

Source: General ledger as at: 31.12.2023

Tab. F r. 1	Total revenues		27 234 185,46
Tab. F r. 2	Total costs		26 116 943,66
r. 100	Accounting profit (+) / loss (-) based on GL		1 117 241,80
Items increasing the tax base			
Row of tax return	Account	Description	Amount
Tab. A r. 10	32310 45910	Creation of accruals for miscellaneous expense (bonuses, etc.) which are treated in FY2023 as tax non-deductible are items increasing the Company's tax base.	1 000 797,10
r. 140	32110	Specific costs are included in the tax base of taxpayer only after their settlement. Therefore, these expenses not settled by 31/12/2023 are treated as tax non-deductible costs in FY2023.	10 633,36
Tab. A r. 3	50140	Lump-sum expenses related to fuel consumption - 20% of the amount of fuel expenses represent tax non-deductible costs.	13 075,97
Tab. A r. 6	51310	Representation costs are treated as tax non-deductible expenses in the full amount.	193 120,81
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.	26 674,68
r. 150	551x	Difference between lower tax depreciation of fixed tangible assets and higher accounting depreciation of fixed tangible assets.	451 672,04
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 EUR 11 814,75 as tax non-deductible.	11 814,75
Tab. A r. 8	54310	Donations given by the Company are treated as tax non-deductible costs in the full amount.	7 257,00
Tab. A r. 16	54510	Not contractual fines and penalties are treated as tax non-deductible items.	56,52
r. 200	TOTAL		1 715 102,23
Items decreasing the tax base			
Row of tax return	Account	Description	Amount
r. 270	32110	Expenses related to rent, advisory services (e.g. audit, tax, accounting and payroll advisory) and legal services which were not settled by 31 December 2022 and were treated as tax non-deductible cost in FY2022. These expenses were settled in FY2023, therefore they are considered as tax deductible in FY2023.	5 680,20
r. 290	32310	Release of accruals treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.	2 317 984,01
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.	9 778,88
r. 290	66210	Interest income subject to withholding tax.	95 565,47
r. 300	TOTAL		2 429 008,56
Items adjusting tax base			
Row of tax return	Description		Amount
r. 301	Tax base (+) or tax loss (-)		403 335,47
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 (-)		403 335,47
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
r. 400	Tax base (+)/tax loss (-)		403 335,47
r. 410	Tax loss deduction		0,00
r. 500	Adjusted tax base (r. 400 - r. 410)		403 335,47
r. 501	Deduction of expenses (costs) on R&D		403 335,47
r. 502	Deduction of expenses (costs) on investments		0,00
r. 510	Tax base decreased by deduction of expenses (costs) on R&D and investments (r. 500 - r.501 - r. 502)		0,00
r. 550	Tax rate (in %)		21
r. 560	Total taxable income		27 234 185,46
r. 600	Tax before the claim of tax allowance (r. 510 x r. 550)/100		0,00
r. 610	Tax allowance		0,00
r. 700	Tax decreased by the applied tax allowance (r. 600 - r. 610)		0,00
r. 710	Credit of tax paid abroad		0,00
r. 800	Tax liability		0,00
r. 1010	Tax prepayments paid in the taxation period - Art. 42 (until the deadline for filing the CITR)		418 453,80
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
r. 1040	Total tax advances (r. 1010 + r. 1020 + r. 1030)		418 453,80
r. 1050	Tax (r. 800)		0,00
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
r. 1080	Total sum of tax liability (r. 1050 + r. 1060 + r. 1070)		0,00
r. 1090	Tax liability special tax base pursuant to Art. 17f - exit tax which will be paid in installments		0,00
r. 1100/r. 1101	Tax due (+) or Tax overpayment (-) : (r. 1080 - r. 1090 - r. 1040)		-418 453,80
r. 1110	Tax for purposes of tax prepayments acc. Art. 42		84 700,45
	Monthly FY2024 CIT advance payments		7 058,37
	Quarterly FY2024 CIT advance payments		-
Part IV	2% donation		0,00
	1% donation		0,00