

BALANCE SHEET
in details

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

As of **31.12.2024**

(in ths CZK)

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05421721

Code a	ASSETS b	Line No. c	Current Accounting Period			Prev. Acc. Period
			Gross 1	Adjustments 2	Net 3	Net 4
	TOTAL ASSETS	001	86 932	-38 808	48 124	31 182
A.	Receivables for subscribed share capital	002				
B.	Fixed assets	003	33 496	-26 763	6 733	9 034
B.I.	Intangible fixed assets	004	33 496	-26 763	6 733	9 034
B.I.	1. Research and development	005				
	2. Valuable rights	006	32 543	-26 763	5 780	9 034
	2.1 Software	007	32 543	-26 763	5 780	9 034
	2.2 Other valuable rights	008				
	3. Goodwill (+/-)	009				
	4. Other intangible fixed assets	010				
	5. Intangible fixed assets under construction	011	953		953	
	5.1 Advance payments for intangible fixed assets	012				
	5.2 Intangible fixed assets under construction	013	953		953	
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	53 088	-12 045	41 043	22 142
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	52 596	-12 045	40 551	19 662
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	52 596	-12 045	40 551	19 662
	2.1 Trade receivables	058	52 271	-12 045	40 226	18 293
	2.2 Receivables - controlled and controlling organizations	059				
	2.3 Receivables - accounting units with substantial influence	060				
	2.4 Other receivables	061	325		325	1 369
	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				107
	2.4.4 Short-term deposits given	065				
	2.4.5 Estimated asset accounts	066				
	2.4.6 Other receivables	067	325		325	1 262
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	492		492	2 480
C.IV.	1. Cash	076				
	2. Bank accounts	077	492		492	2 480
D.	Accruals	078	348		348	6
D.	1. Deferred expenses	079	348		348	6
	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	48 124	31 182
A.	Equity	083	20 673	23 399
A.I.	Registered capital	084	34 600	34 600
A.I. 1.	Registered capital	085	34 600	34 600
2.	Company's own shares and ownership interests (-)	086		
3.	Changes of registered capital	087		
A.II.	Capital funds	088	11 851	11 851
A.II. 1.	Share premium	089	443	443
2.	Capital funds	090	11 408	11 408
2.1	Other capital funds	091	11 408	11 408
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	-23 053	-23 156
A.IV. 1.	Retained earnings or unpaid loss from past years	100	-23 020	-23 124
2.	Accumulated losses from previous years	101	-33	-32
A.V.	Profit / loss - current year (+/-)	102	-2 726	104
A.VI	Decided on advance for payment of a profit share (-)	103		
B.+C.	Other sources	104	27 451	7 783
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	27 451	7 783
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	27 451	7 783
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	12 125	4 936
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	15 326	2 847
8.1	Payables to partners	137		
8.2	Short-term loans	138		
8.3	Payroll	139	112	36
8.4	Payables to social securities and health insurance	140	59	19
8.5	Due from state - tax liabilities and subsidies	141	2 112	4
8.6	Estimated payables	142	1 681	892
8.7	Other payables	143	11 362	1 896
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
10.11.2025		Jaromír Všečka

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

**Profit / loss account
in details**

For the period **01.01.2024– 31.12.2024**

(in ths CZK)

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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	1 412	98
II.	Revenues from sold goods	02		
A.	Production consumption	03	24 819	9 052
1.	Expenses on sold goods	04		
2.	Consumption of material and energy	05	48	
3.	Services	06	24 771	9 052
B.	Change in inventory of own products (+/-)	07		
C.	Capitalisation	08		
D.	Personnel expenses	09	1 153	593
1.	Wages and salaries	10	874	447
2.	Social security expenses and health insurance, other social expenses	11	279	146
2.1	Social security expenses and health insurance	12	279	146
2.2	Other social expenses	13		
E.	Valuation adjustments in operating area	14	14 018	3 254
1.	Valuation adjustments to long-term assets	15	3 254	3 254
1.1	Valuation adjustments to long-term assets - permanent	16	3 254	3 254
1.2	Valuation adjustments to long-term assets - temporary	17		
2.	Value adjustments of inventories	18		
3.	Value adjustments to receivables	19	10 764	
III.	Other operating revenues	20	43 234	13 603
1.	Revenues from disposals of fixed assets	21		
2.	Revenues from disposals of materials	22		
3.	Other operating revenues	23	43 234	13 603
F.	Other operating expenses	24	3 153	592
1.	Net book value of sold fixed assets	25		
2.	Net book value of sold material	26		
3.	Taxes and fees	27	57	26
4.	Operating reserves and adjustments and complex deferred costs	28		
5.	Other operating expenses	29	3 096	566
*	Operating profit / loss	30	1 503	210

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	486
1.	Interest revenue	40		
2.	Other interest revenue and similar revenues	41	68	486
I.	Adjustments to provisions in financial area	42		
J.	Interest expense and similar expenses	43	957	147
1.	Interest expense and similar expenses - controlled and controlling organizations	44		
2.	Other interest charge	45	957	147
VII.	Other financial income	46	26	4
K.	Other financial costs	47	1 180	449
*	Profit / loss from financial operations (+/-)	48	-2 043	- 106
**	Profit / loss before taxation (+/-)	49	- 540	104
L.	Income taxes	50	2 186	
1.	Income taxes payable	51	2 186	
2.	Deferred income taxes	52		
**	Profit / loss after taxes (+/-)	53	-2 726	104
M.	Trasfer profit (loss) to partners (+/-)	54		
***	Profit / loss of current accounting period (+/-)	55	-2 726	104
*	Net turnover for period	56	1 412	98

Note:

Date of origin: 10.11.2025		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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