

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

**BALANCE SHEET**  
in details

Business company or another description of the accounting unit

**SWISS FUNDS, a.s.**

As of **31.03.2026**

(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
	<b>TOTAL ASSETS</b>	001	161 583 708	-61 017 655	100 566 053	95 103 276
A.	<b>Receivables for subscribed share capital</b>	002				
B.	<b>Fixed assets</b>	003	35 390 648	-30 831 100	4 559 548	5 373 122
B.I.	<b>Intangible fixed assets</b>	004	35 390 648	-30 831 100	4 559 548	5 373 122
B.I.	1. Research and development	005				
	2. Valuable rights	006	32 543 000	-30 831 100	1 711 900	2 525 475
	2.1 Software	007	32 543 000	-30 831 100	1 711 900	2 525 475
	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	2 847 647
	5.1 Advance payments for intangible fixed assets	012				
	5.2 Intangible fixed assets under construction	013	2 847 647		2 847 647	2 847 647
B.II.	<b>Tangible fixed assets</b>	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.	<b>Long-term financial assets</b>	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.	<b>Current assets</b>	037	126 163 060	-30 186 555	95 976 505	89 611 244
C.I.	<b>Inventory</b>	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.	<b>Receivables</b>	046	112 613 868	-30 186 555	82 427 313	88 633 121
C.II.	1. <b>Long-term receivables</b>	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. <b>Short-term receivables</b>	057	112 613 868	-30 186 555	82 427 313	88 633 121
	2.1 Trade receivables	058	95 170 857	-30 186 555	64 984 302	80 955 422
	2.2 Receivables - controlled and controlling organizations	059				
	2.3 Receivables - accounting units with substantial influence	060				
	2.4 Other receivables	061	17 443 011		17 443 011	7 677 699
	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	1 191 659		1 191 659	2 137
	2.4.4 Short-term deposits given	065	927		927	
	2.4.5 Estimated asset accounts	066				
	2.4.6 Other receivables	067	16 250 424		16 250 424	7 675 562
C.II.	3. <b>Accruals</b>	068				
	3.1 Deferred expenses	069				
	3.2 Complex deferred costs	070				
	3.3 Deferred income	071				
C.III.	<b>Short-term financial assets</b>	072				
C.III.	1. Equity interest - controlled and controlling organizations	073				
	2. Other short-term financial assets	074				
C.IV.	<b>Financial assets</b>	075	13 549 193		13 549 193	978 123
C.IV.	1. Cash	076				
	2. Bank accounts	077	13 549 193		13 549 193	978 123
D.	<b>Accruals</b>	078	30 000		30 000	118 910
D.	1. Deferred expenses	079	30 000		30 000	118 910
	2. Complex deferred costs	080				
	3. Deferred income	081				

Code	LIABILITIES	Line No.	Current Accounting Period	Previous Accounting Period
a	b	c	5	6
	<b>TOTAL LIABILITIES</b>	082	100 566 053	95 103 276
A.	<b>Equity</b>	083	21 258 416	21 210 235
A.I.	<b>Registered capital</b>	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.	<b>Capital funds</b>	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.	<b>Funds from earnings</b>	096		
A.III. 1.	Reserve fund	097		
2.	Statutory and other funds	098		
A.IV.	<b>Profit / loss - previous years (+/-)</b>	099	-25 778 364	-25 778 364
A.IV. 1.	Retained earnings or unpaid loss from past years	100	-25 745 984	-25 745 984
2.	Accumulated losses from previous years	101	-32 380	-32 380
A.V.	<b>Profit / loss - current year (+/-)</b>	102	585 657	537 476
A.VI	Decided on advance for payment of a profit share (-)	103		
B.+C.	<b>Other sources</b>	104	79 307 636	73 893 041
B.	<b>Reserves</b>	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.	<b>Payables</b>	110	79 307 636	73 893 041
C.I.	<b>Long-term payables</b>	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		
<b>C.II.</b>	<b>Short-term payables</b>	<b>126</b>	<b>79 307 636</b>	<b>73 893 041</b>
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	4 381 738	3 424 105
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	74 925 898	70 468 936
8.1	Payables to partners	137		
8.2	Short-term loans	138		
8.3	Payroll	139	134 452	137 621
8.4	Payables to social securities and health insurance	140	74 873	76 827
8.5	Due from state - tax liabilities and subsidies	141	51 064	463 114
8.6	Estimated payables	142	2 096 560	2 060 560
8.7	Other payables	143	72 568 949	67 730 814
<b>C.III.</b>	<b>Accruals</b>	<b>144</b>		
1.	Accrued expenses	145		
2.	Deferred revenues	146		
<b>D.</b>	<b>Accruals</b>	<b>147</b>		
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
<b>15.06.2026</b>		<b>Jaromír Všeťka</b>

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 **01.01.2026– 31.03.2026**

(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	74 571	1 294 573
II.	Revenues from sold goods	02		
A.	<b>Production consumption</b>	03	14 373 706	43 841 394
1.	Expenses on sold goods	04		
2.	Consumption of material and energy	05		40 705
3.	Services	06	14 373 706	43 800 690
B.	Change in inventory of own products (+/-)	07		
C.	Capitalisation	08		
D.	<b>Personnel expenses</b>	09	791 905	2 100 042
1.	Wages and salaries	10	595 089	1 587 997
2.	Social security expenses and health insurance, other social expenses	11	196 816	512 045
2.1	Social security expenses and health insurance	12	196 816	512 045
2.2	Other social expenses	13		
E.	<b>Valuation adjustments in operating area</b>	14	4 905 374	17 304 548
1.	Valuation adjustments to long-term assets	15	813 575	3 254 300
1.1	Valuation adjustments to long-term assets - permanent	16	813 575	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	4 091 799	14 050 248
III.	<b>Other operating revenues</b>	20	25 068 184	77 871 681
1.	Revenues from disposals of fixed assets	21		
2.	Revenues from disposals of materials	22		
3.	Other operating revenues	23	25 068 184	77 871 681
F.	<b>Other operating expenses</b>	24	2 627 114	9 666 262
1.	Net book value of sold fixed assets	25		
2.	Net book value of sold material	26		
3.	Taxes and fees	27	53 509	73 436
4.	Operating reserves and adjustments and complex deferred costs	28		
5.	Other operating expenses	29	2 573 605	9 592 826
*	<b>Operating profit / loss</b>	30	2 444 657	6 254 007

Code a	TEXT b	Line No. c	Items	
			Current Accounting Period 1	Prev. Accounting Period 2
IV.	<b>Revenues from long-term financial assets - shares</b>	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.	<b>Revenues from other long-term financial assets</b>	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.	<b>Interest revenue and similar revenues</b>	39	302 830	347 474
1.	Interest revenue	40		
2.	Other interest revenue and similar revenues	41	302 830	347 474
I.	Adjustments to provisions in financial area	42		
J.	<b>Interest expense and similar expenses</b>	43	2 343 239	4 839 179
1.	Interest expense and similar expenses - controlled and controlling organizations	44		
2.	Other interest charge	45	2 343 239	4 839 179
VII.	<b>Other financial income</b>	46	36	27 004
K.	Other financial costs	47	356 104	1 251 830
*	<b>Profit / loss from financial operations (+/-)</b>	48	-2 396 476	-5 716 531
**	<b>Profit / loss before taxation (+/-)</b>	49	48 181	537 476
L.	<b>Income taxes</b>	50		
1.	Income taxes payable	51		
2.	Deferred income taxes	52		
**	<b>Profit / loss after taxes (+/-)</b>	53	48 181	537 476
M.	Trasfer profit ( loss ) to partners (+/-)	54		
***	<b>Profit / loss of current accounting period (+/-)</b>	55	48 181	537 476
*	<b>Net turnover for period</b>	56	74 571	1 294 573

Note:

Date of origin:  <b>15.06.2026</b>		Signed for the statutory body of the accounting unit or by a natural person, who forms the accounting unit  <b>Jaromír Všeťka</b>
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