

**MERGER PLAN OF
“YOUNEXA POLAND SP. Z O.O.” AND ESMALGLASS-ITACA SP. Z O.O.**

This merger plan (the “**Merger Plan**”) is agreed upon and made on 30 October 2024 under Articles 498 and subsequent of the Act of 15 September 2001 – the Commercial Companies Code (“**CCC**”) by the Management Boards of the following companies:

- (i) “**Younexa Poland spółka z ograniczoną odpowiedzialnością**” with its registered office in Opoczno (address: ul. Przemysłowa 5D, 26-300 Opoczno, REGON [statistical number]: 592200520, NIP [tax identification number]: 7681679283), registered with the register of entrepreneurs of the National Court Register kept by the District Court for Łódź-Śródmieście in Łódź, 20th Commercial Division of the National Court Register under KRS no.: 0000153312, as the acquiring company, hereinafter referred to as the “**Acquiring Company**”,

and
- (ii) **Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością** with its registered office in Tomaszów Mazowiecki (address: ul. Milenijna 40/42, 97-200 Tomaszów Mazowiecki, REGON [statistical number]: 147326331, NIP [tax identification number]: 7010432443), registered with the register of entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS no.: 0000515090, as the company being acquired, hereinafter referred to as the “**Company Being Acquired**”.

The Acquiring Company and the Company Being Acquired are hereinafter referred to collectively as the “**Merging Companies**”.

1. LEGAL FORMS, BUSINESS NAMES AND REGISTERED OFFICES OF MERGING COMPANIES

- 1.1 Acquiring Company – a limited liability company operating under the business name Younexa Poland spółka z ograniczoną odpowiedzialnością with its registered office in Opoczno.
- 1.2 Company Being Acquired – limited liability company, operating under a business name Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki.

2. MERGER METHOD

Description of the ownership structure of Merging Companies as of the day when the Merger Plan is agreed

- 2.1 The share capital of the Acquiring Company amounts to PLN 10,950,000.00 (in words: ten million nine hundred fifty thousand zlotys). It is divided into 21,900 (in words: twenty-one thousand nine hundred) non-preference shares with a nominal value of PLN 500,00 (in words: five hundred zlotys) and a total nominal value of PLN 10,950,000.00 (in words: ten

million nine hundred fifty thousand zlotys). All the shares in the share capital of the Acquiring Company are owned by Younexa Spain, S.L.U., a company incorporated under Spanish law with its registered office at Ctra. Cabanes-Vall d'Alba, Km. 4, 12194 Vall d'Alba, Castellón, Spain, registered with the commercial register under no. B48027981 (“**Younexa Spain**”). Younexa Spain is the sole shareholder of the Acquiring Company.

- 2.2 The share capital of the Company Being Acquired amounts to PLN 5,000.00 (in words: five thousand zlotys). It is divided into 100 (in words: one hundred) non-preference shares with a nominal value of PLN 50,00 (in words: fifty zlotys) and a total nominal value of PLN 5,000.00 (in words: five thousand zlotys). All the shares in the share capital of the Acquiring Company are owned by Esmalglass, S.A.U., a company incorporated under Spanish law with its registered office at Ctra.CV-20 km.2,3 12.540 Vila-real (Castellón), Spain, registered with the commercial register under no. A12023719 (“**Esmalglass**”). Esmalglass is the sole shareholder of the Company Being Acquired.
- 2.3 The market value of the Company Being Acquired assets and liabilities amounts to PLN 1,711,640.00 (in words: one million seven hundred eleven thousand six hundred forty zlotys), in accordance with Schedule No. 1 to this Merger Plan.

Description of Merging Companies’ Merger Method

- 2.4 The merger will be carried out under Article 492 §1(1) of the CCC, i.e. by transferring all the assets and liabilities of the Company Being Acquired to the Acquiring Company while dissolving the Company Being Acquired without liquidating it in exchange for the shares that the Acquiring Company will issue to Esmalglass as the sole shareholder of the Company Being Acquired.
- 2.5 The Merger shall be made based on the resolutions of the Shareholders’ Meetings of both Merging Companies, adopted according to Article 506 § 1 of the CCC, the drafts of which are attached as Schedule No. 2 and Schedule No. 3 to this Merger Plan, respectively.
- 2.6 Due to the merger, the share capital of the Acquiring Company will be increased by PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred zlotys), i.e. to the amount of PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys), through issuing 1,095 (in words: one thousand ninety-five) new shares with a nominal value of PLN 500.00 (in words: five hundred zlotys) per share.
- 2.7 Pursuant to Article 493 § 2 of the CCC, the merger will take place on the date on which the merger is registered with the relevant register of entrepreneurs having jurisdiction according to the registered seat of the Acquiring Company (“**Merger Date**”). In the opinion of the Management Boards of the Merging Companies, the optimal merger date, within the meaning of the CCC, will be 31 December 2024.

3. EXCHANGE RATIO OF SHARES IN COMPANY BEING ACQUIRED FOR SHARES IN ACQUIRING COMPANY AND RULES OF ALLOCATING SHARES

- 3.1 The ratio of exchanging shares in the Company Being Acquired for shares in the Acquiring Company is established as follows: in exchange for 100 (in words: one hundred) shares in the share capital of the Company Being Acquired with a nominal value of PLN 50.00

(in words: fifty zlotys) each share and a total nominal value of PLN 5,000.00 (in words: five thousand zlotys), Esmalglass is allocated 1,095 (in words: one thousand ninety-five) shares in the share capital of the Acquiring Company with a nominal value of PLN 500.00 (in words: five hundred zlotys) each share and with a total nominal value of PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred zlotys).

3.2 The ratio of exchanging shares in the Company Being Acquired for shares in the Acquiring Company has been determined taking into account the market value of the Company Being Acquired determined as of September 30, 2024 and the market value of the Acquiring Company determined as of September 30, 2024.

3.3 No additional payments are anticipated.

4. AMENDMENTS TO THE ARTICLES OF ASSOCIATION OF THE ACQUIRING COMPANY

In the merger process, the Articles of Association of the Acquiring Company will be amended as set out in Schedule No. 4 to this Merger Plan.

5. DATE FROM WHICH MERGER SHARES GIVE RIGHT TO SHARE IN PROFIT

The date from which shares in the Acquiring Company will give the right to share in its profit is 1 January of the year in which the Merger Date will occur.

6. RIGHTS GRANTED BY THE ACQUIRING COMPANY TO SHAREHOLDERS AND SPECIFICALLY AUTHORISED PERSONS IN THE COMPANY BEING ACQUIRED

6.1 No additional rights are granted to Esmalglass.

6.2 There are no specifically authorised persons in the Company Being Acquired.

7. SPECIAL BENEFITS FOR MEMBERS OF GOVERNING BODIES OF MERGING COMPANIES AND OTHER PERSONS THAT PARTICIPATE IN MERGER

No special benefits are granted to members of governing bodies of the Merging Companies and other persons that participate in the merger.

8. ADDITIONAL INFORMATION

Since all shareholders of the Merging Companies consented to applying article 503¹ of the CCC to the merger procedure, it is not required to:

- (i) draw up the report referred to in Article 501(1) of the CCC,
- (ii) provide the information referred to in Article 501(2) of the CCC, and
- (iii) have the Merger Plan examined by an auditor and obtain his opinion.

[the pages with signatures of Management Boards of Merging Companies and a list of schedules to the Merger Plan follow]

For

„Younexa Poland spółka z ograniczoną odpowiedzialnością”



José Manuel Nieto Ranero

Member of the Management Board



José Luis Gozalbo Ejarque

Member of the Management Board



Vicente Sanchez-Peral Sánchez

Member of the Management Board

For

Espresso-Itaca spółka z ograniczoną odpowiedzialnością



Vicente Sánchez-Peral Sánchez

Member of the Management Board



José Luis Gozalbo Ejarque

Member of the Management Board

SCHEDULES

- Schedule No. 1 Valuation of assets and liabilities of the Company Being Acquired as at 30 September 2024
- Schedule No. 2 Draft resolution of the Extraordinary Shareholders' Meeting of the Company Being Acquired on the merger of the companies
- Schedule No. 3 Draft resolutions of the Extraordinary Shareholders' Meeting of the Acquiring Company on the merger of the companies
- Schedule No. 4 Draft amendment to Articles of Association of the Acquiring Company
- Schedule No. 5 Statement including information on the accounting status of the Acquiring Company as of 30 September 2024 drawn up using the same methods and in the same format as the most recent annual balance sheet
- Schedule No. 6 Statement including information on the accounting status of the Company Being Acquired as of 30 September 2024 drawn up using the same methods and in the same format as the most recent annual balance sheet

SCHEDULE NO. 1 TO THE MERGER PLAN

Valuation of assets and liabilities of the Company Being Acquired as at 30 September 2024

Acting pursuant to Article 499 § 2(3) of the Act of 15 September 2001 – the Commercial Companies Code (“CCC”), the Management Boards of the following companies:

(i) **“Younexa Poland spółka z ograniczoną odpowiedzialnością”** with its registered office in Opoczno (address: ul. Przemysłowa 5D, 26-300 Opoczno, REGON [statistical number]: 592200520, NIP [tax identification number]: 7681679283), registered with the register of entrepreneurs of the National Court Register kept by the District Court for Łódź-Śródmieście in Łódź, 20th Commercial Division of the National Court Register under KRS no.: 0000153312, as the acquiring company,

and

(ii) **Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością** with its registered office in Tomaszów Mazowiecki (address: ul. Milenijna 40/42, 97-200 Tomaszów Mazowiecki, REGON [statistical number]: 147326331, NIP [tax identification number]: 7010432443), registered with the register of entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS no.: 0000515090, as the company being acquired, hereinafter referred to as the **“Company Being Acquired”**,

hereby declare that, based on the valuation report of the Company Being Acquired, the market value of the assets and liabilities of the Company Being Acquired as at 30 September 2024 was PLN 1,711,640.00 (in words: one million seven hundred eleven thousand six hundred forty zlotys).

[a page with signatures of Management Boards of Merging Companies follows]

For „Younexa Poland sp. z o.o.”



José Manuel Nieto Ranero
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board

For Esmalglass-Itaca sp. z o.o.



Vicente Sánchez-Peral Sánchez
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board

SCHEDULE NO. 2 TO THE MERGER PLAN

Draft resolution of the Extraordinary Shareholders' Meeting of the Company Being Acquired on the merger of the companies

Resolution No. [●]
of the Extraordinary Shareholders' Meeting
of Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością
with its registered office in Tomaszów Mazowiecki
of [●] 2024
on the merger with "Younexa Poland spółka z ograniczoną odpowiedzialnością"
with its registered office in Opoczno

§ 1

Under Articles 506 § 1, 506 § 4 and 506 § 5 of the Act of 15 September 2001 – the Commercial Companies Code (the “**CCC**”), the Extraordinary Shareholders' Meeting of Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki (the “**Company**”) resolves to merge the Company as the company being acquired with “Younexa Poland spółka z ograniczoną odpowiedzialnością” with its registered office in Opoczno (address: ul. Przemysłowa 5D, 26-300 Opoczno, REGON [statistical number]: 592200520, NIP [tax identification number]: 7681679283), entered into the register of entrepreneurs of the National Court Register kept by the District Court for Łódź-Śródmieście in Łódź, 20th Commercial Division of the National Court Register under KRS no.: 0000153312, as the acquiring company (the “**Acquiring Company**”), under Article 492 § 1(1) of the CCC, i.e. by transferring all assets and liabilities of the Company to the Acquiring Company, on terms and conditions announced in the merger plan of the Company and the Acquiring Company, drawn up on 30 October 2024 and made available to the public in accordance with Article 500 § 2¹ of the CCC on the websites of both companies (i.e. [●] and [●]), continuously from [●] October 2024 until the completion of this Extraordinary Shareholders' Meeting of the Company (the “**Merger Plan**”), attached as Appendix 1 hereto. Pursuant to Article 493 § 2 of the CCC, the merger will take place on the date on which the merger is entered into the relevant register of entrepreneurs having jurisdiction according to the registered seat of the Acquiring Company (the “**Merger Date**”).

§ 2

The merger shall be carried out pursuant to Article 492 § 1(1) of the CCC, i.e. by transferring all the assets and liabilities of the Company to the Acquiring Company while dissolving the Company without liquidating it (merger by acquisition). Due to the merger, the share capital of the Acquiring Company will be increased by PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred zlotys), i.e. to the amount of PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys), through issuing 1,095 (in words: one thousand ninety-five zlotys) new non-preference shares with a nominal value of PLN 500.00 (in words: five hundred zlotys) per share (the “**New Shares**”). All the New Shares will be allocated to the sole shareholder of the Company, i.e., Esmalglass, S.A.U., a company incorporated under Spanish law with its registered office at Ctra.CV-20 km.2,3 12.540 Vila-real (Castellón), Spain, entered into the commercial register under no. A12023719.

§ 3

Under Article 506 § 4 of the CCC, the Extraordinary Shareholders' Meeting of the Company hereby consents to the Merger Plan.

§ 4

The date from which New Shares will give the right to share in the Acquiring Company's profit is 1 January of the year in which the Merger Date will occur.

§ 5

No special benefits are granted to members of governing bodies of the Company or the Acquiring Company and other persons that participate in the merger.

§ 6

Under Article 506 § 4 of the CCC, the Extraordinary Shareholders' Meeting of the Company hereby consents to the following amendments to the Acquiring Company's Articles of Association:

1. § 8 of the Acquiring Company's Articles of Association shall read as follows:

“§ 8.

The share capital amounts to PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys) and is divided into 22,995 (in words: twenty-two thousand nine hundred ninety-five) non-preference and indivisible shares with a nominal value of PLN 500.00 each (in words: five hundred zlotys) (in words: five hundred zlotys).”

2. after the existing text of § 9 of the Acquiring Company's Articles of Association, § 9A shall be added with the following wording:

“§ 9A.

*As a result of a merger of the Company as the acquiring company with Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki (the “**Company Being Acquired**”) as the company being acquired, carried out under Article 492 § 1(1) of the Commercial Companies Code, i.e. by transferring all assets and liabilities of the Company Being Acquired to the Company, and simultaneously dissolving the Company Being Acquired without liquidating it, Esmalglass, S.A.U., a company incorporated under Spanish law with its registered office at Ctra.CV-20 km.2,3 12.540 Vila-real (Castellón), Spain, entered into the commercial register under no. A12023719, took up 1,095 (in words: one thousand ninety-five) non-preference and indivisible shares in the Company's share capital with a nominal value of PLN 500.00 each and a total nominal value of PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred zlotys).”*

3. otherwise, the Company's Articles of Association will not be amended.

§ 7

The Extraordinary Shareholders' Meeting of the Company authorises its Management Board to do anything necessary to effect the merger referred to above.

§ 8

The resolution shall take effect on the date of its adoption.

[a page with signatures of Management Boards of Merging Companies follows]

For „Younexa Poland sp. z o.o.”



José Manuel Nieto Ranero
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board

For Esmalglass-Itaca sp. z o.o.



Vicente Sánchez-Peral Sánchez
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board

SCHEDULE NO. 3 TO THE MERGER PLAN
Draft resolutions of the Extraordinary Shareholders' Meeting of the Acquiring Company on the
merger of the companies

Resolution No. [●]
of the Extraordinary Shareholders' Meeting
of "Younexa Poland spółka z ograniczoną odpowiedzialnością"
with its registered office in Opoczno
of [●] 2024
on the merger with Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością
with its registered office in Tomaszów Mazowiecki

§ 1

Under Articles 506 § 1, 506 § 4 and 506 § 5 of the Act of 15 September 2001 – the Commercial Companies Code (the "CCC"), the Extraordinary Shareholders' Meeting of "Younexa Poland spółka z ograniczoną odpowiedzialnością" with its registered office in Opoczno (the "**Company**") resolves to merge the Company as the acquiring company with Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki (address: ul. Milenijna 40/42, 97-200 Tomaszów Mazowiecki, REGON [statistical number]: 147326331, NIP [tax identification number]: 7010432443), entered into the register of entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS no.: 0000515090 (the "**Company Being Acquired**"), as the company being acquired, under Article 492 § 1(1) of the CCC, i.e. by transferring all assets and liabilities of the Company Being Acquired to the Company, on terms and conditions announced in the merger plan of the Company and the Company Being Acquired, drawn up on 30 October 2024 and made available to the public in accordance with Article 500 § 2¹ of the CCC on the websites of both companies (i.e. [●] and [●]), continuously from [●] October 2024 until the completion of this Extraordinary Shareholders' Meeting of the Company (the "**Merger Plan**"), attached as Appendix 1 hereto. Pursuant to Article 493 § 2 of the CCC, the merger will take place on the date on which the merger is entered into the relevant register of entrepreneurs having jurisdiction according to the registered seat of the Company (the "**Merger Date**").

§ 2

The merger shall be carried out pursuant to Article 492 § 1(1) of the CCC, i.e. by transferring all the assets and liabilities of the Company Being Acquired to the Company while dissolving the Company Being Acquired without liquidating it (merger by acquisition). Due to the merger, the share capital of the Company will be increased by PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred zlotys), i.e. to the amount of PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys), through issuing 1,095 (in words: one thousand ninety-five) new non-preference shares with a nominal value of PLN 500.00 (in words: five hundred zlotys) per share (the "**New Shares**"). All the New Shares will be allocated to the sole shareholder of the Company Being Acquired, i.e., Esmalglass, S.A.U., a company incorporated under Spanish law with its registered

office at Ctra.CV-20 km.2,3 12.540 Vila-real (Castellón), Spain, entered into the commercial register under no. A12023719 (the “**New Shareholder**”).

§ 3

Under Article 506 § 4 of the CCC, the Extraordinary Shareholders’ Meeting of the Company hereby consents to the Merger Plan.

§ 4

As a result of the above, the Extraordinary Shareholders’ Meeting of the Company hereby resolves to increase the share capital of the Company from PLN 10,950.00 (in words: ten million nine hundred fifty thousand zlotys) to PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys), i.e., by PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred zlotys) through issuing 1,095 (in words: one thousand ninety-five zlotys) new non-preference shares with a nominal value of PLN 500.00 (in words: five hundred zlotys) per share, which will be allocated to the New Shareholder. The excess of the value of the assets of the Company Being Acquired over the nominal value of the New Shares will be transferred to the reserve capital of the Company.

§ 5

The date from which New Shares will give the right to share in the Company’s profit is 1 January of the year in which the Merger Date will occur.

§ 6

No special benefits are granted to members of governing bodies of the Company or the Company Being Acquired and other persons that participate in the merger.

§ 7

Under Article 506 § 4 of the CCC, the Extraordinary Shareholders’ Meeting of the Company hereby consents to the following amendments to the Company’s Articles of Association:

1. § 8 of the Company’s Articles of Association shall be read as follows:

“§ 8.

The share capital amounts to PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys) and is divided into 22,995 (in words: twenty-two thousand nine hundred ninety-five) non-preference and indivisible shares with a nominal value of PLN 500.00 (in words: five hundred zlotys) each (in words: five hundred zlotys).”

2. after the existing text of § 9 of the Company’s Articles of Association, § 9A shall be added with the following wording:

“§ 9A.

*As a result of a merger of the Company as the acquiring company with Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki (the “**Company Being Acquired**”) as the company being acquired, carried out under Article 492 § 1(1) of the Commercial Companies Code, i.e. by transferring all assets and liabilities of the Company Being Acquired to the Company, and simultaneously dissolving the Company Being Acquired without liquidating it, Esmalglass, S.A.U., a company incorporated under Spanish law with its registered office at Ctra.CV-20 km.2,3 12.540 Vila-real (Castellón), Spain, entered into the commercial register under no. A12023719, took up 1,095 (in words: one thousand ninety-five) non-preference and indivisible shares in the Company’s share capital with a nominal value of PLN*

500.00 (in words: five hundred zlotys) each and a total nominal value of PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred zlotys)."

3. otherwise, the Company's Articles of Association will not be amended.

§ 8

The Extraordinary Shareholders' Meeting of the Company authorises its Management Board to do anything necessary to effect the merger referred to above.

§ 9

The resolution shall take effect on the date of its adoption.

Resolution No. [●]
of the Extraordinary Shareholders' Meeting
of "Younexa Poland spółka z ograniczoną odpowiedzialnością"
with its registered office in Opoczno
of [●] 2024
on amending the Company's Articles of Association

§ 1

Since Resolution No. [●] of the Extraordinary Shareholders' Meeting of the Company dated [●] 2024 on the merger of the Company with Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki was adopted, under Article 255 § 1 of the CCC and Article 506 § 4 of the CCC, the Extraordinary Shareholders' Meeting hereby resolves to amend the Company's Articles of Association as follows:

1. § 8 of the Company's Articles of Association shall be now read as follows:

"§ 8.

The share capital amounts to PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys) and is divided into 22,995 (in words: twenty-two thousand nine hundred ninety-five) non-preference and indivisible shares with a nominal value of PLN 500.00 each (in words: five hundred zlotys)."

2. after the existing text of § 9 of the Company's Articles of Association, § 9A is added with the following wording:

"§ 9A.

As a result of a merger of the Company as the acquiring company with Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki (the "Company Being Acquired") as the company being acquired, carried out under Article 492 § 1(1) of the Commercial Companies Code, i.e. by transferring all assets and liabilities of the Company Being Acquired to the Company, and simultaneously dissolving the Company Being Acquired without liquidating it, Esmalglass, S.A.U., a company incorporated under Spanish law with its registered office at Ctra.CV-20 km.2,3 12.540 Vila-real (Castellón), Spain, entered into the commercial register under no. A12023719, took up 1,095 (in words: one thousand ninety-five) non-preference and indivisible shares in the Company's share capital with a nominal value of PLN 500.00 each and a total nominal value of PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred)."

3. otherwise, the Company's articles of association will not be amended.

§ 2

The resolution shall take effect on the date of its adoption.

**Resolution No. [●]
of the Extraordinary Shareholders' Meeting
of "Younexa Poland spółka z ograniczoną odpowiedzialnością"
with its registered office in Opoczno
of [●] 2024
on adopting the consolidated text of the Company's Articles of Association**

§ 1

The Extraordinary Shareholders' Meeting of the Company hereby adopts the consolidated text of the Company's Articles of Association which includes amendments made under Resolution No. [●] of the Extraordinary Shareholders' Meeting of the Company of [●] 2024 on amending the Company's Articles of Association:

[consolidated text of the Company's articles of association]

§ 2

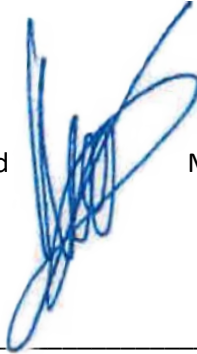
The resolution shall take effect on the date of its adoption.

[a page with signatures of Management Boards of Merging Companies follows]

For „Younexa Poland sp. z o.o.”



José Manuel Nieto Ranero
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board

For Esmalglass-Itaca sp. z o.o.



José Luis Gozalbo Ejarque
Member of the Management Board

SCHEDULE NO. 4 TO THE MERGER PLAN
Draft amendments to the Articles of Association of the Acquiring Company

Acting pursuant to Article 499 § 2(2) of the Act of 15 September 2001 – the Commercial Companies Code (“CCC”), the Management Boards of the following companies:

- (i) **“Younexa Poland spółka z ograniczoną odpowiedzialnością”** with its registered office in Opoczno (address: ul. Przemysłowa 5D, 26-300 Opoczno, REGON [statistical number]: 592200520, NIP [tax identification number]: 7681679283), entered into the register of entrepreneurs of the National Court Register kept by the District Court for Łódź-Śródmieście in Łódź, 20th Commercial Division of the National Court Register under KRS no.: 0000153312, as the acquiring company, hereinafter referred to as the **“Acquiring Company”**,
- and
- (ii) **Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością** with its registered office in Tomaszów Mazowiecki (address: ul. Milenijna 40/42, 97-200 Tomaszów Mazowiecki, REGON [statistical number]: 147326331, NIP [tax identification number]: 7010432443), entered into the register of entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS no.: 0000515090, as the company being acquired,

hereby present draft amendment to the Articles of Association of the Acquiring Company:

1. § 8 of the Acquiring Company’s Articles of Association shall be read as follows:

“§ 8.

The share capital amounts to PLN 11,497,500.00 (in words: eleven million four hundred ninety-seven thousand five hundred zlotys) and is divided into 22,995 (in words: twenty-two thousand nine hundred ninety-five) non-preference and indivisible shares with a nominal value of PLN 500.00 each (in words: five hundred zlotys).”

2. after the existing text of § 9 of the Acquiring Company’s Articles of Association, § 9A shall be added with the following wording:

“§ 9A.

*As a result of a merger of the Company as the acquiring company with Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością with its registered office in Tomaszów Mazowiecki (the **“Company Being Acquired”**) as the company being acquired, carried out under Article 492 § 1(1) of the Commercial Companies Code, i.e. by transferring all assets and liabilities of the Company Being Acquired to the Company, and simultaneously dissolving the Company Being Acquired without liquidating it, Esmalglass, S.A.U., a company incorporated under Spanish law with its registered office at Ctra.CV-20 km.2,3 12.540 Vila-real (Castellón), Spain, entered into the commercial register under no. A12023719, took up 1,095 (in words: one thousand ninety-five) non-preference and indivisible shares in the Company’s share capital with a nominal value of PLN*

500.00 (in words: five hundred zlotys) each and a total nominal value of PLN 547,500.00 (in words: five hundred forty-seven thousand five hundred)."

3. otherwise, the Company's articles of association will not be amended.

[a page with signatures of Management Boards of Merging Companies follows]

For „Younexa Poland sp. z o.o.”



José Manuel Nieto Ranero
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board

For Esmalglass-Itaca sp. z o.o.



José Luis Gozalbo Ejarque
Member of the Management Board

SCHEDULE NO. 5 TO THE MERGER PLAN

**Statement including information on the accounting status of the Acquiring Company
as of 30 September 2024 drawn up using the same methods and in the same format as the most
recent annual balance sheet**

Acting pursuant to Article 499 § 2(4) of the Act of 15 September 2001 – the Commercial Companies Code (“CCC”), the Management Boards of the following companies:

- (i) **“Younexa Poland spółka z ograniczoną odpowiedzialnością”** with its registered office in Opoczno (address: ul. Przemysłowa 5D, 26-300 Opoczno, REGON [statistical number]: 592200520, NIP [tax identification number]: 7681679283), entered into the register of entrepreneurs of the National Court Register kept by the District Court for Łódź-Śródmieście in Łódź, 20th Commercial Division of the National Court Register under KRS no.: 0000153312, as the acquiring company, hereinafter referred to as the **“Acquiring Company”**,
and
- (ii) **Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością** with its registered office in Tomaszów Mazowiecki (address: ul. Milenijna 40/42, 97-200 Tomaszów Mazowiecki, REGON [statistical number]: 147326331, NIP [tax identification number]: 7010432443), entered into the register of entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS no.: 0000515090, as the company being acquired,

hereby represent that the accounting status of the Acquiring Company as at 30 September 2024 is shown in the appended balance sheet drawn up as at 30 September 2024 using the same methods and in the same format as the annual balance sheet, in accordance with the Accounting Act of 29 September 1994.

Appendix: balance sheet of “Younexa Poland sp. z o.o.” as at 30 September 2024

[a page with signatures of Management Boards of the Merging Companies follows]

For „Younexa Poland sp. z o.o.”



José Manuel Nieto Ranero
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board

For Esmalglass-Itaca sp. z o.o.



José Luis Gozalbo Ejarque
Member of the Management Board

Bilans

AKTYWA

+/-	Poz.	Nazwa pozycji	Na koniec 2024-09	Na koniec 2023-12
-	A	Aktywa trwałe	2 000 908,75	2 317 267,67
-	I	Wartości niematerialne i prawne	612 372,45	463 102,75
-	1	Koszty zakończonych prac rozwojowych	0,00	0,00
-	2	Wartość firmy	0,00	0,00
-	3	Inne wartości niematerialne i prawne	612 372,45	463 102,75
-	4	Zaliczki na wartości niematerialne i prawne	0,00	0,00
-	II	Rzeczowe aktywa trwałe	954 791,59	1 420 420,21
-	1	Środki trwałe	861 966,32	1 012 851,73
-	a)	grunty (w tym prawo użytkowania wieczystego gruntu)	761,09	2 473,53
-	b)	budynki, lokale, prawa do lokali i obiekty inżynierii lądowej i wodnej	588 557,50	679 452,16
-	c)	urządzenia techniczne i maszyny	210 325,23	254 546,28
-	d)	środki transportu	50 417,19	61 609,56
-	e)	inne środki trwałe	11 905,31	14 770,20
-	2	Środki trwałe w budowie	92 825,27	0,00
-	3	Zaliczki na środki trwałe w budowie	0,00	407 568,48
-	III	Należności długoterminowe	0,00	0,00
-	1	Od jednostek powiązanych	0,00	0,00
-	2	Od pozostałych jednostek, w których jednostka posiada zaangażowanie w kapitale	0,00	0,00
-	3	Od pozostałych jednostek	0,00	0,00
-	IV	Inwestycje długoterminowe	0,00	0,00
-	1	Nieruchomości	0,00	0,00
-	2	Wartości niematerialne i prawne	0,00	0,00
-	3	Długoterminowe aktywa finansowe	0,00	0,00
-	a)	w jednostkach powiązanych	0,00	0,00
-	(-1)	udziały lub akcje	0,00	0,00
-	(-2)	inne papiery wartościowe	0,00	0,00
-	(-3)	udzielone pożyczki	0,00	0,00
-	(-4)	inne długoterminowe aktywa finansowe	0,00	0,00
-	b)	W pozostałych jednostkach, w których jednostka posiada zaangażowanie w kapitale	0,00	0,00
-	(-1)	udziały lub akcje	0,00	0,00
-	(-2)	inne papiery wartościowe	0,00	0,00
-	(-3)	udzielone pożyczki	0,00	0,00
-	(-4)	inne długoterminowe aktywa finansowe	0,00	0,00
-	c)	w pozostałych jednostkach	0,00	0,00
-	(-1)	udziały lub akcje	0,00	0,00
-	(-2)	inne papiery wartościowe	0,00	0,00
-	(-3)	udzielone pożyczki	0,00	0,00
-	(-4)	inne długoterminowe aktywa finansowe	0,00	0,00
-	4	Inne inwestycje długoterminowe	0,00	0,00
-	V	Długoterminowe rozliczenia międzyokresowe	433 744,71	433 744,71
-	1	Aktywa z tytułu odroczonego podatku dochodowego	433 744,71	433 744,71
-	2	Inne rozliczenia międzyokresowe	0,00	0,00
-	B	Aktywa obrotowe	32 762 920,61	33 168 960,50
-	I	Zapasy	10 240 643,50	9 273 781,26
-	1	Materiały	3 510 988,20	2 811 955,86
-	2	Półprodukty i produkty w toku	0,00	3 307,89
-	3	Produkty gotowe	6 086 356,14	6 001 092,53
-	4	Towary	608 461,35	457 424,98
-	5	Zaliczki na dostawy i usługi	34 837,81	0,00
-	II	Należności krótkoterminowe	18 550 872,76	20 454 762,72
-	1	Należności od jednostek powiązanych	1 708 024,92	0,00
-	a)	z tytułu dostaw i usług, o okresie spłaty:	204 649,47	0,00
-	(-1)	do 12 miesięcy	204 649,47	0,00
-	(-2)	powyżej 12 miesięcy	0,00	0,00
-	b)	inne	1 503 375,45	0,00
-	2	Należności od pozostałych jednostek, w których jednostka posiada zaangażowanie w kapitale	0,00	0,00
-	a)	z tytułu dostaw i usług, o okresie spłaty	0,00	0,00
-	(-1)	do 12 miesięcy	0,00	0,00
-	(-2)	powyżej 12 miesięcy	0,00	0,00
-	b)	inne	0,00	0,00
-	3	Należności od pozostałych jednostek	16 842 847,84	20 454 762,72
-	a)	z tytułu dostaw i usług, o okresie spłaty:	16 721 696,65	20 391 960,89
-	(-1)	do 12 miesięcy	16 721 696,65	20 391 960,89
-	(-2)	powyżej 12 miesięcy	0,00	0,00
-	b)	z tytułu podatków, dotacji, cel, ubezpieczeń społecznych i zdrowotnych oraz innych tytułów publicznych	120 031,20	61 741,84
-	c)	inne	1 119,99	1 059,99
-	d)	dochodzone na drodze sądowej	0,00	0,00
-	III	Inwestycje krótkoterminowe	3 797 024,93	3 321 595,29
-	1	Krótkoterminowe aktywa finansowe	3 797 024,93	3 321 595,29
-	a)	w jednostkach powiązanych	0,00	0,00
-	(-1)	udziały lub akcje	0,00	0,00
-	(-2)	inne papiery wartościowe	0,00	0,00
-	(-3)	udzielone pożyczki	0,00	0,00
-	(-4)	inne krótkoterminowe aktywa finansowe	0,00	0,00
-	b)	w pozostałych jednostkach	0,00	0,00
-	(-1)	udziały lub akcje	0,00	0,00
-	(-2)	inne papiery wartościowe	0,00	0,00

Rachunek zysków i strat (wariant porównawczy)

+/-	Poz.	Nazwa pozycji	Na koniec 2024-09	Na koniec 2023-12
-	A	Przychody netto ze sprzedaży i zrównane z nimi, w tym:	38 271 122,12	45 197 679,11
*	-	od jednostek powiązanych	204 649,47	81 977,10
	I	Przychody netto ze sprzedaży produktów	30 614 058,39	43 516 289,48
	II	Zmiana stanu produktów (zwiększenie - wartość dodatnia, zmniejszenie - wartość ujemna)	-2 313 807,40	-6 581 004,19
	III	Koszt wytworzenia produktów na własne potrzeby jednostki	0,00	39 216,99
	IV	Przychody netto ze sprzedaży towarów i materiałów	9 766 221,66	8 141 199,73
-	B	Koszty działalności operacyjnej	36 518 561,98	40 819 518,84
	I	Amortyzacja	415 656,51	366 903,96
	II	Zużycie materiałów i energii	22 065 977,84	27 312 305,00
	III	Usługi obce	2 107 969,26	2 423 528,52
-	IV	Podatki i opłaty, w tym:	347 975,50	483 817,98
*	-	podatek akcyzowy	0,00	0,00
	V	Wynagrodzenia	2 800 850,88	3 325 764,95
-	VI	Ubezpieczenia społeczne i inne świadczenia, w tym:	679 655,27	826 573,35
*	-	emerytalne	0,00	0,00
	VII	Pozostałe koszty rodzajowe	297 165,41	429 141,66
	VIII	Wartość sprzedanych towarów i materiałów	7 803 311,31	5 651 483,42
	C	Zysk (strata) ze sprzedaży (A-B)	1 752 560,14	4 378 160,27
-	D	Pozostałe przychody operacyjne	6 051,38	943 888,77
	I	Zysk z tytułu rozchodu niefinansowych aktywów trwałych	5 650,54	24 470,00
	II	Dotacje	0,00	28 895,37
	III	Aktualizacja wartości aktywów niefinansowych	0,00	823 485,45
	IV	Inne przychody operacyjne	400,84	67 037,95
-	E	Pozostałe koszty operacyjne	115 809,97	18 647,58
	I	Strata z tytułu rozchodu niefinansowych aktywów trwałych	0,00	0,00
	II	Aktualizacja wartości aktywów niefinansowych	114 590,59	0,27
	III	Inne koszty operacyjne	1 219,38	18 647,31
	F	Zysk (strata) z działalności operacyjnej (C+D-E)	1 642 801,55	5 303 401,46
-	G	Przychody finansowe	8 844,07	107 599,74
-	I	Dywidendy i udziały w zyskach, w tym:	0,00	0,00
* -	a)	od jednostek powiązanych, w tym:	0,00	0,00
*	-	w których jednostka posiada zaangażowanie w kapitale	0,00	0,00
* -	b)	od jednostek pozostałych, w tym:	0,00	0,00
*	-	w których jednostka posiada zaangażowanie w kapitale	0,00	0,00
-	II	Odsetki, w tym:	8 844,07	107 599,74
*	-	od jednostek powiązanych	8 842,60	0,00
-	III	Zysk z tytułu rozchodu aktywów finansowych, w tym:	0,00	0,00
*	-	w jednostkach powiązanych	0,00	0,00
	IV	Aktualizacja wartości aktywów finansowych	0,00	0,00
	V	Inne	0,00	0,00
-	H	Koszty finansowe	300 683,98	285 562,40
-	I	Odsetki, w tym:	9 558,75	107 212,86
*	-	dla jednostek powiązanych	6 892,85	103 790,86
-	II	Strata z tytułu rozchodu aktywów finansowych, w tym:	0,00	0,00
*	-	w jednostkach powiązanych	0,00	0,00
	III	Aktualizacja wartości aktywów finansowych	0,00	0,00
	IV	Inne	291 125,23	178 349,54
	I	Zysk (strata) brutto (F+G-H)	1 350 961,64	5 125 438,80
	J	Podatek dochodowy	289 751,00	1 016 199,05
	K	Pozostałe obowiązkowe zmniejszenia zysku (zwiększenia straty)	0,00	0,00
	L	Zysk (strata) netto (I-J-K)	1 061 210,64	4 109 239,75

SCHEDULE NO. 6 TO THE MERGER PLAN

Statement including information on the accounting status of the Company Being Acquired as of 30 September 2024 drawn up using the same methods and in the same format as the most recent annual balance sheet

Acting pursuant to Article 499 § 2(4) of the Act of 15 September 2001 – the Commercial Companies Code (“CCC”), the Management Boards of the following companies:

- (i) **“Younexa Poland spółka z ograniczoną odpowiedzialnością”** with its registered office in Opoczno (address: ul. Przemysłowa 5D, 26-300 Opoczno, REGON [statistical number]: 592200520, NIP [tax identification number]: 7681679283), entered into the register of entrepreneurs of the National Court Register kept by the District Court for Łódź-Śródmieście in Łódź, 20th Commercial Division of the National Court Register under KRS no.: 0000153312, as the acquiring company,

and
- (ii) **Esmalglass-Itaca spółka z ograniczoną odpowiedzialnością** with its registered office in Tomaszów Mazowiecki (address: ul. Milenijna 40/42, 97-200 Tomaszów Mazowiecki, REGON [statistical number]: 147326331, NIP [tax identification number]: 7010432443), entered into the register of entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS no.: 0000515090, as the company being acquired, hereinafter referred to as the **“Company Being Acquired”**,

hereby represent that the accounting status of the Company Being Acquired as at 30 September 2024 is shown in the appended balance sheet drawn up as at 30 September 2024 using the same methods and in the same format as the annual balance sheet, in accordance with the Accounting Act of 29 September 1994.

Appendix: balance sheet of Esmalglass-Itaca sp. z o.o. as at 30 September 2024

[a page with signatures of Management Boards of the Merging Companies follows]

For „Younexa Poland sp. z o.o.”



José Manuel Nieto Ranero
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board



José Luis Gozalbo Ejarque
Member of the Management Board



Vicente Sánchez-Peral Sánchez
Member of the Management Board

For Esmalglass-Itaca sp. z o.o.



José Luis Gozalbo Ejarque
Member of the Management Board



Bilans

Raportowanie wg Ustawy o rachunkowości

Esmalglass - Itaca Sp. z o.o.
NIP: 7010432443

	Stan na dzień 2023-12-31 w PLN	Stan na dzień 2024-09-30 w PLN
A. Aktywa trwałe	214 505,09	191 393,47
I. Wartości niematerialne i prawne	-	-
1. Koszty zakończonych prac rozwojowych	-	-
2. Wartość firmy	-	-
3. Inne wartości niematerialne i prawne	-	-
4. Zaliczki na wartości niematerialne i prawne	-	-
II. Rzeczowe aktywa trwałe	162 623,81	156 843,38
1. Środki trwałe	162 623,81	156 843,38
a) grunty (w tym prawo użytkowania wieczystego gruntu)	-	-
b) budynki, lokale, prawa do lokali i obiekty inżynierii lądowej i wodnej	148 495,70	145 437,41
c) urządzenia techniczne i maszyny	14 128,11	11 405,97
d) środki transportu	-	-
e) inne środki trwałe	-	-
2. Środki trwałe w budowie	-	-
3. Zaliczki na środki trwałe w budowie	-	-
III. Należności długoterminowe	30 000,00	30 000,00
1. Od jednostek powiązanych	-	-
2. Od pozostałych jednostek, w których jednostka posiada zaangażowanie w kapitale	-	-
3. Od pozostałych jednostek	30 000,00	30 000,00
IV. Inwestycje długoterminowe	-	-
1. Nieruchomości	-	-
2. Wartości niematerialne i prawne	-	-
3. Długoterminowe aktywa finansowe	-	-
a) w jednostkach powiązanych	-	-
- udziały lub akcje	-	-
- inne papiery wartościowe	-	-
- udzielone pożyczki	-	-
- inne długoterminowe aktywa finansowe	-	-
b) w pozostałych jednostkach, w których jednostka posiada zaangażowanie w kapitale	-	-
- udziały lub akcje	-	-
- inne papiery wartościowe	-	-
- udzielone pożyczki	-	-
- inne długoterminowe aktywa finansowe	-	-
c) w pozostałych jednostkach	-	-
- udziały lub akcje	-	-
- inne papiery wartościowe	-	-
- udzielone pożyczki	-	-
- inne długoterminowe aktywa finansowe	-	-
4. Inne inwestycje długoterminowe	-	-
V. Długoterminowe rozliczenia międzyokresowe	21 881,28	4 550,09
1. Aktywa z tytułu odroczonego podatku dochodowego	21 881,28	4 550,09
2. Inne rozliczenia międzyokresowe	-	-
B. Aktywa obrotowe	1 297 099,76	1 594 045,69
I. Zapasy	-	-
1. Materiały	-	-
2. Półprodukty i produkty w toku	-	-
3. Produkty gotowe	-	-
4. Towary	-	-
5. Zaliczki na dostawy i usługi	-	-
II. Należności krótkoterminowe	783 491,21	1 145 171,80
1. Należności od jednostek powiązanych	586 914,78	1 062 546,15
a) z tytułu dostaw i usług, o okresie spłaty:	586 914,78	1 062 546,15
- do 12 miesięcy	586 914,78	1 062 546,15
- powyżej 12 miesięcy	-	-



Bilans

Raportowanie wg Ustawy o rachunkowości

Esmalglass - Itaca Sp. z o.o.
NIP: 7010432443

	Stan na dzień 2023-12-31 w PLN	Stan na dzień 2024-09-30 w PLN
b) inne	-	-
2. Należności od pozostałych jednostek, w których jednostka posiada zaangażowanie w kapitale	-	-
a) z tytułu dostaw i usług, o okresie spłaty:	-	-
- do 12 miesięcy	-	-
- powyżej 12 miesięcy	-	-
b) inne	-	-
3. Należności od pozostałych jednostek	196 576,43	82 625,65
a) z tytułu dostaw i usług, o okresie spłaty:	116 195,68	4 572,07
- do 12 miesięcy	116 195,68	4 572,07
- powyżej 12 miesięcy	-	-
b) z tytułu podatków, dotacji, ceł, ubezpieczeń społecznych i zdrowotnych oraz innych tytułów publicznoprawnych	34 360,12	10 550,98
c) inne	46 020,63	67 502,60
d) dochodzone na drodze sądowej	-	-
III. Inwestycje krótkoterminowe	510 680,13	445 837,53
1. Krótkoterminowe aktywa finansowe	510 680,13	445 837,53
a) w jednostkach powiązanych	-	-
- udziały lub akcje	-	-
- inne papiery wartościowe	-	-
- udzielone pożyczki	-	-
- inne krótkoterminowe aktywa finansowe	-	-
b) w pozostałych jednostkach	-	-
- udziały lub akcje	-	-
- inne papiery wartościowe	-	-
- udzielone pożyczki	-	-
- inne krótkoterminowe aktywa finansowe	-	-
c) środki pieniężne i inne aktywa pieniężne	510 680,13	445 837,53
- środki pieniężne w kasie i na rachunkach	510 680,13	445 837,53
- inne środki pieniężne	-	-
- inne aktywa pieniężne	-	-
2. Inne inwestycje krótkoterminowe	-	-
IV. Krótkoterminowe rozliczenia międzyokresowe	2 928,42	3 036,36
C. Należne wpłaty na kapitał (fundusz) podstawowy	-	-
D. Udziały (akcje) własne	-	-
AKTYWA RAZEM	1 511 604,85	1 785 439,16
A. Kapitał (fundusz) własny	1 216 743,96	1 598 301,49
I. Kapitał (fundusz) podstawowy	5 000,00	5 000,00
II. Kapitał (fundusz) zapasowy, w tym:	866 406,33	866 406,33
- nadwyżka wartości sprzedaży (wartości emisyjnej) nad wartością nominalną udziałów (akcji)	-	-
III. Kapitał (fundusz) z aktualizacji wyceny, w tym:	-	-
- z tytułu aktualizacji wartości godziwej	-	-
IV. Pozostałe kapitały (fundusze) rezerwowe, w tym:	533 378,90	533 378,90
- tworzone zgodnie z umową (statutem) spółki	-	-
- na udziały (akcje) własne	-	-
V. Zysk (strata) z lat ubiegłych	-	(188 041,27)
VI. Zysk (strata) netto	(188 041,27)	381 557,53
VII. Odpisy z zysku netto w ciągu roku obrotowego (wielkość ujemna)	-	-
B. Zobowiązania i rezerwy na zobowiązania	294 860,89	187 137,67
I. Rezerwy na zobowiązania	37 957,99	20 805,76
1. Rezerwa z tytułu odroczonego podatku dochodowego	3 939,20	264,40
2. Rezerwa na świadczenia emerytalne i podobne - długoterminowa	-	-



Bilans

Raportowanie wg Ustawy o rachunkowości

Esmalglass - Itaca Sp. z o.o.
NIP: 7010432443

	Stan na dzień 2023-12-31 w PLN	Stan na dzień 2024-09-30 w PLN
- krótkoterminowa	-	-
3. Pozostałe rezerwy	34 018,79	20 541,36
- długoterminowe	-	-
- krótkoterminowe	34 018,79	20 541,36
II. Zobowiązania długoterminowe	-	-
1. Wobec jednostek powiązanych	-	-
2. Wobec pozostałych jednostek, w których jednostka posiada zaangażowanie w kapitale	-	-
3. Wobec pozostałych jednostek	-	-
a) kredyty i pożyczki	-	-
b) z tytułu emisji dłużnych papierów wartościowych	-	-
c) inne zobowiązania finansowe	-	-
d) zobowiązania wekslowe	-	-
e) inne	-	-
III. Zobowiązania krótkoterminowe	256 902,90	166 331,91
1. Zobowiązania wobec jednostek powiązanych	-	-
a) z tytułu dostaw i usług, o okresie wymagalności:	-	-
- do 12 miesięcy	-	-
- powyżej 12 miesięcy	-	-
b) inne	-	-
2. Zobowiązania wobec pozostałych jednostek, w których jednostka posiada zaangażowanie w kapitale	-	-
a) z tytułu dostaw i usług, o okresie wymagalności:	-	-
- do 12 miesięcy	-	-
- powyżej 12 miesięcy	-	-
b) inne	-	-
3. Zobowiązania wobec pozostałych jednostek	256 902,90	166 331,91
a) kredyty i pożyczki	-	-
b) z tytułu emisji dłużnych papierów wartościowych	-	-
c) inne zobowiązania finansowe	-	-
d) z tytułu dostaw i usług, o okresie wymagalności:	149 113,58	71 325,46
- do 12 miesięcy	149 113,58	71 325,46
- powyżej 12 miesięcy	-	-
e) zaliczki otrzymane na dostawy i usługi	-	-
f) zobowiązania wekslowe	-	-
g) z tytułu podatków, ceł, ubezpieczeń społecznych i zdrowotnych oraz innych tytułów publicznoprawnych	34 723,97	35 188,24
h) z tytułu wynagrodzeń	-	-
i) inne	73 065,35	59 818,21
4. Fundusze specjalne	-	-
IV. Rozliczenia międzyokresowe	-	-
1. Ujemna wartość firmy	-	-
2. Inne rozliczenia międzyokresowe	-	-
- długoterminowe	-	-
- krótkoterminowe	-	-

PASYWA RAZEM

1 511 604,85

1 785 439,16



Rachunek Zysków i Strat

Raportowanie wg Ustawy o rachunkowości

Esmalglass - Itaca Sp. z o.o.

NIP: 7010432443

	Okres	
	2023-01-01 - 2023-12-31	2024-01-01 - 2024-09-30
	w PLN	w PLN
A. Przychody netto ze sprzedaży i zrównane z nimi, w tym:	1 479 499,19	1 627 023,69
- od jednostek powiązanych	1 479 499,19	1 627 023,69
I. Przychody netto ze sprzedaży produktów	1 479 499,19	1 627 023,69
II. Zmiana stanu produktów (zwiększenie - wartość dodatnia, zmniejszenie - wartość ujemna)	-	-
III. Koszt wytworzenia produktów na własne potrzeby jednostki	-	-
IV. Przychody netto ze sprzedaży towarów i materiałów	-	-
B. Koszty działalności operacyjnej	1 577 784,50	1 173 722,86
I. Amortyzacja	6 571,05	5 780,43
II. Zużycie materiałów i energii	87 642,95	19 537,24
III. Usługi obce	422 822,70	243 468,34
IV. Podatki i opłaty, w tym:	5 894,24	7 630,65
- podatek akcyzowy	-	-
V. Wynagrodzenia	742 933,09	596 785,62
VI. Ubezpieczenia społeczne i inne świadczenia, w tym:	135 897,12	126 106,68
- emerytalne	-	-
VII. Pozostałe koszty rodzajowe	176 023,35	174 413,90
VIII. Wartość sprzedanych towarów i materiałów	-	-
C. Zysk (strata) ze sprzedaży (A-B)	(98 285,31)	453 300,83
D. Pozostałe przychody operacyjne	4 123,91	4 432,78
I. Zysk z tytułu rozchodu niefinansowych aktywów trwałych	-	-
II. Dotacje	-	-
III. Aktualizacja wartości aktywów niefinansowych	-	-
IV. Inne przychody operacyjne	4 123,91	4 432,78
E. Pozostałe koszty operacyjne	7 418,80	1 301,52
I. Strata z tytułu rozchodu niefinansowych aktywów trwałych	-	-
II. Aktualizacja wartości aktywów niefinansowych	-	-
III. Inne koszty operacyjne	7 418,80	1 301,52
F. Zysk (strata) z działalności operacyjnej (C+D-E)	(101 580,20)	456 432,09
G. Przychody finansowe	-	-
I. Dywidendy i udziały w zyskach, w tym:	-	-
a) od jednostek powiązanych, w tym:	-	-
- w których jednostka posiada zaangażowanie w kapitale	-	-
b) od jednostek pozostałych, w tym:	-	-
- w których jednostka posiada zaangażowanie w kapitale	-	-
II. Odsetki, w tym:	-	-
- od jednostek powiązanych	-	-
III. Zysk z tytułu rozchodu aktywów finansowych, w tym:	-	-
- w jednostkach powiązanych	-	-
IV. Aktualizacja wartości aktywów finansowych	-	-
V. Inne	-	-
H. Koszty finansowe	92 026,82	25 326,17
I. Odsetki, w tym:	70,00	1 093,20
- dla jednostek powiązanych	-	-
II. Strata z tytułu rozchodu aktywów finansowych, w tym:	-	-
- w jednostkach powiązanych	-	-
III. Aktualizacja wartości aktywów finansowych	-	-
IV. Inne	91 956,82	24 232,97
I. Zysk (strata) brutto (F+G-H)	(193 607,02)	431 105,92
J. Podatek dochodowy	(5 565,75)	49 548,39
K. Pozostałe obowiązkowe zmniejszenia zysku (zwiększenia straty)	-	-
L. Zysk (strata) netto (I-J-K)	(188 041,27)	381 557,53