

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 **01.01.2024– 30.06.2024**

(in CZK)

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

**Školská 689/20**

**110 00 Praha 1**

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**05421721**

Code a	TEXT b	Line No. c	Items	
			Current Accounting Period 1	Prev. Accounting Period 2
I.	Revenues from own products and services	01	415 203	97 991
II.	Revenues from sold goods	02		
A.	<b>Production consumption</b>	03	8 930 959	9 052 364
1.	Expenses on sold goods	04		
2.	Consumption of material and energy	05		
3.	Services	06	8 930 959	9 052 364
B.	Change in inventory of own products (+/-)	07		
C.	Capitalisation	08		
D.	<b>Personnel expenses</b>	09	458 204	593 032
1.	Wages and salaries	10	344 679	447 297
2.	Social security expenses and health insurance, other social expenses	11	113 525	145 735
2.1	Social security expenses and health insurance	12	113 525	145 735
2.2	Other social expenses	13		
E.	<b>Valuation adjustments in operating area</b>	14	1 624 150	3 254 300
1.	Valuation adjustments to long-term assets	15	1 624 150	3 254 300
1.1	Valuation adjustments to long-term assets - permanent	16	1 624 150	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		
III.	<b>Other operating revenues</b>	20	17 763 277	13 603 152
1.	Revenues from disposals of fixed assets	21		
2.	Revenues from disposals of materials	22		
3.	Other operating revenues	23	17 763 277	13 603 152
F.	<b>Other operating expenses</b>	24	5 506 388	591 750
1.	Net book value of sold fixed assets	25		
2.	Net book value of sold material	26		
3.	Taxes and fees	27	18 000	25 484
4.	Operating reserves and adjustments and complex deferred costs	28		
5.	Other operating expenses	29	5 488 388	566 266
*	<b>Operating profit / loss</b>	30	1 658 780	209 697

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	68 155	486 462
1.	Interest revenue	40		
2.	Other interest revenue and similar revenues	41	68 155	486 462
I.	Adjustments to provisions in financial area	42		
J.	<b>Interest expense and similar expenses</b>	43	361 526	147 464
1.	Interest expense and similar expenses - controlled and controlling organizations	44		
2.	Other interest charge	45	361 526	147 464
VII.	<b>Other financial income</b>	46	10 934	4 284
K.	Other financial costs	47	455 253	449 271
*	<b>Profit / loss from financial operations (+/-)</b>	48	- 737 689	- 105 988
**	<b>Profit / loss before taxation (+/-)</b>	49	921 090	103 709
L.	<b>Income taxes</b>	50		
1.	Income taxes payable	51		
2.	Deferred income taxes	52		
**	<b>Profit / loss after taxes (+/-)</b>	53	921 090	103 709
M.	Trasfer profit ( loss ) to partners (+/-)	54		
***	<b>Profit / loss of current accounting period (+/-)</b>	55	921 090	103 709
*	<b>Net turnover for period = I. + II. + III. + IV. + V. + VI. + VII.</b>	56	18 257 569	14 191 889

Note:

Date of origin:  <b>08.08.2024</b>		Signed for the statutory body of the accounting unit or by a natural person, who forms the accounting unit  <b>Jaromír Všeťečka</b>
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