

Source: General ledger as at: 31.12.2020

Tab. F r. 1	Total revenues	18 227 071,52
-------------	-----------------------	---------------

Tab. F r. 2	Total costs	17 856 415,99
-------------	--------------------	---------------

r. 100	Accounting profit (+) / loss (-) based on GL	370 655,53
---------------	---	-------------------

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 31/12/2020 are treated as tax non-deductible costs in FY2020.	8 937,50
--------	-----------------------	---	----------

Tab. A r. 10	32310 45910	Creation of accruals for miscellaneous expense (bonuses, etc.) which are treated in FY2020 as tax non-deductible are items increasing the Company's tax base.	265 598,74
--------------	----------------	---	------------

Tab. A r. 3	50140	Lump-sum expenses related to fuel consumption - 20% of the amount of fuel expenses represent tax non-deductible costs.	5 984,16
-------------	-------	--	----------

Tab. A r. 6	51310	Representation costs are treated as tax non-deductible expenses in the full amount.	41 140,18
-------------	-------	---	-----------

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.	16 979,48
--------------	-------	---	-----------

Tab. A r. 16	51861	Travel and accommodation expenses in relation to external lector.	180,00
--------------	-------	---	--------

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 8 334,90 as tax non-deductible.	8 334,90
--------	-------	--	----------

Tab. A r. 16	52720	Contributions for the alimentation of employees that exceed the statutory limit are treated in FY2020 as tax non-deductible and are increasing the Company's tax base.	12 230,78
--------------	-------	--	-----------

Tab. A r. 8	54310	Donations given by the Company are treated as tax non-deductible costs in the full amount.	6 114,00
-------------	-------	--	----------

Tab. A r. 16	54510	Not contractual fines and penalties are treated as tax non-deductible items.	194,62
--------------	-------	--	--------

r. 150	55110 55120 55140 55143 55145	We understand that the Company decided to interrupted of tax depreciation of fixed tangible assets in FY2020. Therefore, the difference between tax depreciation of fixed assets (EUR 0) and higher accounting depreciation of tangible fixed assets amounting EUR 404 134,43 represents the item increasing Company's tax base in FY2020.	404 134,43
--------	---	--	------------

Tab. A r. 9	55310	Creation of provisions to the tangible assets is treated as increasing the Company's tax base in FY2020.	813,32
-------------	-------	--	--------

r. 200	TOTAL	770 642,11
---------------	--------------	-------------------

Items decreasing the tax base

Row of tax return	Account	Description	Amount
-------------------	---------	-------------	--------

r. 270	CITR 2019	Expenses related to advisory services (e.g. audit, tax, accounting and payroll advisory) and legal services which were not settled by 31 December 2019 and were treated as tax non-deductible cost in FY2019. These expenses were settled in FY2020, therefore they are considered as tax deductible in FY2020.	19 680,16
--------	-----------	---	-----------

r. 290	CITR 2019	Release of accruals treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.	320 970,01
--------	-----------	--	------------

r. 290	CITR 2019	Part of commission fee for mediation of the employees exceeding 20% of the value of the mediated trade which was treated as tax non-deductible item in FY2019.	9 500,00
--------	-----------	--	----------

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.	30 634,69
--------	-------	---	-----------

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.	5 208,00
--------	-------	---	----------

r. 300	TOTAL	385 992,86
---------------	--------------	-------------------

r. 310	Tax base (+)/tax loss (-)	755 304,78
r. 400	Tax base (+)/tax loss (-)	755 304,78
r. 410	Tax loss deduction	0,00
r. 500	Adjusted tax base (r. 400 - r. 410)	755 304,78
r. 501	Deduction of expenses (costs) on R&D	755 304,78
r. 510	Tax base decreased by deduction of expenses (costs) on R&D (r.500- r.501)	0,00
r. 550	Tax rate (in %)	21,00
r. 560	Total taxable income	18 227 071,52
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. 920	Tax licence from the preceding tax periods to be credited in the current tax period	0,00
r. 1000	Tax liability after credit of tax licence	0,00
r. 1010	Tax prepayments paid in the taxation period - Art. 42 (until the deadline for filing the CITR)	12 882,52
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	12 882,52
r. 1100/r. 1101	Tax due (+) or Tax overpayment (-):	-12 882,52
r. 1110	Tax for purposes of tax prepayments acc. Art. 42	158 614,00
	Monthly FY2020 CIT advance payments	13 217,83
	Quarterly FY2020 CIT advance payments	-
Part IV	2% donation	0,00
	1% donation	0,00