

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)

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	1 412	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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