

Substantive
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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: [2023-06-15](#)

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: [MERIDA SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ](#)

Registered office:

Province (voivodeship): [DOLNOŚLĄSKIE](#)County: [M.WROCLAW](#)Municipality: [M.WROCLAW](#)City: [WROCLAW](#)

Address:

Address:

Country: [PL](#)Province (voivodeship): [DOLNOŚLĄSKIE](#)County: [M.WROCLAW](#)Municipality: [M.WROCLAW](#)Street: [KARKONOSKA](#)Building number: [59](#)City: [WROCLAW](#)Postal code: [53-015](#)

Post office: **WROCLAW**

Primary activity of entity:

Polish Classification of Activity codes (PKD):

4690Z

Tax Identification Number (NIP): **8990024020**

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS): **0000144336**

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)),:

Wybrane metody wyceny aktywów oraz pasywów: • środki trwałe oraz wartości niematerialne i prawne wycenia się według cen nabycia lub kosztów wytworzenia • do amortyzacji środków trwałych oraz wartości niematerialnych i prawnych stosuje się stawki przewidziane w wykazie rocznych stawek amortyzacyjnych stanowiących załącznik do ustawy o podatku dochodowym od osób prawnych, amortyzację jednorazową stosuje się do środków trwałych i wartości niematerialnych i prawnych o wartości początkowej do 10 000,- zł., amortyzację metodą liniową - do pozostałych • środki trwałe w budowie w wysokości ogółu kosztów pozostających w bezpośrednim związku z ich nabyciem lub wytworzeniem • udziały w innych jednostkach oraz inne inwestycje zaliczone do aktywów trwałych według cen nabycia pomniejszone o odpisy z tytułu trwałej utraty wartości • inwestycje krótkoterminowe – według ceny nabycia obniżonej o odpisy z tytułu trwałej utraty wartości • rzeczowe składniki aktywów obrotowych (materiały, produkty gotowe, towary) według cen nabycia lub kosztów wytworzenia. Produkcję w toku wycenia się na podstawie rzeczywistych kosztów wytworzenia. • należności w kwocie wymaganej zapłaty z zachowaniem ostrożności, • udzielone pożyczki wg skorygowanej ceny nabycia • zobowiązania – w kwocie wymaganej zapłaty • rezerwy – w uzasadnionej, wiarygodnie oszacowanej kwocie • kapitały własne oraz pozostałe aktywa i pasywa w wartości nominalnej • pożyczki oraz kredyty otrzymane wyceniane są wg ceny skorygowanej ceny nabycia o ile wycena wg tej metody powoduje istotną różnicę w stosunku do wyceny wg kwoty wymagalnej zapłaty • do rozchodu zapasów stosuje się metodę FIFO tj. przyjmując, że rozchód składnika aktywów wycenia się kolejno po cenach (kosztach) tych składników aktywów, które jednostka najwcześniej nabyła (wytworzyła) Aktywa i pasywa wyrażone w walutach obcych wyceniono na dzień bilansowy zgodnie z Art. 30.ust.1.pkt.1., tj. po obowiązującym na ten dzień średnim kursie dla danej waluty ustalonej przez Prezesa NBP

determining the financial result:

Na wynik finansowy Spółki składa się: • wynik działalności operacyjnej Spółki, w tym z tytułu pozostałych przychodów i kosztów operacyjnych, • wynik z operacji finansowych, • obowiązkowe obciążenia wyniku finansowego z tytułu podatku dochodowego od osób prawnych i płatności z nim zrównanych 1. Wynik z działalności operacyjnej powstaje z różnicy pomiędzy przychodami ze sprzedaży netto: produktów, usług, towarów, materiałów z uwzględnieniem: dotacji, a równocześnie upustów, rabatów i innych zwiększeń lub zmniejszeń przychodów bez VAT oraz pozostałymi przychodami operacyjnymi a wartością sprzedanych produktów, usług, towarów i materiałów ustaloną odpowiednio w koszcie ich wytworzenia, w cenach nabycia (zakupu) – powiększonych o całość poniesionych od początku roku kosztów ogólnego zarządu, kosztów sprzedaży produktów, usług, towarów i materiałów oraz pozostałych kosztów operacyjnych. Koszty działalności operacyjnej obejmują wydatki poniesione w celu osiągnięcia przychodów z prowadzonej działalności gospodarczej. Ewidencja kosztów prowadzona jest w układzie porównawczym oraz w układzie kalkulacyjnym. 2. Wynik z operacji finansowych powstaje z różnicy pomiędzy przychodami finansowymi a kosztami finansowymi, z wyjątkiem odsetek, prowizji oraz dodatnich i ujemnych różnic kursowych – mających wpływ na ustalenie kosztu wytworzenia produktów i usług oraz środków trwałych. 3. Podatek dochodowy obejmuje podatek dochodowy stanowiący bieżące obciążenia podatkowe powstałe w danym okresie, różnicę między stanem rezerw oraz aktywów z tytułu odroczonego podatku dochodowego na koniec i początek okresu. Ustalony w powyższy sposób wynik finansowy netto prezentowany jest w sprawozdaniu finansowym w wariantcie porównawczym rachunku zysków i strat.

determining the financial statements preparation method:

Sprawozdanie finansowe sporządza się w postaci elektronicznej, w strukturze logicznej oraz w formacie udostępnianych w Biuletynie Informacji Publicznej. Sprawozdanie finansowe opatruje się kwalifikowanym podpisem elektronicznym lub podpisem potwierdzonym profilem zaufanym ePUAP.

Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year
Total assets	277,280,863.67	241,453,319.61
A. Fixed assets	125,481,294.72	107,243,028.11
I. Intangible assets	139,166.67	1,356.25
3. Other intangible assets	139,166.67	1,356.25
II. Tangible fixed assets	87,670,444.14	78,677,741.69
1. Fixed assets	81,959,821.51	73,250,195.10
a) lands (including right to perpetual use of land)	11,303,707.67	11,366,383.35
b) buildings, premises, ownership rights, civil and water engineering structures	65,297,897.31	58,563,845.53
c) technical equipment and machinery	1,155,856.67	752,448.55
d) means of transport	2,883,020.82	1,731,384.57
e) other fixed assets	1,319,339.04	836,133.10
2. Capital work in progress	5,448,861.62	5,339,455.51
3. Advances for capital work in progress	261,761.01	88,091.08
III. Long-term receivables	0.00	0.00
IV. Long-term investments	36,155,336.97	27,585,444.46
1. Land and buildings	4,171,174.28	4,308,310.37
3. Long-term financial assets	31,984,162.69	23,277,134.09
a) in related entities	29,786,278.69	21,079,250.09
– shares or stocks	9,657,430.43	9,657,430.43
– loans granted	20,128,848.26	11,421,819.66
b) in other entities, in which the entity has equity participation	2,197,884.00	2,197,884.00
– shares or stocks	2,197,884.00	2,197,884.00
c) in other entities	0.00	0.00
V. Long-term accruals	1,516,346.94	978,485.71
1. Assets from deferred income tax	1,516,346.94	978,485.71
B. Current assets	151,799,568.95	134,210,291.50
I. Inventory	98,702,281.62	81,329,163.10
1. Materials	5,854,604.78	6,218,505.82
2. Semi-finished goods and work-in-progress goods	32,671.36	15,799.49
3. Finished goods	3,264,109.84	1,037,430.12
4. Goods	81,633,663.87	68,823,707.27
5. Advances for deliveries and services	7,917,231.77	5,233,720.40
II. Short-term receivables	49,339,304.33	37,961,652.65
1. Receivables from related entities	1,939,281.94	403,705.48
a) trade receivables/payables, with a maturity period of:	1,575,547.15	177,499.45
– to 12 months	1,575,547.15	177,499.45
b) other	363,734.79	226,206.03
2. Receivables from other entities, where entity holds involvement in equity	28,782.00	53,662.39
a) trade receivables/payables, with a maturity period of:	28,782.00	53,662.39
– to 12 months	28,782.00	53,662.39
3. Receivables from other entities	47,371,240.39	37,504,284.78
a) trade receivables/payables, with a maturity period of:	46,273,761.74	36,776,618.88

– to 12 months	46,273,761.74	36,776,618.88
b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	561,370.25	171,116.47
c) other	536,108.40	556,549.43
III. Short-term investments	3,278,906.10	14,514,245.91
1. Short-term financial assets	3,278,906.10	14,514,245.91
a) in related entities	1,089,387.76	188,597.51
– loans granted	1,089,387.76	188,597.51
b) in other entities	0.00	0.00
c) Cash and other financial assets	2,189,518.34	14,325,648.40
– cash in hand and in bank	2,036,500.19	14,170,921.40
– other cash	153,018.15	154,727.00
IV. Short-term accruals	479,076.90	405,229.84
Total liabilities	277,280,863.67	241,453,319.61
A. Equity	221,744,803.08	197,372,553.09
I. Share capital (fund) / Suscribed capital	287,025.00	287,025.00
II. Supplementary/reserve capital (fund), including ?:	197,085,528.09	186,225,168.46
VI. Net profit (loss)	24,872,249.99	11,860,359.63
VII. Write-offs from net profit during the financial year (negative)	-500,000.00	-1,000,000.00
B. Liabilities and provisions for liabilities	55,536,060.59	44,080,766.52
I. Liabilities provisions	2,075,736.40	1,771,598.02
1. Provision for deferred income tax	718,031.61	544,200.43
2. Pension and related benefits provisions	1,357,704.79	1,227,397.59
– long-term	1,041,443.47	927,019.24
– short-term	316,261.32	300,378.35
3. Other provisions	0.00	0.00
II. Long-term liabilities	0.00	600,000.00
3. To other entities	0.00	600,000.00
a) credits and loans	0.00	600,000.00
III. Short-term liabilities	53,420,204.24	41,704,758.02
1. Liabilities to related parties	1,683,552.61	1,190,477.69
a) trade receivables/payables, with a maturity period of:	1,667,052.61	1,190,477.69
– to 12 months	1,667,052.61	1,190,477.69
b) other	16,500.00	0.00
2. Liabilities to other parties in which the entity has equity participation	745,104.67	493,469.95
a) trade receivables/payables, with a maturity period of:	745,104.67	493,469.95
– to 12 months	745,104.67	493,469.95
3. Liabilities to other parties	50,746,943.69	39,834,729.06
a) credits and loans	26,546,359.88	19,070,201.35
d) trade receivables/payables, with a maturity period of:	17,769,956.07	17,257,646.42
– to 12 months	17,769,956.07	17,257,646.42
e) advances for deliveries and services	92,654.57	90,415.35
g) arising from taxes, customs, social and health insurances, and other public law liabilities	4,918,516.07	2,386,058.77
h) arising from remunerations	1,197,918.63	836,785.26
i) other	221,538.47	193,621.91
4. Special funds	244,603.27	186,081.32
IV. Accruals and deferred income	40,119.95	4,410.48
2. Other prepayments and accruals	40,119.95	4,410.48
– short-term	40,119.95	4,410.48

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:	328,312,972.23	263,714,659.10
– from related entities	3,640,150.02	2,813,329.80
I. Net revenue from sale of goods	24,722,125.10	21,919,158.02
II. Change in the balance of products (increase - positive value, decrease - negative value)	2,243,273.15	-592,821.37
III. Manufacturing cost of products for entity's own purpose	75,238.70	48,963.27
IV. Net revenue from sales of goods and materials	301,272,335.28	242,339,359.18
B. Operating activity costs	295,501,776.60	242,945,739.45
I. Amortisation	3,490,601.50	3,266,145.40
II. Consumption of materials and energy	16,956,835.01	12,403,905.59
III. Outsourced services	36,022,224.11	30,249,317.25
IV. Taxes and fees, including:	1,913,499.64	1,764,586.07
– excise tax	44.00	0.00
V. Remunerations	36,965,394.48	29,847,864.33
VI. Social insurances and other benefits, including:	7,474,209.90	5,893,092.02
– pension	3,226,138.15	2,643,589.56
VII. Other costs by nature	1,083,016.72	972,124.52
VIII. Value of sold goods and materials	191,595,995.24	158,548,704.27
C. Profit (loss) from sales) (A–B)	32,811,195.63	20,768,919.65
D. Other operating income	1,262,504.99	2,772,220.73
I. Profit from disbursement of non-financial fixed asstes	20,319.67	289,364.25
II. Subsidies	0.00	1,588,917.19
III. Revaluation of non-financial assets	0.00	303,928.43
IV. Other operating revenue	1,242,185.32	590,010.86
E. Other operating expenses	4,198,217.70	7,068,670.04
II. Revaluation of non-financial assets	2,579,461.02	6,295,363.81
III. Other operating costs	1,618,756.68	773,306.23
F. Operating profit (loss)) (C+D–E)	29,875,482.92	16,472,470.34
G. Financial income	2,281,616.64	1,339,124.25
I. Dividend and profit sharing, including:	537,171.00	895,021.23
a) From related entities, including:	537,171.00	525,049.23
– in which the entity has equity participation	537,171.00	525,049.23
b) From other entities, including:	0.00	369,972.00
– in which the entity has equity participation	0.00	369,972.00
II. Interest, including:	1,117,342.56	198,628.65
– from related entities	1,089,387.76	188,597.71
V. Other	627,103.08	245,474.37
H. Financial costs	1,365,699.62	1,586,581.11
I. Interest, including:	1,321,199.62	159,295.02
IV. Other	44,500.00	1,427,286.09
I. Gross profit (loss)) (F+G–H)	30,791,399.94	16,225,013.48
J. Income tax	5,919,149.95	4,364,653.85
L. Net profit (loss)) (I–J–K)	24,872,249.99	11,860,359.63

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	197,372,553.09	186,512,193.46
Ia. Opening balance of equity after adjustments	197,372,553.09	186,512,193.46
1. Opening balance of share capital (fund) / subscribed capital	287,025.00	287,025.00

2. Closing balance of share capital (fund) / subscribed capital	287,025.00	287,025.00
2. Opening balance of supplementary/reserve capital (fund)	186,225,168.46	162,405,437.89
1. Changes in supplementary capital (fund)	10,860,359.63	23,819,730.57
a) increase (due to)	10,860,359.63	23,819,730.57
– distribution of profit (statutory)	10,860,359.63	23,819,730.57
2. Supplementary capital (fund) at the end of the period	197,085,528.09	186,225,168.46
5. Opening balance of profit (loss) from previous years	10,860,359.63	23,819,730.57
1. Opening balance of previous years' profit	10,860,359.63	23,819,730.57
2. Opening balance of previous years' profit, after adjustments	10,860,359.63	23,819,730.57
b) decrease (due to)	10,860,359.63	23,819,730.57
przeniesienie wyniku finansowego	10,860,359.63	23,819,730.57
3. Closing balance of previous years' profit	0.00	0.00
7. Closing balance of profit (loss) from previous years	0.00	0.00
6. Net result	24,372,249.99	10,860,359.63
a) net profit	24,872,249.99	11,860,359.63
c) profit write-offs	-500,000.00	-1,000,000.00
II. Closing balance of equity	221,744,803.08	197,372,553.09
III. Equity including proposed profit distribution (loss coverage)	219,094,803.08	197,372,553.09

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)	24,872,249.99	11,860,359.63
II. Total adjustments	-21,157,306.37	1,301,686.30
1. Amortisation	3,627,737.59	3,266,145.40
2. Profits (losses) due to exchange rate differences	327,699.13	-38,778.70
3. Interest and profit participation)	-309,080.47	428,604.27
4. Profit (loss) from investment activities	-20,319.67	-289,364.25
5. Change in provisions	304,138.38	-300,118.16
6. Change in inventory	-17,373,118.52	-8,625,849.36
7. Change in receivables	-11,377,651.68	393,363.99
8. Change in short-term liabilities, excluding loans and credits	4,239,287.69	6,213,057.89
9. Change in prepayments and accruals	-575,998.82	254,625.22
III. Net cash from operating expenses) (I±II)	3,714,943.62	13,162,045.93
B. Cash flow from financial activities		
I. Proceeds	1,039,059.58	1,623,550.42
1. Sale of intangible assets and tangible assets	20,319.67	411,865.65
3. From financial assets, including:	1,018,739.91	1,211,684.77
a) in related entities	1,018,739.91	841,712.77
b) in other entities	0.00	369,972.00
– dividend and profit sharing	0.00	369,972.00
II. Expenses	21,621,114.37	13,159,984.97
1. Purchase of intangible assets and tangible fixed assets	12,621,114.37	8,924,651.17

2. Investments in real property and intangible assets	0.00	4,235,333.80
3. On financial assets, including:	9,000,000.00	0.00
a) in related entities	9,000,000.00	0.00
b) in other entities	0.00	0.00
III. Net cash flow from investing activities) (I–II)	-20,582,054.79	-11,536,434.55
C. Cash flow from financial activities		
I. Proceeds	7,143,423.90	11,058,886.68
2. Credits and loans	7,143,423.90	11,058,886.68
II. Expenses	2,417,478.29	1,748,449.01
2. Dividend and other payments to shareholders	500,000.00	1,000,000.00
4. Repayment of credits and loans	600,000.00	600,000.00
8. Interest	1,317,478.29	148,449.01
III. Net cash flow from financial activities) (I–II)	4,725,945.61	9,310,437.67
D. Total net cash flow) (A.III±B.III±C.III)	-12,141,165.56	10,936,049.05
E. Change in cash on balance sheet: w tym	-12,136,130.06	10,932,405.24
– change in cash due to exchange rates	5,035.50	38,778.70
F. Cash at the beginning of period	14,327,938.11	3,391,889.06
G. Cash at the end of period: (F±D), w tym	2,186,772.55	14,327,938.11
– restricted access	1,216,393.17	1,024,480.59

Additional information and clarifications:

Additional information and clarifications:

Description: [Dodatkowe informacje i wyjaśnienia zawarte są w załączonym pliku](#)

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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
	Total value
A. Gross profit (loss) for a given year	30,791,399.94
B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	573,698.09
C. Non-taxable revenue in the current year, including	957,627.35
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including	-43,103.67
E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	1,208,560.73
F. Not recognized as tax-deductible costs in current year:	3,146,876.43
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:	-427,131.78
H. Loss from previous years, including:	0.00
I. Other changes in tax basis, including:	-162,117.47
J. Income tax basis	33,069,366.00
K. Income tax	6,283,180.00