

Appendix no. 1 – Balance Sheets, Profit and Loss Statements

Balance Sheet and Profit and Loss Statement of SMS

BALANCE SHEET (kCZK)		2009	2010	2011	2012	2013
	ASSETS	34261	45171	53643	54745	62687
A.	Receivables for subscribed registered capital	0	0	0	0	0
B.	Fixed Assets	791	496	1131	1968	3054
B.I.	Intangible fixed assets	194	128	61	139	65
1.	Incorporation expenses	0	0	0	0	0
2.	Research and development	0	0	0	0	0
3.	Software	194	128	61	139	65
4.	Royalties	0	0	0	0	0
5.	Goodwill	0	0	0	0	0
6.	Other intangible assets	0	0	0	0	0
7.	Intangible fixed assets under construction	0	0	0	0	0
8.	Advance payments for intangible fixed assets	0	0	0	0	0
B.II.	Tangible fixed assets	397	223	655	614	1389
1.	Land	0	0	0	0	0
2.	Buildings, halls and structures	228	223	562	540	516
3.	Property, plant and equipment	169	0	93	74	58
4.	Cultivated areas	0	0	0	0	0
6.	Other tangible fixed assets	0	0	0	0	0
7.	Tangible fixed assets under construction	0	0	0	0	815
8.	Advanced payments for tan. fixed assets	0	0	0	0	0
B.III.	Long-term investments	200	145	415	1215	1600
1.	Investments in group undertakings	200	145	0	0	0
2.	Investments in associated companies	0	0	0	0	0
3.	Other long-term securities and ownership interests	0	0	0	0	0
4.	Intercompany loans	0	0	0	0	0
5.	Other long-term investments	0	0	0	0	0
6.	Long-term investments (provisional value)	0	0	0	0	0
7.	Advanced payments for long-term investments	0	0	0	0	0
C.	Current assets	33216	44386	52305	52327	59208
C.I.	Inventories	815	0	0	0	0
1.	Raw materials	14337	0	0	0	0
2.	Work in progress and semi-finished products	0	0	0	0	0
3.	Finished goods	0	0	0	0	0
4.	Livestock	0	0	0	0	0
5.	Goods for resale	815	0	0	0	0

6.	Advance payments for inventory	0	0	0	0	0
C.II.	Long-term receivables	0	0	0	0	2000
1.	Trade receivables	0	0	0	0	0
2.	Receivables from group undertakings	0	0	0	0	0
3.	Receivables from associated companies	0	0	0	0	0
4.	Receivables from shareholders and alliance partners	0	0	0	0	0
5.	Estimated receivables	0	0	0	0	0
6.	Other receivables	0	0	0	0	0
7.	Accruals	0	0	0	0	2000
8.	Deferred tax assets	0	0	0	0	0
C.III.	Short-term receivables	21766	33930	40660	31244	26103
1	Trade receivables	21181	33720	39995	30325	25826
2	Receivables from group undertakings	0	0	0	0	0
3	Receivables from associated companies	0	0	0	0	0
4	Receivables from shareholders and alliance partners	0	0	0	0	0
5	Social security and health insurance	0	0	0	0	0
6	Tax receivables and state subsidies receivable	585	10	548	809	277
7	Other advances paid	0	0	0	0	0
8	Estimated receivables	0	0	0	0	0
9	Other receivables	0	200	117	110	0
C.IV.	Short-term financial assets	10647	10456	11645	21083	31105
1.	Cash	114	535	811	314	73
2.	Bank accounts	10533	9921	10834	20769	31032
3.	Short-term securities and ownership interests	0	0	0	0	0
4.	Short-term investments	0	0	0	0	0
D.I.	Accruals and deferrals	254	289	207	450	425
1.	Prepaid expenses	254	289	207	450	425
2.	Complex prepaid expenses	0	0	0	0	0
3.	Accrued revenue	0	0	0	0	0
BALANCE SHEET (kCZK)		2009	2010	2011	2012	2013
		34261	45171	53643	54745	62687
A.	Equity	9699	18084	18978	10534	27476
A.I.	Registered capital	7000	7000	7000	10100	10100
1.	Registered capital	7000	7000	7000	116148	116148
2.	Own shares held	0	0	0	0	0
3.	Changes in registered capital	0	0	0	0	0
A.II.	Capital contributions	0	-55	-385	-385	0
1.	Share premium	0	0	0	0	0
2.	Other capital contributions	0	0	0	0	0
3.	Revaluation of assets and liabilities	0	-55	-385	-385	0

4.	Revaluation reserve on transformations	0	0	0	0	0
5.	Differences on transformation	0	0	0	0	0
A.III.	Reserve funds	200	200	700	700	700
1.	Statutory reserve	200	200	700	700	700
2.	Statutory and other reserves	0	0	41	0	0
A.IV.	Retained earnings	7027	2499	10439	11663	119
1.	Retained profits	7027	2499	10439	11663	11663
2.	Accumulated losses	0	0	0	0	-11544
A.V.	Profit (loss) for current period	-4528	8440	1224	-11544	16557
B.	Liabilities	24537	27081	34657	44211	35211
B.I.	Provisions	0	0	0	0	0
1.	Tax-deductible provisions	0	0	0	0	0
2.	Provision for pensions and other similar payables	0	0	0	0	0
3.	Income tax provision	0	0	0	0	0
4.	Non-deductible provisions	0	0	0	0	0
B.II.	Long-term liabilities	0	0	0	0	0
1.	Trade payables	0	0	0	0	0
2.	Liabilities to group undertakings	0	0	0	0	0
3.	Liabilities to associated companies	0	0	0	0	0
4.	Liabilities to shareholders and alliance partner	0	0	0	0	0
5.	Long-term advances received	0	0	0	0	0
6.	Debentures and bonds issued	0	0	0	0	0
7.	Long-term bills of exchange payable	0	0	0	0	0
8.	Estimated payable	0	0	0	0	0
9.	Other long-term payable	0	0	0	0	0
10.	Deferred tax liability	0	0	0	0	0
B.III.	Short-term liabilities	24537	27081	34657	44211	35211
1.	Trade payables	17240	25283	30825	34405	34405
2.	Liabilities to group undertakings	0	0	0	0	0
3.	Liabilities to associated companies	0	0	0	0	0
4.	Liabilities to shareholders and alliance partner	0	0	0	0	0
5.	Payables to employees	6037	320	2387	8526	699
6.	Payables to social security and health insurance	23	59	36	68	60
7.	Tax liabilities	1077	1105	941	803	3831
8.	Short-term advances received	0	0	0	8172	8540
9.	Debentures and bonds issued	0	0	0	0	0
10.	Estimated payables	160	314	468	409	359
11.	Other payables	0	0	0	0	0
B.IV.	Bank loans and overdrafts	0	0	0	0	0
1.	Long-term bank loans	0	0	0	0	0
2.	Short-term bank loans	0	0	0	0	0

3.	Short-term financial liability	0	0	0	0	0
C.	Accrual and deferrals	25	6	8	0	0
1.	Accrued expenses	25	0	0	0	0
2.	Deferred revenues	0	6	8	0	0
Profit and loss Account		2009	2010	2011	2012	2013
	Revenue from goods	0	0	0	0	0
	Cost of goods sold	0	0	0	0	0
	Gross profit	0	0	0	0	0
	Revenue from production	140428	185191	226242	223539	215906
	Revenue from own products and services	140428	185191	226242	223539	215906
	Change in inventory of own production	0	0	0	0	0
	Own work capitalized	0	0	0	0	0
	Cost of sales	108021	144874	187760	187741	186403
	Materials and consumables	2910	3938	6818	4080	3298
	Services	105111	140936	180942	183661	183105
	Added value	32407	40317	38482	35798	29503
	Personnel expenses	35984	30059	35758	38573	5580
	Wages and salaries	35070	28923	34457	37405	4740
	Remuneration of board members	0	0	0	0	0
	Social security and health insurance expenses	823	1063	1133	995	618
	Social expenses	91	73	168	173	222
	Taxes and charges	638	638	1170	1872	2108
	Depreciation of intangible and tangible fixed assets	194	71	107	184	115
	Proceeds from disposals of fixed assets and raw material	0	122	7	0	25
	Proceeds from disposals of fixed assets	0	122	7	0	25
	Proceeds from disposals of raw material	0	0	0	0	0
	Net book value of fixed assets and raw material sold	0	169	0	0	0
	Net book value of fixed assets sold	0	169	0	0	0
	Raw material sold	0	0	0	0	0
	Change in provisions and adjustments relating to operating activity and change complex prepaid expenses	-12	7	19	6942	1856
	Other operating revenues	378	378	838	782	1618
	Other operating expenses	77	370	318	182	742
	Adjustments to operating revenues	0	0	0	0	0
	Adjustments to operating expenses	0	0	0	0	0
	Operating profit (loss)	-4132	9503	1955	-11173	20745
	Proceeds from sale of securities and ownership interests	0	0	0	0	0
	Securities and ownership interests sold	0	0	0	0	0
	Revenue from long-term investments	0	0	0	0	0

Revenue from intercompany securities and ownership interests	0	0	0	0	0
Revenue from other long-term securities and ownership interests	0	0	0	0	0
Revenue from other long-term investments	0	0	0	0	0
Revenue from short-term financial investments	0	0	0	0	0
Financial assets expenses	0	0	0	0	0
Revenue from revaluation of securities and derivatives	0	0	0	0	0
Expenses for revaluation of securities and derivatives	0	0	0	0	0
Change in provisions and adjustments relating to financial activity	0	0	0	0	0
Interest revenue	0	0	0	0	0
Interest expense	136	206	363	131	207
Other financial revenue	0	0	0	0	0
Other financial expenses	0	222	10	2	13
Adjustments to financial revenues	532	426	530	550	584
Adjustments to financial expenses	0	0	0	0	0
Profit (loss) from financial operations	-396	2	-157	-375	-406
Income tax on ordinary profit (loss)	0	1065	574	-4	3782
- current	0	1065	574	-4	3782
- deferred	0	0	0	0	0
Profit (loss) on ordinary activities after taxation	-4528	8440	1224	-11544	16557
Extraordinary revenue	0	0	0	0	0
Extraordinary expenses	0	0	0	0	0
Income tax on extraordinary profit (loss)	0	0	0	0	0
- current	0	0	0	0	0
- deferred	0	0	0	0	0
Transfer of profit or loss to partners	0	0	0	0	0
Extraordinary profit (loss)	0	0	0	0	0
Profit (loss) for accounting period	-4528	8440	1224	-11544	16557
Profit (loss) for accounting period before tax	-4528	9505	1798	-11548	20339
Total Revenues	538428	759419	853614	224454	217769
Total Cost	529481	749078	841634	236044	197388

Balance Sheet and Profit and Loss Statement of Kapitól a.s.

BALANCE SHEET (kCZK)		2009	2010	2011	2012	2013
	ASSETS	410969	523410	565486	541182	446012
A.	Receivables for subscribed registered capital	0	0	0	0	0
B.	Fixed Assets	240638	227842	222930	209575	198672
B.I.	Intangible fixed assets	12609	9981	10588	7856	7647
1.	Incorporation expenses	0	0	0	0	0
2.	Research and development	0	0	0	0	0
3.	Software	11564	9052	10054	7691	7280
4.	Royalties	1045	687	328	0	0
5.	Goodwill	0	0	0	0	0
6.	Other intangible assets	0	0	206	165	125
7.	Intangible fixed assets under construction	0	242	0	0	242
8.	Advance payments for intangible fixed assets	0	0	0	0	0
B.II.	Tangible fixed assets	228029	217861	212342	201719	191025
1.	Land	40969	40969	40969	40969	40969
2.	Buildings, halls and structures	175513	166182	167043	157101	147159
3.	Property, plant and equipment	2476	1639	4130	3449	2697
4.	Cultivated areas	0	0	0	0	0
6.	Other tangible fixed assets	200	200	200	200	200
7.	Tangible fixed assets under construction	541	541	0	0	0
8.	Advanced payments for tan. fixed assets	8330	8330	0	0	0
B.III.	Long-term investments	0	0	0	0	0
1.	Investments in group undertakings	0	0	0	0	0
2.	Investments in associated companies	0	0	0	0	0
3.	Other long-term securities and ownership interests	0	0	0	0	0
4.	Intercompany loans	0	0	0	0	0
5.	Other long-term investments	0	0	0	0	0
6.	Long-term investments (provisional value)	0	0	0	0	0
7.	Advanced payments for long-term investments	0	0	0	0	0
C.	Current assets	170123	295375	342228	331440	247084
C.I.	Inventories	566	198	126	104	126
1.	Raw materials	566	198	126	104	126
2.	Work in progress and semi-finished products	0	0	0	0	0
3.	Finished goods	0	0	0	0	0
4.	Livestock	0	0	0	0	0

5.	Goods for resale	0	0	0	0	0
6.	Advance payments for inventory	0	0	0	0	0
C.II.	Long-term receivables	4785	12101	14070	14443	16393
1.	Trade receivables	0	0	0	0	0
2.	Receivables from group undertakings	0	0	0	0	0
3.	Receivables from associated companies	0	0	0	0	0
4.	Receivables from shareholders and alliance partners	0	0	0	0	0
5.	Estimated receivables	19	19	19	18	18
6.	Other receivables	0	0	0	0	0
7.	Accruals	0	0	0	0	0
8.	Deferred tax assets	4767	12082	14051	14425	16375
C.III.	Short-term receivables	123027	153257	159331	222427	137774
1	Trade receivables	19745	27032	19833	18699	16199
2	Receivables from group undertakings	0	0	0	0	0
3	Receivables from associated companies	0	0	0	0	0
4	Receivables from shareholders and alliance partners	0	0	0	0	0
5	Social security and health insurance	0	0	0	0	0
6	Tax receivables and state subsidies receivable	3255	0	1898	5087	4558
7	Other advances paid	4056	3618	4599	30687	15996
8	Estimated receivables	34262	61275	71720	106355	59194
9	Other receivables	61699	61332	61281	61599	41827
C.IV.	Short-term financial assets	41744	129819	168701	94446	92791
1.	Cash	328	405	60	376	406
2.	Bank accounts	33257	129414	168641	94090	92385
3.	Short-term securities and ownership interests	0	0	0	0	0
4.	Short-term investments	8159	0	0	0	0
D.I.	Accruals and deferrals	208	193	328	167	256
1.	Prepaid expenses	208	193	328	167	256
2.	Complex prepaid expenses	0	0	0	0	0
3.	Accrued revenue	0	0	0	0	0
	BALANCE SHEET (kCZK)	2009	2010	2011	2012	2013
		410969	523410	565486	541182	446012
A.	Equity	231151	231573	234226	169390	106187
A.I.	Registered capital	20000	20000	20000	20000	20000
1.	Registered capital	20000	20000	20000	20000	20000
2.	Own shares held	0	0	0	0	0
3.	Changes in registered capital	0	0	0	0	0
A.II.	Capital contributions	0	0	0	0	0
1.	Share premium	0	0	0	0	0
2.	Other capital contributions	0	0	0	0	0

3.	Revaluation of assets and liabilities	0	0	0	0	0
4.	Revaluation reserve on transformations	0	0	0	0	0
5.	Differences on transformation	0	0	0	0	0
A.III.	Reserve funds	4133	4135	4055	4693	4994
1.	Statutory reserve	4000	4000	4000	4000	4000
2.	Statutory and other reserves	133	135	55	693	994
A.IV.	Retained earnings	199050	199050	199050	134050	74050
1.	Retained profits	199050	199050	199050	134050	74050
2.	Accumulated losses	0	0	0	0	0
A.V.	Profit (loss) for current period	7968	8388	11121	10647	7143
B.	Liabilities	179818	291837	331260	371792	339825
B.I.	Provisions	58948	98113	107637	108605	117729
1.	Tax-deductible provisions	0	0	0	0	0
2.	Provision for pensions and other similar payables	0	0	0	0	0
3.	Income tax provision	0	0	0	0	0
4.	Non-deductible provisions	58948	98113	107637	108605	117729
B.II.	Long-term liabilities	47630	54430	70252	78378	63453
1.	Trade payables	0	0	0	0	0
2.	Liabilities to group undertakings	0	0	0	0	0
3.	Liabilities to associated companies	0	0	0	0	0
4.	Liabilities to shareholders and alliance partner	0	0	0	0	0
5.	Long-term advances received	0	0	0	0	0
6.	Debentures and bonds issued	0	0	0	0	0
7.	Long-term bills of exchange payable	0	0	0	0	0
8.	Estimated payable	500	500	980	980	0
9.	Other long-term payable	47130	53930	69272	77398	63453
10.	Deferred tax liability	0	0	0	0	0
B.III.	Short-term liabilities	73240	139294	153371	184809	158643
1.	Trade payables	26891	54951	59675	49616	48974
2.	Liabilities to group undertakings	0	0	0	0	0
3.	Liabilities to associated companies	0	0	0	0	0
4.	Liabilities to shareholders and alliance partner	0	0	0	0	0
5.	Payables to employees	250	250	388	453	728
6.	Payables to social security and health insurance	380	708	698	702	2051
7.	Tax liabilities	190	6832	381	366	1410
8.	Short-term advances received	0	0	0	0	0
9.	Debentures and bonds issued	0	0	0	0	0
10.	Estimated payables	34596	64836	73843	115377	90030
11.	Other payables	10804	11717	18386	18295	15450
B.IV.	Bank loans and overdrafts	0	0	0	0	0
1.	Long-term bank loans	0	0	0	0	0

2.	Short-term bank loans	0	0	0	0	0
3.	Short-term financial liability	0	0	0	0	0
C.	Accrual and deferrals	0	0	0	0	0
1.	Accrued expenses	0	0	0	0	0
2.	Deferred revenues	0	0	0	0	0
Profit and loss Account		2009	2010	2011	2012	2013
	Revenue from goods	62	0	0	0	0
	Cost of goods sold	62	0	0	0	0
	Gross profit	0	0	0	0	0
	Revenue from production	475294	696251	790056	762718	597448
	Revenue from own products and services	475294	696251	790056	762718	597448
	Change in inventory of own production	0	0	0	0	0
	Own work capitalized	0	0	0	0	0
	Cost of sales	424962	606621	725191	709560	536301
	Materials and consumables	8100	8731	15739	10121	14488
	Services	416862	597890	709452	699439	521813
	Added value	50332	89630	64865	53158	61147
	Personnel expenses	12369	18968	21032	21858	23380
	Wages and salaries	8694	10313	11830	12432	13932
	Remuneration of board members	345	4752	4752	4752	3002
	Social security and health insurance expenses	3084	3642	4165	4388	6120
	Social expenses	246	261	285	286	326
	Taxes and charges	146	346	531	472	877
	Depreciation of intangible and tangible fixed assets	15267	17295	18244	17820	16595
	Proceeds from disposals of fixed assets and raw material	135	0	435	0	0
	Proceeds from disposals of fixed assets	135	0	435	0	0
	Proceeds from disposals of raw material	0	0	0	0	0
	Net book value of fixed assets and raw material sold	0	0	0	0	0
	Net book value of fixed assets sold	0	0	0	0	0
	Raw material sold	0	0	0	0	0
	Change in provisions and adjustments relating to operating activity and change complex prepaid expenses	9916	42372	11944	2032	11501
	Other operating revenues	1876	2293	2299	2790	2491
	Other operating expenses	4229	1428	2148	749	1564
	Adjustments to operating revenues	0	0	0	0	0
	Adjustments to operating expenses	0	0	0	0	0
	Operating profit (loss)	10416	11514	13700	13017	9721
	Proceeds from sale of securities and ownership interests	0	0	0	0	0
	Securities and ownership interests sold	0	0	0	0	0

Revenue from long-term investments	0	0	0	0	0
Revenue from intercompany securities and ownership interests	0	0	0	0	0
Revenue from other long-term securities and ownership interests	0	0	0	0	0
Revenue from other long-term investments	0	0	0	0	0
Revenue form short-term financial investments	0	0	0	0	0
Financial assets expenses	0	0	0	0	0
Revenue from revaluation of securities and derivates	0	0	0	0	0
Expenses for revaluation of securities and derivates	0	0	0	0	0
Change in provisions and adjustments relating to financial activity	0	0	0	0	0
Interest revenue	598	765	1258	553	39
Interest expense	248	150	194	161	37
Other financial revenue	61932	61283	61286	61197	100601
Other financial expenses	60813	60725	60630	60478	100501
Adjustments to financial revenues	0	0	0	0	0
Adjustments to financial expenses	0	0	0	0	0
Profit (loss) from financial operations	1469	1173	1720	1111	102
Income tax on ordinary profit (loss)	3917	4299	4299	3481	2680
- current	4728	11614	6268	3854	4630
- deferred	-811	-7315	-1969	-373	-1950
Profit (loss) on ordinary activities after taxation	7968	8388	11121	10647	7143
Extraordinary revenue	0	0	0	0	0
Extraordinary expenses	0	0	0	0	0
Income tax on extraordinary profit (loss)	0	0	0	0	0
- current	0	0	0	0	0
- deferred	0	0	0	0	0
Transfer of profit or loss to partners	0	0	0	0	0
Extraordinary profit (loss)	0	0	0	0	0
Profit (loss) for accounting period	7968	8388	11121	10647	7143
Profit (loss) for accounting period before tax	11865	12687	15420	14128	9823
Total Revenues	538428	759419	853614	826147	700477
Total Cost	529481	749078	841634	814241	690858