

Source: General ledger as at: 31.12.2024

Tab. F r. 1	Total revenues		26 480 627,36
Tab. F r. 2	Total costs		24 204 023,64
r. 100	Accounting profit (+) / loss (-) based on GL		2 276 603,72
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 FY2024 as tax non-deductible are items increasing the Company's tax base.	262 657,68
r. 140	32110	Specific costs are included in the tax base of taxpayer only after their settlement. Therefore, these expenses not settled by 31/12/2024 are treated as tax non-deductible costs in FY2024.	3 451,00
Tab. A r. 3	50140	Lump-sum expenses related to fuel consumption - 20% of the amount of fuel expenses represent tax non-deductible costs.	13 417,56
Tab. A r. 6	51310	Representation costs are treated as tax non-deductible expenses in the full amount.	146 473,90
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.	25 098,41
r. 150	551x	Difference between lower tax depreciation of fixed tangible assets and higher accounting depreciation of fixed tangible assets.	567 240,81
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 12 069,95 as tax non-deductible.	12 069,95
Tab. A r. 16	501xx, 512xx, 518xx	Various costs identified by a Company as tax non-deductible.	1 486,38
Tab. A r. 8	54310	Donations given by the Company are treated as tax non-deductible costs in the full amount.	4 000,00
Tab. A r. 16	54510	Not contractual fines and penalties are treated as tax non-deductible items.	587,75
r. 200	TOTAL		1 036 483,44
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 2023 and were treated as tax non-deductible cost in FY2023. These expenses were settled in FY2024, therefore they are considered as tax deductible in FY2024.	10 633,36
r. 290	9210	Release of tax non-deductible provisions, creation of which was considered as a tax non-deductible cost in the previous tax periods	36 668,19
r. 290	32310, 45910	Release of accruals treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.	1 000 797,10
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.	12 967,08
r. 210 §17(3)(a)	66210	Interest income subject to withholding tax.	204 712,24
r. 300	TOTAL		1 265 777,97
Items adjusting tax base			
Row of tax return	Description		Amount
r. 301	Tax base (+) or tax loss (-)		2 047 309,19
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 (-)		2 047 309,19
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 (-)		2 047 309,19
r. 410	Tax loss deduction		0,00
r. 500	Adjusted tax base (r. 400 - r. 410)		2 047 309,19
r. 501	Deduction of expenses (costs) on R&D		2 029 020,00
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)		18 289,19

r. 550	Tax rate (in %)	21
r. 560	Total taxable income	26 480 627,36
r. 600	Tax before the claim of tax allowance (r. 510 x r. 550)/100	3 840,73
r. 610	Tax allowance	0,00
r. 700	Tax decreased by the applied tax allowance (r. 600 - r. 610)	3 840,73
r. 710	Credit of tax paid abroad	0,00
r. 800	Tax liability	3 840,73
r. 810	Minimum tax	3 840,00
r. 820	The minimum tax to be paid for the tax period written on r. 810 (if r. 810 > r. 800)	0,00
r. 830	The positive difference between the min. tax and the tax liability to be set-off (r. 810-r. 800)	0,00
r. 840	Min.tax or the positive difference between the min. tax and the tax liability for the immediately preceding tax period	
r. 900	Minimum tax to be paid [r. 820 + r. 840]	0,00
r. 910	Amount of the tax which exceeds the amount of the minimum tax (r. 800- r. 810)	0,00
r. 920	The positive difference between the minimum tax and the tax from preceding tax periods to be set-off in the give	0,00
r. 1000	Tax amount after the set-off of the minimum tax from the preceding tax periods (r. 800-r. 920)	0,00
r. 1010	Tax prepayments paid in the taxation period - Art. 42 (until the deadline for filing the CITR)	130 901,64
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)	130 901,64
r. 1050	Tax (r. 800)	3 840,73
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)	3 840,73
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)	-127 060,91
r. 1110	Tax for purposes of tax prepayments acc. Art. 42	429 934,93
	Monthly FY2025 CIT advance payments	35 827,91
	Quarterly FY2025 CIT advance payments	-
Part IV	2% donation	76,81
	1% donation	38,41