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## Title of financial statement:

The starting date of the period for which the report was drawn up: [2019-01-01](#)

The end date of the period for which the report was drawn up: [2019-12-31](#)

The date of preparing the financial statement: [2020-03-23](#)

## 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: [MYZER SP. Z O.O.](#)

Registered office:

Province (voivodeship): [dolnośląskie](#)

County: [Wrocław](#)

Municipality: [Wrocław](#)

City: [WROCLAW](#)

Address:

Address:

Country: [PL](#)

Province (voivodeship): [dolnośląskie](#)

County: [Wrocław](#)

Municipality: [Wrocław](#)

Street: [WOJROWICKA](#)

Building number: [49](#)

Flat number: [1](#)

City: [WROCLAW](#)

Postal code: [54-436](#)

Post office: [WROCLAW](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[3320Z](#)

Tax Identification Number (NIP): [8943083535](#)

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS).: [0000632868](#)

### Indication of the period covered by the financial statements:

Date from: [2019-01-01](#)

Date To: [2019-12-31](#)

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)),:

[Wartości niematerialne i prawne](#) [Wartości niematerialne i prawne](#) ujmuje się w księgach według cen ich nabycia lub kosztów poniesionych na ich wytworzenie i umarzone metodą liniową. Środki trwałe [Wartość początkową środków trwałych](#) ujmuje się w księgach według ceny nabycia lub kosztów wytworzenia, pomniejszonych o odpisy amortyzacyjne. Cena nabycia i koszt wytworzenia środków trwałych obejmuje ogół ich kosztów poniesionych przez jednostkę za okres budowy, montażu, przystosowania i ulepszenia do dnia przyjęcia do użytkowania, w tym również koszt obsługi zobowiązań zaciągniętych w celu ich finansowania i związane z nimi różnice kursowe, pomniejszony o przychody z tego tytułu. Środki trwałe o wartości do 10.000,00 zł amortyzowane są jednorazowo po ich wydaniu do użytkowania. Pozostałe środki amortyzowane są liniowo za pomocą stawek amortyzacyjnych. Rozpoczęcie amortyzacji następuje w następnym miesiącu po przyjęciu środka trwałego do użytkowania. [Zapasy](#) [Zapasy](#) wyceniane są według cen ich zakupu powiększoną o koszty transportu i ubezpieczenia. Wartość zapasów ustala się w oparciu o cenę zakupu, przy czym rozchód wycenia się metodą "pierwsze weszło, pierwsze wyszło". [Należności i zobowiązania](#) [Należności i zobowiązania](#) wykazuje się w księgach w kwocie wymaganej zapłaty bez naliczonych odsetek za zwłokę. [Należności i zobowiązania](#) wyrażone w walutach obcych wykazuje się na dzień dokonania operacji wg średniego kursu Narodowego Banku Polskiego ustalonego dla danej waluty na dzień poprzedzający dzień wystawienia faktury. [Różnice kursowe](#) [Różnice kursowe](#) wynikające z zapłaty należności i zobowiązań w walutach obcych, jak również przy zakupie walut, zalicza się

odpowiednio do przychodów lub kosztów finansowych. Środki pieniężne i kapitały Środki pieniężne i kapitały ustalane są wg wartości nominalnej. W księgach rachunkowych jednostki ujęte są wszystkie przychody i koszty związane z tymi przychodami, niezależnie od terminu ich zapłaty. Dla zachowania współmierności przychodów i kosztów do okresu sprawozdawczego zaliczone są przychody i koszty przyszłych okresów oraz koszty, które zostały jeszcze poniesione.

determining the financial result:

Wynik finansowy netto składa się z: • wyniku ze sprzedaży, • wyniku z pozostałej działalności operacyjnej, • wyniku z operacji finansowych, • wyniku z operacji nadzwyczajnych, • obowiązkowego obciążenia wyniku finansowego z tytułu podatku dochodowego od osób prawnych.

determining the financial statements preparation method:

Sprawozdanie finansowe sporządzone zostało w zgodzie z praktyką stosowaną przez jednostki działające w Polsce, w oparciu o zasady rachunkowości wynikające z przepisów ustawy z dnia 29 września 1994r. o rachunkowości (Dz.U. z 2002 r., Nr 76, poz. 694 z późn. zm.) i wydanymi na jej podstawie przepisami wykonawczymi. Przyjęte przez Spółkę zasady rachunkowości stosowane były w sposób ciągły i są one zgodne z zasadami rachunkowości stosowanymi w poprzednim roku obrotowym.

other:

Przychody i koszty są rozpatrywane według zasady memoriałowej, tj. w okresach których dotyczą, niezależnie od daty otrzymania lub dokonania płatności. Spółka prowadzi ewidencję kosztów w układzie rodzajowym oraz sporządza rachunek zysków i strat w wariantcie porównawczym.

## Balance sheet:

|                                   | Amount at the end of current financial year | Amount at the end of previous financial year |
|-----------------------------------|---------------------------------------------|----------------------------------------------|
| Total assets                      | 5,053,756.18                                | 3,220,278.18                                 |
| A. Fixed assets                   | 985,698.16                                  | 11,860.34                                    |
| I. Intangible assets              | 713,400.32                                  | 1,879.86                                     |
| 1. Completed R&D work expenses    | 0.00                                        | 0.00                                         |
| 2. Goodwill                       | 713,400.32                                  | 0.00                                         |
| 3. Other intangible assets        | 0.00                                        | 1,879.86                                     |
| 4. Advances for intangible assets | 0.00                                        | 0.00                                         |
| II. Tangible fixed assets         | 272,297.84                                  | 9,980.48                                     |
| 1. Fixed assets                   | 264,297.84                                  | 9,980.48                                     |

|                                                                                  |            |          |
|----------------------------------------------------------------------------------|------------|----------|
| a) lands (including right to perpetual use of land)                              | 0.00       | 0.00     |
| b) buildings, premises, ownership rights, civil and water engineering structures | 0.00       | 0.00     |
| c) technical equipment and machinery                                             | 189,208.94 | 9,980.48 |
| d) means of transport                                                            | 75,088.90  | 0.00     |
| e) other fixed assets                                                            | 0.00       | 0.00     |
| 2. Capital work in progress                                                      | 8,000.00   | 0.00     |
| 3. Advances for capital work in progress                                         | 0.00       | 0.00     |
| III. Long-term receivables                                                       | 0.00       | 0.00     |
| 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                                                           | 0.00       | 0.00     |
| IV. Long-term investments                                                        | 0.00       | 0.00     |
| 1. Land and buildings                                                            | 0.00       | 0.00     |
| 2. Intangible assets                                                             | 0.00       | 0.00     |
| 3. Long-term financial assets                                                    | 0.00       | 0.00     |
| a) in related 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     |
| 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                                                                                     | 0.00         | 0.00         |
| 1. Assets from deferred income tax                                                                        | 0.00         | 0.00         |
| 2. Other prepayments and accruals                                                                         | 0.00         | 0.00         |
| B. Current assets                                                                                         | 4,068,058.02 | 3,208,417.84 |
| I. Inventory                                                                                              | 901,493.05   | 371,450.58   |
| 1. Materials                                                                                              | 64,460.09    | 0.00         |
| 2. Semi-finished goods and work-in-progress goods                                                         | 0.00         | 0.00         |
| 3. Finished goods                                                                                         | 310,030.00   | 0.00         |
| 4. Goods                                                                                                  | 517,089.21   | 173,126.72   |
| 5. Advances for deliveries and services                                                                   | 9,913.75     | 198,323.86   |
| II. Short-term receivables                                                                                | 1,524,651.91 | 2,833,237.78 |
| 1. Receivables from related entities                                                                      | 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         |
| 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                                                                        | 1,524,651.91 | 2,833,237.78 |
| a) trade receivables/payables, with a maturity period of:                                                 | 1,394,805.14 | 2,668,518.97 |
| – to 12 months                                                                                            | 1,394,805.14 | 2,668,518.97 |
| – over 12 months                                                                                          | 0.00         | 0.00         |
| b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities | 26,580.51    | 164,718.81   |

|                                                                             |                     |                     |
|-----------------------------------------------------------------------------|---------------------|---------------------|
| c) other                                                                    | 103,266.26          | 0.00                |
| d) claimed at court                                                         | 0.00                | 0.00                |
| III. Short-term investments                                                 | 1,620,811.01        | 2,773.98            |
| 1. Short-term financial assets                                              | 1,620,811.01        | 2,773.98            |
| a) in related 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                |
| b) in other entities                                                        | 1,600,000.00        | 0.00                |
| – shares or stocks                                                          | 0.00                | 0.00                |
| – other securities                                                          | 0.00                | 0.00                |
| – loans granted                                                             | 1,600,000.00        | 0.00                |
| – other short-term financial assets                                         | 0.00                | 0.00                |
| c) Cash and other financial assets                                          | 20,811.01           | 2,773.98            |
| – cash in hand and in bank                                                  | 20,811.01           | 2,773.98            |
| – other cash                                                                | 0.00                | 0.00                |
| – other monetary assets                                                     | 0.00                | 0.00                |
| 2. Other short-term investments                                             | 0.00                | 0.00                |
| IV. Short-term accruals                                                     | 21,102.05           | 955.50              |
| C. Called-up core capital (fund)                                            | 0.00                | 0.00                |
| D. Own shares (stocks)                                                      | 0.00                | 0.00                |
| <b>Total liabilities</b>                                                    | <b>5,053,756.18</b> | <b>3,220,278.18</b> |
| A. Equity                                                                   | 786,385.70          | 679,157.68          |
| I. Share capital (fund) / Suscribed capital                                 | 6,000.00            | 6,000.00            |
| II. Supplementary/reserve capital (fund), including ?:                      | 673,157.68          | 186,191.44          |
| – surplus value of sales (issue value) over nominal value of share (stocks) | 0.00                | 0.00                |
| 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                                         | 0.00         | 0.00         |
| VI. Net profit (loss)                                                        | 107,228.02   | 486,966.24   |
| VII. Write-offs from net profit during the financial year (negative)         | 0.00         | 0.00         |
| B. Liabilities and provisions for liabilities                                | 4,267,370.48 | 2,541,120.50 |
| I. Liabilities provisions                                                    | 0.00         | 0.00         |
| 1. Provision for deferred income tax                                         | 0.00         | 0.00         |
| 2. Pension and related benefits provisions                                   | 0.00         | 0.00         |
| – long-term                                                                  | 0.00         | 0.00         |
| – short-term                                                                 | 0.00         | 0.00         |
| 3. Other provisions                                                          | 0.00         | 0.00         |
| – long-term                                                                  | 0.00         | 0.00         |
| – short-term                                                                 | 0.00         | 0.00         |
| II. Long-term liabilities                                                    | 1,615,000.00 | 0.00         |
| 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                                                         | 1,615,000.00 | 0.00         |
| a) credits and loans                                                         | 1,615,000.00 | 0.00         |
| b) arising from issuance of debt securities                                  | 0.00         | 0.00         |
| c) other financial liabilities                                               | 0.00         | 0.00         |
| d) bill-of-exchange liabilities                                              | 0.00         | 0.00         |
| e) other                                                                     | 0.00         | 0.00         |
| III. Short-term liabilities                                                  | 2,652,370.48 | 2,541,120.50 |
| 1. Liabilities to related parties                                            | 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         |
| 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                                                                | 2,652,370.48 | 2,541,120.50 |
| a) credits and loans                                                                           | 742,266.22   | 2,141,944.50 |
| b) arising from issuance of debt securities                                                    | 0.00         | 0.00         |
| c) other financial liabilities                                                                 | 0.00         | 0.00         |
| d) trade receivables/payables, with a maturity period of:                                      | 1,449,068.98 | 310,747.73   |
| – to 12 months                                                                                 | 1,449,068.98 | 310,747.73   |
| – 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 | 380,413.88   | 68,217.21    |
| h) arising from remunerations                                                                  | 79,440.81    | 17,970.30    |
| i) other                                                                                       | 1,180.59     | 2,240.76     |
| 4. Special funds                                                                               | 0.00         | 0.00         |
| IV. Accruals and deferred income                                                               | 0.00         | 0.00         |
| 1. Negative goodwill                                                                           | 0.00         | 0.00         |
| 2. Other prepayments and accruals                                                              | 0.00         | 0.00         |
| – long-term                                                                                    | 0.00         | 0.00         |
| – short-term                                                                                   | 0.00         | 0.00         |

## 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 |
|--------------------------|---------------------------------------------|----------------------------------------------|
| A. Net sales, including: | 6,451,159.57                                | 4,452,340.14                                 |

|                                                                                               |              |              |
|-----------------------------------------------------------------------------------------------|--------------|--------------|
| – from related entities                                                                       | 0.00         | 0.00         |
| I. Net revenue from sale of goods                                                             | 4,381,182.02 | 128,694.08   |
| 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                                             | 2,069,977.55 | 4,323,646.06 |
| B. Operating activity costs                                                                   | 6,159,057.59 | 3,696,345.86 |
| I. Amortisation                                                                               | 167,212.78   | 18,859.21    |
| II. Consumption of materials and energy                                                       | 186,349.97   | 68,463.05    |
| III. Outsourced services                                                                      | 1,679,752.57 | 607,140.45   |
| IV. Taxes and fees, including:                                                                | 26,406.02    | 628.00       |
| – excise tax                                                                                  | 0.00         | 0.00         |
| V. Remunerations                                                                              | 1,094,821.79 | 107,781.92   |
| VI. Social insurances and other benefits, including:                                          | 216,567.48   | 17,843.40    |
| – pension                                                                                     | 0.00         | 0.00         |
| VII. Other costs by nature                                                                    | 35,369.53    | 0.00         |
| VIII. Value of sold goods and materials                                                       | 2,752,577.45 | 2,875,629.83 |
| C. Profit (loss) from sales) (A–B                                                             | 292,101.98   | 755,994.28   |
| D. Other operating income                                                                     | 12,801.82    | 6,355.65     |
| I. Profit from disbursement of non-financial fixed asstes                                     | 0.00         | 0.00         |
| II. Subsidies                                                                                 | 0.00         | 0.00         |
| III. Revaluation of non-financial assets                                                      | 0.00         | 0.00         |
| IV. Other operating revenue                                                                   | 12,801.82    | 6,355.65     |
| E. Other operating expenses                                                                   | 111,519.44   | 2.34         |
| I. Loss from disposal of non-financial tangible assets                                        | 0.00         | 0.00         |
| II. Revaluation of non-financial assets                                                       | 96,371.28    | 0.00         |
| III. Other operating costs                                                                    | 15,148.16    | 2.34         |
| F. Operating profit (loss)) (C+D–E                                                            | 193,384.36   | 762,347.59   |
| G. Financial income                                                                           | 231,110.59   | 43.10        |
| 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:                                      | 192,000.00 | 43.10      |
| – from related entities                                       | 0.00       | 0.00       |
| 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                                                      | 39,110.59  | 0.00       |
| H. Financial costs                                            | 243,529.93 | 152,573.45 |
| I. Interest, including:                                       | 194,628.11 | 135,861.79 |
| – 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                          | 0.00       | 0.00       |
| IV. Other                                                     | 48,901.82  | 16,711.66  |
| I. Gross profit (loss)) (F+G–H                                | 180,965.02 | 609,817.24 |
| J. Income tax                                                 | 73,737.00  | 122,851.00 |
| K. Other mandatory profit reductions (increase of losses)     | 0.00       | 0.00       |
| L. Net profit (loss)) (I–J–K                                  | 107,228.02 | 486,966.24 |

## Additional information and clarifications:

### Additional information and clarifications:

Description: [informacja](#)

Attached file:

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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 revenue sources | other | Total value   | from revenue sources | other |
| A. Gross profit (loss) for a given year                                                                                                                         | 180,965.02   |                      |       | 609,817.24    |                      |       |
| 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                                                                                                           | 6,165.27     | 6,165.27             |       | 1,387.86      | 1,387.86             |       |
| 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                                               | 0.00         |                      |       | 0.00          |                      |       |
| Other (The possibility of providing joint differences with values lower than PLN 20 000)                                                                        | 1,387.86     | 1,387.86             |       | 0.00          |                      |       |
| E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including: | 0.00         |                      |       | 0.00          |                      |       |
| Other (The possibility of providing joint differences with values lower than PLN 20 000)                                                                        | 49,829.80    | 49,829.80            |       | 0.00          |                      |       |
| F. Not recognized as tax-deductible costs in current year:                                                                                                      | 197,797.63   | 197,797.63           |       | 38,155.64     | 38,155.64            |       |
| Other (The possibility of providing joint differences with values lower than PLN 20 000)                                                                        | 0.00         | 0.00                 |       | 0.00          | 0.00                 |       |
| G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:                                               | 35,723.85    | 35,723.85            |       | 0.00          | 0.00                 |       |
| 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         |                      |       | 0.00          |                      |       |
| I. Other changes in tax basis, including:                                                                                                                       | 0.00         |                      |       | 0.00          |                      |       |
| Other (The possibility of providing joint differences with values lower than PLN 20 000)                                                                        | 0.00         |                      |       | 0.00          |                      |       |
| J. Income tax basis                                                                                                                                             | 388,091.19   |                      |       | 646,585.02    |                      |       |
| K. Income tax                                                                                                                                                   | 73,737.00    |                      |       | 122,851.00    |                      |       |