

Source: General ledger as at: 31.12.2022

Tab. F r. 1	<b>Total revenues</b>	24 080 608,17
Tab. F r. 2	<b>Total costs</b>	23 632 092,03
<b>r. 100</b>	<b>Accounting profit (+) / loss (-) based on GL</b>	<b>448 516,14</b>

**Items increasing the tax base**

Row of tax return	Account	Description	Amount
r. 140	various cost accounts	Specific costs are included in the tax base of taxpayer only after their settlement. Therefore, these expenses not settled by 31/12/2022 are treated as tax non-deductible costs in FY2022.	5 680,20
r. 180	51870	The loss from services relating the distribution of meal in own canteen is tax deductible only to 55%. Therefore, we treated 45% of total costs decreased by total revenues generated from canteen amounting as tax non-deductible.	12 155,29
r. 290	54120	The difference between the residual book and tax value of the asset disposed by sales or scrap is the item decreasing the tax base.	1 308,45
Tab. A r. 10	32310 45910	Creation of accruals for miscellaneous expense (bonuses, etc.) which are treated in FY2022 as tax non-deductible are items increasing the Company's tax base.	2 317 984,01
Tab. A r. 15	51840	Lump-sum expenses related to personal use of mobile phones - 20 % of related costs are treated as tax non-deductible expense.	15 838,09
Tab. A r. 16	50126	Tax non-deductible costs identified by Company.	23,90
Tab. A r. 16	50130	Reclassification of the cost for acquisition of tangible asset, which value exceeds EUR 1700 and which was not separately classified.	14 784,00
Tab. A r. 16	51210	Tax non-deductible costs identified by Company.	305,83
Tab. A r. 16	51230	Tax non-deductible costs identified by Company.	1 238,98
Tab. A r. 16	51250	Tax non-deductible costs identified by Company.	157,63
Tab. A r. 16	51870	Tax non-deductible costs identified by Company.	300,00
Tab. A r. 16	55170	Tax non-deductible costs - sale of assets	81,27
Tab. A r. 16	52820	Tax non-deductible costs identified by Company.	2 500,00
Tab. A r. 16	54410	Penalties	27,36
Tab. A r. 3	50140	Lump-sum expenses related to fuel consumption - 20% of the amount of fuel expenses represent tax non-deductible costs.	10 702,62
Tab. A r. 6	51310	Representation costs are treated as tax non-deductible expenses in the full amount.	110 150,03
Tab. A r. 8	54310	Donations given by the Company are treated as tax non-deductible costs in the full amount.	5 406,57

<b>r. 200</b>	<b>TOTAL</b>	<b>2 498 644,22</b>
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**Items decreasing the tax base**

Row of tax return	Account	Description	Amount
r. 270	CITR 2021	Expenses related to rent, advisory services (e.g. audit, tax, accounting and payroll advisory) and legal services which were not settled by 31 December 2021 and were treated as tax non-deductible cost in FY2021. These expenses were settled in FY2022, therefore they are considered as tax deductible in FY2022.	7 722,17
r. 290	CITR 2021	Release of accruals treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.	1 651 647,51
r. 250	55110	Difference between higher tax depreciation of fixed tangible assets and lower accounting depreciation of fixed tangible assets.	444 443,84
r. 300	TOTAL		2 103 813,52

Items adjusting tax base		
Row of tax return	Description	Amount
<b>r. 301</b>	<b>Tax base (+) or tax loss (-)</b>	<b>843 346,84</b>
r. 302	Amounts pursuant to § 17/34 and § 17/35 of ITA	0,00
r. 303	Tax non-deductible voluntary membership fees	0,00
r. 304	Tax non-deductible promotional items (alcohol)	0,00
r. 305	Tax non-deductible sponsorship costs	0,00
r. 306	Tax non-deductible expenses on motor vehicle pursuant to § 17/39 of ITA	0,00
r. 307	Amount decreasing tax base resulting from practical training of students	0,00
r. 308	Tax bases adjustment of controlled foreign corporations	0,00
r. 310	Tax base (+)/tax loss (-)	843 346,84
r. 320	Part of the tax base/tax loss belonging to the partners	0,00
r. 330	Total sum of exempted income subject to taxation in abroad and tax loss	0,00
<b>r. 400</b>	<b>Tax base (+)/tax loss (-)</b>	<b>843 346,84</b>
<b>r. 410</b>	<b>Tax loss deduction</b>	<b>0,00</b>
<b>r. 500</b>	<b>Adjusted tax base (r. 400 - r. 410)</b>	<b>843 346,84</b>
r. 501	Deduction of expenses (costs) on R&D	843 346,84
r. 502	Deduction of expenses (costs) on investments	0,00
<b>r. 510</b>	<b>Tax base decreased by deduction of expenses (costs) on R&amp;D and investments (r.500 - r.501 - r.502)</b>	<b>0,00</b>
<b>r. 550</b>	<b>Tax rate (in %)</b>	<b>21</b>
<b>r. 560</b>	<b>Total taxable income</b>	<b>24 080 608,17</b>
<b>r. 600</b>	<b>Tax before the claim of tax allowance (r. 510 x r. 550)/100</b>	<b>0,00</b>
r. 610	Tax allowance	0,00
<b>r. 700</b>	<b>Tax decreased by the applied tax allowance (r. 600 - r. 610)</b>	<b>0,00</b>
r. 710	Credit of tax paid abroad	0,00
<b>r. 800</b>	<b>Tax liability</b>	<b>0,00</b>
r. 1010	Tax prepayments paid in the taxation period - Art. 42 (until the deadline for filing the CITR)	244 258,17
r. 1020	Withholding tax treated as tax guarantee - Art. 44	0,00
r. 1030	Withholding tax treated as tax prepayment - Art. 43 (6),(7)	0,00
<b>r. 1040</b>	<b>Total tax advances (r. 1010 + r. 1020 + r. 1030)</b>	<b>244 258,17</b>
<b>r. 1050</b>	<b>Tax (r. 800)</b>	<b>0,00</b>
r. 1060	Tax from special tax base pursuant to Art. 17f - exit tax	0,00
r. 1070	Tax liability from received dividends pursuant to Art. 51e	0,00
<b>r. 1080</b>	<b>Total sum of tax liability (r. 1050 + r. 1060 + r. 1070)</b>	<b>0,00</b>
<b>r. 1090</b>	<b>Tax liability special tax base pursuant to Art. 17f - exit tax which will be paid in installments</b>	<b>0,00</b>
<b>r. 1100/r. 1101</b>	<b>Tax due (+) or Tax overpayment (-) : (r. 1080 - r. 1090 - r. 1040)</b>	<b>-244 258,17</b>
<b>r. 1110</b>	<b>Tax for purposes of tax prepayments acc. Art. 42</b>	<b>177 102,84</b>
	Monthly FY2023 CIT advance payments	14 758,57
	Quarterly FY2023 CIT advance payments	-
<b>Part IV</b>	<b>2% donation</b>	<b>0,00</b>
	<b>1% donation</b>	<b>0,00</b>