

Introduction

Company name SUPERSCALE SP Z O.O.

Main office address (in Poland):

Street ZACNA
House no 2 Flat no
Place GDAŃSK
Post office in GDAŃSK Post code 80-283 Country code PL
Community M.GDAŃSK
County M GDAŃSK
Voivodeship POMORSKIE

Foreign address (optional):

Street
House no Flat no
Place Post code Country code

Core business:

the PKD code(s) 7010Z
6419Z
6420Z
6499Z
6619Z
6810Z

Entity ID

NIP: 7831712965
KRS: 0000510468 Obligatory field for the eKRS system

Timespan of the Entity operation (if limited):

From day
To

The period being reported:

(this section contains the data copied from the header)

From day To day
2019-01-01 2019-12-31

Incorporation of the data from the internal units:

Information if this statement contains the combined data - when this Entity contains internal units that create their own financial statements:

Does this statement contains combined data of the autonomic internal units?

No

Introduction

Assumption of the business continuity:

Was this statement created with assumption of the business continuity in the predictable future?

Yes

Could you confirm that there are no threats to the business continuity?

Yes the answer "No" means that there are certain threats

Describe these business continuity threats

Merged companies:

Was there a company merge during the reported period?

No

Was this statement created after this merge?

The ownership transfer method used in the merge (purchase, stock swap)

Accounting policies:

valuation methods of the assets and liabilities

Wyrażone w walutach obcych operacje gospodarcze ujmuje się w księgach rachunkowych na dzień ich przeprowadzenia odpowiednio po kursie średnim ustalonym dla danej waluty przez NBP na ostatni dzień roboczy poprzedzający dzień dokonania operacji gospodarczej.

methods used for determining the financial result

Rachunek zysków i strat

Przychody Przychody ze sprzedaży obejmują niewątpliwie należne lub uzyskane kwoty netto ze sprzedaży tj. pomniejszone o należny podatek od towarów i usług (VAT) uimowane w okresach, których dotyczy

the method of preparing the financial statement

Sprawozdanie finansowe zostało sporządzone zgodnie z ustawą z dnia września 1994 roku o rachunkowości oraz Kodeksem Spółek Handlowych.
Spółka prezentuje sprawozdanie finansowe za rok obrotowy rozpoczynający się 01.01.2019 kończący się 31.12.2019 r.

others:

Additional information:

Item name

Description

Item name	Description

Introduction

Item name _____
Description _____

Item name _____
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Item name _____
Description _____

Balance Sheet

SUPERSCALE SP Z O.O.

all amounts in PLN

Assets		As at:	2019-12-31	2018-12-31	Adj. comparative data for the prev. period
A	Fixed assets		6 594 970,48	6 000 719,78	
I	Intangible assets		0,00	0,00	
1	R&D expenses		0,00	0,00	
2	Goodwill		0,00	0,00	
3	Other intangible assets		0,00	0,00	
4	Advances for intangible assets		0,00	0,00	
II	Tangible fixed assets		0,00	0,00	
1	Tangible fixed assets in use		0,00	0,00	
a)	land (including right to perpetual usufruct)		0,00	0,00	
b)	buildings, premises, civil and water engineering structures		0,00	0,00	
c)	technical equipment and machines		0,00	0,00	
d)	vehicles		0,00	0,00	
e)	other tangible fixed assets		0,00	0,00	
2	Tangible fixed assets under construction		0,00	0,00	
3	Advances for tangible fixed assets under construction		0,00	0,00	
III	Long-term receivables		0,00	0,00	
1	From related parties		0,00	0,00	
2	From other entities, where this company owns a capital share		0,00	0,00	
3	From other entities		0,00	0,00	
IV	Long-term investments		6 000 000,00	6 000 000,00	
1	Real property		0,00	0,00	
2	Intangible assets		0,00	0,00	
3	Long-term financial assets		6 000 000,00	6 000 000,00	
a)	in related parties		6 000 000,00	6 000 000,00	
	1) shares		6 000 000,00	6 000 000,00	
	2) other securities		0,00	0,00	
	3) loans granted		0,00	0,00	
	4) other long-term financial assets		0,00	0,00	
b)	in other entities, where this company owns a capital share		0,00	0,00	

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	1) shares	0,00	0,00	
	2) other securities	0,00	0,00	
	3) loans granted	0,00	0,00	
	4) other long-term financial assets	0,00	0,00	
c)	in other entities	0,00	0,00	
	1) shares	0,00	0,00	
	2) other securities	0,00	0,00	
	3) loans granted	0,00	0,00	
	4) other long-term financial assets	0,00	0,00	
4	Other long-term investments	0,00	0,00	
V	Long-term prepayments	594 970,48	719,78	
1	Deferred tax assets	594 970,48	719,78	
2	Other prepayments	0,00	0,00	
B	Current Assets	1 127 890,44	20 888,50	
I	Inventory	0,00	0,00	
1	Materials	0,00	0,00	
2	Semi-finished products and work in progress	0,00	0,00	
	including: objects under construction			
3	Finished products	0,00	0,00	
4	Goods	0,00	0,00	
5	Advances for deliveries	0,00	0,00	
II	Short-term receivables	1 124 500,21	1 568,60	
1	Receivables from related parties	0,00	0,00	
a)	trade receivables, maturing:	0,00	0,00	
	1) up to 12 months	0,00	0,00	
	2) above 12 months	0,00	0,00	
b)	other	0,00	0,00	
2	Receivables from other entities, where this company owns a capital share	7 430,88	0,00	
a)	trade receivables, maturing:	7 430,88	0,00	
	1) up to 12 months	7 430,88	0,00	
	2) above 12 months	0,00	0,00	
b)	other	0,00	0,00	

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3	Receivables from other entities	1 117 069,33	1 568,60	
a)	trade receivables, maturing:	1 039 850,30	0,00	
	1) up to 12 months	1 039 850,30	0,00	
	2) above 12 months	0,00	0,00	
b)	receivables from tax, subsidy, customs, social security and other benefits	77 219,03	1 568,60	
c)	other	0,00	0,00	
d)	claimed at court	0,00	0,00	
III	Short-term investments	3 390,23	19 319,90	
1	Short-term financial assets	3 390,23	19 319,90	
a)	in related parties	0,00	0,00	
	1) shares	0,00	0,00	
	2) other securities	0,00	0,00	
	3) loans granted	0,00	0,00	
	4) other short-term financial assets	0,00	0,00	
b)	in other entities	0,00	0,00	
	1) shares	0,00	0,00	
	2) other securities	0,00	0,00	
	3) loans granted	0,00	0,00	
	4) other short-term financial assets	0,00	0,00	
c)	cash and other pecuniary assets	3 390,23	19 319,90	
	1) cash in hand and at bank	0,00	0,00	
	2) other cash	3 390,23	19 319,90	
	3) other pecuniary assets	0,00	0,00	
2	Other short-term investments	0,00	0,00	
IV	Short-term prepayments	0,00	0,00	
	including: prepayments for pending construction contracts			
C	Called up share capital	0,00	0,00	
D	Own shares	0,00	0,00	
	Total assets (sum of A, B, C, and D)	7 722 860,92	6 021 608,28	

Liabilities and Equity		As at:	2019-12-31	2018-12-31	Adj. comparative data for the prev. period
A	Equity		2 229 441,96	6 013 001,68	
I	Share capital		50 000,00	50 000,00	

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II	Supplementary capital, including:	5 974 500,00	5 974 500,00	
	– excess of the actual share values over their nominal values	0,00	0,00	
III	Revaluation reserve, including:	0,00	0,00	
	– fair value adjustments	0,00	0,00	
IV	Other reserve capitals, including:	0,00	0,00	
	– created according the company (statute) rules	0,00	0,00	
	– for own shares	0,00	0,00	
V	Previous years' profit (loss)	-11 498,32	-4 220,54	
VI	Net profit (loss)	-3 783 559,72	-7 277,78	
VII	Write-off on net profit during the financial year (negative value)	0,00	0,00	
B	Liabilities and provisions for liabilities	5 493 418,96	8 606,60	
I	Provisions for liabilities	1 021 664,88	0,00	
1	Provision for deferred income tax	5 219,87	0,00	
2	Provision for retirement and similar benefits	0,00	0,00	
	– long-term	0,00	0,00	
	– short-term	0,00	0,00	
3	Other provisions	1 016 445,01	0,00	
	– long-term	0,00	0,00	
	– short-term	1 016 445,01	0,00	
II	Long-term liabilities	2 601 630,28	0,00	
1	To related parties	0,00	0,00	
2	To other entities, where this company owns a capital share	2 601 630,28	0,00	
3	To other entities	0,00	0,00	
a)	credits and loans	0,00	0,00	
b)	arising from issuance of debt securities	0,00	0,00	
c)	other financial liabilities	0,00	0,00	
d)	bill-of-exchange liabilities	0,00	0,00	
e)	other	0,00	0,00	
III	Short-term liabilities	1 870 123,80	8 606,60	
1	to related parties	0,00	0,00	
a)	trade liabilities, maturing:	0,00	0,00	

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	1) up to 12 months	0,00	0,00	
	2) above 12 months	0,00	0,00	
	b) other	0,00	0,00	
2	to other entities, where this company owns a capital share	1 621 791,70	0,00	
	a) trade liabilities, maturing:	1 621 791,70	0,00	
	1) up to 12 months	1 621 791,70	0,00	
	2) above 12 months	0,00	0,00	
	b) other	0,00	0,00	
3	to other entities	248 332,10	8 606,60	
	a) credits and loans	0,00	0,00	
	b) arising from issuance of debt securities	0,00	0,00	
	c) other financial liabilities	0,00	0,00	
	d) trade liabilities, maturing:	239 839,10	8 606,60	
	1) up to 12 months	239 839,10	8 606,60	
	2) above 12 months	0,00	0,00	
	e) received advances for deliveries	0,00	0,00	
	f) bill-of-exchange liabilities	0,00	0,00	
	g) tax, customs, insurance and other liabilities	8 394,00	0,00	
	h) payroll liabilities	0,00	0,00	
	i) other	99,00	0,00	
4	Special funds	0,00	0,00	
IV	Accruals	0,00	0,00	
1	Negative goodwill	0,00	0,00	
2	Other accruals	0,00	0,00	
	– long-term	0,00	0,00	
	– short-term	0,00	0,00	
	– accruals of construction contracts			
	Total equity and liabilities (sum of A and B)	7 722 860,92	6 021 608,28	

Profit or Loss Statement

SUPERSCALE SP Z O.O.

all amounts in PLN

comparative variant		for:	2019	2018	Adj. comparative data for the prev. period
A	Net revenues from sales and equivalent, including:		5 232 297,01	0,00	
	– revenues from related parties		17 810,98	0,00	
I	Net revenues from sales of products		5 232 297,01	0,00	
II	Change in the balance of products (increase - positive value, decrease - negative value)		0,00	0,00	
	– including: objects under construction				
III	Manufacturing cost of products for internal purposes		0,00	0,00	
IV	Net revenues from sales of goods and materials		0,00	0,00	
B	Operating expenses		8 233 236,42	7 997,56	
I	Amortisation and depreciation		0,00	0,00	
II	Consumption of materials and energy		97,56	0,00	
III	External services		8 080 082,77	7 779,56	
IV	Taxes and charges, including:		176,64	218,00	
	– excise duty		0,00	0,00	
V	Payroll		0,00	0,00	
VI	Social security and other benefits, including:		0,00	0,00	
	– retirement benefits		0,00	0,00	
VII	Other costs by type		152 879,45	0,00	
VIII	Value of goods and materials sold		0,00	0,00	
C	Profit (loss) on sales (A-B)		-3 000 939,41	-7 997,56	
D	Remaining operating revenues		2,89	0,00	
I	Gain on disposal of non-financial fixed assets		0,00	0,00	
II	Subsidies		0,00	0,00	
III	Revaluation of non-financial assets		0,00	0,00	
IV	Other operating revenues		2,89	0,00	
E	Remaining operating expenses		1 237 796,01	0,00	
I	Loss on disposal of non-financial fixed assets		0,00	0,00	
II	Revaluation of non-financial assets		1 237 793,14	0,00	
III	Other operating expenses		2,87	0,00	
F	Profit (loss) on operating activities (C+D-E)		-4 238 732,53	-7 997,56	

Profit or Loss Statement

SUPERSCALE SP Z O.O.

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G	Financial revenues	17 894,98	0,00	
I	Dividend and profit sharing, including:	0,00	0,00	
a)	from related parties, including:	0,00	0,00	
	– entities, which shares are owned by this company	0,00	0,00	
b)	from other entities, including:	0,00	0,00	
	– entities, which shares are owned by this company	0,00	0,00	
II	Interest, including:	17 894,98	0,00	
	– interest from related parties	17 894,98	0,00	
III	Gain on disposal of financial assets, including:	0,00	0,00	
	– gain in related parties	0,00	0,00	
IV	Revaluation of financial assets	0,00	0,00	
V	Other	0,00	0,00	
H	Financial expenses	151 753,00	0,00	
I	Interest, including:	144 375,98	0,00	
	– interest for related parties	20 779,74	0,00	
II	Loss on disposal of financial assets, including:	0,00	0,00	
	– losses in related parties	0,00	0,00	
III	Revaluation of financial assets	0,00	0,00	
IV	Other	7 377,02	0,00	
I	Profit (loss) on business activities (F+G-H)	-4 372 590,55	-7 997,56	
J	Income tax	-589 030,83	-719,78	
K	Other statutory reductions in profit (increases in loss)	0,00	0,00	
L	Net profit (loss) (I-J-K)	-3 783 559,72	-7 277,78	

Statement of Changes in Equity

SUPERSCALE SP Z O.O.

all amounts in PLN

all amounts in PLN

details		for:	2019	2018	Adj. comparative data for the prev. period
I	Opening balance of equity				
	– changes in accounting policies				
	– error adjustments				
Ia	Opening balance of equity after adjustments				
1	Opening balance of share capital				
1.1	Changes in share capital				
a)	increase (due to)				
	– issuance of shares				
	–				
	–				
	–				
b)	decrease (due to)				
	– shares redemption				
	–				
	–				
	–				
1.2	Closing balance of share capital				
2	Opening balance of supplementary capital				
2.1	Changes in supplementary capital				
a)	increase (due to)				
	– issuance of shares above the nominal value				
	– profit distribution (statutory)				
	– profit distribution (above the statutory required value)				
	–				
	–				
	–				
b)	decrease (due to)				
	– loss coverage				
	–				
	–				
	–				
2.2	Closing balance of supplementary capital				
3	Opening balance of revaluation reserve				
3.1	Changes in revaluation reserve				

Statement of Changes in Equity

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a) increase (due to)			
–			
–			
–			
b) decrease (due to)			
– sales of tangible fixed assets			
–			
–			
–			
3.2 Closing balance of revaluation reserve			
4 Opening balance of other reserve capitals			
4.1 Changes in other reserve capitals			
a) increase (due to)			
–			
–			
–			
b) decrease (due to)			
–			
–			
–			
4.2 Closing balance of other reserve capitals			
5 Opening balance of previous years' profit (loss)			
5.1 Opening balance of previous years' profit			
– changes in accounting policies			
– error adjustments			
5.2 Opening balance of previous years' profit, after adjustments			
a) increase (due to)			
– distribution of previous years' profit			
–			
–			
–			
b) decrease (due to)			
–			
–			
–			

Statement of Changes in Equity

SUPERSCALE SP Z O.O.

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5.3	Closing balance of previous years' profit			
5.4	Opening balance of previous years' loss			
	– changes in accounting policies			
	– error adjustments			
5.5	Opening balance of previous years' loss, after adjustments			
a)	increase (due to)			
	– previous years' loss brought forward			
	–			
	–			
	–			
b)	decrease (due to)			
	–			
	–			
	–			
5.6	Closing balance of previous years' loss			
5.7	Closing balance of previous years' profit (loss)			
6	Net result			
a)	net profit			
b)	net loss			
c)	write-offs on profit			
II	Closing balance of equity			
III	Equity including proposed profit distribution (loss coverage)			

Cash Flow Statement

SUPERSCALE SP Z O.O.

all amounts in PLN

indirect method		for:	2019	2018	Adj. comparative data for the prev. period
A	Cash flows from operating activities				
I	Net profit (loss)				
II	Total adjustments				
1	Amortisation and depreciation				
2	Exchange gains (losses)				
3	Interest and profit sharing (dividend)				
4	Profit (loss) on investment activities				
5	Change in provisions				
6	Change in inventory				
7	Change in receivables				
8	Change in short-term liabilities excluding credits and loans				
9	Change in prepayments and accruals				
10	Other adjustments				
III	Net cash flows from operating activities (I +/- II)				
B	Cash flows from investment activities				
I	Inflows				
1	Disposal of intangible and tangible fixed assets				
2	Disposal of investments in real property and intangible assets				
3	From financial assets, including:				
a)	in related parties				
b)	in other entities				
	1) sales of financial assets				
	2) dividends and profit sharing				
	3) repayment of granted long-term loans				
	4) interest				
	5) other inflows from financial assets				
4	Other inflows from investment activities				

Cash Flow Statement

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II	Outflows			
1	Purchase of intangible assets and tangible fixed assets			
2	Investments in real property and intangible assets			
3	To financial assets, including:			
a)	in related parties			
b)	in other entities			
	1) purchase of financial assets			
	2) long-term loans granted			
4	Other outflows from investment activities			
III	Net cash flows from investment activities (I-II)			
C	Cash flows from financial activities			
I	Inflows			
1	Net inflows from issuance of shares and other capital instruments and from capital contributions			
2	Credits and loans			
3	Issuance of debt securities			
4	Other inflows from financial activities			
II	Outflows			
1	Purchase of own shares			
2	Dividend and other payments to shareholders			
3	Profit distribution liabilities other than profit distribution payments to shareholders			
4	Repayment of credits and loans			
5	Redemption of debt securities			
6	Payment of other financial liabilities			
7	Payment of liabilities arising from financial leases			
8	Interest			
9	Other outflows from financial activities			
III	Net cash flows from financial activities (I-II)			
D	Total net cash flows (A.III. +/- B.III +/- C.III)			
E	Balance sheet change in cash, including:			
	– change in cash due to exchange differences			

Cash Flow Statement

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F	Cash opening balance			
G	Closing balance of cash (F+/-D), including:			
	– of limited disposability			

Additional Information:

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Reconciliation of difference between the financial result and the income tax basis

Reconciliation of difference between the financial result (profit or loss) and the income tax basis		Current period			Previous period	
		Total:	from capital gains:		Total:	from capital gains:
A.	Profit (loss)	-4 372 590,55	—		0,00	—
B.	Revenues exempt from taxation *	0,00			0,00	
C.	Revenues non-taxable in the current year	27 473,01			0,00	
D.	Revenues taxable in current year, accounted in previous years' books	0,00			0,00	
E.	Non-deductible costs*	38 841,54			0,00	
F.	Costs not recognized as deductible in current year, including:	1 283 243,72			0,00	
	legal basis: Sec par. pt. lt. (detailing, resulting from the entity needs or from its specifics)					
1)	różnice kursowe	15a			15,00	0,00
2)	odsetki od pożyczek	16	11		20 779,74	0,00
3)	odpis aktualizujący należności	16	26a		1 237 796,01	0,00
	other (less than 20 TPLN):				24 652,97	0,00
G.	Costs deductible in current year, accounted in previous years' books	0,00			0,00	
	<i>Income (A - B - C + D + E + F - G)</i>	-3 077 978,30	—		0,00	—
H.	Previous years' loss	0,00			0,00	
I.	Other changes of the income tax basis	0,00			0,00	
J.	Income tax basis	-3 077 978,30	—		0,00	—
K.	Income tax	0,00	—		0,00	—

* Permanent differences between the financial profit (loss) and the profit (loss) for tax calculation

Attachments and explanations:

Informacja dodatkowa

Attachment:



Dodatkowe informacje.pdf

Załącznik nr 1

Attachment:



Załącznik nr 1.pdf

Attachment: