

BALANCE SHEET
in details

Business company or another description of the accounting unit

SWISS FUNDS, a.s.

As of **31.12.2025**

(in CZK)

IČ

05421721

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	151 126 639	-56 112 281	95 014 358	48 123 703
A.	Receivables for subscribed share capital	002				
B.	Fixed assets	003	35 390 647	-30 017 525	5 373 122	6 732 922
B.I.	Intangible fixed assets	004	35 390 647	-30 017 525	5 373 122	6 732 922
B.I.	1. Research and development	005				
	2. Valuable rights	006	32 543 000	-30 017 525	2 525 475	5 779 775
	2.1 Software	007	32 543 000	-30 017 525	2 525 475	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	2 847 647		2 847 647	953 147
	5.1 Advance payments for intangible fixed assets	012				
	5.2 Intangible fixed assets under construction	013	2 847 647		2 847 647	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	115 720 469	-26 094 756	89 625 713	41 042 878
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	114 742 345	-26 094 756	88 647 589	40 551 082
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	114 742 345	-26 094 756	88 647 589	40 551 082
	2.1 Trade receivables	058	107 064 647	-26 094 756	80 969 891	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	7 677 699		7 677 699	324 906
	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	2 137		2 137	
	2.4.4 Short-term deposits given	065				
	2.4.5 Estimated asset accounts	066				
	2.4.6 Other receivables	067	7 675 562		7 675 562	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	978 123		978 123	491 797
C.IV.	1. Cash	076				
	2. Bank accounts	077	978 123		978 123	491 797
D.	Accruals	078	15 523		15 523	347 903
D.	1. Deferred expenses	079	15 523		15 523	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	95 014 358	48 123 703
A.	Equity	083	21 214 917	20 672 759
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 transformation of companies (+/-)	093		
2.4	Differences from transformation of companies (+/-)	094		
2.5	Differences from valuation in transformation 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	-25 778 364	-23 052 578
A.IV. 1.	Retained earnings or unpaid loss from past years	100	-25 745 984	-23 020 198
2.	Accumulated losses from previous years	101	-32 380	-32 380
A.V.	Profit / loss - current year (+/-)	102	542 158	-2 725 786
A.VI	Decided on advance for payment of a profit share (-)	103		
B.+C.	Other sources	104	73 799 441	27 450 944
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	73 799 441	27 450 944
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	73 799 441	27 450 944
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	3 436 985	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	70 362 456	15 325 605
8.1	Payables to partners	137		
8.2	Short-term loans	138		
8.3	Payroll	139	137 621	112 087
8.4	Payables to social securities and health insurance	140	76 827	58 807
8.5	Due from state - tax liabilities and subsidies	141	463 114	2 112 256
8.6	Estimated payables	142	1 968 760	1 680 560
8.7	Other payables	143	67 716 134	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
08.03.2026		Jaromír Všeťka

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

**Profit / loss account
in details**

Business company or another description of the accounting unit

SWISS FUNDS, a.s.

For the period **01.01.2025– 31.12.2025**

(in CZK)

IČ

05421721

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	1 294 573	1 412 361
II.	Revenues from sold goods	02		
A.	Production consumption	03	43 852 356	24 819 332
1.	Expenses on sold goods	04		
2.	Consumption of material and energy	05	40 705	48 398
3.	Services	06	43 811 651	24 770 934
B.	Change in inventory of own products (+/-)	07		
C.	Capitalisation	08		
D.	Personnel expenses	09	2 100 042	1 153 002
1.	Wages and salaries	10	1 587 997	873 800
2.	Social security expenses and health insurance, other social expenses	11	512 045	279 202
2.1	Social security expenses and health insurance	12	512 045	279 202
2.2	Other social expenses	13		
E.	Valuation adjustments in operating area	14	17 304 548	14 017 912
1.	Valuation adjustments to long-term assets	15	3 254 300	3 254 300
1.1	Valuation adjustments to long-term assets - permanent	16	3 254 300	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	14 050 248	10 763 612
III.	Other operating revenues	20	77 871 681	43 233 850
1.	Revenues from disposals of fixed assets	21		
2.	Revenues from disposals of materials	22		
3.	Other operating revenues	23	77 871 681	43 233 850
F.	Other operating expenses	24	9 651 794	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	73 436	57 372
4.	Operating reserves and adjustments and complex deferred costs	28		
5.	Other operating expenses	29	9 578 358	3 095 473
*	Operating profit / loss	30	6 257 515	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	347 474	68 155
1.	Interest revenue	40		
2.	Other interest revenue and similar revenues	41	347 474	68 155
I.	Adjustments to provisions in financial area	42		
J.	Interest expense and similar expenses	43	4 839 179	956 618
1.	Interest expense and similar expenses - controlled and controlling organizations	44		
2.	Other interest charge	45	4 839 179	956 618
VII.	Other financial income	46	27 004	25 606
K.	Other financial costs	47	1 250 655	1 179 739
*	Profit / loss from financial operations (+/-)	48	-5 715 357	-2 042 595
**	Profit / loss before taxation (+/-)	49	542 158	- 539 476
L.	Income taxes	50		2 186 310
1.	Income taxes payable	51		2 186 310
2.	Deferred income taxes	52		
**	Profit / loss after taxes (+/-)	53	542 158	-2 725 786
M.	Trasfer profit (loss) to partners (+/-)	54		
***	Profit / loss of current accounting period (+/-)	55	542 158	-2 725 786
*	Net turnover for period	56	1 294 573	1 412 361

Note:

Date of origin: 08.03.2026		Signed for the statutory body of the accounting unit or by a natural person, who forms the accounting unit Jaromír Všeťka
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