

XML file: No file chosen

Title of financial statement:

The starting date of the period for which the report was drawn up: [2021-01-01](#)The end date of the period for which the report was drawn up: [2021-12-31](#)The date of preparing the financial statement: [2022-04-20](#)

Code of financial statement:

System code: [SFJINZ \(1\)](#)Schema version: [1-2](#)valueOf_: [SprFinJednostkaInnaWZlotych](#)FinancialStatementsVariant: [1](#)

Introduction to financial statement:

Entity identifying data:

Company, registered office or residence address:

Name of the company: [SOR-DREW SPÓŁKA AKCYJNA](#)

Registered office:

Province (voivodeship): [Śląskie](#)County: [Świętochłowice](#)Municipality: [Świętochłowice](#)City: [Świętochłowice](#)

Address:

Address:

Country: [PL](#)Province (voivodeship): [Śląskie](#)

County: [Świętochłowice](#)

Municipality: [Świętochłowice](#)

Street: [Szytgarska](#)

Building number: 26

City: [Świętochłowice](#)

Postal code: 41-608

Post office: [Świętochłowice](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[1624Z](#)

Tax Identification Number (NIP): [6272736741](#)

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS).: [0000486944](#)

Indication of the period covered by the financial statements:

Date from: [2021-01-01](#)

Date To: [2021-12-31](#)

Indication that the financial statements contain aggregated data, if the entity maintains internal organization units that prepare separate financial statements: true - the financial statement contains aggregated data; false - the financial statements do not contain aggregated data : [False](#)

Continuity assumption:

Indication whether the financial statement has been prepared assuming that the entity will continue its activity in the foreseeable future: [True](#)

Indication whether there are any circumstances that could pose a threat to her going concern status: true - No circumstances indicating a threat to continue activity; false - Circumstances indicating a threat to continue activity occurred: [True](#)

Accounting principles (policy). Adopted accounting (policy) principles, where the choice is allowed by statutory provisions, including:

valuation methods of assets and liabilities (as well as of amortisation)),:

[Rzeczowe aktywa trwałe i wartości niematerialne i prawne wycenia się według cen nabycia lub kosztów wytworzenia i pomniejsza się o odpisy umorzeniowe oraz o odpisy z tytułu trwałej utraty wartości. Zakupione środki trwałe o niskiej wartości \(do kwoty 10000zł.\) umarzone są jednorazowo w miesiącu wydania ich do użytkowania. Ich wartość zaliczana jest bezpośrednio do kosztów uzyskania przychodów danego okresu. Dla celów podatkowych wydatki te są kosztami uzyskania przychodów w tym samym momencie i w tych samych wartościach, w jakich nastąpi ich ujęcie w kosztach bilansowych. Wartość środków trwałych w budowie wycenia się w wysokości cen nabycia lub wytworzenia. Różnice kursowe są wyceniane na podstawie ustawy o podatku dochodowym od osób prawnych. Na dzień bilansowy ustala się rezerwy i aktywa na odroczonego podatek dochodowy](#)

determining the financial result:

Wycena aktywów i pasywów dokonywana jest nie rzadziej niż na dzień bilansowy. Należności i zobowiązania wyceniane są w kwocie wymaganej zapłaty, z zachowaniem zasady ostrożności. Należności i zobowiązania wyrażone w walutach obcych wykazuje się na dzień ich powstania wg średniego kursu Narodowego Banku Polskiego ogłoszonego dla danej waluty z dnia poprzedzającego ten dzień. Na dzień bilansowy należności i zobowiązania wyrażone w walutach obcych wycenia się po obowiązującym na ten dzień średnim kursie ogłoszonym dla danej waluty przez Narodowy Bank Polski.

determining the financial statements preparation method:

Bilans sporządzony jest w wersji pełnej, rachunek zysków i strat w wariantcie porównawczym, a rachunek przepływów pieniężnych metodą pośrednią.

Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year
Total assets	34,307,488.40	31,183,190.34
A. Fixed assets	18,319,412.22	19,840,480.40
I. Intangible assets	78,000.00	0.00
1. Completed R&D work expenses	0.00	0.00
2. Goodwill	0.00	0.00
3. Other intangible assets	78,000.00	0.00
4. Advances for intangible assets	0.00	0.00
II. Tangible fixed assets	18,219,091.22	19,637,071.40
1. Fixed assets	18,178,273.74	19,593,274.32
a) lands (including right to perpetual use of land)	964,674.47	1,040,718.77
b) buildings, premises, ownership rights, civil and water engineering structures	11,173,753.53	11,506,968.06
c) technical equipment and machinery	5,313,305.12	6,117,815.90
d) means of transport	661,451.58	898,589.77
e) other fixed assets	65,089.04	29,181.82
2. Capital work in progress	0.00	0.00
3. Advances for capital work in progress	40,817.48	43,797.08
III. Long-term receivables	0.00	0.00
1. From related entities	0.00	0.00
2. From other entities, where the entity holds participation in the capital	0.00	0.00
3. From other entities	0.00	0.00
IV. Long-term investments	0.00	0.00
1. Land and buildings	0.00	0.00
2. Intangible assets	0.00	0.00
3. Long-term financial assets	0.00	0.00
a) in related entities	0.00	0.00

– shares or stocks	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
b) in other entities, in which the entity has equity participation	0.00	0.00
– shares or stocks	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 stocks	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	22,321.00	203,409.00
1. Assets from deferred income tax	22,241.00	201,236.00
2. Other prepayments and accruals	80.00	2,173.00
B. Current assets	15,988,076.18	11,342,709.94
I. Inventory	6,354,538.74	4,322,843.53
1. Materials	4,017,777.76	2,719,151.25
2. Semi-finished goods and work-in-progress goods	2,065,625.68	1,400,154.91
3. Finished goods	128,883.31	181,299.99
4. Goods	0.00	0.00
5. Advances for deliveries and services	142,251.99	22,237.38
II. Short-term receivables	5,643,819.74	4,647,200.57
1. Receivables from related entities	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Receivables from other entities, where entity holds involvement in equity	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Receivables from other entities	5,643,819.74	4,647,200.57
a) trade receivables/payables, with a maturity period of:	4,674,528.50	3,746,961.39
– to 12 months	4,674,528.50	3,746,961.39
– over 12 months	0.00	0.00

b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	969,291.24	892,856.40
c) other	0.00	7,382.78
d) claimed at court	0.00	0.00
III. Short-term investments	2,319,209.02	474,952.98
1. Short-term financial assets	2,319,209.02	474,952.98
a) in related entities	0.00	0.00
– shares or stocks	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	0.00	0.00
– shares or stocks	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
c) Cash and other financial assets	2,319,209.02	474,952.98
– cash in hand and in bank	2,319,209.02	474,952.98
– other cash	0.00	0.00
– other monetary assets	0.00	0.00
2. Other short-term investments	0.00	0.00
IV. Short-term accruals	1,670,508.68	1,897,712.86
C. Called-up core capital (fund)	0.00	0.00
D. Own shares (stocks)	0.00	0.00
Total liabilities	34,307,488.40	31,183,190.34
A. Equity	18,423,648.98	15,342,542.41
I. Share capital (fund) / Suscribed capital	1,000,000.00	1,000,000.00
II. Supplementary/reserve capital (fund), including ?:	15,592,602.02	15,592,602.02
– surplus value of sales (issue value) over nominal value of share (stocks)	0.00	0.00
III. Balance of revaluation reserve, including :	0.00	0.00
– arising from fair value adjustment	0.00	0.00
IV. Other reserve capital (fund), including:	0.00	0.00
– created in accordance with the company deed (statutes)	0.00	0.00
– for own shares (stock)	0.00	0.00
V. Profit (loss) from previous years	-1,750,059.61	-2,262,175.01
VI. Net profit (loss)	3,852,243.57	1,012,115.40
VII. Write-offs from net profit during the financial year (negative)	-271,137.00	0.00
B. Liabilities and provisions for liabilities	15,883,839.42	15,840,647.93
I. Liabilities provisions	361,630.64	284,585.16
1. Provision for deferred income tax	22,241.00	16,548.00

2. Pension and related benefits provisions	0.00	0.00
– long-term	0.00	0.00
– short-term	0.00	0.00
3. Other provisions	339,389.64	268,037.16
– long-term	0.00	0.00
– short-term	339,389.64	268,037.16
II. Long-term liabilities	3,801,050.93	5,039,431.50
1. To related entities	0.00	0.00
2. To other entities in which the entity has equity participation	0.00	0.00
3. To other entities	3,801,050.93	5,039,431.50
a) credits and loans	2,425,380.25	3,333,102.02
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	1,375,670.68	1,706,329.48
d) bill-of-exchange liabilities	0.00	0.00
e) other	0.00	0.00
III. Short-term liabilities	11,399,353.00	10,159,152.93
1. Liabilities to related parties	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Liabilities to other parties in which the entity has equity participation	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Liabilities to other parties	11,394,327.17	10,157,673.23
a) credits and loans	5,119,245.23	4,736,605.70
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	764,329.19	623,970.15
d) trade receivables/payables, with a maturity period of:	3,191,167.42	2,987,070.18
– to 12 months	3,191,167.42	2,987,070.18
– over 12 months	0.00	0.00
e) advances for deliveries and services	308,581.49	111,126.89
f) bill-of-exchange liabilities	0.00	0.00
g) arising from taxes, customs, social and health insurances, and other public law liabilities	1,097,237.00	935,648.27
h) arising from remunerations	872,692.68	714,378.60
i) other	41,074.16	48,873.44

4. Special funds	5,025.83	1,479.70
IV. Accruals and deferred income	321,804.85	357,478.34
1. Negative goodwill	0.00	0.00
2. Other prepayments and accruals	321,804.85	357,478.34
– long-term	294,727.28	321,804.85
– short-term	27,077.57	35,673.49

Profit and loss account:

Profit and loss account (single-step variant):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Net sales, including:	61,291,248.96	40,132,102.05
– from related entities	0.00	0.00
I. Net revenue from sale of goods	60,616,732.85	40,629,849.12
II. Change in the balance of products (increase - positive value, decrease - negative value))	674,516.11	-497,747.07
III. Manufacturing cost of products for entity's own purpose	0.00	0.00
IV. Net revenue from sales of goods and materials	0.00	0.00
B. Operating activity costs	57,110,320.05	40,603,597.49
I. Amortisation	2,466,006.82	2,370,414.31
II. Consumption of materials and energy	25,971,042.64	16,306,734.07
III. Outsourced services	9,779,106.86	6,343,677.98
IV. Taxes and fees, including:	581,559.76	461,590.04
– excise tax	0.00	0.00
V. Remunerations	14,433,587.59	11,905,150.93
VI. Social insurances and other benefits, including:	3,371,100.04	2,747,260.48
– pension	1,327,733.56	1,130,033.00
VII. Other costs by nature	507,916.34	468,769.68
VIII. Value of sold goods and materials	0.00	0.00
C. Profit (loss) from sales) (A–B)	4,180,928.91	-471,495.44
D. Other operating income	2,243,579.14	2,821,387.99
I. Profit from disbursement of non-financial fixed asstes	142,682.92	137,068.30
II. Subsidies	316,744.83	2,065,867.22
III. Revaluation of non-financial assets	0.00	0.00
IV. Other operating revenue	1,784,151.39	618,452.47
E. Other operating expenses	1,463,484.70	1,004,448.20
I. Loss from disposal of non-financial tangible assets	0.00	0.00
II. Revaluation of non-financial assets	0.00	169,049.68
III. Other operating costs	1,463,484.70	835,398.52
F. Operating profit (loss)) (C+D–E)	4,961,023.35	1,345,444.35
G. Financial income	24,984.94	79,613.14

I. Dividend and profit sharing, including:	0.00	0.00
a) From related entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
b) From other entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
II. Interest, including:	24,747.00	172.69
– from related entities	0.00	0.00
III. Profit from disbursement of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
IV. Revaluation of financial assets	0.00	0.00
V. Other	237.94	79,440.45
H. Financial costs	420,802.72	483,417.09
I. Interest, including:	326,958.36	367,968.35
– for related entities	0.00	0.00
II. Loss from disposal of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
III. Revaluation of financial assets	0.00	0.00
IV. Other	93,844.36	115,448.74
I. Gross profit (loss)) (F+G–H	4,565,205.57	941,640.40
J. Income tax	712,962.00	-70,475.00
K. Other mandatory profit reductions (increase of losses)	0.00	0.00
L. Net profit (loss)) (I–J–K	3,852,243.57	1,012,115.40

Statement of changes in equity (fund):

	Amount at the end of current financial year	Amount at the end of previous financial year
I. Opening balance of equity	15,342,542.41	14,330,427.01
– changes in the adopted accounting principles (policy)	0.00	0.00
– error adjustments	0.00	0.00
Ia. Opening balance of equity after adjustments	15,342,542.41	14,330,427.01
1. Opening balance of share capital (fund) / subscribed capital	1,000,000.00	1,000,000.00
1. Changes in share capital (fund)	0.00	0.00
a) increase (due to)	0.00	0.00
– release of shares (issue of shares)	0.00	0.00
b) decrease (due to)	0.00	0.00
– redemption of shares (stocks)	0.00	0.00
2. Closing balance of share capital (fund) / subscribed capital	1,000,000.00	1,000,000.00

2. Opening balance of supplementary/reserve capital (fund)	15,592,602.02	15,592,602.02
1. Changes in supplementary capital (fund)	0.00	0.00
a) increase (due to)	0.00	0.00
– issuance of shares above nominal value	0.00	0.00
– distribution of profit (statutory)	0.00	0.00
– distribution of profit (above the minimum statutory value)	0.00	0.00
b) decrease (due to)	0.00	0.00
– coverage of loss	0.00	0.00
2. Supplementary capital (fund) at the end of the period	15,592,602.02	15,592,602.02
3. Opening balance of revaluation capital (fund) – zmiany przyjętych zasad (polityki) rachunkowości	0.00	0.00
1. Changes in revaluation capital (fund)	0.00	0.00
a) increase (due to)	0.00	0.00
b) decrease (due to)	0.00	0.00
– sale of fixed assets	0.00	0.00
2. Closing balance of revaluation capital (fund)	0.00	0.00
4. Opening balance of other reserve capital (fund)	0.00	0.00
1. Changes in remaining reserve capitals (funds)	0.00	0.00
a) increase (due to)	0.00	0.00
b) decrease (due to)	0.00	0.00
2. Closing balance of other reserve capital (fund)	0.00	0.00
5. Opening balance of profit (loss) from previous years	-1,250,059.61	-2,262,175.01
1. Opening balance of previous years' profit	1,012,115.40	46,901.26
– changes in the adopted accounting principles (policy)	0.00	0.00
– error adjustments	0.00	0.00
2. Opening balance of previous years' profit, after adjustments	1,012,115.40	46,901.26
a) increase (due to)	0.00	0.00
– previous years distribution of profit	0.00	0.00
b) decrease (due to)	1,012,115.40	46,901.26
dywidenda, pokrycie straty z lat ubiegłych	1,012,115.40	46,901.26
3. Closing balance of previous years' profit	0.00	0.00
4. Loss from previous years at the beginning of the period	2,262,175.01	2,309,076.27

– changes in the adopted accounting principles (policy)	0.00	0.00
– error adjustments	0.00	0.00
5. Loss from previous years at the beginning of the period, after adjustments	2,262,175.01	2,309,076.27
a) increase (due to)	0.00	0.00
– retained loss brought forward for covering	0.00	0.00
b) decrease (due to)	512,115.40	46,901.26
rozliczenie wyniku z poprzedniego roku	512,115.40	46,901.26
6. Loss from previous years at the end of the period	1,750,059.61	2,262,175.01
7. Closing balance of profit (loss) from previous years	-1,750,059.61	-2,262,175.01
6. Net result	3,581,106.57	1,012,115.40
a) net profit	3,852,243.57	1,012,115.40
b) net loss	0.00	0.00
c) profit write-offs	271,137.00	0.00
II. Closin balance of equity	18,423,648.98	15,342,542.41
III. Equity including proposed profit distribution (loss coverage)	18,423,648.98	15,342,542.41

Cash flow statement:

Cash flow statement (direct method):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Cash flow from operating activities		
I. Net profit (loss)	3,852,243.57	1,012,115.40
II. Total adjustments	-1,512,294.03	-1,360,527.67
1. Amortisation	2,466,006.82	2,370,414.31
2. Profits (losses) due to exchange rate differences	-43,520.78	-110,963.39
3. Interest and profit participation)	328,261.75	378,049.16
4. Profit (loss) from investment activities	-166,863.94	-137,068.30
5. Change in provisions	77,045.48	75,799.11
6. Change in inventory	-2,031,695.21	-594,533.68
7. Change in receivables	-996,619.17	-625,709.33
8. Change in short-term liabilities, excluding loans and credits	691,826.64	783,445.30
9. Change in prepayments and accruals	372,618.69	325,090.64
10. Other adjustments	-2,209,354.31	-3,825,051.49
III. Net cash from operating expenses) (I±II)	2,339,949.54	-348,412.27
B. Cash flow from financial activities		
I. Proceeds	228,462.92	192,156.33

1. Sale of intangible assets and tangible assets	142,682.92	137,068.30
2. Sale of real property investments and intangible assets	0.00	0.00
3. From financial assets, including:	0.00	172.69
a) in related entities	0.00	0.00
b) in other entities	0.00	172.69
– sale of financial assets	0.00	0.00
– dividend and profit sharing	0.00	0.00
– repayment of granted long-term loans	0.00	0.00
– interest	0.00	172.69
– other proceeds for financial assets	0.00	0.00
4. Other investment proceeds	85,780.00	54,915.34
II. Expenses	688,754.54	1,856,050.81
1. Purchase of intangible assets and tangible fixed assets	647,937.06	1,678,889.46
2. Investments in real property and intangible assets	0.00	0.00
3. On financial assets, including:	0.00	0.00
a) in related entities	0.00	0.00
b) in other entities	0.00	0.00
– purchase of financial assets	0.00	0.00
– long-term loans granted	0.00	0.00
4. Other investment expenses	40,817.48	177,161.35
III. Net cash flow from investing activities) (I–II	-460,291.62	-1,663,894.48
C. Cash flow from financial activities		
I. Proceeds	2,896,111.07	3,813,299.48
1. Net proceeds from release of shares (issue of shares) and other capital financial instruments, and from capital contributions	0.00	0.00
2. Credits and loans	2,824,191.73	2,174,418.92
3. Issuance of debt securities	0.00	0.00
4. Other financial proceeds	71,919.34	1,638,880.56
II. Expenses	2,931,512.95	2,214,563.33
1. Purchase of own shares (stocks)	0.00	0.00
2. Dividend and other payments to shareholders	751,516.00	0.00
3. Other, than distributions to owners, due to distribution of profit	0.00	0.00
4. Repayment of credits and loans	925,816.45	970,004.89
5. Buyout of debt securities	0.00	0.00
6. Arising from other financial liabilities	0.00	886,522.19
7. Payments arising from financial lease agreements	688,319.10	0.00
8. Interest	308,640.75	358,036.25
9. Other financial expenses	257,220.65	0.00
III. Net cash flow from financial activities) (I–II	-35,401.88	1,598,736.15
D. Total net cash flow) (A.III±B.III±C.III	1,844,256.04	-413,570.60
E. Change in cash on balance sheet:, w tym	1,844,256.04	-413,570.60
– change in cash due to exchange rates	0.00	0.00

F. Cash at the beginning of period	474,952.98	888,523.58
G. Cash at the end of period: (F±D), w tym	2,319,209.02	474,952.98
– restricted access	5,025.83	1,479.70

Additional information and clarifications:

Additional information and clarifications:

Description: [informacja_dodatkowa_do_sprawozdania_finansowego_20.pdf](#)

Attached file:

Name of file with extension.: [informacja_dodatkowa_do_sprawozdania_finansowego_20.pdf](#)

Binary content of the base64-encoded file:

[informacja_dodatkowa_do_sprawozdania_finansowego_20.pdf](#)

Settlement of the difference between the basis of income tax and the financial result (profit, loss) gross. Fill in only obligated entities:

	Current year	Previous year
	Total value	Total value
A. Gross profit (loss) for a given year	4,565,205.57	941,640.40
B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	1,564,780.39	2,175,867.95
Other (The possibility of providing joint differences with values lower than PLN 20 000)	1,564,780.39	2,175,867.95
C. Non-taxable revenue in the current year, including	247,875.48	298,558.62
Other (The possibility of providing joint differences with values lower than PLN 20 000)	247,875.48	298,558.62
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	1,481,165.21	1,107,137.92
Other (The possibility of providing joint differences with values lower than PLN 20 000)	1,481,165.21	1,107,137.92
F. Not recognized as tax-deductible costs in current year:	764,431.26	887,641.67
Other (The possibility of providing joint differences with values lower than PLN 20 000)	764,431.26	887,641.67
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:	1,012,975.05	963,448.82
Other (The possibility of providing joint differences with values lower than PLN 20 000)	1,012,975.05	963,448.82
H. Loss from previous years, including:	1,204,781.78	0.00
I. Other changes in tax basis, including:	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
J. Income tax basis	2,780,389.00	-500,715.00

