

Mandatory information minimum according
to Decree No. 500/2002 Coll.

BALANCE SHEET
in details
(Preliminary Report)

As of **31.07.2025**
(in CZK)

IČ
05421721

Business company or another description of the
accounting unit

SWISS FUNDS, a.s.

The accounting unit's domicile and, if applicable , the
place of running business

Školská 689/20

110 00 Praha 1

Code a	ASSETS b	Line No. c	Current Accounting Period			Prev. Acc. Period
			Gross 1	Adjustments 2	Net 3	Net 4
	TOTAL ASSETS	001	124 143 522	-46 803 362	77 340 160	48 228 603
A.	Receivables for subscribed share capital	002				
B.	Fixed assets	003	34 490 647	-28 661 566	5 829 081	6 732 922
B.I.	Intangible fixed assets	004	34 490 647	-28 661 566	5 829 081	6 732 922
B.I.	1. Research and development	005				
	2. Valuable rights	006	32 543 000	-28 661 566	3 881 434	5 779 775
	2.1 Software	007	32 543 000	-28 661 566	3 881 434	5 779 775
	2.2 Other valuable rights	008				
	3. Goodwill (+/-)	009				
	4. Other intangible fixed assets	010				
	5. Intangible fixed assets under construction	011	1 947 647		1 947 647	953 147
	5.1 Advance payments for intangible fixed assets	012				
	5.2 Intangible fixed assets under construction	013	1 947 647		1 947 647	953 147
B.II.	Tangible fixed assets	014				
B.II.	1. Lands and Constructions	015				
	1.1 Lands	016				
	1.2 Constructions	017				
	2. Tangible movable things and their groups	018				
	3. Adjustments to acquired assets	019				
	4. Other tangible fixed assets	020				
	4.1 Permanent crop stands	021				
	4.2 Adult animals and their groups	022				
	4.3 Other fixed tangible assets	023				
	5. Incomplete tangible fixed assets	024				
	5.1 Advance payments for tangible fixed assets	025				
	5.2 Tangible fixed assets under construction	026				
B.III.	Long-term financial assets	027				
B.III.	1. Shares - controlled and controlling organizations	028				
	2. Loans - controlled and controlling organizations, substantial influence	029				
	3. Shares - substantial influence	030				
	4. Loans - substantial influence	031				
	5. Other long-term shares and securities	032				
	6. Other loans	033				
	7. Other Long-term financial assets	034				
	7.1 Acquisition of long-term financial assets	035				
	7.2 Advances for long-term financial assets	036				

Code a	ASSETS b	Line No. c	Current Accounting Period			Prev. Acc. Period
			Gross 1	Adjustments 2	Net 3	Net 4
C.	Current assets	037	89 607 201	-18 141 796	71 465 405	41 147 778
C.I.	Inventory	038				
C.I.	1. Materials	039				
	2. Work in progress and semi-products	040				
	3. Products and goods	041				
	3.1 Products	042				
	3.2 Goods	043				
	4. Young animals and their groups	044				
	5. Advances given on inventory	045				
C.II.	Receivables	046	71 400 671	-18 141 796	53 258 875	40 655 982
C.II.	1. Long-term receivables	047				
	1.1 Trade receivables	048				
	1.2 Receivables - controlled and controlling organizati	049				
	1.3 Receivables - accounting units with substantial infl	050				
	1.4 Deferred tax receivable	051				
	1.5 Other receivables	052				
	1.5.1 Receivables from partners	053				
	1.5.2 Long-term deposits given	054				
	1.5.3 Estimated asset accounts	055				
	1.5.4 Other receivables	056				
C.II.	2. Short-term receivables	057	71 400 671	-18 141 796	53 258 875	40 655 982
	2.1 Trade receivables	058	70 409 029	-18 141 796	52 267 233	40 226 176
	2.2 Receivables - controlled and controlling organizations	059				
	2.3 Receivables - accounting units with substantial influence	060				
	2.4 Other receivables	061	991 643		991 643	429 806
	2.4.1 Receivables from partners	062				
	2.4.2 Receivables from social security and health insurance	063				
	2.4.3 Due from state - tax receivable	064	104 900		104 900	104 900
	2.4.4 Short-term deposits given	065				
	2.4.5 Estimated asset accounts	066				
	2.4.6 Other receivables	067	886 743		886 743	324 906
C.II.	3. Accruals	068				
	3.1 Deferred expenses	069				
	3.2 Complex deferred costs	070				
	3.3 Deferred income	071				
C.III.	Short-term financial assets	072				
C.III.	1. Equity interest - controlled and controlling organizations	073				
	2. Other short-term financial assets	074				
C.IV.	Financial assets	075	18 206 530		18 206 530	491 797
C.IV.	1. Cash	076				
	2. Bank accounts	077	18 206 530		18 206 530	491 797
D.	Accruals	078	45 674		45 674	347 903
D.	1. Deferred expenses	079	45 674		45 674	347 903
	2. Complex deferred costs	080				
	3. Deferred income	081				

Code	LIABILITIES	Line No.	Current Accounting Period	Previous Accounting Period
a	b	c	5	6
	TOTAL LIABILITIES	082	77 340 160	48 228 603
A.	Equity	083	23 304 866	22 859 069
A.I.	Registered capital	084	34 600 000	34 600 000
A.I. 1.	Registered capital	085	34 600 000	34 600 000
2.	Company's own shares and ownership interests (-)	086		
3.	Changes of registered capital	087		
A.II.	Capital funds	088	11 851 123	11 851 123
A.II. 1.	Share premium	089	443 000	443 000
2.	Capital funds	090	11 408 123	11 408 123
2.1	Other capital funds	091	11 408 123	11 408 123
2.2	Differences from revaluation of assets and liabilities (+/-)	092		
2.3	Differences from revaluation in tranformation of companies (+/-)	093		
2.4	Differences from tranformation of companies (+/-)	094		
2.5	Differences from valuation in tranformation of companies (+/-)	095		
A.III.	Funds from earnings	096		
A.III. 1.	Reserve fund	097		
2.	Statutory and other funds	098		
A.IV.	Profit / loss - previous years (+/-)	099	-22 882 113	-23 052 578
A.IV. 1.	Retained earnings or unpaid loss from past years	100	-22 849 734	-23 020 198
2.	Accumulated losses from previous years	101	-32 380	-32 380
A.V.	Profit / loss - current year (+/-)	102	- 264 144	- 539 476
A.VI	Decided on advance for payment of a profit share (-)	103		
B.+C.	Other sources	104	54 035 294	25 369 534
B.	Reserves	105		
B. 1.	Old-age pension reserves and similar liabilities	106		
2.	Income tax reserves	107		
3.	Special regulatory reserves	108		
4.	Other reserves	109		
C.	Payables	110	54 035 294	25 369 534
C.I.	Long-term payables	111		
1.	Bonds issued	112		
1.1	Convertible bonds	113		
1.2	Other bonds	114		
2.	Payables to lending institutions	115		
3.	Long-term advances received	116		
4.	Trade payables	117		
5.	Long-term notes payables	118		
6.	Payables - controlled and controlling organizations	119		
7.	Payables - accounting units with substantial influence	120		
8.	Deferred tax liability	121		
9.	Other payables	122		

Code	LIABILITIES	Line No.	Current Accounting Period	Previous Accounting Period
a	b	c	5	6
9.1	Payables to partners	123		
9.2	Estimated payables	124		
9.3	Other payables	125		
C.II.	Short-term payables	126	54 035 294	25 369 534
1.	Issues bonds	127		
1.1	Convertible bonds	128		
1.2	Other bonds	129		
2.	Payables to lending institutions	130		
3.	Short-term advances received	131		
4.	Trade payables	132	3 282 720	12 125 339
5.	Short-term notes payables	133		
6.	Payables - controlled and controlling organizations	134		
7.	Payables - accounting units with substantial influence	135		
8.	Other payables	136	50 752 574	13 244 195
8.1	Payables to partners	137		
8.2	Short-term loans	138		
8.3	Payroll	139	92 680	112 087
8.4	Payables to social securities and health insurance	140	51 000	58 807
8.5	Due from state - tax liabilities and subsidies	141	40 334	30 846
8.6	Estimated payables	142	2 353 400	1 680 560
8.7	Other payables	143	48 215 160	11 361 895
C.III.	Accruals	144		
1.	Accrued expenses	145		
2.	Deferred revenues	146		
D.	Accruals	147		
1.	Accrued expenses	148		
2.	Deferred revenues	149		

Date of origin:		Signed for the statutory body of the accounting unit or by a natural person, who forms the accounting unit
26.09.2025		Jaromír Všečka

Mandatory information minimum according
to Decree No. 500/2002 Coll.

**Profit / loss account
in details**

For the period **01.01.2025– 31.07.2025**

(in CZK)

IČ

05421721

Business company or another description of the
accounting unit

SWISS FUNDS, a.s.

The accounting unit's domicile and, if applicable , the
place of running business

Školská 689/20

110 00 Praha 1

Code a	TEXT b	Line No. c	Items	
			Current Accounting Period 1	Prev. Accounting Period 2
I.	Revenues from own products and services	01	1 159 196	1 412 361
II.	Revenues from sold goods	02		
A.	Production consumption	03	23 676 353	24 819 332
1.	Expenses on sold goods	04		
2.	Consumption of material and energy	05	34 648	48 398
3.	Services	06	23 641 705	24 770 934
B.	Change in inventory of own products (+/-)	07		
C.	Capitalisation	08		
D.	Personnel expenses	09	1 050 502	1 153 002
1.	Wages and salaries	10	793 138	873 800
2.	Social security expenses and health insurance, other social expenses	11	257 364	279 202
2.1	Social security expenses and health insurance	12	257 364	279 202
2.2	Other social expenses	13		
E.	Valuation adjustments in operating area	14	7 995 629	14 017 912
1.	Valuation adjustments to long-term assets	15	1 898 342	3 254 300
1.1	Valuation adjustments to long-term assets - permanent	16	1 898 342	3 254 300
1.2	Valuation adjustments to long-term assets - temporary	17		
2.	Value adjustments of inventories	18		
3.	Value adjustments to receivables	19	6 097 288	10 763 612
III.	Other operating revenues	20	34 994 082	43 233 850
1.	Revenues from disposals of fixed assets	21		
2.	Revenues from disposals of materials	22		
3.	Other operating revenues	23	34 994 082	43 233 850
F.	Other operating expenses	24	94 761	3 152 845
1.	Net book value of sold fixed assets	25		
2.	Net book value of sold material	26		
3.	Taxes and fees	27	50 687	57 372
4.	Operating reserves and adjustments and complex deferred costs	28		
5.	Other operating expenses	29	44 074	3 095 473
*	Operating profit / loss	30	3 336 033	1 503 119

Code a	TEXT b	Line No. c	Items	
			Current Accounting Period 1	Prev. Accounting Period 2
IV.	Revenues from long-term financial assets - shares	31		
1.	Revenues from shares - controlled and controlling organizations	32		
2.	Revenues from other shares	33		
G.	Expenses associated with financial assets - shares	34		
V.	Revenues from other long-term financial assets	35		
1.	Revenues from other long-term financial assets - controlled and controlling org.	36		
2.	Other revenue from other long-term financial assets	37		
H.	Expenses associated with other long-term financial assets	38		
VI.	Interest revenue and similar revenues	39		68 155
1.	Interest revenue	40		
2.	Other interest revenue and similar revenues	41		68 155
I.	Adjustments to provisions in financial area	42		
J.	Interest expense and similar expenses	43	2 197 533	956 618
1.	Interest expense and similar expenses - controlled and controlling organizations	44		
2.	Other interest charge	45	2 197 533	956 618
VII.	Other financial income	46	2 152	25 606
K.	Other financial costs	47	672 326	1 179 739
*	Profit / loss from financial operations (+/-)	48	-2 867 708	-2 042 595
**	Profit / loss before taxation (+/-)	49	468 325	- 539 476
L.	Income taxes	50		
1.	Income taxes payable	51		
2.	Deferred income taxes	52		
**	Profit / loss after taxes (+/-)	53	468 325	- 539 476
M.	Trasfer profit (loss) to partners (+/-)	54		
***	Profit / loss of current accounting period (+/-)	55	468 325	- 539 476
*	Net turnover for period	56	1 159 196	1 412 361

Note:

Date of origin: 26.09.2025		Signed for the statutory body of the accounting unit or by a natural person, who forms the accounting unit Jaromír Všečka
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