

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: [2022-01-01](#)The end date of the period for which the report was drawn up: [2022-12-31](#)The date of preparing the financial statement: [2023-05-16](#)

### 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: [2022-01-01](#)Date To: [2022-12-31](#)

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 2022 roku 31 grudnia 2021 roku USD 4,4018 4,0600 EUR 4,6899 4,5994 RUB 0,0618 0,0542 AUD 2,9890 2,9506 GBP 5,2957 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:

Spółka ma prawo do odstąpienia od sporządzenia skonsolidowanego sprawozdania finansowego na podstawie ust.1 art.56 ustawy o rachunkowości. Spółka zdecydowała począwszy od roku obrotowego zakończonego 31 grudnia 2021 r. o sporządzeniu skonsolidowanego sprawozdania finansowego Grupy Perfect Gym Solutions. Skonsolidowane sprawozdanie finansowe za rok obrotowy zakończony 31 grudnia 2022 r. zostanie sporządzone przez jednostkę dominującą – Perfect Gym Solutions S.A

## Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year
Total assets	7,711,206.71	10,298,823.89
A. Fixed assets	1,160,460.42	2,545,672.26
I. Intangible assets	0.00	0.00
1. Completed R&D work expenses	0.00	0.00
2. Goodwill	0.00	0.00
3. Other intangible assets	0.00	0.00
4. Advances for intangible assets	0.00	0.00
II. Tangible fixed assets	557,739.10	714,137.00
1. Fixed assets	421,522.13	701,667.87
a) lands (including right to perpetual use of land)	0.00	0.00

b) buildings, premises, ownership rights, civil and water engineering structures	10,307.72	34,014.22
c) technical equipment and machinery	333,035.01	474,097.80
d) means of transport	0.00	47,173.14
e) other fixed assets	78,179.40	146,382.71
2. Capital work in progress	136,216.97	12,469.13
3. Advances for capital work in progress	0.00	0.00
III. Long-term receivables	448,592.76	456,292.52
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	448,592.76	456,292.52
IV. Long-term investments	5,143.16	1,088,364.16
1. Land and buildings	0.00	0.00
2. Intangible assets	0.00	0.00
3. Long-term financial assets	5,143.16	1,088,364.16
a) in related entities	5,143.16	1,088,364.16
– shares or stocks	5,143.16	67,543.12
– other securities	0.00	0.00
– loans granted	0.00	1,020,821.04
– 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	148,985.40	286,878.58
1. Assets from deferred income tax	57,328.00	103,066.00
2. Other prepayments and accruals	91,657.40	183,812.58
B. Current assets	6,550,746.29	7,753,151.63
I. Inventory	161,891.47	107,347.93
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	140,967.47	82,611.81
5. Advances for deliveries and services	20,924.00	24,736.12
II. Short-term receivables	2,973,224.77	4,009,413.95
1. Receivables from related entities	305,850.58	841,898.84
a) trade receivables/payables, with a maturity period of:	305,850.58	841,898.84
– to 12 months	305,850.58	841,898.84
– 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	2,667,374.19	3,167,515.11
a) trade receivables/payables, with a maturity period of:	1,938,624.31	2,542,653.64
– to 12 months	1,938,624.31	2,542,653.64
– over 12 months	0.00	0.00
b) arising from taxes, subsidies, customs, social and	659,234.84	603,979.47

health insurances, and other public law liabilities		
c) other	69,515.04	20,882.00
d) claimed at court	0.00	0.00
III. Short-term investments	2,826,619.28	3,211,625.91
1. Short-term financial assets	2,826,619.28	3,211,625.91
a) in related entities	585,273.70	1,163,101.46
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	585,273.70	1,163,101.46
– 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	2,241,345.58	2,048,524.45
– cash in hand and in bank	2,239,124.20	2,043,494.17
– other cash	2,221.38	5,030.28
– other monetary assets	0.00	0.00
2. Other short-term investments	0.00	0.00
IV. Short-term accruals	589,010.77	424,763.84
C. Called-up core capital (fund)	0.00	0.00
D. Own shares (stocks)	0.00	0.00
<b>Total liabilities</b>	<b>7,711,206.71</b>	<b>10,298,823.89</b>
A. Equity	-64,778.88	4,186,661.34
I. Share capital (fund) / Suscribed capital	228,132.30	228,132.30
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	0.00
– created in accordance with the company deed (statutes)	0.00	0.00
– for own shares (stock)	0.00	0.00
V. Profit (loss) from previous years	-29,740,494.53	-29,670,765.42
VI. Net profit (loss)	-4,251,440.22	-69,729.11
VII. Write-offs from net profit during the financial year (negative)	0.00	0.00
B. Liabilities and provisions for liabilities	7,775,985.59	6,112,162.54
I. Liabilities provisions	556,450.21	269,278.40
1. Provision for deferred income tax	57,328.00	103,066.00
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	448,909.81	116,000.00
– long-term	0.00	0.00
– short-term	448,909.81	116,000.00
II. Long-term liabilities	107,738.23	259,239.55
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	107,738.23	259,239.55
a) credits and loans	0.00	47,055.29
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	107,738.23	212,184.26
d) bill-of-exchange liabilities	0.00	0.00
e) other	0.00	0.00
III. Short-term liabilities	3,238,876.31	2,871,497.38
1. Liabilities to related parties	204,531.75	143,080.03
a) trade receivables/payables, with a maturity period of:	204,531.75	143,080.03
– to 12 months	204,531.75	143,080.03

– 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	3,034,344.74	2,728,417.35
a) credits and loans	47,055.35	80,666.22
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	106,092.13	220,352.50
d) trade receivables/payables, with a maturity period of:	2,320,019.92	2,093,391.97
– to 12 months	2,320,019.92	2,093,391.97
– 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	243,577.26	150,341.75
h) arising from remunerations	317,600.08	183,664.91
i) other	0.00	0.00
4. Special funds	0.00	0.00
IV. Accruals and deferred income	3,872,920.84	2,712,147.22
1. Negative goodwill	0.00	0.00
2. Other prepayments and accruals	3,872,920.84	2,712,147.22
– long-term	275,480.24	418,427.70
– short-term	3,597,440.60	2,293,719.52

## 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:	23,813,903.95	17,488,910.59
– from related entities	3,312,151.69	1,901,638.61
I. Net revenue from sale of goods	21,991,869.45	16,677,185.37
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	1,822,007.50	811,725.22
B. Operating activity costs	28,647,202.20	18,999,960.38
I. Amortisation	257,649.73	712,672.10
II. Consumption of materials and energy	1,156,457.83	657,111.51
III. Outsourced services	18,847,285.80	13,761,361.02
IV. Taxes and fees, including:	13,200.60	40,443.23
– excise tax	0.00	0.00
V. Remunerations	4,251,403.16	2,446,317.15
VI. Social insurances and other benefits, including:	1,038,503.86	476,548.65
– pension	0.00	88,502.47
VII. Other costs by nature	1,728,055.03	288,008.16
VIII. Value of sold goods and materials	1,354,646.20	617,498.56
C. Profit (loss) from sales) (A–B	-4,833,298.25	-1,511,049.79
D. Other operating income	851,925.40	1,659,591.94
I. Profit from disbursement of non-financial fixed asstes	80,652.31	0.00
II. Subsidies	0.00	800,000.00
III. Revaluation of non-financial assets	547,762.99	300,000.00
IV. Other operating revenue	223,510.10	559,591.94
E. Other operating expenses	334,824.50	281,100.04
I. Loss from disposal of non-financial tangible assets	0.00	10,076.76
II. Revaluation of non-financial assets	324,659.85	269,677.41

III. Other operating costs	10,164.65	1,345.87
F. Operating profit (loss)) (C+D-E)	-4,316,197.35	-132,557.89
G. Financial income	167,214.63	123,113.04
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:	47,441.26	84,120.14
– from related entities	44,811.64	83,610.26
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	119,773.37	38,992.90
H. Financial costs	88,980.63	60,284.26
I. Interest, including:	26,580.63	7,761.65
– 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	62,400.00	52,522.61
IV. Other	0.00	0.00
I. Gross profit (loss)) (F+G-H)	-4,237,963.35	-69,729.11
J. Income tax	0.00	0.00
K. Other mandatory profit reductions (increase of losses)	13,476.87	0.00
L. Net profit (loss)) (I-J-K)	-4,251,440.22	-69,729.11

### 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	4,186,661.34	6,333,793.50
– changes in the adopted accounting principles (policy)	0.00	0.00
– error adjustments	0.00	0.00
Ia. Opening balance of equity after adjustments	4,186,661.34	6,333,793.50
1. Opening balance of share capital (fund) / subscribed capital	228,132.30	220,764.10
1. Changes in share capital (fund)	0.00	7,368.20
a) increase (due to)	0.00	7,368.20
– release of shares (issue of shares)	0.00	7,368.20
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	228,132.30
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)	0.00	7,368.20
1. Changes in remaining reserve capitals (funds)	0.00	0.00
a) increase (due to)	0.00	0.00

b) decrease (due to)	0.00	0.00
2. Closing balance of other reserve capital (fund)	0.00	0.00
5. Opening balance of profit (loss) from previous years	-29,670,765.42	-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	-29,670,765.42	-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	-29,670,765.42	-27,593,362.37
a) increase (due to)	-69,729.11	-2,077,403.05
– retained loss brought forward for covering	-69,729.11	-2,077,403.05
b) decrease (due to)	0.00	0.00
6. Loss from previous years at the end of the period	-29,740,494.53	-29,670,765.42
7. Closing balance of profit (loss) from previous years	-29,740,494.53	-29,670,765.42
6. Net result	-4,251,440.22	-69,729.11
a) net profit	0.00	0.00
b) net loss	-4,251,440.22	-69,729.11
c) profit write-offs	0.00	0.00
II. Closing balance of equity	-64,778.88	4,186,661.34
III. Equity including proposed profit distribution (loss coverage)	0.00	4,186,661.34

## 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)	-4,237,963.35	-69,729.11
II. Total adjustments	2,461,488.34	-773,179.77
1. Amortisation	257,649.73	712,672.10
2. Profits (losses) due to exchange rate differences	0.00	39,048.93
3. Interest and profit participation)	-322,976.46	-83,610.26
4. Profit (loss) from investment activities	0.00	247,477.39
5. Change in provisions	287,171.81	48,251.00
6. Change in inventory	-54,543.54	-14,636.36
7. Change in receivables	-1,043,842.98	-1,280,488.21
8. Change in short-term liabilities, excluding loans and credits	296,543.78	111,567.12
9. Change in prepayments and accruals	1,134,419.86	296,528.75
10. Other adjustments	-180,662.78	-849,990.23
III. Net cash from operating expenses) (I±II)	-1,776,475.01	-842,908.88
B. Cash flow from financial activities		
I. Proceeds	2,177,033.16	142,830.00
1. Sale of intangible assets and tangible assets	80,652.31	0.00
2. Sale of real property investments and intangible assets	0.00	0.00
3. From financial assets, including:	0.00	0.00
a) in related entities	2,096,350.85	142,830.00
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	18,780.49	66,795.48
1. Purchase of intangible assets and tangible fixed assets	18,780.49	66,795.48
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	2,158,222.67	76,034.52
C. Cash flow from financial activities		
I. Proceeds	0.00	0.00
1. Net proceeds from release of shares (issue of shares) and other capital financial instruments, and from capital contributions	0.00	0.00
2. Credits and loans	0.00	0.00
3. Issuance of debt securities	0.00	0.00
4. Other financial proceeds	0.00	0.00
II. Expenses	188,926.53	246,952.24
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	80,666.16	33,610.92
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	108,260.37	213,341.62
8. Interest	0.00	0.00
9. Other financial expenses	0.00	0.00
III. Net cash flow from financial activities) (I–II	-188,926.53	-246,952.54
D. Total net cash flow ) (A.III±B.III±C.III	192,821.13	-1,013,826.90
E. Change in cash on balance sheet:, w tym	0.00	0.00
– change in cash due to exchange rates	0.00	0.00
F. Cash at the beginning of period	2,048,524.63	3,062,351.35
G. Cash at the end of period: (F±D), w tym	2,241,345.58	2,048,524.63
– restricted access	2,221.38	0.00

## Additional information and clarifications:

### Additional information and clarifications:

Description: [Dodatkowe informacje i objaśnienia](#)

Attached file:

Name of file with extension.: [PGS\\_noty.pdf](#)

Binary content of the base64-encoded file: [PGS\\_noty.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	-4,251,440.22				-69,729.11			
B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	0.00							
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	2,777,834.13	0.00	2,777,834.13		2,152,800.10	0.00	2,152,800.10	

Przychody podlegające opodatkowaniu w roku poprzednim ( Art: 17 )	2,051,886.96	0.00	2,051,886.96	1,263,712.58	0.00	1,263,712.58
Różnice kursowe naliczone na dzień bilansowy ( Art: 15a )	121,067.57	0.00	121,067.57	54,041.77	0.00	54,041.77
Odsetki naliczone od udzielonych pożyczek ( Art: 12 Ust: 4 Pkt: 2 )	44,811.64	0.00	44,811.64	83,610.26	0.00	83,610.26
Aktualizacja pożyczek ( Art: 17 )	479,702.05	0.00	479,702.05	300,000.00	0.00	300,000.00
Aktualizacja należności ( Art: 17 )	46,961.96	0.00	46,961.96			
Other (The possibility of providing joint differences with values lower than PLN 20 000)	33,403.95	0.00	33,403.95	451,435.49	0.00	451,435.49
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including	3,354,874.48	0.00	3,354,874.48	2,151,886.96	0.00	2,151,886.96
Deferred income ( Art: 17 )	3,354,874.48	0.00	3,354,874.48	2,051,886.96	0.00	2,051,886.96
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00			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					
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00					
F. Not recognized as tax-deductible costs in current year:	1,301,323.57	0.00	1,301,323.57	1,814,574.89	0.00	1,814,574.89
Amortyzacja środków trwałych w leasingu ( Art: 16 )	0.00			91,624.60	0.00	91,624.60
Aktualizacja wartości aktywów ( Art: 16 Ust: 1 Pkt: 26 )	351,555.39	0.00	351,555.39	313,596.17	0.00	313,596.17
Różnice kursowe naliczone na dzień bilansowy ( Art: 15a )	58,370.00	0.00	58,370.00	25,396.19	0.00	25,396.19
Amortyzacja bilansowa ( Art: 16 )	257,649.73	0.00	257,649.73	621,047.50	0.00	621,047.50
Other (The possibility of providing joint differences with values lower than PLN 20 000)	633,748.45	0.00	633,748.45	762,910.43	0.00	762,910.43
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:	0.00			1,065,783.07	0.00	1,065,783.07
I. Other changes in tax basis, including:	499,312.70	0.00	499,312.70	678,149.57	0.00	678,149.57
Amortyzacja podatkowa ( Art: 15 )	200,540.84	0.00	200,540.84	401,792.04	0.00	401,792.04
Other (The possibility of providing joint differences with values lower than PLN 20 000)	298,771.86	0.00	298,771.86	276,357.53	0.00	276,357.53
J. Income tax basis	0.00					
K. Income tax	0.00					