial lease agreements	0.00	0.00	0.00
8. Interest	72,209.00	0.00	0.00
9. Other financial expenses	0.00	0.00	0.00
III. Net cash flow from financial activities) (I–II	250,890.00	-34,635.00	-34,635.00
D. Total net cash flow) (A.III±B.III±C.III	-33,705.00	33,798.00	33,798.00
E. Change in cash on balance sheet:, w tym	-33,705.00	33,798.00	33,798.00
– change in cash due to exchange rates	0.00	0.00	0.00
F. Cash at the beginning of period	60,385.00	26,587.00	26,587.00
G. Cash at the end of period: (F±D), w tym	26,680.00	60,385.00	60,385.00
– restricted access	987.00	5,377.00	5,377.00

Additional information and clarifications:

Additional information and clarifications:

Description: Wprowadzenie

Attached file:

Name of file with extension.: Wprowadzenie.pdf

Binary content of the base64-encoded file: Wprowadzenie.pdf

Description: Nota nr 1 - Wartości niematerialne i prawne 2022

Attached file:

Name of file with extension.: Nota_1_WNIP_2022.pdf

Binary content of the base64-encoded file: Nota_1_WNIP_2022.pdf

Description: Nota nr 1 - Wartości niematerialne i prawne 2023

Attached file:

Name of file with extension.: Nota_1_WNIP_2023.pdf

Binary content of the base64-encoded file: Nota_1_WNIP_2023.pdf

Description: Nota nr 2 - Środki trwałe 2022

Attached file:

Name of file with extension.: Nota_2_ST_2022.pdf

Binary content of the base64-encoded file: Nota_2_ST_2022.pdf

Description: Nota nr 2 - Środki trwałe 2023

Attached file:

Name of file with extension.: Nota_2_ST_2023.pdf

Binary content of the base64-encoded file: Nota_2_ST_2023.pdf

Description: Nota nr 3-4 - Zapasy i inne rozliczenia międzyokresowe

Attached file:

Name of file with extension.: Nota_3-4.pdf

Binary content of the base64-encoded file: Nota_3-4.pdf

Description: Nota nr 5-7 - Należności i środki pieniężne

Attached file:

Name of file with extension.: Nota_5-7.pdf

Binary content of the base64-encoded file: Nota_5-7.pdf

Description: Nota nr 8-33 - Objaśnienia i noty pozostałe

Attached file:

Name of file with extension.: Nota_8-33.pdf

Binary content of the base64-encoded file: Nota_8-33.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	Total value
A. Gross profit (loss) for a given year	-107,014.00	-58,410.00
B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
C. Non-taxable revenue in the current year, including	-2,144,908.00	-3,004,950.00
Przychody do rozliczenia w innych okresach (Art: 12 Ust: 3a)	-24,338.00	-3,162.00
Korekta przychodów związana ze sprzedażą toolingów - przeniesione do innych okresów (Art: 12 Ust: 3a)	-11,314.00	-4,651.00
Rekompensaty z tytułu kosztów prac rozwojowych,współfinansowanie narzędzi, księgowo rozliczane w czasie (Art: 12 Ust: 3a)	-9,684.00	-10,282.00
Korekta przychodów związana z IAS37 i IFRS16 (Art: 12 Ust: 3a)	-5,383.00	0.00
Kary, odsetki za niedotrzymanie warunków umowy do ujęcia w innych okresach (przychód) (Art: 12 Ust: 4 Pkt: 2)	-284.00	0.00
True up sprzedażowe wystawione z obowiązkiem podatkowym do innych okresów (wcześniej True Up 2020 - faktury wystawione w 2021 do 2020) (Art: 11e)	0.00	-94.00
Rozwiązane rezerwy na zmniejszenie przychodów (Art: 12 Ust: 3a)	-2,093,258.00	-2,984,639.00
Korekta przychodów związana z księgowym ujęciem ulgi SSE (Art: 12 Ust: 3a)	-647.00	-2,122.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including	2,202,678.00	2,909,300.00
Przychody do rozliczenia z innych okresów (Art: 12 Ust: 3a)	43,850.00	20,163.00
Korekta przychodów związana ze sprzedażą toolingów - przeniesione z innych okresów (Art: 12 Ust: 3j)	7,168.00	1,677.00
Przychody ksiegowo rozliczane w czasie, podatkowo w dacie wystawienia faktury (deferred income) (Art: 12 Ust: 3a)	4,610.00	0.00
Zawiązane rezerwy na zmniejszenie przychodów (Art: 12 Ust: 3a)	2,146,943.00	2,887,304.00
Kary, odsetki za niedotrzymanie warunków umowy (art. 12 ust.4 pkt 2) (Art: 12 Ust: 4 Pkt: 2)	107.00	156.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	16,364.00	9,722.00
PFRON (Art: 16 Ust: 1 Pkt: 40)	8,023.00	7,037.00
Koszty reprezentacji (Art: 16 Ust: 1 Pkt: 28)	558.00	510.00
Odsetki, noty obciążeniowe, kary umowne (Art: 16 Ust: 1 Pkt: 22)	662.00	336.00
Spisane należności (Art: 16 Ust: 1 Pkt: 21)	5,857.00	684.00
Leasing i opłaty za samochody (Art: 16 Ust: 1 Pkt: 4 Lit: b)	1,264.00	1,155.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
F. Not recognized as tax-deductible costs in current year:	5,277,572.00	4,293,845.00
Różnica w wartości podatkowej i księgowej środków trwałych (Art: 15 Ust: 6)	60,236.00	127,366.00

Rozliczenia międzyokresowe kosztów, podatkowo ujmowane w dacie poniesienia kosztu (Art: 15 Ust: 4d)	324.00	0.00
Korekta kosztów związana ze sprzedażą toolingów - przeniesione do innych okresów okresów (Art: 15 Ust: 4b Pkt: 2)	6,161.00	2,155.00
Korekta kosztów związana z IAS37 i IFRS16 (Art: 16 Ust: 1 Pkt: 27)	664.00	0.00
Zawiązane rezerwy kosztowe (Art: 16 Ust: 1 Pkt: 27)	5,184,877.00	4,132,492.00
Dostawy niezafakturowane (Art: 15 Ust: 4e)	0.00	11,601.00
Koszty bezpośrednie dotyczące innych okresów (Art: 15 Ust: 2b Pkt: 1 i 2)	25,310.00	20,231.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:	-5,238,896.00	-4,327,959.00
Korekta kosztów związana ze sprzedażą toolingów - przeniesione z innych okresów okresów (Art: 15 Ust: 4b Pkt: 2)	-33,580.00	-6,446.00
True Up 2021 - faktury wystawione w 2022 do 2021 (Art: 11e)	0.00	-7,304.00
Skapitalizowane koszty zakończonych prac B+R (Art: 15 Ust: 4a Pkt: 1)	-144,068.00	-106,196.00
Rozwiązane rezerwy kosztowe (Art: 16 Ust: 1 Pkt: 27)	-4,992,643.00	-4,150,941.00
Koszty bezpośrednie ujęte z innych okresów (Art: 15 Ust: 2b Pkt: 1 i 2)	-30,942.00	-25,310.00
Różnica między podatkowym i księgowym ujęciem kosztów pośrednich (Art: 15 Ust: 4d)	0.00	-343.00
Dostawy niefakturowane (zwiększenie kosztów ze wzgledu na ujęcie faktur dotyczących dostaw z poprzednich okresów) (Art: 14 Ust: 4e)	-1,583.00	0.00
Korekta przychodów związana z księgowym ujęciem ulgi SSE (Art: 15 Ust: 6)	-36,080.00	-26,841.00
Koszty usług niematerialnych limitowanych art..15e - ustawa z dnia 29 października 2021 r. o zmianie ustawy o podatku dochodowym od osób fizycznych, ustawy o podatku dochodowym od osób prawnych oraz niektórych innych ustaw (Art: 60 Ust: 1)	0.00	-4,578.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
H. Loss from previous years, including:	0.00	-205,292.00
Strata na działalności w specjalnej strefie ekonomicznej	0.00	-205,292.00
I. Other changes in tax basis, including:	33,864.00	873.00
Niezapłacone faktury 90 dni po terminie płatności (Art: 18f Ust: 1 Pkt: 2)	65.00	924.00
Niezapłacone faktury 90 dni po terminie płatności z poprzednich okresów, zapłacone w roku podatkowym (Art: 18F Ust: 8)	-1,137.00	-51.00
Strata z działalności w specjalnej stredie ekonomicznej (Art: 7 Ust: 3-4a)	34,936.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
J. Income tax basis	39,659.00	27,713.00
K. Income tax	7,535.00	5,265.00