

# 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  
2020-01-01 2020-12-31

## 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 01.01.2020 kończący się 31.12.2020 r.

others:

## Additional information:

Item name

Description

Item name	Description

# Introduction

Item name \_\_\_\_\_  
Description \_\_\_\_\_

Item name \_\_\_\_\_  
Description \_\_\_\_\_

Item name \_\_\_\_\_  
Description \_\_\_\_\_

# Balance Sheet

SUPERSCALE SP Z O.O.

all amounts in PLN

<b>Assets</b>		As at:	<b>2020-12-31</b>	<b>2019-12-31</b>	Adj. comparative data for the prev. period
<b>A</b>	<b>Fixed assets</b>		7 378 959,16	6 594 970,48	
<b>I</b>	<b>Intangible assets</b>		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	
<b>II</b>	<b>Tangible fixed assets</b>		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	
<b>III</b>	<b>Long-term receivables</b>		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	
<b>IV</b>	<b>Long-term investments</b>		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	
<b>V</b>	<b>Long-term prepayments</b>	1 378 959,16	594 970,48	
1	Deferred tax assets	1 378 959,16	594 970,48	
2	Other prepayments	0,00	0,00	
<b>B</b>	<b>Current Assets</b>	11 153 837,90	1 127 890,44	
<b>I</b>	<b>Inventory</b>	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	
<b>II</b>	<b>Short-term receivables</b>	3 776 718,37	1 124 500,21	
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	0,00	7 430,88	
a)	trade receivables, maturing:	0,00	7 430,88	
	1) up to 12 months	0,00	7 430,88	
	2) above 12 months	0,00	0,00	
b)	other	0,00	0,00	

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3	Receivables from other entities	3 776 718,37	1 117 069,33	
a)	trade receivables, maturing:	3 568 487,06	1 039 850,30	
	1) up to 12 months	3 568 487,06	1 039 850,30	
	2) above 12 months	0,00	0,00	
b)	receivables from tax, subsidy, customs, social security and other benefits	203 333,31	77 219,03	
c)	other	4 898,00	0,00	
d)	claimed at court	0,00	0,00	
<b>III</b>	<b>Short-term investments</b>	7 377 119,53	3 390,23	
1	Short-term financial assets	7 377 119,53	3 390,23	
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	7 377 119,53	3 390,23	
	1) cash in hand and at bank	7 377 119,53	0,00	
	2) other cash	0,00	3 390,23	
	3) other pecuniary assets	0,00	0,00	
2	Other short-term investments	0,00	0,00	
<b>IV</b>	<b>Short-term prepayments</b>	0,00	0,00	
	including: prepayments for pending construction contracts			
<b>C</b>	Called up share capital	0,00	0,00	
<b>D</b>	Own shares	0,00	0,00	
<b>Total assets (sum of A, B, C, and D)</b>		<b>18 532 797,06</b>	<b>7 722 860,92</b>	

<b>Liabilities and Equity</b>		As at:	<b>2020-12-31</b>	<b>2019-12-31</b>	Adj. comparative data for the prev. period
<b>A</b>	<b>Equity</b>		11 939 041,98	2 229 441,96	
<b>I</b>	<b>Share capital</b>		85 600,00	50 000,00	

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all amounts in PLN

<b>II</b>	<b>Supplementary capital, including:</b>	18 751 689,45	5 974 500,00	
	– excess of the actual share values over their nominal values	0,00	0,00	
<b>III</b>	<b>Revaluation reserve, including:</b>	0,00	0,00	
	– fair value adjustments	0,00	0,00	
<b>IV</b>	<b>Other reserve capitals, including:</b>	0,00	0,00	
	– created according the company (statute) rules	0,00	0,00	
	– for own shares	0,00	0,00	
<b>V</b>	<b>Previous years' profit (loss)</b>	-3 795 058,04	-11 498,32	
<b>VI</b>	<b>Net profit (loss)</b>	-3 103 189,43	-3 783 559,72	
<b>VII</b>	<b>Write-off on net profit during the financial year (negative value)</b>	0,00	0,00	
<b>B</b>	<b>Liabilities and provisions for liabilities</b>	6 593 755,08	5 493 418,96	
<b>I</b>	<b>Provisions for liabilities</b>	1 100 199,49	1 021 664,88	
1	Provision for deferred income tax	43 887,98	5 219,87	
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	1 056 311,51	1 016 445,01	
	– long-term	0,00	0,00	
	– short-term	1 056 311,51	1 016 445,01	
<b>II</b>	<b>Long-term liabilities</b>	2 126 226,65	2 601 630,28	
1	To related parties	0,00	0,00	
2	To other entities, where this company owns a capital share	2 126 226,65	2 601 630,28	
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	
<b>III</b>	<b>Short-term liabilities</b>	3 117 450,16	1 870 123,80	
1	to related parties	0,00	0,00	
a)	trade liabilities, maturing:	0,00	0,00	

# Balance Sheet

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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	2 945 947,15	1 621 791,70	
	a) trade liabilities, maturing:	2 945 947,15	1 621 791,70	
	1) up to 12 months	2 945 947,15	1 621 791,70	
	2) above 12 months	0,00	0,00	
	b) other	0,00	0,00	
3	to other entities	171 503,01	248 332,10	
	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:	79 985,01	239 839,10	
	1) up to 12 months	79 985,01	239 839,10	
	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	91 518,00	8 394,00	
	h) payroll liabilities	0,00	0,00	
	i) other	0,00	99,00	
4	Special funds	0,00	0,00	
<b>IV</b>	<b>Accruals</b>	249 878,78	0,00	
1	Negative goodwill	0,00	0,00	
2	Other accruals	249 878,78	0,00	
	– long-term	0,00	0,00	
	– short-term	249 878,78	0,00	
	– accruals of construction contracts			
	<b>Total equity and liabilities (sum of A and B)</b>	<b>18 532 797,06</b>	<b>7 722 860,92</b>	



# Profit or Loss Statement

SUPERSCALE SP Z O.O.

all amounts in PLN

comparative variant		for:	2020	2019	Adj. comparative data for the prev. period
<b>A</b>	<b>Net revenues from sales and equivalent, including:</b>		12 121 796,02	5 232 297,01	
	– revenues from related parties		0,00	17 810,98	
<b>I</b>	<b>Net revenues from sales of products</b>		12 121 796,02	5 232 297,01	
<b>II</b>	<b>Change in the balance of products (increase - positive value, decrease - negative value)</b>		0,00	0,00	
	– including: objects under construction				
<b>III</b>	<b>Manufacturing cost of products for internal purposes</b>		0,00	0,00	
<b>IV</b>	<b>Net revenues from sales of goods and materials</b>		0,00	0,00	
<b>B</b>	<b>Operating expenses</b>		16 125 325,39	8 233 236,42	
<b>I</b>	<b>Amortisation and depreciation</b>		0,00	0,00	
<b>II</b>	<b>Consumption of materials and energy</b>		0,00	97,56	
<b>III</b>	<b>External services</b>		16 091 992,99	8 080 082,77	
<b>IV</b>	<b>Taxes and charges, including:</b>		528,00	176,64	
	– excise duty		0,00	0,00	
<b>V</b>	<b>Payroll</b>		0,00	0,00	
<b>VI</b>	<b>Social security and other benefits, including:</b>		0,00	0,00	
	– retirement benefits		0,00	0,00	
<b>VII</b>	<b>Other costs by type</b>		32 804,40	152 879,45	
<b>VIII</b>	<b>Value of goods and materials sold</b>		0,00	0,00	
<b>C</b>	<b>Profit (loss) on sales (A-B)</b>		-4 003 529,37	-3 000 939,41	
<b>D</b>	<b>Remaining operating revenues</b>		144 417,37	2,89	
<b>I</b>	<b>Gain on disposal of non-financial fixed assets</b>		0,00	0,00	
<b>II</b>	<b>Subsidies</b>		0,00	0,00	
<b>III</b>	<b>Revaluation of non-financial assets</b>		37 324,51	0,00	
<b>IV</b>	<b>Other operating revenues</b>		107 092,86	2,89	
<b>E</b>	<b>Remaining operating expenses</b>		66 518,98	1 237 796,01	
<b>I</b>	<b>Loss on disposal of non-financial fixed assets</b>		0,00	0,00	
<b>II</b>	<b>Revaluation of non-financial assets</b>		47 919,62	1 237 793,14	
<b>III</b>	<b>Other operating expenses</b>		18 599,36	2,87	
<b>F</b>	<b>Profit (loss) on operating activities (C+D-E)</b>		-3 925 630,98	-4 238 732,53	

# Profit or Loss Statement

SUPERSCALE SP Z O.O.

all amounts in PLN

<b>G</b>	<b>Financial revenues</b>	132 838,39	17 894,98	
<b>I</b>	<b>Dividend and profit sharing, including:</b>	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	
<b>II</b>	<b>Interest, including:</b>	0,00	17 894,98	
	– interest from related parties	0,00	17 894,98	
<b>III</b>	<b>Gain on disposal of financial assets, including:</b>	0,00	0,00	
	– gain in related parties	0,00	0,00	
<b>IV</b>	<b>Revaluation of financial assets</b>	0,00	0,00	
<b>V</b>	<b>Other</b>	132 838,39	0,00	
<b>H</b>	<b>Financial expenses</b>	55 717,41	151 753,00	
<b>I</b>	<b>Interest, including:</b>	55 717,41	144 375,98	
	– interest for related parties	0,00	20 779,74	
<b>II</b>	<b>Loss on disposal of financial assets, including:</b>	0,00	0,00	
	– losses in related parties	0,00	0,00	
<b>III</b>	<b>Revaluation of financial assets</b>	0,00	0,00	
<b>IV</b>	<b>Other</b>	0,00	7 377,02	
<b>I</b>	<b>Profit (loss) on business activities (F+G-H)</b>	-3 848 510,00	-4 372 590,55	
<b>J</b>	<b>Income tax</b>	-745 320,57	-589 030,83	
<b>K</b>	<b>Other statutory reductions in profit (increases in loss)</b>	0,00	0,00	
<b>L</b>	<b>Net profit (loss) (I-J-K)</b>	-3 103 189,43	-3 783 559,72	

# Statement of Changes in Equity

SUPERSCALE SP Z O.O.

all amounts in PLN

all amounts in PLN

details		for:	2020	2019	Adj. comparative data for the prev. period
<b>I</b>	<b>Opening balance of equity</b>				
	– changes in accounting policies				
	– error adjustments				
<b>Ia</b>	<b>Opening balance of equity after adjustments</b>				
<b>1</b>	<b>Opening balance of share capital</b>				
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				
<b>2</b>	<b>Opening balance of supplementary capital</b>				
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				
<b>3</b>	<b>Opening balance of revaluation reserve</b>				
3.1	Changes in revaluation reserve				

# Statement of Changes in Equity

SUPERSCALE SP Z O.O.

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a) increase (due to)			
–			
–			
–			
b) decrease (due to)			
– sales of tangible fixed assets			
–			
–			
–			
3.2 Closing balance of revaluation reserve			
<b>4 Opening balance of other reserve capitals</b>			
4.1 Changes in other reserve capitals			
a) increase (due to)			
–			
–			
–			
b) decrease (due to)			
–			
–			
–			
4.2 Closing balance of other reserve capitals			
<b>5 Opening balance of previous years' profit (loss)</b>			
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)			
<b>6</b>	<b>Net result</b>			
a)	net profit			
b)	net loss			
c)	write-offs on profit			
<b>II</b>	<b>Closing balance of equity</b>			
<b>III</b>	<b>Equity including proposed profit distribution (loss coverage)</b>			

# Cash Flow Statement

SUPERSCALE SP Z O.O.

all amounts in PLN

indirect method		for:	2020	2019	Adj. comparative data for the prev. period
<b>A</b>	<b>Cash flows from operating activities</b>				
<b>I</b>	<b>Net profit (loss)</b>				
<b>II</b>	<b>Total adjustments</b>				
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				
<b>III</b>	<b>Net cash flows from operating activities (I +/- II)</b>				
<b>B</b>	<b>Cash flows from investment activities</b>				
<b>I</b>	<b>Inflows</b>				
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

SUPERSCALE SP Z O.O.

all amounts in PLN

<b>II</b>	<b>Outflows</b>			
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			
<b>III</b>	<b>Net cash flows from investment activities (I-II)</b>			
<b>C</b>	<b>Cash flows from financial activities</b>			
<b>I</b>	<b>Inflows</b>			
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			
<b>II</b>	<b>Outflows</b>			
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			
<b>III</b>	<b>Net cash flows from financial activities (I-II)</b>			
<b>D</b>	<b>Total net cash flows (A.III. +/- B.III +/- C.III)</b>			
<b>E</b>	<b>Balance sheet change in cash, including:</b>			
	– change in cash due to exchange differences			

# Cash Flow Statement

SUPERSCALE SP Z O.O.

all amounts in PLN

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



# Additional Information:

SUPERSCALE SP Z O.O.

all amounts in PLN

## 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:	
<b>A.</b>	Profit (loss)	-3 848 510,00	—	-4 372 590,55	—	
<b>B.</b>	Revenues exempt from taxation *	167 179,10		0,00		
<b>C.</b>	Revenues non-taxable in the current year	203 516,38		27 473,01		
<b>D.</b>	Revenues taxable in current year, accounted in previous years' books	0,00		0,00		
<b>E.</b>	Non-deductible costs*	91 707,54		38 841,54		
<b>F.</b>	Costs not recognized as deductible in current year, including:	384 566,30		1 283 243,72		
	legal basis: Sec par. pt. lt. (detailing, resulting from the entity needs or from its specifics)					
1)	różnice kursowe	15a			223 544,95	15,00
2)	odsetki od pożyczek	16	11		14 067,59	20 779,74
3)	odpis aktualizujący należności	16	26a		0,00	1 237 796,01
	other (less than 20 TPLN):				146 953,76	24 652,97
<b>G.</b>	Costs deductible in current year, accounted in previous years' books	940,72		0,00		
	<i>Income (A - B - C + D + E + F - G)</i>	-3 743 872,36	—	-3 077 978,30	—	
<b>H.</b>	Previous years' loss	0,00		0,00		
<b>I.</b>	Other changes of the income tax basis	0,00		0,00		
<b>J.</b>	Income tax basis	-3 743 872,36	—	-3 077 978,30	—	
<b>K.</b>	Income tax	0,00	—	0,00	—	

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

## Attachments and explanations:

Podatek odroczony

Attachment:



Podatek odroczony.pdf

Dodatkowe informacje i objaśnienia

Attachment:



Dodatkowe informacje i objaśnienia.pdf

Attachment: