

Source: General ledger as at: 31.12.2019

Tab. F r. 1	Total revenues	18 511 856,65	
Tab. F r. 2	Total costs	17 349 161,43	
r. 100	Accounting profit (+) / loss (-) based on GL	1 162 695,22	
Items increasing the tax base			
Row of tax return	Account	Description Amount	
r. 140	51810	Rent expenses for rental of tangible and intangible assets, including royalties which were not settled by end of taxable period and were not considered within provisions.	16 580,16
r. 140	51860	Expenses for advisory services (e.g. audit, tax, accounting and payroll advisory) and legal services which were not settled by end of taxable period and were not considered within provisions.	3 100,00
r. 140	51862	Part of commission fee for mediation of the employees exceeding 20% of the value of the mediated trade is treated as tax non-deductible item.	9 500,00
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 7 686,68 as tax non-deductible.	7 686,68
Tab. A r. 3	50140	We understand that Company does not keep proper records on fuel consumption in the Company. Due to this fact, the entire amount of fuel expenses represents tax non-deductible costs.	43 105,61
Tab. A r. 6	51310	Representation costs are treated as tax non-deductible expenses in the full amount.	96 436,52
Tab. A r. 10	32310	Creation of accruals for items (bonuses, etc.) which are treated in 2019 as tax non-deductible are items increasing the Company's tax base.	320 970,01
Tab. A r. 8	54310	Donations given by the Company are treated as tax non-deductible costs in the full amount.	8 600,00
Tab. A r. 16	52720	Contributions for the alimentation of employees that exceed the statutory limit are treated in 2019 as tax non-deductible and are increasing the Company's tax base. The amount include also catering during Company's events and several contribution to employees which are increasing tax base.	19 939,83
Tab. A r. 16	54410 54510	Expenses for penalties which are treated as tax non-deductible in 2019.	214,06
r. 200	TOTAL	526 132,87	
Items decreasing the tax base			
Row of tax return	Account	Description Amount	
r. 290	32510	Release of accruals treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.	817 026,83
r. 270	51810	Expenses related to rental of tangible and intangible assets, including royalties which were not settled by 31 December 2018 and were treated as tax non-deductible cost in FY2018. These expenses were settled in FY2019, therefore they are considered as tax deductible in FY2019.	7 672,38
r. 270	51860	Expenses related to advisory services (e.g. audit, tax, accounting and payroll advisory) and legal services which were not settled by 31 December 2018 and were treated as tax non-deductible cost in FY2018. These expenses were settled in FY2019, therefore they are considered as tax deductible in FY2019.	1 400,00
r. 250	55142	We understand that the Company decided not to interrupt tax depreciation of fixed tangible assets in 2019. Therefore, the difference between higher tax depreciation of fixed assets and lower accounting depreciation of tangible fixed assets amounting EUR 542 490,68 represents the item decreasing Company's tax base in 2019.	456 503,61
r. 290	55170	Difference between higher tax residual value and lower net book value of assets subject to liquidation.	22 937,15
r. 290	55170	Release of provisions to fixed tangible assets treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.	8 208,47
r. 290	64810	Release of a state grant for acquisition of the long-term assets againsts the recognized taxable income is be excluded from tax base because of interrupted tax depreciation in the current taxable period.	7 007,91
r. 300	TOTAL	1 320 756,35	

Items adjusting tax base		
Row of tax return	Description	Amount
r. 301	Tax base (+) or tax loss (-)	368 071,74
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 (-)	368 071,74
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>368 071,74</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>368 071,74</b>
r. 501	Deduction of expenses (costs) on R&D	368 071,74
<b>r. 510</b>	<b>Tax base decreased by deduction of expenses (costs) on R&amp;D (r.500- r.501)</b>	<b>0,00</b>
<b>r. 550</b>	<b>Tax rate</b>	<b>21%</b>
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
<b>r. 800</b>	<b>Tax liability</b>	<b>0,00</b>
r. 920	Tax licence from the preceding tax periods to be credited in the current tax period	0,00
<b>r. 1000</b>	<b>Tax liability after credit of tax licence</b>	<b>0,00</b>
r. 1010	Tax prepayments paid in the taxation period - Art. 42 (until the deadline for filing the CITR)	0,00
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</b>	<b>0,00</b>
<b>r. 1100/r. 1101</b>	<b>Tax due (+) or Tax overpayment (-):</b>	<b>0,00</b>
<b>r. 1110</b>	<b>Tax for purposes of tax prepayments acc. Art. 42</b>	<b>77 295,07</b>
	Monthly FY2020 CIT advance payments	6 441,26
	Quarterly FY2020 CIT advance payments	-
<b>Part IV</b>	<b>2% donation</b>	<b>0,00</b>
	<b>1% donation</b>	<b>0,00</b>