Rockfin S.A.

Financial Statements 01.01.2024 - 31.12.2024

PRE-AUDITED

Balance Sheet 31.12.2024
ROCKFIN S.A.

ASSETS	PLN	PLN	PLN
	2023-12-31	2023-12-31 restated	2024-12-31
A. Fixed assets	**132 636 512,88**	**127 288 320,41**	**143 755 989,41**
I. Intangible assets	**19 452 231,88**	**13 951 611,74**	**19 058 057,18**
1. Costs of completed R&D work	14 421 706,30	8 921 086,16	10 890 656,21
3. Other intangible assets	5 030 525,58	748 438,69	968 160,94
4. Advances for intangible assets	-	4 282 086,89	7 199 240,03
II. Property, plant & equipment	**74 535 616,61**	**74 535 616,61**	**83 074 553,16**
1. Fixed assets	52 175 987,93	52 175 987,93	81 202 868,33
1. Land (including perpetual usufruct right)	4 178 417,29	4 178 417,29	4 305 507,55
2. Buildings, premises and civil engineering structures	32 498 302,58	32 498 302,58	49 845 556,87
3. Plant and equipment	8 065 357,18	8 065 357,18	14 581 422,01
4. Means of transport	3 113 160,55	3 113 160,55	5 695 808,68
5. Other tangible assets	4 320 750,33	4 320 750,33	6 774 573,22
2. Fixed assets under construction	22 218 290,88	22 218 290,88	1 720 736,10
3. Advances for fixed assets under construction	141 337,80	141 337,80	150 948,73
III. Long-term receivables	**52 867,00**	**205 294,67**	**260 678,98**
3. From other entities	52 867,00	205 294,67	260 678,98
IV. Long-term investments	**30 232 923,66**	**30 232 923,66**	**31 929 807,96**
3. Long-term financial assets	30 232 923,66	30 232 923,66	31 929 807,96
a) In related entities	30 232 923,66	30 232 923,66	31 732 017,63
- shares or interests	215 250,57	215 250,57	215 250,57
- loans granted	30 017 673,09	30 017 673,09	31 516 767,06
V. Long-term accruals	**8 362 873,73**	**8 362 873,73**	**9 432 892,13**
1. Deferred income tax asset	8 258 368,00	8 258 368,00	9 216 086,00
2. Other accruals	104 505,73	104 505,73	216 806,13
B. Current assets	**526 924 638,23**	**548 387 482,96**	**522 714 128,05**
I. Inventories	**163 717 001,16**	**92 764 892,68**	**115 242 143,45**
1. Materials	71 149 441,22	71 149 441,22	97 997 459,32
2. Semi-finished products and work in progress	71 998 073,66	6 312 752,66	8 411 087,06
4. Goods	921 948,01	921 948,01	1 042 643,53
5. Advances for supplies	14 380 750,79	14 380 750,79	7 790 953,54
II. Short-term receivables	**111 761 826,13**	**111 609 398,46**	**157 686 172,54**
3. Due from other entities	**111 761 826,13**	**111 609 398,46**	**157 674 819,29**
a) Trade receivables, due within:	90 192 183,90	90 192 183,90	127 555 855,70
- up to 12 months	90 192 183,90	90 192 183,90	127 555 855,70
b) Taxes, subsidies, duties, social and health insurance and other benefits	19 717 712,14	19 717 712,14	27 100 037,53
c) Other receivables	1 851 930,09	1 699 502,42	3 018 926,06
III .Short-term investments	**22 632 258,85**	**22 632 258,85**	**25 801 612,66**
1. Short-term financial assets	22 632 258,85	22 632 258,85	25 801 612,66
b) In other entities	207 668,30	207 668,30	3 293 561,68
- other short-term financial assets	207 668,30	207 668,30	3 293 561,68
c) Cash and cash equivalents	22 424 590,55	22 424 590,55	22 508 050,98
- cash on hand and in bank accounts	21 823 696,95	21 823 696,95	21 917 522,38
- other cash	600 893,60	600 893,60	590 528,60
IV. Short-term prepayments and accruals	**228 813 552,09**	**321 380 932,97**	**223 984 199,40**
Total assets	**659 561 151,11**	**675 675 803,37**	**666 470 117,46**

Balance Sheet 31.12.2024

ROCKFIN S.A.

EQUITY AND LIABILITIES	PLN	PLN	PLN
	2023-12-31	2023-12-31 dane przekształcone	2024-12-31
A. Equity	**102 099 673,34**	**114 207 120,77**	**199 629 199,43**
I. Share capital	635 500,00	635 500,00	635 500,00
II. Supplementary capital, of which:	62 001 551,16	62 001 551,16	101 460 020,91
III. Revaluation reserve, of which:	4 152,43	4 152,43	4 152,43
V. Retained profit/accumulated loss	- 3 021 297,29	6 769 906,11	12 107 447,43
VI. Net profit/loss	42 479 767,04	44 796 011,07	85 422 078,66
B. Liabilities and provisions for liabilities	**557 461 477,77**	**561 468 682,60**	**466 840 918,03**
I. Provisions for liabilities	**40 712 617,35**	**43 552 636,35**	**49 994 870,83**
1. Deferred income tax provision	14 699 275,00	17 539 294,00	14 619 692,00
2. Provision for pension and similar benefits	4 370 157,51	17 295 053,51	20 595 446,48
- long-term	236 992,00	236 992,00	293 658,00
- short-term	4 133 165,51	17 058 061,51	20 301 788,48
3. Other provisions	21 643 184,84	8 718 288,84	14 779 732,35
- short term	21 643 184,84	8 718 288,84	14 779 732,35
II. Long-term liabilities	**63 498 708,54**	**63 498 708,54**	**51 463 730,53**
3. Due to other entities	63 498 708,54	63 498 708,54	51 463 730,53
a) Loans and borrowings:	59 800 570,10	59 800 570,10	44 213 032,37
c) Other financial liabilities	3 698 138,44	3 698 138,44	7 250 698,16
III. Short-term liabilities	**451 449 823,96**	**451 449 823,96**	**362 383 263,01**
1. Due to related entities	**21 501,22**	**21 501,22**	**150 146,07**
a) Trade payables, due within:	21 501,22	21 501,22	150 146,07
- up to 12 months	21 501,22	21 501,22	150 146,07
3. Due to other entities	**450 574 903,06**	**450 574 903,06**	**361 229 814,24**
a) Loans and borrowings	88 960 759,69	88 960 759,69	99 909 125,63
c) Other financial liabilities	2 218 924,74	2 218 924,74	2 776 442,34
d) Trade payables, due within:	103 902 884,05	103 902 884,05	106 761 216,88
- up to 12 months	103 902 884,05	103 902 884,05	106 761 216,88
e) Advances received for deliveries	239 483 587,91	239 483 587,91	97 837 814,92
g) Taxes, duties, insurance and other benefits	7 366 879,55	7 366 879,55	34 236 996,94
h) Salaries	5 576 933,75	5 576 933,75	7 150 820,77
i) Other	3 064 933,37	3 064 933,37	12 557 396,76
4. Special funds	**853 419,68**	**853 419,68**	**1 003 302,70**
IV. Accruals and prepaid expenses	**1 800 327,92**	**2 967 513,75**	**2 999 053,66**
2. Other prepayments and accruals	1 800 327,92	2 967 513,75	2 999 053,66
- long-term	1 656 945,31	1 656 945,31	1 537 359,43
- short term	143 382,61	1 310 568,44	1 461 694,23
Total liabilities	**659 561 151,11**	**675 675 803,37**	**666 470 117,46**

Profit and Loss Account 31.12.2024
Rockfin S.A.

PROFIT AND LOSS STATEMENT	PLN	PLN	PLN
	2023	2023-12-31 restated	2024
A. Net sales revenues and equivalent, of which:	**609 648 770,49**	**612 508 331,52**	**773 380 618,49**
I. Net revenues from sales of products	574 658 852,38	597 485 540,10	750 004 411,33
II. Changes in product inventories	25 170 836,19	5 203 709,50	8 639 452,78
IV. Net revenues from the sale of goods and materials	9 819 081,92	9 819 081,92	14 736 754,38
B. Operating expenses	**538 563 236,99**	**538 563 236,99**	**642 883 962,78**
I. Amortisation/depreciation	7 735 691,24	7 735 691,24	10 762 007,04
II. Consumption of materials and energy	331 735 588,57	331 735 588,57	366 864 831,85
III. Third party services	77 547 155,09	77 547 155,09	94 916 728,94
IV. Taxes and duties, of which	2 479 549,25	2 479 549,25	3 335 898,41
V. Salaries	89 144 182,39	89 144 182,39	124 750 127,91
VI. Social insurance and other benefits, of which	20 911 935,24	20 911 935,24	29 658 566,03
- retirement benefits	8 084 141,84	8 084 141,84	10 751 783,23
VII. Other prime costs	3 053 232,38	3 053 232,38	4 241 381,19
VIII. Value of goods and materials sold	5 955 902,83	5 955 902,83	8 354 421,41
C. Profit/loss on sales	**71 085 533,50**	**73 945 094,53**	**130 496 655,71**
D. Other operating income	**2 121 002,25**	**2 121 002,25**	**3 528 009,71**
I. Profit on disposal of non-financial fixed assets	-	-	77 166,66
II. Government grants	220 874,73	220 874,73	198 192,61
III. Revaluation of non-financial assets	10 034,84	10 034,84	729 465,99
IV. Other operating income	1 890 092,68	1 890 092,68	2 523 184,45
E. Other operating expense	**4 689 641,15**	**4 689 641,15**	**24 992 532,81**
I. Loss on disposal of non-financial fixed assets	14 616,74	14 616,74	-
II. Revaluation of non-financial assets	3 219 710,21	3 219 710,21	644 400,16
III. Other operating expenses	1 455 314,20	1 455 314,20	24 348 132,65
F. Profit/loss on operating activities	**68 516 894,60**	**71 376 455,63**	**109 032 132,61**
G. Financial income	**3 284 952,69**	**3 284 952,69**	**19 540 314,52**
I. Dividend and profit distributions, of which:	-	-	-
a) from related entities	-	-	-
- in which the entity holds equity interests			
b) from related entities	-	-	-
- in which the entity holds equity interests			-
II. Interest, of which:	987 496,40	987 496,40	3 045 738,39
- from related entities			-
III. Profit on disposal of financial assets	-		-
- from related entities			
IV. Revaluation of financial assets, of which:	1 314 469,84	1 314 469,84	5 425 584,23
V. Other income	982 986,45	982 986,45	11 068 991,90
H. Financial expenses	**20 023 380,25**	**20 023 380,25**	**22 081 992,47**
I. Interest, of which:	13 458 850,77	13 458 850,77	16 395 545,71
III. Revaluation of financial assets	2 772 157,95	2 772 157,95	1 230 908,82
IV. Other exenses	3 792 371,53	3 792 371,53	4 455 537,94
I. Gross profit/loss	**51 778 467,04**	**54 638 028,07**	**106 490 454,66**
J. Income tax	9 298 700,00	9 842 017,00	21 068 376,00
L. Net profit/ loss	**42 479 767,04**	**44 796 011,07**	**85 422 078,66**

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Dokument podpisany przez
Michał Markowski
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