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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: [2023-05-30](#)

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: [KUBARA LAMINA SPÓŁKA AKCYJNA](#)

Registered office:

Province (voivodeship): [mazowieckie](#)

County: [PIASECZYŃSKI](#)

Municipality: [PIASECZNO](#)

City: [PIASECZNO](#)

Address:

Address:

Country: [PL](#)

Province (voivodeship): [mazowieckie](#)

County: [PIASECZYŃSKI](#)

Municipality: [PIASECZNO](#)

Street: [PUŁAWSKA](#)

Building number: [34](#)

City: [PIASECZNO](#)

Postal code: [05-500](#)

Post office: [PIASECZNO](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[2611Z](#)

Tax Identification Number (NIP): [8860022560](#)

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS).: [0000101473](#)

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: [False](#)

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)),:

[w/g załącznik nr 1](#)

determining the financial result:

[Spółaka sporządza rachunek zysków i strat w wariancie kalkulacyjnym oraz rachunek przepływów środków pieniężnych metodą pośrednią.](#)

determining the financial statements preparation method:

[Sprawozdanie finansowe zostało sporządzone zgodnie z zasadami określonymi w ustawie o rachunkowości z dnia 29 września 1004 r z późniejszymi zmianami. Dane finansowe zostały sporządzone według zasady kosztu historycznego, tj. że nie stosowano żadnych korekt, które odzwierciedlały wpływ inflacji na poszczególne pozycje bilansowe oraz rachunku zysków i strat. Wycena aktywów i pasywów według stanów bilansowych wykazanych w spwozdaniach opiera się na ustaleniach zawartych art. 4 ustawy o rachunkowości.](#)

Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year
Total assets	91,507,537.34	86,014,369.18
A. Fixed assets	26,699,385.25	27,160,347.46
I. Intangible assets	188,950.50	380,195.46
1. Completed R&D work expenses	140,540.66	293,926.70
3. Other intangible assets	48,409.84	86,268.76
II. Tangible fixed assets	11,238,521.12	13,075,819.42
1. Fixed assets	11,083,731.87	12,947,469.23
a) lands (including right to perpetual use of land)	3,376,996.75	3,650,715.43
b) buildings, premises, ownership rights, civil and water engineering structures	4,255,663.43	4,961,931.05
c) technical equipment and machinery	3,196,891.54	3,899,073.89
d) means of transport	125,885.75	195,304.67
e) other fixed assets	128,294.40	240,444.19
2. Capital work in progress	64,159.72	128,350.19
3. Advances for capital work in progress	90,629.53	0.00
IV. Long-term investments	13,731,432.63	12,650,722.58
1. Land and buildings	11,602,979.00	10,346,000.00
3. Long-term financial assets	2,128,453.63	2,281,114.17
a) in related entities	501,291.50	604,046.63
– shares or stocks	501,291.50	604,046.63
c) in other entities	1,627,162.13	1,677,067.54
– shares or stocks	1,623,301.66	1,672,851.66
– other securities	3,860.47	4,215.88
4. Other long-term investments	0.00	23,608.41
V. Long-term accruals	1,540,481.00	1,053,610.00
1. Assets from deferred income tax	1,540,481.00	1,053,610.00
B. Current assets	64,808,152.09	58,854,021.72
I. Inventory	9,065,897.06	6,051,723.54
1. Materials	3,374,767.28	1,579,515.50
2. Semi-finished goods and work-in-progress goods	4,852,868.56	3,712,674.19

3. Finished goods	766,525.53	422,844.05
4. Goods	56,202.05	23,397.12
5. Advances for deliveries and services	15,533.64	313,292.68
II. Short-term receivables	4,035,039.10	4,899,109.15
3. Receivables from other entities	4,035,039.10	4,899,109.15
a) trade receivables/payables, with a maturity period of:	2,489,250.35	2,718,650.51
– to 12 months	2,489,250.35	2,718,650.51
b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	460,077.00	512,575.97
c) other	1,085,711.75	1,667,882.67
III. Short-term investments	51,559,075.11	47,746,202.38
1. Short-term financial assets	51,559,075.11	47,746,202.38
b) in other entities	1,867,373.94	2,362,328.79
– shares or stocks	1,867,373.94	2,362,328.79
c) Cash and other financial assets	49,691,701.17	45,383,873.59
– cash in hand and in bank	5,170,761.92	41,317,967.59
– other cash	44,520,939.25	4,049,700.00
– other monetary assets	0.00	16,206.00
IV. Short-term accruals	148,140.82	156,986.65
Total liabilities	91,507,537.34	86,014,369.18
A. Equity	71,578,391.67	65,209,207.05
I. Share capital (fund) / Suscribed capital	3,000,000.00	3,000,000.00
II. Supplementary/reserve capital (fund), including ?:	62,039,207.05	53,119,957.73
V. Profit (loss) from previous years	0.00	-1.00
VI. Net profit (loss)	6,541,772.62	9,089,250.32
B. Liabilities and provisions for liabilities	19,926,557.67	20,805,162.13
I. Liabilities provisions	5,927,149.25	5,822,043.24
1. Provision for deferred income tax	2,493,509.00	2,820,660.00
2. Pension and related benefits provisions	431,174.12	353,554.03
– short-term	431,174.12	353,554.03
3. Other provisions	3,002,466.13	2,647,829.21

– long-term	619,455.91	619,455.91
– short-term	2,383,010.22	2,028,373.30
II. Long-term liabilities	1,272,687.20	1,217,888.09
3. To other entities	1,272,687.20	1,217,888.09
c) other financial liabilities	610,526.40	648,366.40
e) other	662,160.80	569,521.69
III. Short-term liabilities	2,225,727.22	1,820,904.81
3. Liabilities to other parties	2,121,600.99	1,745,320.41
d) trade receivables/payables, with a maturity period of:	1,172,355.96	924,659.90
– to 12 months	1,172,355.96	924,659.90
g) arising from taxes, customs, social and health insurances, and other public law liabilities	928,227.64	652,800.00
h) arising from remunerations	0.00	102.46
i) other	21,017.39	167,758.05
4. Special funds	104,126.23	75,584.40
IV. Accruals and deferred income	10,500,994.00	11,944,325.99
1. Negative goodwill	10,492,639.96	11,939,900.20
2. Other prepayments and accruals	8,354.04	4,425.79
– long-term	8,354.04	4,425.79

Profit and loss account:

Profit and loss account (multiple-step variant):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Net revenue from sales of products, goods and materials, including :	27,698,084.11	30,804,103.25
– from related entities	2,419.34	2,302.35
I. Net revenue from sale of goods	27,525,366.35	30,473,108.69
II. Net revenue from sales of goods and materials	172,717.76	330,994.56
B. Cost of products, goods and materials sold, including:	24,809,951.78	20,558,854.68

– related entities	3,620.14	7,183.00
I. Manufacturing const of sold products	24,692,624.58	20,409,710.30
II. Value of sold goods and materials	117,327.20	149,144.38
C. Gross profit (loss) from sales) (A–B	2,888,132.33	10,245,248.57
D. Selling costs	457,547.12	616,673.90
E. General administration costs	2,249,843.22	4,090,518.20
F. Profit (loss) from sales) (C–D–E	180,741.99	5,538,056.47
G. Other operating income	1,880,241.19	2,932,611.12
I. Profit from disbursement of non-financial fixed asstes	105,234.51	1,016.26
II. Subsidies	0.00	489,065.91
III. Revaluation of non-financial assets	286,598.65	955,962.95
IV. Other operating revenue	1,488,408.03	1,486,566.00
H. Other operating expenses	71,363.01	731,915.88
II. Revaluation of non-financial assets	37,342.57	652,450.21
III. Other operating costs	34,020.44	79,465.67
I. Operating profit (loss)) (F+G–H	1,989,620.17	7,738,751.71
J. Financial income	5,338,440.36	3,627,737.68
I. Dividend and profit sharing, including:	118,444.16	296,251.05
b) from other entities, including:	118,444.16	296,251.05
– in which the entity has equity participation	118,444.16	296,251.05
II. Interest, including:	918,931.93	104,100.80
III. Profit from disbursement of financial assets, including:	73,272.78	190,968.42
V. Other	4,227,791.49	3,036,417.41
K. Financial costs	271,484.91	787,739.07
I. Interest, including:	191.87	269.92
III. Revaluation of financial assets	271,293.04	787,469.15
L. Gross profit (loss)) (I+J–K	7,056,575.62	10,578,750.32
M. Income tax	514,803.00	1,489,500.00
O. Net profit (loss)) (L–M–N	6,541,772.62	9,089,250.32

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	65,209,207.05	60,269,003.38
Ia. Opening balance of equity after adjustments	65,209,207.05	60,269,003.38
1. Opening balance of share capital (fund) / subscribed capital	3,000,000.00	3,000,000.00
2. Closing balance of share capital (fund) / subscribed capital	3,000,000.00	3,000,000.00
2. Opening balance of supplementary/reserve capital (fund)	53,119,957.73	59,119,957.73
1. Changes in supplementary capital (fund)	8,919,249.32	0.00
a) increase (due to)	0.00	0.00
– distribution of profit (above the minimum statutory value)	8,919,249.32	0.00
2. Supplementary capital (fund) at the end of the period	62,039,207.05	53,119,957.73
5. Opening balance of profit (loss) from previous years	-1.00	4,149,045.65
1. Opening balance of previous years' profit	-1.00	4,149,045.65
– changes in the adopted accounting principles (policy)	-1.00	0.00
2. Opening balance of previous years' profit, after adjustments	9,089,249.32	4,149,045.65
b) decrease (due to)	9,089,249.32	4,149,046.65
Supplementary/reserve capital	8,919,249.32	0.00
3. Closing balance of previous years' profit	0.00	-1.00
6. Net result	6,541,772.62	9,089,250.32
a) net profit	6,541,772.62	6,541,772.62
II. Closing balance of equity	71,580,979.67	65,209,207.05
III. Equity including proposed profit distribution (loss coverage)	0.00	0.00

Cash flow statement:

Cash flow statement (direct method):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Cash flow from operating activities		
I. Net profit (loss)	6,541,772.62	9,089,250.32
II. Total adjustments	396,024.97	-4,082,399.86
1. Amortisation	1,777,514.83	1,811,006.98
2. Profits (losses) due to exchange rate differences	2,162,160.96	-1,448,807.15
3. Interest and profit participation)	-118,444.16	-296,251.05
4. Profit (loss) from investment activities	43,686.44	-1,271,790.34
5. Change in provisions	105,106.01	1,216,995.42
6. Change in inventory	-3,014,173.52	-961,500.68
7. Change in receivables	864,070.05	-2,788,380.28
8. Change in short-term liabilities, excluding loans and credits	497,461.52	1,088,169.48
9. Change in prepayments and accruals	-1,921,357.16	-1,635,112.70
10. Other adjustments	0.00	203,270.46
III. Net cash from operating expenses) (I±II)	6,937,797.59	5,006,850.46
B. Cash flow from financial activities		
I. Proceeds	629,944.16	306,061.31
1. Sale of intangible assets and tangible assets	511,500.00	26,016.26
3. From financial assets, including:	118,444.16	280,045.05
b) in other entities	118,444.16	118,444.16
– dividend and profit sharing	118,444.16	118,444.16
II. Expenses	1,384,868.06	5,528,332.27
1. Purchase of intangible assets and tangible fixed assets	127,889.06	1,765,683.90
2. Investments in real property and intangible assets	1,256,979.00	0.00
3. On financial assets, including:	0.00	8,241.00

b) in other entities	0.00	8,241.00
4. Other investment expenses	0.00	3,754,407.37
III. Net cash flow from investing activities) (I–II	-754,923.90	-5,222,270.96
C. Cash flow from financial activities		
II. Expenses	207,840.00	4,788,579.34
2. Dividend and other payments to shareholders	37,840.00	3,851,545.60
3. Other, than distributions to owners, due to distribution of profit	170,000.00	309,046.65
4. Repayment of credits and loans	0.00	627,987.09
III. Net cash flow from financial activities) (I–II	-207,840.00	-4,788,579.34
D. Total net cash flow) (A.III±B.III±C.III	5,975,033.69	-5,003,999.84
Net cash from operating expenses	6,937,797.59	5,006,850.46
Przepływy pieniężne z działalności finansowej	-207,840.00	-4,788,579.34
E. Change in cash on balance sheet:, w tym	3,812,872.73	-2,682,193.80
– change in cash due to exchange rates	-2,162,160.96	1,448,807.15
F. Cash at the beginning of period	45,652,880.84	46,886,267.49
G. Cash at the end of period: (F±D), w tym	51,627,914.53	45,652,880.84
– restricted access	125,232.81	60,008.56

Additional information and clarifications:

Additional information and clarifications:

Description: [Polityka Rachunkowości](#)

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