ROCKFIN
Spółka z ograniczoną odpowiedzialnością

83-330 Żukowo, Małkowo, ul. Pałacowa 9

Financial Statement
Financial year
1 January - 31 December 2023

Balance sheet

	ASSETS	2023-12-31	2022-12-31
A.	**Fixed assets**	**132 636 512,88**	**71 881 021,11**
I.	**Intangible assets**	**19 452 231,88**	**10 489 458,42**
1.	Costs of completed R&D work	14 421 706,30	7 099 784,11
2.	Goodwill	0,00	0,00
3.	Other intangible assets	5 030 525,58	3 389 674,31
4.	Advances for intangible assets	0,00	0,00
II.	**Property, plant & equipment**	**74 535 616,61**	**56 422 124,14**
1.	Fixed assets	52 175 987,93	47 403 720,29
	Land (including perpetual usufruct right)	4 178 417,29	4 191 851,77
	Buildings, premises and civil engineering structures	32 498 302,58	32 572 528,19
	Plant and equipment	8 065 357,18	5 606 596,51
	Means of transport	3 113 160,55	1 995 727,66
	Other tangible assets	4 320 750,33	3 037 016,16
2.	Fixed assets under construction	22 218 290,88	8 861 849,34
3.	Advances for fixed assets under construction	141 337,80	156 554,51
III.	**Long-term receivables**	**52 867,00**	**99 822,00**
1.	From related entities	0,00	0,00
2.	From other entities in which the entity holds equity interests	0,00	0,00
3.	From other entities	52 867,00	99 822,00
IV.	**Long-term investments**	**30 232 923,66**	**215 250,57**
1.	Real estate	0,00	0,00
2.	Intangible assets	0,00	0,00
3.	Long-term financial assets	30 232 923,66	215 250,57
	a) in related entities	30 232 923,66	215 250,57
	- shares or interests	215 250,57	215 250,57
	- other securities	0,00	0,00
	- loans granted	30 017 673,09	0,00
	- other long-term financial assets	0,00	0,00
	b) other entities in which the entity holds equity interests	0,00	0,00
	- shares or interests	0,00	0,00
	- other securities	0,00	0,00
	- loans granted	0,00	0,00
	- other long-term financial assets	0,00	0,00
	c) In other entities	0,00	0,00
	- shares or interests	0,00	0,00
	- other securities	0,00	0,00
	- loans granted	0,00	0,00
	- other long-term financial assets	0,00	0,00
4.	Other long-term investments	0,00	0,00
V.	**Long-term accruals**	**8 362 873,73**	**4 654 365,98**
1.	Deferred income tax asset	8 258 368,00	4 554 288,00
2.	Other accruals	104 505,73	100 077,98
B.	**Current assets**	**526 924 638,23**	**375 992 302,08**
I.	**Inventories**	**163 717 001,16**	**137 267 168,11**
1.	Materials	71 149 441,22	69 626 144,95
2.	Semi-finished products and work in progress	71 998 073,66	53 428 407,60
3.	Finished products	5 266 787,48	0,00

4.	Goods	921 948,01	888 827,02
5.	Advances for supplies	14 380 750,79	13 323 788,54
II.	**Short-term receivables**	**111 761 826,13**	**96 475 988,23**
1.	Due from related entities	0,00	0,00
	a) trade receivables, due within:	0,00	0,00
	- up to 12 months	0,00	0,00
	- over 12 months	0,00	0,00
	b) other receivables	0,00	0,00
2.	Due from other entities in which the entity holds equity interests	0,00	0,00
	a) trade receivables, due within:	0,00	0,00
	- up to 12 months	0,00	0,00
	- over 12 months	0,00	0,00
	b) other receivables	0,00	0,00
3.	Due from other entities	111 761 826,13	96 475 988,23
	a) trade receivables, due within:	90 192 183,90	65 473 734,97
	- up to 12 months	90 192 183,90	65 473 734,97
	- over 12 months	0,00	0,00
	b) Taxes, subsidies, duties, social and health insurance and other benefits	19 717 712,14	29 653 802,52
	c) other receivables	1 851 930,09	1 348 450,74
	d) claimed at court	0,00	0,00
III.	**Short-term investments**	**22 632 258,85**	**25 249 847,37**
1.	**Short-term financial assets**	**22 632 258,85**	**25 249 847,37**
	a) In related entities	0,00	0,00
	- shares or interests	0,00	0,00
	- other securities	0,00	0,00
	- loans granted	0,00	0,00
	- other short-term financial assets	0,00	0,00
	b) in other entities	207 668,30	2 244 375,53
	- shares or interests	0,00	0,00
	- other securities	0,00	0,00
	- loans granted	0,00	0,00
	- other short-term financial assets	207 668,30	2 244 375,53
	c) cash and cash equivalents	22 424 590,55	23 005 471,84
	- cash on hand and in bank accounts	21 823 696,95	22 357 327,66
	- other cash	600 893,60	648 144,18
	- other cash assets	0,00	0,00
2.	Other short-term investments	0,00	0,00
IV.	**Short-term prepayments and accruals**	**228 813 552,09**	**116 999 298,37**
C.	**Subscribed but not paid-up capital**	**0,00**	**0,00**
D.	**Treasury shares/stock**	**0,00**	**0,00**
	TOTAL ASSETS	**659 561 151,11**	**447 873 323,19**

	EQUITY AND LIABILITIES	2023-12-31	2022-12-31
A.	**Equity**	**102 099 673,34**	**59 619 906,30**
I.	**Share capital**	**635 500,00**	**635 500,00**
II.	**Supplementary capital**	**62 001 551,16**	**39 588 331,02**
	- share premium account (agio)	0,00	0,00
III.	**Revaluation reserve**	**4 152,43**	**4 152,43**
	- revaluation to fair value	0,00	0,00
IV.	**Other reserves**	**0,00**	**0,00**
	- established in compliance with the Company's Articles of Association	0,00	0,00
	- treasury shares/stock	0,00	0,00
V.	**Retained profit/accumulated loss**	**p**	**-431 360,60**
VI.	**Net profit/loss**	**42 479 767,04**	**19 823 283,45**
VII.	**Net income write-downs during the financial year**	**0,00**	**0,00**
B.	**LIABILITIES (art. 3 ust. 1 pkt 20) and provisions for liabilities**	**557 461 477,77**	**388 253 416,89**
I.	**Provisions for liabilities**	**40 712 617,35**	**19 108 128,62**
1.	Deferred income tax provision	14 699 275,00	5 189 887,00
2.	Provision for pension and similar benefits	4 370 157,51	3 460 651,38
	- long-term	236 992,00	172 786,00
	- short-term	4 133 165,51	3 287 865,38
3.	Other provisions	21 643 184,84	10 457 590,24
	- long-term	0,00	0,00
	- short-term	21 643 184,84	10 457 590,24
II.	**Long-term liabilities**	**63 498 708,54**	**51 096 027,57**
1.	Due to related entities	0,00	0,00
2.	Due to related entities in which the entity holds equity interests	0,00	0,00
3.	Due to other entities	63 498 708,54	51 096 027,57
	a) Loans and borrowings:	59 800 570,10	49 603 961,41
	b) Issues of debt securities	0,00	0,00
	c) Other financial liabilities	3 698 138,44	1 492 066,16
	d) Promissory notes	0,00	0,00
	e) Other liabilities	0,00	0,00
III.	**Short-term liabilities**	**451 449 823,96**	**316 028 058,05**
1.	Due to related entities	21 501,22	1 623 455,79
	a) Trade payables, due within:	21 501,22	1 623 455,79
	- up to 12 months	21 501,22	1 623 455,79
	- over 12 months	0,00	0,00
	b) other liabilities	0,00	0,00
2.	Due to other entities in which the entity holds equity interests	0,00	0,00
	a) trade payables, due within:	0,00	0,00
	- up to 12 months	0,00	0,00
	- over 12 months	0,00	0,00
	b) other liabilities	0,00	0,00
3.	Due to other entities	450 574 903,06	313 505 215,44
	a) Loans and borrowings	88 960 759,69	46 360 180,54
	b) Issues of debt securities	0,00	0,00
	c) Other financial liabilities	2 218 924,74	1 250 607,74
	d) Trade payables, due within:	103 902 884,05	94 363 752,31
	- up to 12 months	103 902 884,05	94 363 752,31
	- over 12 months	0,00	0,00
	e) Advances received for deliveries	239 483 587,91	156 754 226,55
	f) Promissory notes	0,00	0,00

	g) Taxes, duties, insurance and other benefits	7 366 879,55	4 845 088,79
	h) Salaries	5 576 933,75	4 329 062,82
	i) Other	3 064 933,37	5 602 296,69
3.	Special funds	853 419,68	899 386,82
IV.	**Accruals and prepaid expenses**	**1 800 327,92**	**2 021 202,65**
1.	Negative goodwill	0,00	0,00
2.	Other prepayments and accruals	1 800 327,92	2 021 202,65
	- long-term	1 656 945,31	1 699 401,88
	- short term	143 382,61	321 800,77
	TOTAL LIABILITIES	**659 561 151,11**	**447 873 323,19**

Profit and loss Statement

	PROFIT AND LOSS STATEMENT	2023	2022
A.	**Net sales revenues and equivalent**	**609 648 770,49**	**480 452 078,16**
	- From related entities	9 177,00	47 807,00
I.	Net revenues from sales of products	574 658 852,38	429 202 967,72
II.	Changes in product inventories	25 170 836,19	44 875 741,65
III.	Manufacturing costs of products for internal needs	0,00	0,00
IV.	Net revenues from the sale of goods and materials	9 819 081,92	6 373 368,79
B.	**Operating expenses**	**-538 563 236,99**	**-445 101 585,63**
I.	Amortisation	-7 735 691,24	-7 135 345,53
II.	Consumption of materials and energy	-331 735 588,57	-262 976 287,43
III.	Third party services	-77 547 155,09	-75 530 998,63
IV.	Taxes and duties, of which	-2 479 549,25	-2 758 455,17
	- excise tax	0,00	0,00
V.	Salaries	-89 144 182,39	-73 542 244,31
VI.	Social insurance and other benefits, of which:	-20 911 935,24	-16 286 111,67
	- retirement benefits	- 8 084 141,84	-6 191 346,46
VII.	Other prime costs	-3 053 232,38	-2 521 990,33
VIII.	Value of goods and materials sold	-5 955 902,83	-4 350 152,56
C.	**Profit/loss on sales (A-B)**	**71 085 533,50**	**35 350 492,53**
D.	**Other operating income**	**2 121 002,25**	**2 038 188,56**
I.	Profit on disposal of non-financial fixed assets	0,00	18 485,81
II.	Government grants	220 874,73	343 276,19
III.	Revaluation of non-financial assets	10 034,84	393 823,45
IV.	Other operating income	1 890 092,68	1 282 603,11
E.	**Other operating expense**	**-4 689 641,15**	**-3 022 875,53**
I.	Loss on disposal of non-financial fixed assets	-14 616,74	0,00
II.	Revaluation of non-financial assets	-3 219 710,21	-252 052,69
III.	Other operating expenses	-1 455 314,20	-2 770 822,84
F.	**Profit/loss on operating activities (C+D+E)**	**68 516 894,60**	**34 365 805,56**
G.	**Financial income**	**3 284 952,69**	**2 556 245,74**
I.	Dividend and profit distributions, of which:	0,00	0,00
a.	from related entities of which:	0,00	0,00
	in which the entity holds equity interests	0,00	0,00
b.	from related entities, of which:	0,00	0,00
	in which the entity holds equity interests	0,00	0,00
II.	Interest, of which:	987 496,40	287 961,51
	- from related entities	0,00	0,00
III.	Profit on disposal of financial assets	0,00	0,00
	- from related entities	0,00	0,00
IV.	Revaluation of financial assets	1 314 469,84	2 244 375,53
V.	Other income	982 986,45	23 908,70
H.	**Financial expenses**	**-20 023 380,25**	**-11 595 743,85**
I.	Interest, of which:	-13 458 850,77	-6 388 440,11
	- to related entities	0,00	0,00
II.	Loss on disposal of financial assets, of which	0,00	0,00
	- from related entities	0,00	0,00
III.	Revaluation of financial assets	-2 772 157,95	0,00
IV.	Other exenses	-3 792 371,53	-5 207 303,74
I.	**Gross profit/loss (F+G-H)**	**51 778 467,04**	**25 326 307,45**
J.	**Income tax**	-9 298 700,00	-5 503 024,00
K.	**Other statutory reductions in profit (increases in loss)**	0,00	0,00
L.	**Net profit/ loss (I-J-K)**	**42 479 767,04**	**19 823 283,45**

Board ROCKFIN Sp. z o.o.

Signature Not Verified
Dokument podpisany przez
Michał Markowski
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Michał Markowski
Vice President
of the Board

Małkowo, 4 March 2024