

Substantive
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Title of financial statement:

The starting date of the period for which the report was drawn up: [2021-01-01](#)The end date of the period for which the report was drawn up: [2021-12-31](#)The date of preparing the financial statement: [2022-04-15](#)

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: [NOMAGIC SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ](#)

Registered office:

Province (voivodeship): [mazowieckie](#)County: [Warszawa](#)Municipality: [Mokotów](#)City: [Warszawa](#)

Address:

Address:

Country:

Province (voivodeship): [mazowieckie](#)County: [Warszawa](#)Municipality: [Mokotów](#)Street: [Rakowiecka](#)Building number: [36](#)City: [Warszawa](#)Postal code: [02-532](#)

Post office: [Warszawa](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[6201Z](#)

[7219Z](#)

[6209Z](#)

[6203Z](#)

[6202Z](#)

[3320Z](#)

[2899Z](#)

[2829Z](#)

[2751Z](#)

Tax Identification Number (NIP): [5252709137](#)

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS):: [0000675685](#)

Indication of the period covered by the financial statements:

Date from: [2021-01-01](#)

Date To: [2021-12-31](#)

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)),:

1. Nomagic Sp. z o.o. wycenia aktywa i pasywa przy uwzględnieniu nadrzędnych zasad rachunkowości, w tym zasady ostrożności i ciągłości, w sposób przewidziany przez ustawę o rachunkowości. 2. Dla potrzeb ujmowania w księgach składników majątku spółka przyjęła następujące ustalenia: - Wartości niematerialne i prawne o wartości początkowej poniżej 3500 zł, są odpisywane jednorazowo w koszty, natomiast o wartości równej lub wyższej – amortyzowane są metodą liniową przez okres 24 lub 60 miesięcy. - Środki trwałe o początkowej wartości poniżej 10.000 zł odpisywane są jednorazowo w koszty w miesiącu przyjęcia ich do użytkowania, bądź zaliczane do środków trwałych i jednorazowo amortyzowane. Środki trwałe o wyższej wartości są umarzane metodą liniową przy uwzględnieniu stawek podatkowych. 3. Na dzień bilansowy środki pieniężne wyrażone w zł wyceniane są w wartości nominalnej, a wyrażone w walutach obcych przeliczone są na zł według kursu średniego NBP obowiązującego dla danej waluty na dzień 31.12.2021. 4. Należności i zobowiązania, z wyjątkiem tych, które są skutkiem instrumentów finansowych, wycenia się na dzień ujęcia w księgach rachunkowych w wartości nominalnej, z zachowaniem zasady ostrożności. Na dzień bilansowy należności i zobowiązania wycenia się w kwocie wymaganej zapłaty. 5. Na dzień sporządzenia sprawozdania finansowego wszystkie należności wyrażone w walutach obcych są wyceniane po średnim kursie NBP obowiązującym w tym dniu. Zasada ta dotyczy również zobowiązań wyrażonych w walutach obcych. 6. Przeksięgowania środków pieniężnych w trakcie roku z kont walutowych na konta złotówkowe następują po kursie banku z dnia poprzedzającego księgowania. 7. Rozliczenia międzyokresowe (aktywa) wyceniane są w wartości nominalnej poniesionych kosztów (wydatków). Rozliczenia międzyokresowe bierne stanowią koszty tworzonych rezerw działalności podstawowej, operacyjnej i finansowej, i są wyceniane na poziomie szacowanej ich wielkości. 8. Rozliczenia międzyokresowe przychodów dokonywane są z zachowaniem zasady ostrożności i obejmują w szczególności otrzymanych lub należnych od kontrahentów środków z tytułu świadczeń, których wykonanie nastąpi w następnych okresach sprawozdawczych. 9. Zakupy materiałów biurowych dokonywane są na bieżące potrzeby pracowników i podlegają zaliczeniu bezpośrednio w koszty. 10. Kapitały oraz pozostałe aktywa są

wyceniane według wartości nominalnych. Kapitał zakładowy i pasywa Spółki wykazuje się w wysokości określonej w umowie i wpisanej w KRS. Kapitał zakładowy wycenia się nie rzadziej niż na dzień jego zmiany w wartości nominalnej.

determining the financial result:

WYBÓR WARIANTU RZIS Spółka sporządza rachunek zysków i strat w wariantcie porównawczym.

determining the financial statements preparation method:

Jednostka sporządziła sprawozdanie finansowe zgodnie z załącznikiem nr 1 do Ustawy o Rachunkowości

Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year	Transformed comparative data for the previous financial year
Total assets	16,763,326.18	8,712,596.46	7,390,332.85
A. Fixed assets	2,466,123.55	4,335,156.06	3,012,892.45
I. Intangible assets	486,269.68	810,349.26	810,349.26
1. Completed R&D work expenses	0.00	0.00	0.00
2. Goodwill	0.00	0.00	0.00
3. Other intangible assets	486,269.68	810,349.26	810,349.26
4. Advances for intangible assets	0.00	0.00	0.00
II. Tangible fixed assets	1,979,853.87	3,524,806.80	2,202,543.19
1. Fixed assets	1,950,695.57	590,511.58	590,511.58
a) lands (including right to perpetual use of land)	0.00	0.00	0.00
b) buildings, premises, ownership rights, civil and water engineering structures	753,561.91	185,435.79	185,435.79
c) technical equipment and machinery	935,635.24	44,383.51	44,383.51
d) means of transport	0.00	0.00	0.00
e) other fixed assets	261,498.42	360,692.28	360,692.28
2. Capital work in progress	0.00	2,934,295.22	1,612,031.61
3. Advances for capital work in progress	29,158.30	0.00	0.00
III. Long-term receivables	0.00	0.00	0.00
1. From related entities	0.00	0.00	0.00
2. From other entities, where the entity holds participation in the capital	0.00	0.00	0.00
3. From other entities	0.00	0.00	0.00
IV. Long-term investments	0.00	0.00	0.00
1. Land and buildings	0.00	0.00	0.00
2. Intangible assets	0.00	0.00	0.00
3. Long-term financial assets	0.00	0.00	0.00
a) in related entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other long-term financial assets	0.00	0.00	0.00
b) in other entities, in which the entity has equity participation	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other long-term financial assets	0.00	0.00	0.00
c) in other entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00

– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other long-term financial assets	0.00	0.00	0.00
4. Other long-term investments	0.00	0.00	0.00
V. Long-term accruals	0.00	0.00	0.00
1. Assets from deferred income tax	0.00	0.00	0.00
2. Other prepayments and accruals	0.00	0.00	0.00
B. Current assets	14,297,202.63	4,377,440.40	4,377,440.40
I. Inventory	145,302.08	133,723.51	133,723.51
1. Materials	0.00	0.00	0.00
2. Semi-finished goods and work-in-progress goods	0.00	0.00	0.00
3. Finished goods	0.00	0.00	0.00
4. Goods	0.00	0.00	0.00
5. Advances for deliveries and services	145,302.08	133,723.51	133,723.51
II. Short-term receivables	706,629.79	669,192.57	669,192.57
1. Receivables from related entities	0.00	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00	0.00
– to 12 months	0.00	0.00	0.00
– over 12 months	0.00	0.00	0.00
b) other	0.00	0.00	0.00
2. Receivables from other entities, where entity holds involvement in equity	0.00	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00	0.00
– to 12 months	0.00	0.00	0.00
– over 12 months	0.00	0.00	0.00
b) other	0.00	0.00	0.00
3. Receivables from other entities	706,629.79	669,192.57	669,192.57
a) trade receivables/payables, with a maturity period of:	217,250.11	144,200.39	144,200.39
– to 12 months	217,250.11	144,200.39	144,200.39
– over 12 months	0.00	0.00	0.00
b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	341,226.11	211,824.10	211,824.10
c) other	148,153.57	313,168.08	313,168.08
d) claimed at court	0.00	0.00	0.00
III. Short-term investments	13,380,957.90	3,403,881.63	3,403,881.63
1. Short-term financial assets	13,380,957.90	3,403,881.63	3,403,881.63
a) in related entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other short-term financial assets	0.00	0.00	0.00
b) in other entities	0.00	0.00	0.00
– shares or stocks	0.00	0.00	0.00
– other securities	0.00	0.00	0.00
– loans granted	0.00	0.00	0.00
– other short-term financial assets	0.00	0.00	0.00
c) Cash and other financial assets	13,380,957.90	3,403,881.63	3,403,881.63
– cash in hand and in bank	13,380,957.90	3,403,881.63	3,403,881.63
– other cash	0.00	0.00	0.00
– other monetary assets	0.00	0.00	0.00

2. Other short-term investments	0.00	0.00	0.00
IV. Short-term accruals	64,312.86	170,642.69	170,642.69
C. Called-up core capital (fund)	0.00	0.00	0.00
D. Own shares (stocks)	0.00	0.00	0.00
Total liabilities	16,763,326.18	8,712,596.46	7,390,332.85
A. Equity	-6,026,875.44	-9,547,732.06	-12,156,718.50
I. Share capital (fund) / Suscribed capital	2,777,350.00	1,620,850.00	1,620,850.00
II. Supplementary/reserve capital (fund), including ?:	26,537,069.44	4,564,319.44	4,564,319.44
– surplus value of sales (issue value) over nominal value of share (stocks)	0.00	0.00	0.00
III. Balance of revaluation reserve, including :	0.00	0.00	0.00
– arising from fair value adjustment	0.00	0.00	0.00
IV. Other reserve capital (fund), including:	0.00	0.00	0.00
– created in accordance with the company deed (statutes)	0.00	0.00	0.00
– for own shares (stock)	0.00	0.00	0.00
V. Profit (loss) from previous years	-18,341,887.94	-7,084,286.75	-7,084,286.75
VI. Net profit (loss)	-16,999,406.94	-8,648,614.75	-11,257,601.19
VII. Write-offs from net profit during the financial year (negative)	0.00	0.00	0.00
B. Liabilities and provisions for liabilities	22,790,201.62	18,260,328.52	19,547,051.35
I. Liabilities provisions	0.00	0.00	0.00
1. Provision for deferred income tax	0.00	0.00	0.00
2. Pension and related benefits provisions	0.00	0.00	0.00
– long-term	0.00	0.00	0.00
– short-term	0.00	0.00	0.00
3. Other provisions	0.00	0.00	0.00
– long-term	0.00	0.00	0.00
– short-term	0.00	0.00	0.00
II. Long-term liabilities	22,089,340.43	17,776,604.22	19,063,327.05
1. To related entities	8,243,230.01	17,776,604.22	19,063,327.05
2. To other entities in which the entity has equity participation	0.00	0.00	0.00
3. To other entities	13,846,110.42	0.00	0.00
a) credits and loans	13,846,110.42	0.00	0.00
b) arising from issuance of debt securities	0.00	0.00	0.00
c) other financial liabilities	0.00	0.00	0.00
d) bill-of-exchange liabilities	0.00	0.00	0.00
e) other	0.00	0.00	0.00
III. Short-term liabilities	618,961.19	483,724.30	483,724.30
1. Liabilities to related parties	0.00	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00	0.00
– to 12 months	0.00	0.00	0.00
– over 12 months	0.00	0.00	0.00
b) other	0.00	0.00	0.00
2. Liabilities to other parties in which the entity has equity participation	0.00	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00	0.00
– to 12 months	0.00	0.00	0.00
– over 12 months	0.00	0.00	0.00
b) other	0.00	0.00	0.00
3. Liabilities to other parties	618,961.19	483,724.30	483,724.30
a) credits and loans	0.00	0.00	0.00

b) arising from issuance of debt securities	0.00	0.00	0.00
c) other financial liabilities	0.00	9,005.90	9,005.90
d) trade receivables/payables, with a maturity period of:	288,480.43	59,446.04	59,446.04
– to 12 months	288,480.43	59,446.04	59,446.04
– over 12 months	0.00	0.00	0.00
e) advances for deliveries and services	0.00	0.00	0.00
f) bill-of-exchange liabilities	0.00	0.00	0.00
g) arising from taxes, customs, social and health insurances, and other public law liabilities	258,925.61	355,445.39	355,445.39
h) arising from remunerations	71,275.86	56,654.11	56,654.11
i) other	279.29	3,172.86	3,172.86
4. Special funds	0.00	0.00	0.00
IV. Accruals and deferred income	81,900.00	0.00	0.00
1. Negative goodwill	0.00	0.00	0.00
2. Other prepayments and accruals	81,900.00	0.00	0.00
– long-term	0.00	0.00	0.00
– short-term	81,900.00	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	Transformed data for the previous financial year	comparative
A. Net sales, including:	1,289,483.67	1,140,642.64		605,826.64
– from related entities	0.00	0.00		0.00
I. Net revenue from sale of goods	631,220.69	1,140,642.64		605,826.64
II. Change in the balance of products (increase - positive value, decrease - negative value))	0.00	0.00		0.00
III. Manufacturing cost of products for entity's own purpose	0.00	0.00		0.00
IV. Net revenue from sales of goods and materials	658,262.98	0.00		0.00
B. Operating activity costs	17,271,748.22	10,931,300.24		11,718,747.85
I. Amortisation	771,005.53	608,055.19		608,055.19
II. Consumption of materials and energy	1,007,515.60	234,012.84		1,021,460.45
III. Outsourced services	4,215,504.35	2,036,643.84		2,036,643.84
IV. Taxes and fees, including:	56,563.18	15,475.11		15,475.11
– excise tax	0.00	0.00		0.00
V. Remunerations	8,715,378.20	6,828,512.10		6,828,512.10
VI. Social insurances and other benefits, including:	1,186,043.65	926,348.17		926,348.17
– pension	0.00	387,704.85		387,704.85
VII. Other costs by nature	661,881.21	282,252.99		282,252.99
VIII. Value of sold goods and materials	657,856.50	0.00		0.00
C. Profit (loss) from sales) (A–B)	-15,982,264.55	-9,790,657.60		-11,112,921.21
D. Other operating income	1,411,490.31	1,370,971.73		1,370,971.73
I. Profit from disbursement of non-financial fixed assets	0.00	0.00		0.00
II. Subsidies	1,326,927.88	0.00		0.00
III. Revaluation of non-financial assets	0.00	0.00		0.00
IV. Other operating revenue	84,562.43	1,370,971.73		1,370,971.73
E. Other operating expenses	48,552.59	4.12		4.12

I. Loss from disposal of non-financial tangible assets	0.00	0.00	0.00
II. Revaluation of non-financial assets	0.00	0.00	0.00
III. Other operating costs	48,552.59	4.12	4.12
F. Operating profit (loss)) (C+D-E)	-14,619,326.83	-8,419,689.99	-9,741,953.60
G. Financial income	0.00	144,428.61	144,428.61
I. Dividend and profit sharing, including:	0.00	0.00	0.00
a) From related entities, including:	0.00	0.00	0.00
– in which the entity has equity participation	0.00	0.00	0.00
b) From other entities, including:	0.00	0.00	0.00
– in which the entity has equity participation	0.00	0.00	0.00
II. Interest, including:	0.00	21,157.96	21,157.96
– from related entities	0.00	0.00	0.00
III. Profit from disbursement of financial assets, including:	0.00	0.00	0.00
– in related entities	0.00	0.00	0.00
IV. Revaluation of financial assets	0.00	0.00	0.00
V. Other	0.00	123,270.65	123,270.65
H. Financial costs	2,380,080.11	373,353.37	1,660,076.20
I. Interest, including:	438,509.41	101.60	1,286,824.43
– for related entities	390,598.99	101.60	1,286,824.43
II. Loss from disposal of financial assets, including:	0.00	0.00	0.00
– in related entities	0.00	0.00	0.00
III. Revaluation of financial assets	0.00	0.00	0.00
IV. Other	1,941,570.70	373,251.77	373,251.77
I. Gross profit (loss)) (F+G-H)	-16,999,406.94	-8,648,614.75	-11,257,601.19
J. Income tax	0.00	0.00	0.00
K. Other mandatory profit reductions (increase of losses)	0.00	0.00	0.00
L. Net profit (loss)) (I-J-K)	-16,999,406.94	-8,648,614.75	-11,257,601.19

Additional information and clarifications:

Additional information and clarifications:

Description: [Informacja dodatkowa](#)

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Binary content of the base64-encoded file: [Informacja_dodatkowa.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	-16,999,406.94				-7,942,357.45			
B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	1,326,927.88	0.00	1,326,927.88		0.00	0.00		0.00
Otrzymane dotacje (Art: 17 Ust: 1 Pkt: 47)	1,326,927.88	0.00	1,326,927.88					
Other (The possibility of providing joint differences with values lower than PLN 20	0.00							

	000)					
C. Non-taxable revenue in the current year, including		0.00	0.00	0.00	105,873.18	0.00
Różnice kursowe niezrealizowane (Art: 15a)		0.00	0.00	0.00	105,873.18	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)		0.00				
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including		0.00				
Other (The possibility of providing joint differences with values lower than PLN 20 000)		0.00				
E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:		1,691,143.30	0.00	1,691,143.30	751,371.40	0.00
Amortyzacja WNIP wniesionej do przedsiębiorstwa poprzez Aport (Art: 16 Ust: 1 Pkt: 64)		323,177.80	0.00	323,177.80	323,177.80	0.00
Wynagrodzenia finansowane z dotacji (Art: 17 Ust: 1 Pkt: 47)		1,326,927.88	0.00	1,326,927.88	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)		41,037.62	0.00	41,037.62	428,193.60	0.00
F. Not recognized as tax-deductible costs in current year:		794,138.11	0.00	794,138.11	60,734.08	0.00
Nie wypłacone wynagrodzenia z umów cywilnoprawnych (Art: 16 Ust: 1 Pkt: 57)		87,769.96	0.00	87,769.96	54,012.08	0.00
Naliczone i nie zapłacone odsetki od pożyczek i zobowiązań (Art: 16 Ust: 1 Pkt: 11)		-392,573.45	0.00	-392,573.45	0.00	0.00
Składki na PFRON (Art: 16 Ust: 1 Pkt: 36)		36,054.00	0.00	36,054.00	6,722.00	0.00
Zawiązane rezerwy (Art: 16 Ust: 1 Pkt: 27)		81,900.00	0.00	81,900.00	0.00	0.00
Różnice kursowe niezrealizowane (Art: 15a)		980,987.60	0.00	980,987.60	0.00	0.00
Odsetki budżetowe (Art: 16 Ust: 1 Pkt: 21)		0.00	0.00	0.00	25.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)		0.00				
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:		54,012.08	0.00	54,012.08		
Wypłacone wynagrodzenia z umów cywilnoprawnych (Art: 16 Ust: 1 Pkt: 57)		54,012.08	0.00	54,012.08	0.00	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				
I. Other changes in tax basis, including:		0.00				
Other (The possibility of providing joint differences with values lower than PLN 20 000)		0.00				
J. Income tax basis		-15,895,065.49			-7,942,357.45	
K. Income tax		0.00				