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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: [2024-01-26](#)

Code of financial statement:

System code: [SFJINT \(1\)](#)

Schema version: [1-2](#)

valueOf_: [SprFinJednostkaInnaWTysiacach](#)

FinancialStatementsVariant: [1](#)

Introduction to financial statement:

Entity identifying data:

Company, registered office or residence address:

Name of the company: [VALEO AUTOSYSTEMY SP. Z O.O.](#)

Registered office:

Province (voivodeship): [MAŁOPOLSKIE](#)

County: [KRAKOWSKI](#)

Municipality: [SKAWINA](#)

City: [SKAWINA](#)

Address:

Address:

Country: [PL](#)

Province (voivodeship): [MAŁOPOLSKIE](#)

County: [KRAKOWSKI](#)

Municipality: [SKAWINA](#)

Street: [PRZEMYSŁOWA](#)

Building number: [3](#)

City: [SKAWINA](#)

Postal code: [32-050](#)

Post office: [SKAWINA](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[2932Z](#)

[2611Z](#)

[2711Z](#)

[2740Z](#)

[2841Z](#)

[2920Z](#)

[2931Z](#)

[3312Z](#)

[4531Z](#)

[4532Z](#)

Tax Identification Number (NIP): [6761172723](#)

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS).: [0000024931](#)

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)),:

[Ujęte w przyjętych zasadach rachunkowości \(wprowadzenie do sprawozdania\)](#)

determining the financial result:

[Ujęte w przyjętych zasadach rachunkowości \(wprowadzenie do sprawozdania\)](#)

determining the financial statements preparation method:

[Ujęte w przyjętych zasadach rachunkowości \(wprowadzenie do sprawozdania\)](#)

other:

[Ujęte w przyjętych zasadach rachunkowości \(wprowadzenie do sprawozdania\)](#)

Balance sheet:

Amount at the end of current financial	Amount at the end of previous comparative	Transformed data for
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	year	financial year	the previous financial year
Total assets	2,465,070.00	2,312,853.00	2,365,278.00
A. Fixed assets	1,613,861.00	1,558,822.00	1,604,553.00
I. Intangible assets	127,305.00	166,392.00	166,392.00
1. Completed R&D work expenses	124,949.00	163,502.00	163,502.00
2. Goodwill	0.00	0.00	0.00
3. Other intangible assets	2,356.00	2,890.00	2,890.00
4. Advances for intangible assets	0.00	0.00	0.00
II. Tangible fixed assets	1,019,161.00	1,040,677.00	1,034,094.00
1. Fixed assets	922,048.00	991,252.00	991,252.00
a) lands (including right to perpetual use of land)	49,270.00	49,270.00	49,270.00
b) buildings, premises, ownership rights, civil and water engineering structures	213,394.00	231,758.00	231,758.00
c) technical equipment and machinery	627,230.00	682,787.00	682,787.00
d) means of transport	1,502.00	1,309.00	1,309.00
e) other fixed assets	30,652.00	26,128.00	26,128.00
2. Capital work in progress	96,226.00	49,355.00	42,772.00
3. Advances for capital work in progress	888.00	70.00	70.00
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	467,395.00	351,753.00	404,067.00
1. Assets from deferred income tax	293,041.00	238,032.00	299,195.00
2. Other prepayments and accruals	174,354.00	113,721.00	104,872.00
B. Current assets	851,209.00	754,031.00	760,725.00
I. Inventory	305,050.00	318,342.00	316,187.00
1. Materials	236,387.00	248,566.00	246,411.00
2. Semi-finished goods and work-in-progress goods	26,138.00	25,328.00	25,328.00
3. Finished goods	38,336.00	44,007.00	44,007.00
4. Goods	0.00	0.00	0.00

5. Advances for deliveries and services	4,190.00	441.00	441.00
II. Short-term receivables	474,133.00	409,102.00	409,102.00
1. Receivables from related entities	107,898.00	119,447.00	119,447.00
a) trade receivables/payables, with a maturity period of:	107,850.00	115,436.00	115,436.00
– to 12 months	107,850.00	115,436.00	115,436.00
– over 12 months	0.00	0.00	0.00
b) other	48.00	4,012.00	4,012.00
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	366,235.00	289,655.00	289,655.00
a) trade receivables/payables, with a maturity period of:	205,612.00	178,315.00	178,315.00
– to 12 months	205,612.00	178,315.00	178,315.00
– over 12 months	0.00	0.00	0.00
b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	159,480.00	110,472.00	110,472.00
c) other	1,143.00	868.00	868.00
d) claimed at court	0.00	0.00	0.00
III. Short-term investments	60,385.00	26,587.00	26,587.00
1. Short-term financial assets	60,385.00	26,587.00	26,587.00
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 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	60,385.00	26,587.00	26,587.00
– cash in hand and in bank	60,385.00	26,587.00	26,587.00
– 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	11,641.00	0.00	8,849.00
C. Called-up core capital (fund)	0.00	0.00	0.00
D. Own shares (stocks)	0.00	0.00	0.00
Total liabilities	2,465,070.00	2,312,853.00	2,365,278.00
A. Equity	27,723.00	96,403.00	72,832.00
I. Share capital (fund) / Suscribed capital	332,402.00	332,402.00	332,402.00
II. Supplementary/reserve capital (fund), including ?:	0.00	0.00	0.00
– surplus value of sales (issue value) over nominal value of share (stocks)	0.00	0.00	0.00
III. Balance of revaluation reserve, including :	-26,787.00	-64,987.00	-64,987.00
– arising from fair value adjustment	0.00	0.00	0.00
IV. Other reserve capital (fund), including:	436.00	436.00	436.00

– 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	-195,607.00	-205,408.00	-238,334.00
VI. Net profit (loss)	-82,721.00	33,960.00	43,315.00
VII. Write-offs from net profit during the financial year (negative)	0.00	0.00	0.00
B. Liabilities and provisions for liabilities	2,437,347.00	2,216,450.00	2,292,446.00
I. Liabilities provisions	134,463.00	116,515.00	131,107.00
1. Provision for deferred income tax	73,023.00	49,340.00	49,340.00
2. Pension and related benefits provisions	34,757.00	37,388.00	37,388.00
– long-term	11,766.00	11,027.00	11,027.00
– short-term	22,991.00	26,361.00	26,361.00
3. Other provisions	26,682.00	29,787.00	44,379.00
– long-term	17,287.00	23,038.00	23,038.00
– short-term	9,395.00	6,749.00	21,341.00
II. Long-term liabilities	0.00	0.00	0.00
1. To related entities	0.00	0.00	0.00
2. To other entities in which the entity has equity participation	0.00	0.00	0.00
3. To other entities	0.00	0.00	0.00
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	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	2,063,425.00	1,872,340.00	1,863,602.00
1. Liabilities to related parties	1,150,475.00	1,056,661.00	1,056,661.00
a) trade receivables/payables, with a maturity period of:	251,311.00	122,940.00	122,940.00
– to 12 months	251,311.00	122,940.00	122,940.00
– over 12 months	0.00	0.00	0.00
b) other	899,164.00	933,721.00	933,721.00
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	911,951.00	814,901.00	806,163.00
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	0.00	0.00
d) trade receivables/payables, with a maturity period of:	850,428.00	763,780.00	755,042.00
– to 12 months	850,428.00	763,780.00	755,042.00
– over 12 months	0.00	0.00	0.00
e) advances for deliveries and services	4,394.00	2,054.00	2,054.00
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	17,860.00	12,987.00	12,987.00
h) arising from remunerations	104.00	23.00	23.00
i) other	39,165.00	36,057.00	36,057.00
4. Special funds	999.00	778.00	778.00

IV. Accruals and deferred income	239,459.00	227,595.00	297,737.00
1. Negative goodwill	0.00	0.00	0.00
2. Other prepayments and accruals	239,459.00	227,595.00	297,737.00
– long-term	174,170.00	161,606.00	231,748.00
– short-term	65,289.00	65,989.00	65,989.00

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 comparative data for the previous financial year
A. Net sales, including:	3,590,527.00	3,265,948.00	3,314,395.00
– from related entities	417,111.00	266,454.00	266,454.00
I. Net revenue from sale of goods	3,539,078.00	3,303,314.00	3,337,506.00
II. Change in the balance of products (increase - positive value, decrease - negative value))	22,431.00	-56,944.00	-42,689.00
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	29,018.00	19,578.00	19,578.00
B. Operating activity costs	3,637,195.00	3,261,085.00	3,314,356.00
I. Amortisation	284,690.00	330,038.00	330,038.00
II. Consumption of materials and energy	2,349,780.00	2,031,859.00	2,046,114.00
III. Outsourced services	491,307.00	464,458.00	469,282.00
IV. Taxes and fees, including:	14,706.00	17,355.00	17,355.00
– excise tax	0.00	0.00	0.00
V. Remunerations	392,869.00	326,037.00	360,229.00
VI. Social insurances and other benefits, including:	97,923.00	88,283.00	88,283.00
– pension	37,087.00	33,084.00	33,084.00
VII. Other costs by nature	5,919.00	3,055.00	3,055.00
VIII. Value of sold goods and materials	0.00	0.00	0.00
C. Profit (loss) from sales) (A–B	-46,668.00	4,863.00	39.00
D. Other operating income	74,333.00	58,706.00	85,347.00
I. Profit from disbursement of non-financial fixed asstes	0.00	0.00	0.00
II. Subsidies	7,726.00	31,770.00	41,125.00
III. Revaluation of non-financial assets	37,554.00	24,318.00	24,318.00
IV. Other operating revenue	29,052.00	2,618.00	19,904.00
E. Other operating expenses	14,569.00	6,512.00	18,974.00
I. Loss from disposal of non-financial tangible assets	180.00	5,044.00	5,044.00
II. Revaluation of non-financial assets	0.00	988.00	988.00
III. Other operating costs	14,389.00	480.00	12,942.00
F. Operating profit (loss)) (C+D–E	13,096.00	57,057.00	66,412.00
G. Financial income	1,253.00	2,337.00	2,337.00
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:	1,252.00	17.00	17.00
– from related entities	237.00	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	1.00	2,320.00	2,320.00
H. Financial costs	72,759.00	14,043.00	14,043.00
I. Interest, including:	43,677.00	11,689.00	11,689.00
– for related entities	43,677.00	11,689.00	11,689.00
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	29,082.00	2,354.00	2,354.00
I. Gross profit (loss)) (F+G–H	-58,410.00	45,351.00	54,706.00
J. Income tax	24,310.00	11,391.00	11,391.00
K. Other mandatory profit reductions (increase of losses)	0.00	0.00	0.00
L. Net profit (loss)) (I–J–K	-82,721.00	33,960.00	43,315.00

Statement of changes in equity (fund):

	Amount at the end of current financial year	Amount at the end of previous financial year	Transformed comparative data for the previous financial year
I. Opening balance of equity	96,403.00	128,700.00	128,700.00
– changes in the adopted accounting principles (policy)	-11,820.00	0.00	0.00
– error adjustments	-11,751.00	0.00	0.00
Ia. Opening balance of equity after adjustments	72,832.00	128,700.00	128,700.00
1. Opening balance of share capital (fund) / subscribed capital	332,402.00	332,402.00	332,402.00
1. Changes in share capital (fund)	0.00	0.00	0.00
a) increase (due to)	0.00	0.00	0.00
– release of shares (issue of shares)	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
– redemption of shares (stocks)	0.00	0.00	0.00
2. Closing balance of share capital (fund) / subscribed capital	332,402.00	332,402.00	332,402.00
2. Opening balance of supplementary/reserve capital (fund)	0.00	0.00	0.00
1. Changes in supplementary capital (fund)	0.00	0.00	0.00
a) increase (due to)	0.00	0.00	0.00
– issuance of shares above nominal value	0.00	0.00	0.00
– distribution of profit (statutory)	0.00	0.00	0.00
– distribution of profit (above the minimum statutory value)	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
– coverage of loss	0.00	0.00	0.00
2. Supplementary capital (fund) at the end of the period	0.00	0.00	0.00
3. Opening balance of revaluation capital (fund) – zmiany przyjętych zasad (polityki) rachunkowości	-64,987.00	1,270.00	1,270.00
1. Changes in revaluation capital (fund)	38,200.00	-66,257.00	-66,257.00
a) increase (due to)	38,200.00	0.00	0.00

- wyceny instrumentów finansowych	38,051.00	0.00	0.00
- inne	149.00	0.00	0.00
b) decrease (due to)	0.00	66,257.00	66,257.00
– sale of fixed assets	0.00	0.00	0.00
- wyceny instrumentów finansowych	0.00	66,257.00	66,257.00
- inne	0.00	0.00	0.00
2. Closing balance of revaluation capital (fund)	-26,787.00	-64,987.00	-64,987.00
4. Opening balance of other reserve capital (fund)	436.00	436.00	436.00
1. Changes in remaining reserve capitals (funds)	0.00	0.00	0.00
a) increase (due to)	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
2. Closing balance of other reserve capital (fund)	436.00	436.00	436.00
5. Opening balance of profit (loss) from previous years	-171,448.00	-114,989.00	-114,989.00
1. Opening balance of previous years' profit	8,492.00	8,492.00	8,492.00
– changes in the adopted accounting principles (policy)	0.00	0.00	0.00
– error adjustments	0.00	0.00	0.00
2. Opening balance of previous years' profit, after adjustments	8,492.00	8,492.00	8,492.00
a) increase (due to)	0.00	0.00	0.00
– previous years distribution of profit	0.00	0.00	0.00
- inne	0.00	0.00	0.00
b) decrease (due to)	0.00	0.00	0.00
- wypłata dywidendy	0.00	0.00	0.00
- inne	0.00	0.00	0.00
3. Closing balance of previous years' profit	8,492.00	8,492.00	8,492.00
4. Loss from previous years at the beginning of the period	-213,900.00	-123,481.00	-123,481.00
– changes in the adopted accounting principles (policy)	-11,820.00	-90,419.00	-102,239.00
– error adjustments	-12,339.00	0.00	-21,106.00
5. Loss from previous years at the beginning of the period, after adjustments	-238,059.00	-213,900.00	-246,826.00
a) increase (due to)	0.00	0.00	0.00
– retained loss brought forward for covering	0.00	0.00	0.00
b) decrease (due to)	-33,960.00	0.00	0.00
podziału wyniku za rok 2021	-33,960.00	0.00	0.00
6. Loss from previous years at the end of the period	-204,099.00	-213,900.00	-246,826.00
7. Closing balance of profit (loss) from previous years	-195,607.00	-205,408.00	-238,334.00
6. Net result	-82,721.00	33,960.00	43,315.00
a) net profit	0.00	33,960.00	43,315.00
b) net loss	-82,721.00	0.00	0.00
c) profit write-offs	0.00	0.00	0.00
II. Closin balance of equity	27,723.00	96,403.00	72,832.00
III. Equity including proposed profit distribution (loss coverage)	27,723.00	96,403.00	72,832.00

Cash flow statement:

Cash flow statement (direct method):

	Amount at the end of current financial year	Amount at the end of previous financial year	Transformed comparative data for the previous financial year
A. Cash flow from operating activities			
I. Net profit (loss)	-82,721.00	33,960.00	43,315.00
II. Total adjustments	374,101.00	258,861.00	240,768.00
1. Amortisation	284,690.00	330,038.00	330,038.00
2. Profits (losses) due to exchange rate differences	0.00	0.00	0.00
3. Interest and profit participation)	-1,252.00	11,672.00	11,672.00
4. Profit (loss) from investment activities	-215.00	-13,281.00	-13,281.00
5. Change in provisions	3,355.00	-16,554.00	-16,554.00
6. Change in inventory	11,137.00	-23,903.00	-23,903.00
7. Change in receivables	-68,660.00	53,689.00	53,689.00
8. Change in short-term liabilities, excluding loans and credits	231,830.00	48,382.00	39,644.00
9. Change in prepayments and accruals	-124,398.00	-64,973.00	-74,328.00
10. Other adjustments	37,614.00	-66,209.00	-66,209.00
III. Net cash from operating expenses) (I±II	291,380.00	292,821.00	284,083.00
B. Cash flow from financial activities			
I. Proceeds	692.00	5,309.00	5,309.00
1. Sale of intangible assets and tangible assets	692.00	3,747.00	3,747.00
2. Sale of real property investments and intangible assets	0.00	0.00	0.00
3. From financial assets, including:	0.00	17.00	17.00
a) in related entities	0.00	0.00	0.00
b) in other entities	0.00	17.00	17.00
– sale of financial assets	0.00	0.00	0.00
– dividend and profit sharing	0.00	0.00	0.00
– repayment of granted long-term loans	0.00	0.00	0.00
– interest	0.00	17.00	17.00
– other proceeds for financial assets	0.00	0.00	0.00
4. Other investment proceeds	0.00	1,545.00	1,545.00
II. Expenses	223,639.00	268,648.00	259,910.00
1. Purchase of intangible assets and tangible fixed assets	223,639.00	268,648.00	259,910.00
2. Investments in real property and intangible assets	0.00	0.00	0.00
3. On financial assets, including:	0.00	0.00	0.00
a) in related entities	0.00	0.00	0.00
b) in other entities	0.00	0.00	0.00
– purchase of financial assets	0.00	0.00	0.00
– long-term loans granted	0.00	0.00	0.00
4. Other investment expenses	0.00	0.00	0.00
III. Net cash flow from investing activities) (I–II	-222,947.00	-263,339.00	-254,601.00
C. Cash flow from financial activities			
I. Proceeds	1,252.00	4,919.00	4,919.00
1. Net proceeds from release of shares (issue of shares) and other capital financial instruments, and from capital contributions	0.00	0.00	0.00
2. Credits and loans	0.00	4,919.00	4,919.00
3. Issuance of debt securities	0.00	0.00	0.00
4. Other financial proceeds	1,252.00	0.00	0.00
–odsetki	1,252.00	0.00	0.00
II. Expenses	35,887.00	11,689.00	11,689.00
1. Purchase of own shares (stocks)	0.00	0.00	0.00
2. Dividend and other payments to shareholders	0.00	0.00	0.00

3. Other, than distributions to owners, due to distribution of profit	0.00	0.00	0.00
4. Repayment of credits and loans	35,887.00	0.00	0.00
5. Buyout of debt securities	0.00	0.00	0.00
6. Arising from other financial liabilities	0.00	0.00	0.00
7. Payments arising from financial lease agreements	0.00	0.00	0.00
8. Interest	0.00	11,689.00	11,689.00
9. Other financial expenses	0.00	0.00	0.00
III. Net cash flow from financial activities) (I–II	-34,635.00	-6,770.00	-6,770.00
D. Total net cash flow) (A.III±B.III±C.III	33,798.00	22,712.00	22,712.00
E. Change in cash on balance sheet:, w tym	33,798.00	22,712.00	22,712.00
– change in cash due to exchange rates	0.00	0.00	0.00
F. Cash at the beginning of period	26,587.00	3,875.00	3,875.00
G. Cash at the end of period: (F±D), w tym	60,385.00	26,587.00	26,587.00
– restricted access	5,377.00	26,077.00	26,077.00

Additional information and clarifications:

Additional information and clarifications:

Description: [Wprowadzenie](#)

Attached file:

Name of file with extension.: [Wprowadzenie.pdf](#)

Binary content of the base64-encoded file: [Wprowadzenie.pdf](#)

Description: [Nota nr 1 - Wartości niematerialne i prawne 2021](#)

Attached file:

Name of file with extension.: [Nota_1_WNIP_2021.pdf](#)

Binary content of the base64-encoded file: [Nota_1_WNIP_2021.pdf](#)

Description: [Nota nr 1 - Wartości niematerialne i prawne 2022](#)

Attached file:

Name of file with extension.: [Nota_1_WNIP_2022.pdf](#)

Binary content of the base64-encoded file: [Nota_1_WNIP_2022.pdf](#)

Description: [Nota nr 2 - Środki trwałe 2021](#)

Attached file:

Name of file with extension.: [Nota_2_ST_2021.pdf](#)

Binary content of the base64-encoded file: [Nota_2_ST_2021.pdf](#)

Description: [Nota nr 2 - Środki trwałe 2022](#)

Attached file:

Name of file with extension.: [Nota_2_ST_2022.pdf](#)

Binary content of the base64-encoded file: [Nota_2_ST_2022.pdf](#)

Description: [Nota nr 3-4 - Zapasy i inne rozliczenia międzyokresowe](#)

Attached file:

Name of file with extension.: [Nota_3-4.pdf](#)

Binary content of the base64-encoded file: [Nota_3-4.pdf](#)

Description: [Nota nr 5-7 - Należności i środki pieniężne](#)

Attached file:

Name of file with extension.: [Nota_5-7.pdf](#)

Binary content of the base64-encoded file: [Nota_5-7.pdf](#)

Description: [Nota nr 8-33 - Objasnienia i noty pozostałe](#)

Attached file:

Name of file with extension.: [Nota_8-33.pdf](#)

Binary content of the base64-encoded file: [Nota_8-33.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	Total value
A. Gross profit (loss) for a given year	-58,410.00	45,351.00
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	-3,004,950.00	-67,738.00
Przychody do rozliczenia w innych okresach (wcześniej Faktury zaksięgowane w 2021 do przesunięcia do 2020) (Art: 12 Ust: 3a)	-3,162.00	-10,306.00
Korekta przychodów - triangular flow (fv wystawione w 2021 do 2020) (Art: 12 Ust: 3aa Pkt: 2)	0.00	-4,112.00
Korekta przychodów związana ze sprzedażą toolingów - przeniesione do innych okresów (Art: 12 Ust: 3a)	-4,651.00	-3,139.00
Rekompensaty z tytułu kosztów prac rozwojowych, współfinansowanie narzędzi, księgowo rozliczane w czasie (Art: 12 Ust: 3a)	-10,282.00	-28,857.00
Rezerwy na należności (Art: 12 Ust: 3a)	0.00	-21,021.00
Rezerwy na wycenę (Art: 12 Ust: 3a)	0.00	-126.00
True up sprzedażowe wystawione z obowiązkiem podatkowym do innych okresów (wcześniej True Up 2020 - faktury wystawione w 2021 do 2020) (Art: 11e)	-94.00	-177.00
Rozwiązane rezerwy na zmniejszenie przychodów (Art: 12 Ust: 3a)	-2,984,639.00	0.00
Korekta przychodów związana z księgowym ujęciem ulgi SSE (Art: 12 Ust: 3a)	-2,122.00	0.00
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	2,909,300.00	3,843.00
Przychody do rozliczenia z innych okresów (faktury wystawione 2022 dotyczące 2021) (Art: 12 Ust: 3a)	20,163.00	4,184.00
Korekta przychodów związana ze sprzedażą toolingów - przeniesione z innych okresów (Art: 12 Ust: 3j)	1,677.00	-1,035.00
True Up 2021 - faktury wystawione w 2022 do 2021 (Art: 11e)	0.00	94.00
Odpisy aktualizujące wartość zapasów (Art: 12 Ust: 3a)	0.00	600.00
Zawiązane rezerwy na zmniejszenie przychodów (Art: 12 Ust: 3a)	2,887,304.00	0.00
Kary, odsetki za niedotrzymanie warunków umowy (art. 12 ust.4 pkt 2) (Art: 12 Ust: 4 Pkt: 2)	156.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	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:	9,722.00	20,307.00
PFRON (Art: 16 Ust: 1 Pkt: 40)	7,037.00	7,140.00
Spisanie inwestycji (Art: 16 Ust: 1 Pkt: 6)	0.00	4,479.00
Koszty reprezentacji (Art: 16 Ust: 1 Pkt: 28)	510.00	247.00
Odsetki, noty obciążeniowe, kary umowne (Art: 16 Ust: 1 Pkt: 22)	336.00	294.00
Spisane należności (Art: 16 Ust: 1 Pkt: 21)	684.00	7,201.00
Leasing i opłaty za samochody (Art: 16 Ust: 1 Pkt: 4 Lit: b)	1,155.00	946.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
F. Not recognized as tax-deductible costs in current year:	4,293,845.00	89,622.00

Różnica w wartości podatkowej i księgowej środków trwałych (Art: 15 Ust: 6)	127,366.00	41,820.00
Rezerwa na niezapłacone odsetki (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Rezerwa na odpis aktualizujący wartość środków trwałych oraz WNiP (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Rezerwa na odpis aktualizacyjny wartość należności (Art: 16 Ust: 1 Pkt: 27)	0.00	4,320.00
Rezerwa na odpis aktualizacyjny wartość zapasów (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Rezerwy na zobowiązania gwarancyjne (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Rezerwy na niewykorzystane urlopy i premie (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Rezerwa na świadczenia emerytalne i nagrody jubileuszowe (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Rezerwa na świadczenia pracownicze (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
koszty usług niematerialnych, art. 15e ustawy o CIT (Art: 15e)	0.00	566.00
Korekta kosztów związana ze sprzedażą toolingów - przeniesione do innych okresów (Art: 15 Ust: 4b Pkt: 2)	2,155.00	15,489.00
Skapitalizowane koszty zakończonych prac B+R (Art: 15 Ust: 4a Pkt: 1)	0.00	27,427.00
Zawiązane rezerwy kosztowe (Art: 16 Ust: 1 Pkt: 27)	4,132,492.00	0.00
Dostawy niezafakturowane (Art: 15 Ust: 4e)	11,601.00	0.00
Koszty bezpośrednie dotyczące innych okresów (Art: 15 Ust: 2b Pkt: 1 i 2)	20,231.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:	-4,327,959.00	-24,894.00
Rozwiązanie rezerw na hedging (Art: 16 Ust: 1 Pkt: 27)	0.00	-2,230.00
Korekta kosztów związana ze sprzedażą toolingów - przeniesione z innych okresów (Art: 15 Ust: 4b Pkt: 2)	-6,446.00	-1,920.00
Rozwiązanie rezerw na niezapłacone odsetki (Art: 16 Ust: 1 Pkt: 27)	0.00	-932.00
Niezapłacone faktury - koszty nku 2015 - zapłacone w 2021 (Art: 15b)	0.00	-29.00
Rozwiązanie rezerw na odpis aktualizujący wartość należności (Art: 16 Ust: 1 Pkt: 27)	0.00	-1,695.00
Rozwiązanie rezerw na odpis aktualizujący wartość środków trwałych i wartości niematerialnych i prawnych (Art: 16 Ust: 1 Pkt: 27)	0.00	-2,221.00
Rozwiązanie rezerw na odpis aktualizujący wartość zapasów (Art: 16 Ust: 1 Pkt: 27)	0.00	-1,119.00
Rozwiązanie rezerw na świadczenia emerytalne i nagrody jubileuszowe (Art: 16 Ust: 1 Pkt: 27)	0.00	-679.00
Rozwiązanie rezerw na bieżące koszty (Art: 16 Ust: 1 Pkt: 27)	0.00	-3,287.00
Rozwiązanie rezerw na niewykorzystane urlopy i premie (Art: 16 Ust: 1 Pkt: 27)	0.00	-598.00
Rozwiązanie rezerw na świadczenia pracownicze (Art: 16 Ust: 1 Pkt: 27)	0.00	-1,111.00
True Up 2020 - faktury wystawione w 2021 do 2020 (Art: 11e)	0.00	-1,349.00
True Up 2021 - faktury wystawione w 2022 do 2021 (Art: 11e)	-7,304.00	7,305.00
Skapitalizowane koszty zakończonych prac B+R (Art: 15 Ust: 4a Pkt: 1)	-106,196.00	0.00
Rozwiązane rezerwy kosztowe (Art: 16 Ust: 1 Pkt: 27)	-4,150,941.00	0.00
Koszty bezpośrednie ujęte z innych okresów (Art: 15 Ust: 2b Pkt: 1 i 2)	-25,310.00	0.00
Różnica między podatkowym i księgowym ujęciem kosztów pośrednich (Art: 15 Ust: 4d)	-343.00	0.00
Rozwiązanie rezerw na zobowiązania gwarancyjne (Art: 16 Ust: 1 Pkt: 27)	0.00	-15,029.00
Korekta przychodów związana z księgowym ujęciem ulgi SSE (Art: 15 Ust: 6)	-26,841.00	0.00
Koszty usług niematerialnych limitowanych art. 15e - ustawa z dnia 29 października 2021 r. o zmianie ustawy o podatku dochodowym od osób fizycznych, ustawy o podatku dochodowym od osób prawnych oraz niektórych innych ustaw (Art: 60 Ust: 1)	-4,578.00	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:	-205,292.00	21,429.00
Strata na działalności w specjalnej strefie ekonomicznej	-205,292.00	21,429.00
I. Other changes in tax basis, including:	873.00	-26,844.00
Otrzymane rekompensaty z tytułu kosztów prac rozwojowych, współfinansowanie narzędzi (Art: 12 Ust: 3a)	0.00	0.00
Hedging (Art: 12 Ust: 1 Pkt: 5a)	0.00	0.00
Rezerwy na należności (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Skapitalizowane koszty zakończonych prac B+R (Art: 15 Ust: 4a Pkt: 1)	0.00	0.00
Rozwiązanie rezerw na bieżące koszty (Art: 16 Ust: 1 Pkt: 27)	0.00	0.00
Niezapłacone faktury - koszty nku 2015 (Art: 15b)	0.00	0.00
Niezapłacone faktury - 2020 (Art: 15b)	0.00	0.00
Niezapłacone faktury 90 dni po terminie płatności (Art: 18f Ust: 1 Pkt: 2)	924.00	289.00
Różnica wartości księgowej i podatkowej środków trwałych (Art: 15 Ust: 6)	0.00	0.00
Naliczone , a nie zapłacone odsetki od zobowiązań (Art: 16 Ust: 1 Pkt: 11)	0.00	0.00

Ulga podatkowa SSE (Art: 17 Ust: 34)	0.00	0.00
Triangular flow - faktury wystawione w 2021 do 2020 (Art: 12 Ust: 3aa Pkt: 2)	0.00	0.00
Triangular flow - faktury wystawione w 2020 do pozostałych okresów (Art: 12 Ust: 3aa Pkt: 2)	0.00	0.00
korekta przychodów - triangular flow (fv wystawione w 2021 do 2020) (Art: 12 Ust: 3aa Pkt: 2)	0.00	0.00
Sprzedaż toolingów (Art: 12 Ust: 3)	0.00	0.00
True Up 2021 - faktury wystawione w 2022 do 2021 (Art: 12 Ust: 3j)	0.00	0.00
Niezapłacone faktury 90 dni po terminie płatności z poprzednich okresów, zapłacone w roku podatkowym (Art: 18F Ust: 8)	-51.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	-27,133.00
J. Income tax basis	27,713.00	61,076.00
K. Income tax	5,265.00	11,605.00