

Substantive
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Title of financial statement:

The starting date of the period for which the report was drawn up: [2024-01-01](#)The end date of the period for which the report was drawn up: [2024-12-31](#)The date of preparing the financial statement: [2025-06-30](#)

Code of financial statement:

System code: [SFJINZ \(1\)](#)Schema version: [1-3](#)valueOf_: [SprFinJednostkaInnaWZlotych](#)FinancialStatementsVariant: [1](#)

Introduction to financial statement:

Entity identifying data:

Company, registered office or residence address:

Name of the company: [Spaceforest Sp. z o.o.](#)

Registered office:

Province (voivodeship): [Pomorskie](#)County: [Gdynia](#)Municipality: [Gdynia](#)City: [Gdynia](#)

Address:

Address:

Country: [PL](#)Province (voivodeship): [Pomorskie](#)County: [Gdynia](#)Municipality: [Gdynia](#)Street: [Bolesława Krzywoustego](#)Building number: [1B](#)City: [Gdynia](#)Postal code: [81-035](#)

Post office: [Gdynia](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[7219Z](#)

Tax Identification Number (NIP): [5832860098](#)

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS): [0000206450](#)

Indication of the period covered by the financial statements:

Date from: [2024-01-01](#)

Date To: [2024-12-31](#)

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)),:

Aktywa i pasywa wycenia się zgodnie z Ustawą o rachunkowości, z tym, że: środki trwałe i wartości niematerialne i prawne wycenia się według cen nabycia pomniejszone o odpisy amortyzacyjne; środki trwałe i wartości niematerialne i prawne są amortyzowane metodą liniową przy pomocy stawek przewidzianych w ustawach podatkowych; wartość materiałów odpisywana jest w koszty w momencie ich zakupu; należności wycenia się w kwocie wymaganej zapłaty; zobowiązania wycenia się w kwocie wymagającej zapłaty; rezerwy wycenia się w uzasadnionej i wiarygodnie oszacowanej wartości; kapitały własne oraz pozostałe aktywa i pasywa wycenia się w wartości nominalnej. Po dniu bilansowym nie wystąpiły zdarzenia, które dotyczyłyby okresu sprawozdawczego.

determining the financial result:

Wynik finansowy Spółki obejmuje wszystkie osiągnięte i przypadające na jej rzecz przychody oraz związane z tymi przychodami koszty zgodnie z zasadami memoriału, współmierności przychodów i kosztów oraz ostrożnej wyceny. Spółka sporządza Rachunek Zysków i Strat w wariantcie porównawczym.

determining the financial statements preparation method:

Sprawozdanie finansowe zostało sporządzone zgodnie z przepisami Ustawy z dnia 29 września 1994 roku o rachunkowości i obejmuje okres od 01.01.2024 do 31.12.2024. Zakładowe zasady, metody i wzory wybrano spośród możliwych zasad, metod i wzorów dopuszczonych ustawą i wprowadzono je do stosowania na okres wieloletni.

Balance sheet:

| | Amount at the end of current financial year | Amount at the end of previous financial year |
|-----------------------------------|--|---|
| Total assets | 21,771,656.89 | 23,269,305.67 |
| A. Fixed assets | 9,439,421.27 | 16,743,384.83 |
| I. Intangible assets | 5,388,423.06 | 13,381,220.25 |
| 1. Completed R&D work expenses | 5,388,423.06 | 13,360,216.05 |
| 2. Goodwill | 0.00 | 0.00 |
| 3. Other intangible assets | 0.00 | 21,004.20 |
| 4. Advances for intangible assets | 0.00 | 0.00 |
| II. Tangible fixed assets | 3,810,998.21 | 3,062,164.58 |

| | | |
|--|---------------|--------------|
| 1. Fixed assets | 3,810,998.21 | 3,062,164.58 |
| a) lands (including right to perpetual use of land) | 780,000.00 | 780,000.00 |
| b) buildings, premises, ownership rights, civil and water engineering structures | 1,551,000.00 | 1,833,000.00 |
| c) technical equipment and machinery | 1,366,807.66 | 276,580.31 |
| d) means of transport | 48,159.85 | 98,479.53 |
| e) other fixed assets | 65,030.70 | 74,104.74 |
| 2. Capital work in progress | 0.00 | 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 | 240,000.00 | 300,000.00 |
| 1. Land and buildings | 0.00 | 0.00 |
| 2. Intangible assets | 0.00 | 0.00 |
| 3. Long-term financial assets | 240,000.00 | 300,000.00 |
| a) in related entities | 240,000.00 | 300,000.00 |
| – shares or stocks | 0.00 | 0.00 |
| – other securities | 0.00 | 0.00 |
| – loans granted | 240,000.00 | 300,000.00 |
| – 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 | 12,332,235.62 | 6,525,920.84 |
| I. Inventory | 138,806.61 | 13,755.77 |
| 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 | 0.00 | 0.00 |
| 5. Advances for deliveries and services | 138,806.61 | 13,755.77 |
| II. Short-term receivables | 658,528.90 | 64,486.99 |
| 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 | 658,528.90 | 64,486.99 |
| a) trade receivables/payables, with a maturity period of: | 656,672.84 | 64,486.99 |
| – to 12 months | 656,672.84 | 64,486.99 |
| – over 12 months | 0.00 | 0.00 |
| b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities | 1,710.16 | 0.00 |
| c) other | 145.90 | 0.00 |
| d) claimed at court | 0.00 | 0.00 |
| III. Short-term investments | 7,240,732.34 | 2,643,725.69 |
| 1. Short-term financial assets | 7,240,732.34 | 2,643,725.69 |
| 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 | 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 | 7,240,732.34 | 2,643,725.69 |
| – cash in hand and in bank | 1,865,457.84 | 430,734.51 |
| – other cash | 5,375,274.50 | 2,212,991.18 |
| – other monetary assets | 0.00 | 0.00 |
| 2. Other short-term investments | 0.00 | 0.00 |
| IV. Short-term accruals | 4,294,167.77 | 3,803,952.39 |
| C. Called-up core capital (fund) | 0.00 | 0.00 |
| D. Own shares (stocks) | 0.00 | 0.00 |
| Total liabilities | 21,771,656.89 | 23,269,305.67 |
| A. Equity | 9,094,803.14 | 4,664,921.26 |
| I. Share capital (fund) / Suscribed capital | 106,500.00 | 106,500.00 |
| II. Supplementary/reserve capital (fund), including ?: | 4,558,421.26 | 5,148,977.20 |
| – 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 | -600.00 | 0.00 |
| VI. Net profit (loss) | 4,430,481.88 | -590,555.94 |
| VII. Write-offs from net profit during the financial year (negative) | 0.00 | 0.00 |
| B. Liabilities and provisions for liabilities | 12,676,853.75 | 18,604,384.41 |
| 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 | 0.00 | 40,204.45 |
| 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 | 0.00 | 40,204.45 |
| a) credits and loans | 0.00 | 40,204.45 |
| 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 | 1,547,796.11 | 306,403.65 |
| 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 | 1,547,796.11 | 306,403.65 |
| a) credits and loans | 0.00 | 0.00 |
| 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: | 311,657.75 | 95,634.96 |
| – to 12 months | 311,657.75 | 95,634.96 |
| – 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 | 1,226,940.54 | 208,639.95 |
| h) arising from remunerations | 6,560.00 | 2,128.74 |
| i) other | 2,637.82 | 0.00 |
| 4. Special funds | 0.00 | 0.00 |
| IV. Accruals and deferred income | 11,129,057.64 | 18,257,776.31 |
| 1. Negative goodwill | 0.00 | 0.00 |
| 2. Other prepayments and accruals | 11,129,057.64 | 18,257,776.31 |
| – long-term | 3,274,236.18 | 10,593,379.68 |
| – short-term | 7,854,821.46 | 7,664,396.63 |

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: | 12,921,186.51 | 1,430,377.63 |
| – from related entities | 0.00 | 0.00 |
| I. Net revenue from sale of goods | 1,361,067.17 | 975,972.11 |
| 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. Przychody netto ze sprzedaży towarów | 11,560,119.34 | 454,405.52 |
| B. Operating activity costs | 6,151,693.09 | 1,881,691.77 |
| I. Amortisation | 683,423.85 | 329,108.45 |

| | | |
|---|---------------|-------------|
| II. Consumption of materials and energy | 278,926.87 | 189,060.59 |
| III. Outsourced services | 346,384.54 | 644,610.65 |
| IV. Taxes and fees, including: | 86,054.86 | 70,274.19 |
| – excise tax | 0.00 | 0.00 |
| V. Remunerations | 982,589.40 | 328,179.95 |
| VI. Social insurances and other benefits, including: | 199,684.82 | 129,606.11 |
| – pension | 0.00 | 0.00 |
| VII. Other costs by nature | 89,924.52 | 190,851.83 |
| VIII. Wartość sprzedanych towarów | 3,484,704.23 | 0.00 |
| C. Profit (loss) from sales) (A–B | 6,769,493.42 | -451,314.14 |
| D. Other operating income | 10,073,383.49 | 310,413.75 |
| I. Profit from disbursement of non-financial fixed assets | 0.00 | 0.00 |
| II. Subsidies | 10,064,312.50 | 89,714.17 |
| III. Revaluation of non-financial assets | 0.00 | 0.00 |
| IV. Other operating revenue | 9,070.99 | 220,699.58 |
| E. Other operating expenses | 12,460,228.41 | 419,755.07 |
| I. Loss from disposal of non-financial tangible assets | 0.00 | 0.00 |
| II. Revaluation of non-financial assets | 0.00 | 0.00 |
| III. Other operating costs | 2,742.51 | 1,999.33 |
| IV. Koszty działalności badawczo-rozwojowej | 12,457,485.90 | 417,755.74 |
| F. Operating profit (loss)) (C+D–E | 4,382,648.50 | -560,655.46 |
| G. Financial income | 49,829.64 | 16,513.96 |
| 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: | 39,096.30 | 16,513.96 |
| – 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 | 10,733.34 | 0.00 |
| H. Financial costs | 1,996.26 | 46,414.44 |
| I. Interest, including: | 1,996.26 | 10,535.11 |
| – 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 | 0.00 | 35,879.33 |
| I. Gross profit (loss)) (F+G–H | 4,430,481.88 | -590,555.94 |
| J. Income tax | 0.00 | 0.00 |
| K. Other mandatory profit reductions (increase of losses) | 0.00 | 0.00 |
| L. Net profit (loss)) (I–J–K | 4,430,481.88 | -590,555.94 |

Additional information and clarifications:

Additional information and clarifications:

Description: [BRAK](#)

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

| Total value | Current year | | | Previous year | | |
|-------------|--------------|--------------|---------------|---------------|--------------|--------------|
| | from capital | from revenue | other sources | Total value | from capital | from revenue |

| | gains | | | gains sources | | |
|---|--------------|------|--------------|---------------|------|-----------|
| A. Gross profit (loss) for a given year | 4,430,481.88 | | | -590,555.94 | | |
| B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. Non-taxable revenue in the current year, including | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 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: | 88,288.49 | 0.00 | 88,288.49 | 20,242.31 | 0.00 | 20,242.31 |
| F. Not recognized as tax-deductible costs in current year: | 8,354.15 | 0.00 | 8,354.15 | 12,838.00 | 0.00 | 12,838.00 |
| G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| H. Loss from previous years, including: | 1,684,932.77 | 0.00 | 1,684,932.77 | 0.00 | 0.00 | 0.00 |
| strata 2021 | 933,226.91 | 0.00 | 933,226.91 | 0.00 | 0.00 | 0.00 |
| strata 2022 | 751,705.86 | 0.00 | 751,705.86 | 0.00 | 0.00 | 0.00 |
| I. Other changes in tax basis, including: | 2,842,191.75 | 0.00 | 2,842,191.75 | 0.00 | 0.00 | 0.00 |
| amortyzacja jednorazowa w ramach pomocy de minimis (Art: 16k Ust: 7-13) | 1,196,319.05 | 0.00 | 1,196,319.05 | 0.00 | 0.00 | 0.00 |
| ULGA B+R (Art: 18d Ust: 7 Pkt: 1-9) | 1,645,872.70 | 0.00 | 1,645,872.70 | 0.00 | 0.00 | 0.00 |
| J. Income tax basis | 0.00 | | | -557,475.63 | | |
| K. Income tax | 0.00 | | | 0.00 | | |