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*An Association of  
Independent Accounting Firms*



EUROPE, MIDDLE EAST & AFRICA  
**DOING BUSINESS  
IN CZECH REPUBLIC**

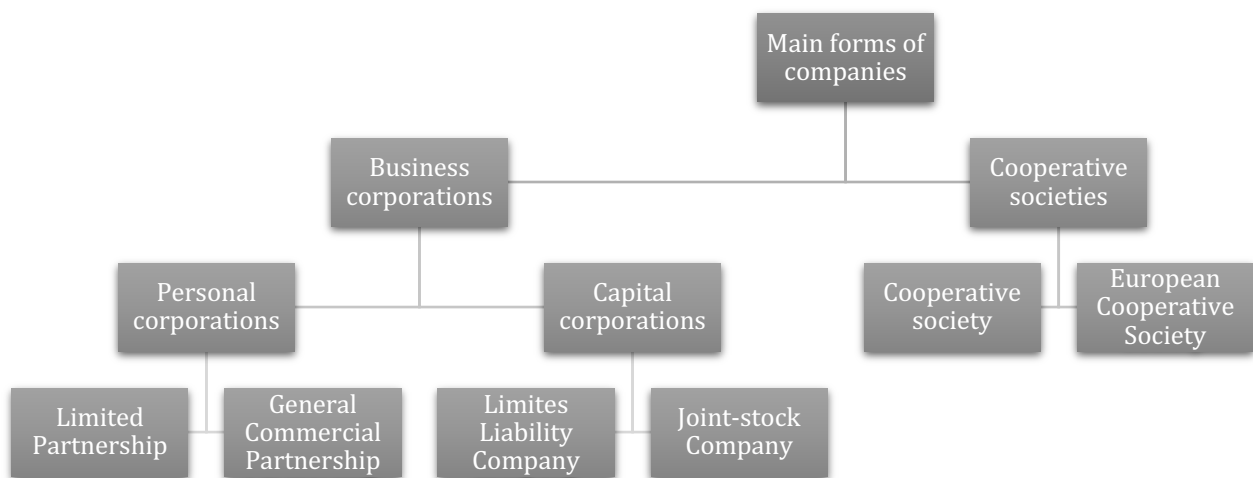


# 1 COMPANY INFORMATION IN THE CZECH REPUBLIC

Starting, running and closing the business involves many steps which are important for the implementation of individual activities. In the Czech Republic it is possible to do business as a natural or legal person. In this part of the document we describe do business only in form as a legal person.

## 1.1 MAIN FORMS OF COMPANY IN THE CZECH REPUBLIC

In the Czech Republic there are business corporations and cooperative societies.



Business corporations are divided into two groups which are personal corporations and capital corporations. Personal corporations are limited partnerships (komanditní společnost) and general commercial partnerships (veřejná obchodní společnost). Capital corporations are limited liability company (společnost s ručením omezeným) and joint-stock company (akciová společnost).

In Czech Republic it is also possible to do business as a European company, European Economic Interest Grouping and European Cooperative Society.

### 1.1.1 ESTABLISHMENT OF A BUSINESS CORPORATION

The establishment of the business corporation takes place in two stages: founding and establishment of the company. Business corporations do not have a legal personality between the founding and the establishment of the corporation.

#### *The founding of the company*

##### 1. Memorandum of association

The memorandum of association has to be signed by all founder. The memorandum of association is in the form of a public document – a notarial notation which has to meet certain requirements.

##### 2. Payment of deposits and determine the deposit administrator

A deposit is a monetary expression of the value of the subject of the deposit to the capital. The deposit can be cash (which is deposited into a bank account) and non-cash. Due to the fact that the company has no legal personality, cannot acquire assets, so they must specify the administrator of the deposit.

### 3. Obtaining a business license

The company must obtain a business license (trade license or similar) before its establishment.

### 4. Business form

Business company is name under which the entrepreneur is registered in the commercial register. An addition indicating the legal form is added after each company name:

|                                    |                               |               |
|------------------------------------|-------------------------------|---------------|
| – A limited partnership            | komanditní společnost         | <b>k.s.</b>   |
| – A general commercial partnership | veřejná obchodní společnost   | <b>v.o.s.</b> |
| – A limited liability company      | společnost s ručením omezeným | <b>s.r.o.</b> |
| – A joint-stock company            | akciová společnost            | <b>a.s.</b>   |

### 5. Headquarters

In the memorandum of association, it is obligatory to indicate the municipality headquarters. Complete address must be included in the Commercial register.

#### ***Establishment of the company***

The company is established on the day it is registered in the Commercial Register. Since that day the company is a legal entity and is represented by statutory authority or agent. Entry in the Commercial Register is possible by direct notary notation - notary registers the company in Commercial Register.

Since the day when the company is registered in Commercial Register = establishment of the company, it must register with:

- Social security institutions within 8 days (if having employees)
- Health insurance company within 8 days (if having employees)
- Tax authority within 15 days

## 1.2 SPECIFIC TAX CONCERNS RELATED TO ESTABLISHING A COMPANY

There has been a duty to register taxes since the company was established. Tax subject has a duty to apply for individual taxes. It means primarily income tax, VAT and road tax.

The income taxpayer is obliged to apply for a corporate income tax registration within 15 days. If the legal entity has some employee, it must apply for a personal income tax registration within 8 days.

In Czech Republic the legal entity can become payer or identified person. The VAT registration can be compulsory or voluntary in both cases. Compulsory VAT registration is where the legal entity exceeds the turnover of CZK 1 mil for a period of 12 months immediately following. A legal entity must apply for VAT registration within 15 days of the last day of the month in which the turnover was exceeded. The legal entity with the registered office or establishment in Czech Republic, who carries out or will carry out the fulfilment with right to deduction, it can apply for VAT registration voluntarily.

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If the legal entity buy or own some real estate, it must pay real estate acquisition tax and real estate tax.

## 1.3 LEGAL ISSUE RELATED TO ESTABLISHING A COMPANY

- ✓ General Commercial Partnership – unlimited partnership (v.o.s.)

It is a company with at least two persons participating in its business activities or in the management of its assets and being jointly and severally liable for its debts. Generally, there is no minimum capital requirement. However, during the memorandum of association the contribution obligation may be set.



The table shows the basic characteristics of a general public partnership.

|  |   |
|--|---|
| The lowest number of partners                      | Two natural or legal persons  |
| The highest number of partners                     | Unlimited   |
| Minimum registered capital                         | 0 CZK   |
| The lowest possible contribution                   | Not set   |
| The highest possible contribution                  | Unlimited   |
| Scope of contribution at the establishment         | According to the memorandum of association  |
| Deadline for paying off the contribution           | According to the memorandum of association, or else without undue delay   |
| Number of votes per share                          | Each partner has one vote (different number of votes can be specified in the memorandum of association)   |
| Liability of partners for the company's obligation | Unlimited   |
| Scope of business                                  | The business, managing its own assets   |
| Internal structure system                          | Supreme body – all partners, statutory body – all partners, unless the memorandum of association specifies that only some or only one of the partners are members of the statutory body |
| Founding document                                  | Memorandum of association in written form with certified signatures   |

✓ Limited Partnership (k.s.):

A limited partnership is a company where at least one member has limited liability and at least one member has unlimited liability for the company's debts.

Limited partnership is established by a memorandum of association (must be concluded in written form with certified signatures) between at least two persons. The first is a general partner (komplementář), whose liability is unlimited, and a special partner (komanditista), whose liability is limited.

Only special partners are obliged to contribution. General partners can contribute as well, but such an obligation must be specified in the memorandum of association. Also there is a possibility to modify the statutory default of the liability of special partners for the company's obligations by specifying a limited-liability amount (komanditní suma).

|  |   |
|--|---|
| The lowest number of members               | Two   |
| The highest number of members              | Unlimited   |
| Minimum registered capital                 | 0 CZK   |
| The lowest possible contribution           | Not set   |
| The highest possible contribution          | Unlimited   |
| Scope of contribution at the establishment | According to the memorandum of association  |
| Deadline for paying off the contribution   | According to the memorandum of association, or else without undue delay                                 |
| Number of votes per share                  | Each partner has one vote (different number of votes can be specified in the memorandum of association) |



|  |  |
|--|--|
| Liability of partners for the company's obligation | General partner's liability is unlimited, limited partners is liable up to the amount of his or her unpaid contribution, pursuant to the record in the Commercial Register, or up to the limited-liability amount if specified in the memorandum of association (both types of members are liable jointly and severally) |
| Scope of business                                  | The business, managing its own assets  |
| Internal structure system                          | Supreme body – all partners, statutory body – all general partners, unless the memorandum of association specifies that only some or only one of the general partners are members of the statutory body  |
| Founding document                                  | Memorandum of association in written form with certified signatures  |

✓ Limited-liability company (s.r.o.):

A limited liability company is commonly used only for small and medium-sized businesses. It may be established either by means of founder's deed by one entity (whether an individual or legal entity) or a memorandum of association concluded by several entities or individuals. Such founder's deed or memorandum of association must be executed in the form of a notarial deed.

The registered capital of a company is composed of the contributions made by the shareholders and the minimum contribution of each shareholder to the registered capital is 1 CZK.

However, in the event of such a low contribution, the risk of insolvency (and related consequences for executive directors and shareholders) should be considered. Nonmonetary contribution, the risk of insolvency (and related consequences for executive directors and shareholders) should be considered. Nonmonetary contributions must be fully settled before the company's registration in the Commercial Register. The founder's deed or memorandum of association must specify the non-monetary contribution and at least 30 % of subscribed monetary contributions must be paid up before the registration of the company in the Commercial Register.

The ownership interest represents the shareholder's participation in the company and the rights and duties derived from such participation. The size of the ownership interest is basically determined by the ratio of a particular shareholder's investment contribution to the company's registered capital.

A limited liability company may have more than one type of ownership interest, to which different rights and obligations attach. A shareholder may hold more than one ownership interest (provided that the founder's deed or the memorandum of association allows it).

|  |   |
|--|---|
| The lowest number of founders              | One natural or legal person   |
| The highest number of partners             | Unlimited   |
| Minimum registered capital                 | 1 CZK   |
| The lowest possible contribution           | 1 CZK   |
| The highest possible contribution          | Unlimited   |
| Scope of contribution at the establishment | 30% cash contribution and 100% in-kind contribution   |
| Deadline for paying off the contribution   | Determined by the memorandum of association, no later than 5 years from the formation of the company or the assumption of the investment obligation |
| Number of votes per share                  | 1 CZK has 1 vote (the memorandum of association may specify otherwise)  |



|  |  |
|--|--|
| Liability of partners for the company's obligation | Jointly and severally up to the amount of unfulfilled investment obligations according to the status registered in Commercial Register when summoned for payment by a creditor |
| Scope of business                                  | The business, it can be founded for other purposes   |
| Internal structure system                          | General Meeting, statutory body – directors (executives), supervisory board (optional), others according to the partnership agreement  |
| Founding document                                  | Memorandum of association or deed of foundation in form of an authentic instrument   |

The corporate governance of a limited liability company is simpler than that of a joint stock company. A limited liability company does not have a board of directors. Its executive body is made up of one or more executive directors. The law does not restrict their number, but their number must be stipulated in the founder's deed or the memorandum of association. The executive director is appointed by the general meeting (the supreme body of the company) or by the sole shareholder exercising the powers of the general meeting. Each executive director represents the company independently, unless the founder's deed or the memorandum of association stipulate otherwise.

✓ Joint-stock company (a.s.)

A joint-stock company is usually used for large companies.

It is established by articles of association by one or more shareholder (whether individuals or legal entities). The articles of association must be executed in the form of a notarial deed. A joint-stock company can issue either bearer or registered shares in the form of either certificated or book-entered shares. As of 1<sup>st</sup> January 2014, certificated bearer shares are no longer allowed and existing certificated bearer shares must be either immobilised (physically deposited) in a bank or exchanged for book-entered shares.

The transferability of registered shares may be restricted (e.g. by requiring that the general meeting approve share transfers) but not excluded by articles of association. The transferability of bearer shares may not be restricted. Registered certificated shares are transferred by means of, an oral/written agreement, an endorsement and a hand-over of the shares.

Book entered shares are transferred by virtue of the registration of the new owner with the Central Securities Depository. Minimum registered capital is 2, 000, 000 CZK or 80, 000 EUR for companies which are allowed by a special law to keep their accounts in EUR.

At least 30% of the registered capital must be paid up before the application for the registration of the company in the Commercial Register is filed. The executive body of a joint-stock company is the board of directors. Members of the board of directors are elected and recalled by the general meeting (or by the supervisory board if the articles of association so stipulate). The board of directors decides on all matters that are not reserved for the general meeting or the supervisory board. A joint-stock company must establish a supervisory board, which monitors the activities of the board of directors and the operations of the joint-stock company. If a company has more than 500 employees, one third of the members of the supervisory board must be elected by employees. This obligation was introduced in January 2017 and existing companies must comply with this obligation by January 2019.

Alternatively, instead of a board of directors and a supervisory board, a joint-stock company can have an administrative board and a single director. The choice of the corporate bodies structure (i. e. either a board of directors and a supervisory board, or an administrative board and a director) must be stipulated in the articles of association. If the articles of association so stipulated, the administrative board can have only one member who can at the same time perform the office of a director.

|  |  |
|--|--|
| The lowest number of shareholders                      | One natural or legal person  |
| The highest number of shareholder                      | Unlimited  |
| Minimum registered capital                             | 2, 000, 000 CZK or 80, 000 EUR   |
| The lowest possible contribution                       | Such that the sum is at least 2, 000, 000 CZK  |
| The highest possible contribution                      | Unlimited  |
| Scope of contribution at the establishment             | 30% of the nominal or book value of the subscribed shares and any share premium  |
| Deadline for paying off the contribution               | Determined by the statutes, no later than the filing of the application for incorporation to the Commercial Register   |
| Number of votes per share                              | Votes attached to shares (the same number of votes for shares with the same nominal value)   |
| Liability of share-owners for the company's obligation | Not liable   |
| Scope of business                                      | The business, it can be founded for other purposes   |
| Internal structure system                              | Monistic system: <ul style="list-style-type: none"> <li>General meeting, statutory body – Statutory Manager, Administrative Board</li> </ul> Dualistic system: <ul style="list-style-type: none"> <li>General meeting, statutory body – Board of Directors, Supervisory Board, others according to the statutes</li> </ul> |
| Founding document                                      | Articles of Association  |

## 1.4 CULTURAL CONCERNS RELATED TO ESTABLISHING A COMPANY

In the Czech Republic is steady economic growth that will continue in the next year. This growth is caused primarily by domestic demand – household consumption and strong export.

Moody's Investors Service, which evaluates the creditworthiness increases for the Czech Republic to Aa3 credit rating mark – a stable outlook. At the same time, this society is talking about the unresolved issue of the aging populations and that the budget structure reduces resilience to the future possible cooling of the economy.

## 1.5 OTHER COUNTRY-SPECIFIC ISSUE RELATED TO ESTABLISHING A COMPANY

### *Opening of a bank account*

Before registering in the Commercial Register, the founders must pay the monetary contributions into a special bank account opened specifically for this purpose. The bank will not allow the company (or anybody else) to use the money deposited in such bank account before registration of the company in the Commercial Register, unless the money is to be used for the payment of establishment-related costs. The special bank account will be opened on the basis of an agreement concluded between the bank and the contributions administrator of the company.



For practical reasons, it is worth noting that the contributions administrator should visit the bank personally to open the account, which might be problematic for foreign persons. However, some banks allow the special account to be opened on the basis of power of attorney granted by the contributions administrator (whose signature must generally be verified by a notary).

#### *Investment opportunity*

Investors who place or expand their investments in the Czech Republic can receive support in the form of investment incentives (based on the Act No. 72/200 Coll.). CzechInvest is the only organization in the Czech Republic with which investors can register their applications for investment incentives.



## 2 PERMANENT ESTABLISHMENT IN THE CZECH REPUBLIC

### 2.1 DEFINITION OF PERMANENT ESTABLISHMENT

Permanent establishment is defined in the Czech law as a place to carry out taxpayer activities in the Czech Republic. It is for example workshop, office, place for extraction of natural resources etc.

The building site may also be the permanent establishment. It is a place to carry out building assembly work and providing activities and services by taxpayers or employees. The building site is the permanent establishment, if the duration exceeds 6 months in any 12-months period.

According to the Czech VAT law, an establishment means the branch of a taxable person that can deliver goods or provide services because it is sufficiently permanent and has appropriate personnel and technical resources. The establishment must be registered for VAT in the Czech Republic. The method of taxation of a permanent establishment is either in the same manner as by Czech companies.

A branch office of a foreign company is not a Czech legal entity, but functions as the representative of a foreign company and incurs obligations on the foreign company's behalf. Branch office must fully list their business activities on their application for registration in the Commercial Register, as they are only allowed to engage in the business activities listed. The branch office must have an appointed director who is entitled to act on behalf of the foreign company as regards the branch office. He / She must be registered in the Commercial Register.

### 2.2 ACCOUNTING OBLIGATIONS

Taxes and tax obligations are associated with accounting. The aim of accounting is true and fair view that provides users information for their financial decisions and information about property and economic result. With accounting it is possible to predict the cash flow.

The Accounting Act define four accounting entities and their criteria:

- Micro accounting entity
- Small accounting entity
- Medium accounting entity
- Large accounting entity

| Accounting entity | Net assets                  | Annual turnover               | Average number of employees |
|-------------------|-----------------------------|-------------------------------|-----------------------------|
| <b>Micro</b>      | ≤ 9 million                 | ≤ 18 million                  | ≤ 10 million                |
| <b>Small</b>      | > 9 million ≤ 100 million   | > 18 million ≤ 200 million    | > 10 million ≤ 50 million   |
| <b>Medium</b>     | > 100 million ≤ 500 million | > 200 million ≤ 1 000 million | > 50 million ≤ 250 million  |
| <b>Large</b>      | > 500 million               | > 1 000 million               | > 250 million               |

Micro, small, medium and large accounting entities are those that meet at least two of the above criteria. If they exceed or ceases at least 2 thresholds value in 2 accounting periods, they change the category of accounting entity next accounting period.

The Accounting Act define what the financial statements consist of:

- Balance Sheet
- Income Statement
- Cashflow statement
- Statements of changes in equity

- Annex to Final Financial Statements

Every accounting entity compile balance sheet, income statement and annex to final financial statements. Micro and small accounting entities are not required to compile cash flow statement and statements of changes in equity.

Accounting records must be kept in the Czech language and in Czech crowns.

The Financial Statements must be verified by auditor if accounting entity is:

- Large
- Medium
- Small in case joint-stock entity or trust fund and for last 2 accounting period reach or exceed at least 1 criterion:
  - Total net assets 40 million CZK
  - Net turnover 80 million CZK
  - Average number of employees 50
- Other small accounting entity must have the financial statements verified by auditor if they reach or exceed at least 2 criterions

The controlling entity is obliged to prepare consolidated financial statements in case:

- Small group of accounting entities which, on consolidated basis, do not exceed at least 2 threshold value:
  - Net assets 100 million
  - Turnover 200 million
  - 50 employees
- Medium group of accounting entities which, on consolidated basis, do not exceed at least 2 threshold value:
  - Net assets 500 million
  - Turnover 1,000 million
  - 250 employees
- Large group of accounting entity which, on consolidated basis, exceed at least 2 threshold value for medium group of accounting entities

## 2.3 TAX OBLIGATIONS

In the Czech Republic the tax system is divided into two groups of taxes:

- Direct taxes
- Indirect taxes

Direct taxes are divided into:

- Income tax
  - Personal income tax
  - Corporate income tax
- Property tax
  - Real estate tax
  - Real estate acquisition tax
  - Road tax

Indirect taxes are divided into:

- Selective taxes
  - Consumption tax
- Universal taxes
  - Value-added tax
- Ecological taxes



- Electricity tax
- Tax on natural gas
- Solid fuel tax

The main taxes that apply to almost all entities are income taxes and value-added tax.

Personal income tax is formed from super-gross tax base which consists of the tax base, social security contribution and health insurance contributions paid by the employer. The rate is 15 % which is the same for wage earners and self-employed people. Another 7 % of the tax base is in part that is more than 48 times the average wage – solidarity income tax. In addition, personal income tax include many types of tax deductions and tax credits.

Social security securities and health insurance associate with personal income tax. Both contributions are paid by employers and employees.

Corporate income tax is formed from tax base that is based on accounting economic result. It is the difference between benefits and costs. There is a lot of types of the costs that are tax deductible and non-deductible – they decrease/increase tax base.

Value-added tax is paid by legal and natural person that exceed the turnover with taxable please in CZ on level of 1,000,000 CZK in 12 continuous months. The base rate of this tax is 21 %, first reduce rate is 15 % and second reduce rate is 10 %.

Each legal entity has a data mailbox, which is an electronic storage space. It is automatically set up for each legal entity on the basis of its registration in the Commercial Register. The system is operated by the state and its purpose to enable the official electronic delivery of documents, in particular from the public authorities to the owners such the data mailboxes; it is also possible to electronically communicate with the public authorities via the data mailbox. It is vital for a company to log in to its data mailbox on a regular basis as a message (official document) is deemed to have been delivered to it after the expiry of 10 days (starting from the day on which such message was placed in the data mailbox by the relevant public authority).

## 3 HOW TO HIRE MY FIRST EMPLOYEE IN CZECH REPUBLIC

If you decide to hire first employee in the Czech Republic, you must become (except the signature of written employment contract) familiar with the relevant obligations.

### 1) Registration of a new employer to register the Social Security Administration

Within 8 days from employ first employee, the employer must register on the Social Security Administration. The form is very simple – employer fills in only basic information about himself. In case of some changes, the employer must report it within 8 days.

After the employer is registered, he receives a variable symbol that is used to send payments of social security contributions.

### 2) Registration of a new employer with the relevant health insurance company

When employer employ first employee, employer must register his employee with the health insurance company where this employee is registered. Employer must register every other employee with the relevant health insurance company.

### 3) Employee registration for the Czech Social Security Administration

Within 8 days from onset of employee must be register to the Czech Social Security Administration. The problem is that it is not possible to meet a deadline 8 days when you are registering your first employee. First, the employer has to register and waits for the variable symbol and this waiting period is longer than 8 days.

### 4) Employee registration for the relevant health insurance company

All health insurance company has the similar form of application “collective notification of the employer”.

### 5) Injury insurance

This insurance is compulsory for every employer. It is insurance against damage in case of work injury or occupational disease.

## 3.1 TYPES OF EMPLOYMENT CONTRACTS AND AGREEMENTS

There are many types of employment contracts and agreements in the Czech Republic:

- Employment contracts for a definite and indefinite period
- Work performance contract (Dohoda o provedení práce)
- Agreement to perform work (Dohoda o pracovní činnosti)

### 3.1.1 EMPLOYMENT CONTRACTS FOR A DEFINITE AND INDEFINITE PERIOD

Each employment contract must contain 3 essentials:

- Type of work that you will carry out
- Site of performance of work
- Day of the commencement of the employment

If the contract does not have these 3 essentials, then it is invalid.

An employment contract can also contain:

- The trial period,
- Information duty,
- Salary.



The amount of earnings can be negotiated directly in the contract or wage assessment.

The employment contract for a definite period can be concluded for a maximum of 3 years and can be extended for a maximum of three times.

The employment contract of indefinite period are often negotiated two-month period.

In both employment contracts can be negotiated length of leave or time trial.

### **3.1.2 WORK PERFORMANCE CONTRACT**

Agreement to complete a job can be concluded only in such a case that the amount of the work does not exceed 300 hours in a calendar year. If employee concludes another Agreement to complete a job with the same employer, the overall hours per year are counted together. On the other hand, If employee wants to conclude another Agreement to complete job with a different employer, employee have the maximum of 300 hours per calendar year at your disposal all over again.

If the monthly remuneration does not exceed 10 000 CZK, employee pays only tax with 15 % tax rate without social security and health insurance contribution.

### **3.1.3 AGREEMENT TO PERFORM WORK**

If the amount of work does not exceed 20 hours per month and the monthly remuneration does not exceed 2, 999 CZK, it is not obligatory to pay social security and health insurance contributions.

## **3.2 CAN SOMEBODY DO BUSINESS FOR ME AND NOT BE AN EMPLOYEE?**

In the Czech Republic exist one more possibility of doing business – sole proprietor or sole-trader.

He or she is a natural person who has income from carrying out a business and / or self-employment (freelancer or entrepreneur). The sole proprietor may be registered with the Commercial Court, he/she is liable without limitation, and trades on his / her own full name. He or she must be 18 years of age and have a clean criminal record. The annual accounting records of the company may be kept using either simple or accrual accounting. Sole proprietors do not need to file accounts with the commercial court 's document repository, nor register for a databox for e-communication with the government unless they choose to do so.

Taxation of sole traders and sole proprietors is more friendly comparing to the taxation of employees.

# 4 HOW TO READ FINANCIAL STATEMENTS IN CZECH REPUBLIC?

## 1. Rozvaha ke dni 31. prosince 2019

## Balance sheet as at 31.12.2019

| <b>AKTIVA</b>  | <b>ASSETS</b>  |
|--|--|
| <b>A. POHLEDÁVKY ZA UPSANÝ ZÁKLADNÍ KAPITÁL</b>  | <b>RECEIVABLES FROM SUBSCRIBED CAPITAL</b>   |
| <b>B. STÁLÁ AKTIVA</b>   | <b>FIXED ASSETS</b>  |
| <b>B. I. DLOUHODOBÝ NEHMOTNÝ MAJETEK</b>   | <b>INTANGIBLE FIXED ASSETS</b>   |
| B. I. 1 NEHMOTNÉ VÝSLEDKY VÝVOJE   | INTANGIBLE RESULTS OF DEVELOPMENT  |
| 2 OCENITELNÁ PRÁVA   | VALUABLE RIGHTS  |
| 2. 1 SOFTWARE  | SOFTWARE   |
| 2. 2 OSTATNÍ OCENITELNÁ PRÁVA  | OTHER VALUABLE RIGHTS  |
| 3 GOODWILL   | GOODWILL   |
| 4 OSTATNÍ DLOUHODOBÝ NEHMOTNÝ MAJETEK  | OTHER INTANGIBLE FIXED ASSETS  |
| 5 POSKYTNUTÉ ZÁLOHY NA DLOUHODOBÝ NEHMOTNÝ MAJETEK A NEDOKONČENÝ DLOUHODOBÝ NEHMOTNÝ MAJETEK | ADVANCE PAYMENTS FOR INTANGIBLE FIXED ASSETS AND INTANGIBLE FIXED ASSETS IN PROGRESS |
| 5. 1 POSKYTNUTÉ ZÁLOHY NA DLOUHODOBÝ NEHMOTNÝ MAJETEK  | ADVANCE PAYMENTS INTANGIBLE FIXED ASSETS   |
| 5. 2 NEDOKONČENÝ DLOUHODOBÝ NEHMOTNÝ MAJETEK   | INTANGIBLE FIXED ASSETS IN PROGRESS  |
| <b>B. II. DLOUHODOBÝ HMOTNÝ MAJETEK</b>  | <b>TANGIBLE FIXED ASSETS</b>   |
| B. II. 1 POZEMKY A STAVBY  | LANDS AND BUILDINGS  |
| 1. 1 POZEMKY   | LANDS  |
| 1. 2 STAVBY  | BUILDINGS  |
| 2 HMOTNÉ MOVITÉ VĚCI A JEJICH SOUBORY  | FIXED MOVABLES AND THE COLLECTIONS OF FIXED MOVABLES                                 |
| 3 OCEŇOVACÍ ROZDÍL K NABYTÉMU MAJETKU  | VALUATION ADJUSTMENT TO ACQUIRED ASSETS  |
| 4 OSTATNÍ DLOUHODOBÝ HMOTNÝ MAJETEK  | OTHER TANGIBLE FIXED ASSETS  |
| 4. 1 PĚSTITELSKÉ CELKY TRVALÝCH POROSTŮ  | PERENNIAL CORPS  |
| 4. 2 DOSPĚLÁ ZVÍŘATA A JEJICH SKUPINY  | FULL-GROWN ANIMALS AND GROUPS THEREOF  |
| 4. 3 JINÝ DLOUHODOBÝ HMOTNÝ MAJETEK  | OTHER TANGIBLE FIXED ASSETS  |
| 5 POSKYTNUTÉ ZÁLOHY NA DLOUHODOBÝ HMOTNÝ MAJETEK A NEDOKONČENÝ DLOUHODOBÝ HMOTNÝ MAJETEK     | ADVANCE PAYMENTS FOR TANGIBLE FIXED ASSETS AND TANGIBLE FIXED ASSETS IN PROGRESS     |
| 5. 1 POSKYTNUTÉ ZÁLOHY NA DLOUHODOBÝ HMOTNÝ MAJETEK  | ADVANCE PAYMENTS FOR TANGIBLE FIXED ASSETS   |
| 5. 2 NEDOKONČENÝ DLOUHODOBÝ HMOTNÝ MAJETEK   | TANGIBLE FIXED ASSETS  |
| <b>B. III. DLOUHODOBÝ FINANČNÍ MAJETEK</b>   | <b>LONG-TERM FINANCIAL ASSETS</b>  |
| B. III. 1 PODÍLY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA  | SHARES – CONTROLLED OR CONTROLLING ENTITY  |
| 2 ZÁPŮJČKY A ÚVĚRY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA  | LOANS AND CREDITS – CONTROLLED OR CONTROLLING PERSON                                 |
| 3 PODÍLY – PODSTATNÝ VLIV  | SHARES – SIGNIFICANT INFLUENCE   |
| 4 ZÁPŮJČKY A ÚVĚRY – PODSTATNÝ VLIV  | LOANS AND CREDITS – SIGNIFICANT INFLUENCE  |
| 5 OSTATNÍ DLOUHODOBÉ CENNÉ PAPIRY A PODÍLY   | OTHER LONG-TERM SECURITIES AND SHARES  |
| 6 ZÁPŮJČKY A ÚVĚRY – OSTATNÍ   | LOANS AND CREDITS – OTHERS   |
| 7 OSTATNÍ DLOUHODOBÝ FINANČNÍ MAJETEK  | OTHER LONG-TERM FINANCIAL ASSETS   |
| 7. 1 JINÝ DLOUHODOBÝ FINANČNÍ MAJETEK  | ANOTHER LONG-TERM FINANCIAL ASSETS   |
| 7. 2 POSKYTNUTÉ ZÁLOHY NA DLOUHODOBÝ FINANČNÍ MAJETEK  | ADVANCE PAYMENTS FOR LONG-TERM FINANCIAL ASSETS                                      |
| <b>C. OBĚŽNÁ AKTIVA</b>  | <b>CURRENT ASSETS</b>  |
| <b>C. I. ZÁSoby</b>  | <b>INVENTORY</b>   |
| C. I. 1 MATERIÁL   | MATERIAL   |
| 2 NEDOKONČENÁ VÝROBA A POLOTOVARY  | WORK IN PROGRESS AND SEMI-FINISHED GOODS   |
| 3 VÝROBKY A ZBOŽÍ  | FINISHED PRODUCTS AND GOODS  |
| 3. 1 VÝROBKY   | FINISHED PRODUCTS  |
| 3. 2 ZBOŽÍ   | GOODS  |
| 4 MLADÁ A OSTATNÍ ZVÍŘATA A JEJICH SKUPINY   | YOUNG AND OTHER ANIMALS AND GROUPS THEREOF   |

|                 |   |  |
|-----------------|---|--|
| 5               | POSKYTNUTÉ ZÁLOHY NA ZÁSOPY                 | ADVANCED PAYMENTS FOR INVENTORY                |
| <b>C. II.</b>   | <b>POHLEDÁVKY</b>                           | <b>RECEIVABLES</b>                             |
| <b>C. II. 1</b> | <b>DLOUHODOBÉ POHLEDÁVKY</b>                | <b>LONG – TERM RECEIVABLES</b>                 |
| 1. 1            | POHLEDÁVKY Z OBCHODNÍCH VZTAHŮ              | TRADE RECEIVABLES                              |
| 1. 2            | POHLEDÁVKY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA | RECEIVABLES – CONTROLLED OR CONTROLLING ENTITY |
| 1. 3            | POHLEDÁVKY – PODSTATNÝ VLIV                 | RECEIVABLES – SIGNIFICANT INFLUENCE            |
| 1. 4            | ODLOŽENÁ DAŇOVÁ POHLEDÁVKY                  | DEFERRED TAX RECEIVABLE                        |
| 1. 5            | POHLEDÁVKY – OSTATNÍ                        | RECEIVABLES – OTHERS                           |
| 1. 5. 1         | POHLEDÁVKY ZA SPOLEČNÍKY                    | RECEIVABLES FROM EQUITY HOLDERS                |
| 1. 5. 2         | DLOUHODOBÉ POSKYTNUTÉ ZÁLOHY                | LONG-TERM ADVANCED PAYMENTS                    |
| 1. 5. 3         | DOHADNÉ ÚČTY AKTIVNÍ                        | ESTIMATED RECEIVABLES                          |
| 1. 5. 4         | JINÉ POHLEDÁVKY                             | OTHER RECEIVABLES                              |
| <b>C. II. 2</b> | <b>KRÁTKODOBÉ POHLEDÁVKY</b>                | <b>SHORT-TERM RECEIVABLES</b>                  |
| 2. 1            | POHLEDÁVKY Z OBCHODNÍCH VZTAHŮ              | TRADE RECEIVABLES                              |
| 2. 2            | POHLEDÁVKY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA | RECEIVABLES – CONTROLLED OR CONTROLLING ENTITY |
| 2. 3            | POHLEDÁVKY – PODSTATNÝ VLIV                 | RECEIVABLES – SIGNIFICANT INFLUENCE            |
| 2. 4            | POHLEDÁVKY – OSTATNÍ                        | RECEIVABLES – OTHERS                           |
| 2. 4. 1         | POHLEDÁVKY ZA SPOLEČNÍKY                    | RECEIVABLES FROM EQUITY HOLDERS                |
| 2. 4. 2         | SOCIÁLNÍ ZABEZPEČENÍ A ZDRAVOTNÍ POJIŠTĚNÍ  | SOCIAL SECURITY AND HEALTH INSURANCE           |
| 2. 4. 3         | STÁT – DAŇOVÉ POHLEDÁVKY                    | STATE – TAX RECEIVABLES                        |
| 2. 4. 4         | KRÁTKODOBÉ POSKYTNUTÉ ZÁLOHY                | SHORT-TERM ADVANCED PAYMENTS                   |
| 2. 4. 5         | DOHADNÉ ÚČTY AKTIVNÍ                        | ESTIMATED RECEIVABLES                          |
| 2. 4. 6         | JINÉ POHLEDÁVKY                             | OTHER RECEIVABLES                              |
| <b>C. II. 3</b> | <b>ČASOVÉ ROZLIŠENÍ AKTIV</b>               | <b>ACCRUED ASSET</b>                           |
| 3. 1            | NÁKLADY PŘÍŠTÍCH OBDOBÍ                     | PREPAID EXPENSES                               |
| 3. 2            | KOMPLEXNÍ NÁKLADY PŘÍŠTÍCH OBDOBÍ           | COMPLEX PREPAID EXPENSES                       |
| 3. 3            | PŘÍJMY PŘÍŠTÍCH OBDOBÍ                      | ACCRUED INCOME                                 |
| <b>C. III.</b>  | <b>KRÁTKODOBÝ FINANČNÍ MAJETEK</b>          | <b>SHORT-TERM FINANCIAL ASSETS</b>             |
| C. III. 1       | PODÍLY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA     | SHARES – CONTROLLED AND CONTROLLING ENTITY     |
| 2               | OSTATNÍ KRÁTKODOBÝ FINANČNÍ MAJETEK         | OTHER SHORT-TERM FINANCIAL ASSETS              |
| <b>C. IV.</b>   | <b>PENĚŽNÍ PROSTŘEDKY</b>                   | <b>FUNDS</b>                                   |
| C. IV. 1        | PENĚŽNÍ PROSTŘEDKY V POKLADNĚ               | CASH   |
| 2               | PENĚŽNÍ PROSTŘEDKY NA ÚČTECH                | BANK ACCOUNTS                                  |
| <b>D.</b>       | <b>ČASOVÉ ROZLIŠENÍ AKTIV</b>               | <b>ACCRUED ASSET</b>                           |
| D. 1            | NÁKLADY PŘÍŠTÍCH OBDOBÍ                     | PREPAID EXPENSES                               |
| 2               | KOMPLEXNÍ NÁKLADY PŘÍŠTÍCH OBDOBÍ           | COMPLEX PREPAID EXPENSES                       |
| 3               | PŘÍJMY PŘÍŠTÍCH OBDOBÍ                      | ACCRUED INCOME                                 |

| <b>PASIVA</b>  |   | <b>LIABILITIES</b>  |  |
|----------------|---|---|--|
| <b>A.</b>      | <b>VLASTNÍ KAPITÁL</b>  | <b>EQUITY</b>   |  |
| <b>A. I.</b>   | <b>ZÁKLADNÍ KAPITÁL</b>   | <b>REGISTERED CAPITAL</b>   |  |
| A. I. 1        | ZÁKLADNÍ KAPITÁL  | REGISTERED CAPITAL  |  |
| 2              | VLASTNÍ PODÍLY (-)  | COMPANY 'S OWN SHARES   |  |
| 3              | ZMĚNY ZÁKLADNÍHO KAPITÁLU   | CHANGES OF REGISTERED CAPITAL   |  |
| <b>A. II.</b>  | <b>ÁŽIO A KAPITÁLOVÉ FONDY</b>                                    | <b>CAPITAL SURPLUS AND CAPITAL FUNDS</b>  |  |
| A. II. 1       | ÁŽIO  | CAPITAL SURPLUS   |  |
| 2              | KAPITÁLOVÉ FONDY  | CAPITAL FOND  |  |
| 2.1            | OSTATNÍ KAPITÁLOVÉ FONDY  | OTHER CAPITAL FUNDS   |  |
| 2. 2           | OCEŇOVACÍ ROZDÍLY Z PŘECENĚNÍ MAJETKU A ZÁVAZKŮ                   | GAINS AND LOSSES FROM REVALUATION OF ASSETS AND LIABILITIES                                 |  |
| 2. 3           | OCEŇOVACÍ ROZDÍLY Z PŘECENĚNÍ PŘI PŘEMĚNÁCH OBCHODNÍCH KORPORACÍ  | GAINS AND LOSSES FROM REVALUATION IN THE COURSE OF TRANSFORMATIONS OF BUSINESS CORPORATIONS |  |
| 2. 4           | ROZDÍLY Z PŘEMĚN OBCHODNÍCH KORPORACÍ                             | DIFFERENCIES RESULTING FROM TRANSFORMATIONS OF BUSINESS CORPORATIONS                        |  |
| 2. 5           | ROZDÍLY Z OCENĚNÍ PŘI PŘEMĚNÁCH OBCHODNÍCH KORPORACÍ              | DIFFERENCES FROM THE VALUATION IN THE COURSE OF TRANSFORMATIONS OF BUSINESS CORPORATIONS    |  |
| <b>A. III.</b> | <b>FONDY ZE ZISKU</b>   | <b>FUNDS FROM PROFIT</b>  |  |
| A. III. 1      | OSTATNÍ REZERVNÍ FONDY  | OTHER RESERVE FUNDS   |  |
| 2              | STATUTÁRNÍ A OSTATNÍ FONDY  | STATUTORY AND OTHER FUNDS   |  |
| <b>A. IV.</b>  | <b>VÝSLEDEK HOSPODAŘENÍ MINULÝCH LET (+/-)</b>                    | <b>NET PROFIT OR LOSS FROM PREVIOUS YEARS</b>   |  |
| A IV. 1        | NEROZDĚLENÝ ZISK MINULÝCH LET NEBO NEUHRAZENÁ ZTRÁTY MINULÝCH LET | RETAINED EARNINGS FROM PREVIOUS YEARS OR ACCUMULATED LOSSES FROM PREVIOUS YEARS             |  |
| 2              | JINÝ VÝSLEDEK HOSPODAŘENÍ MINULÝCH LET                            | OTHER NET PROFIT OR LOSS FROM PREVIOUS YEARS  |  |
| <b>A. V.</b>   | <b>VÝSLEDEK HOSPODAŘENÍ BĚŽNÉHO ÚČETNÍHO OBDOBÍ</b>               | <b>NET PROFIT OR LOSS FOR THE CURRENT PERIOD</b>  |  |
| <b>A. VI.</b>  | <b>ROZHODNUTO O ZÁLOHOVÉ VÝPLATĚ PODÍLU NA ZISKU</b>              | <b>DECIDED ABOUT THE ADVANCE PAYMENTS OF PROFIT SHARE</b>                                   |  |
| <b>B. + C.</b> | <b>CIZÍ ZDROJE</b>  | <b>LIABILITIES (EXTERNAL RESOURCES)</b>   |  |
| <b>B.</b>      | <b>REZERVY</b>  | <b>PROVISIONS</b>   |  |
| B. 1           | REZERVA NA DŮCHODY A PODOBNÉ ZÁVAZKY                              | PROVISION FOR PENSION AND SIMILAT PAYABLES  |  |
| 2              | REZERVA NA DAŇ Z PŘÍJMŮ   | INCOME TAX PROVISION  |  |
| 3              | REZERVY PODLE ZVLÁŠTNÍCH PRÁVNÍCH PŘEDPISŮ                        | PROVISIONS UNDER SPECIAL LEGISLATION  |  |
| 4              | OSTATNÍ REZERVY   | OTHER PROVISIONS  |  |
| <b>C.</b>      | <b>ZÁVAZKY</b>  | <b>PAYABLES</b>   |  |
| <b>C. I.</b>   | <b>DLOUHODOBÉ ZÁVAZKY</b>   | <b>LONG-TERM PAYABLES</b>   |  |
| C. I. 1        | VYDANÉ DLUHOPISY  | BONDS ISSUED  |  |
| 1. 1           | VYMĚNITELNÉ DLUHOPISY   | EXCHANGEABLE BONDS  |  |
| 1. 2           | OSTATNÍ DLUHOPISY   | OTHER BONDS   |  |
| 2              | ZÁVAZKY K ÚVĚROVÝM INSTITUCÍM                                     | PAYABLES TO CREDIT INSTITUTIONS   |  |
| 3              | DLOUHODOBÉ PŘIJATÉ ZÁLOHY   | LONG-TERM ADVANCE PAYMENTS RECEIVED   |  |
| 4              | ZÁVAZKY Z OBCHODNÍCH VZTAHŮ                                       | TRADE PAYABLES  |  |
| 5              | DLOUHODOBÉ SMĚNKY K ÚHRADĚ  | LONG-TERM BILLS OF EXCHANGE TO BE PAID  |  |
| 6              | ZÁVAZKY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA                          | PAYABLES – CONTROLLED OR CONTROLLING ENTITY   |  |
| 7              | ZÁVAZKY – PODSTATNÝ VLIV  | PAYABLES – SIGNIFICANT INFLUENCE  |  |
| 8              | ODLOŽENÝ DAŇOVÝ ZÁVAZEK   | DEFERRED TAX LIABILITY  |  |
| 9              | ZÁVAZKY – OSTATNÍ   | PAYABLES – OTHERS   |  |
| 9. 1           | ZÁVAZKY KE SPOLEČNÍKŮM  | PAYABLES TO EQUITY HOLDERS  |  |
| 9. 2           | DOHADNÉ ÚČTY PASIVNÍ  | ESTIMATED PAYABLES  |  |
| 9. 3           | JINÉ ZÁVAZKY  | OTHER LIABILITIES   |  |
| <b>C. II.</b>  | <b>KRÁTKODOBÉ ZÁVAZKY</b>   | <b>SHORT-TERM PAYABLES</b>  |  |
| C. II. 1       | VYDANÉ DLUHOPISY  | BONDS ISSUED  |  |
| 1. 1           | VYMĚNITELNÉ DLUHOPISY   | EXCHANGEABLE BONDS  |  |
| 1. 2           | OSTATNÍ DLUHOPISY   | OTHER BONDS   |  |





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|-----------|---|---|
| 2         | ZÁVAZKY K ÚVĚROVÝM INSTITUCÍM                             | PAYABLES TO CREDIT INSTITUTIONS             |
| 3         | KRÁTKODOBÉ PŘIJATÉ ZÁLOHY                                 | SHORT-TERM ADVANCES RECEIVED                |
| 4         | ZÁVAZKY Z OBCHODNÍCH VZTAHŮ                               | TRADE PAYABLES                              |
| 5         | KRÁTKODOBÉ SMĚNKY K ÚHRADĚ                                | SHORT-TERM BILLS OF EXCHANGE TO BE PAID     |
| 6         | ZÁVAZKY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA                  | PAYABLES – CONTROLLED OR CONTROLLING ENTITY |
| 7         | ZÁVAZKY – PODSTATNÝ VLIV                                  | PAYABLES – SIGNIFICANT INFLUENCE            |
| 8         | ZÁVAZKY – OSTATNÍ   | PAYABLES – OTHER                            |
| 8. 1      | ZÁVAZKY KE SPOLEČNÍKŮM                                    | PAYABLES TO EQUITY HOLDERS                  |
| 8. 2      | KRÁTKODOBÉ FINANČNÍ VÝPOMOCI                              | SHORT-TERM FINANCIAL ASSISTANCE             |
| 8. 3      | ZÁVAZKY K ZAMĚSTNANCŮM                                    | PAYROLL PAYABLES                            |
| 8. 4      | ZÁVAZKY ZE SOCIÁLNÍHO ZABEZPEČENÍ A ZDRAVOTNÍHO POJIŠTĚNÍ | PAYABLES – SOCIAL AND HEALTH INSURANCE      |
| 8. 5      | STÁT – DAŇOVÉ ZÁVAZKY A DOTACE                            | STATE – TAX LIABILITIES AND GRANTS          |
| 8. 6      | DOHADNÉ ÚČTY PASIVNÍ                                      | ESTIMATED PAYABLES                          |
| 8. 7      | JINÉ ZÁVAZKY  | OTHER PAYABLES                              |
|           | <b>C. III. ČASOVÉ ROZLIŠENÍ PASIV</b>                     | <b>ACCRUED LIABILITIES</b>                  |
| C. III. 1 | VÝDAJE PŘÍŠTÍCH OBDOBÍ                                    | ACCRUED EXPENSES                            |
| 2         | VÝNOSY PŘÍŠTÍCH OBDOBÍ                                    | DEFERRED REVENUES                           |
|           | <b>D. ČASOVÉ ROZLIŠENÍ PASIV</b>                          | <b>ACCRUED LIABILITIES</b>                  |
| D. 1      | VÝDAJE PŘÍŠTÍCH OBDOBÍ                                    | ACCRUED EXPENSES                            |
| D. 2      | VÝNOSY PŘÍŠTÍCH OBDOBÍ                                    | ACCRUED REVENUES                            |

**2. Výkaz zisku a ztrát ke dni 31. prosince 2019**
**Income statement as at 31.12.2019**

|              |   |  |
|--------------|---|--|
| <b>I.</b>    | TRŽBY Z PRODEJE VLASTNÍCH VÝROBKŮ A SLUŽEB  | REVENUES FROM OWN PRODUCTS AND SERVICES                                    |
| <b>II.</b>   | TRŽBY Z PRODEJE ZBOŽÍ   | REVENUES FROM MERCHANDISE  |
| <b>A.</b>    | VÝKONOVÁ SPOTŘEBA   | CONSUMPTION FOR PRODUCTS   |
| <b>1.</b>    | NÁKLADY VYNALOŽENÉ NA PRODANÉ ZBOŽÍ   | COSTS OF GOODS SOLD  |
| <b>2.</b>    | SPOTŘEBA MATERIÁLU A ENERGIE  | MATERIAL AND ENERGY CONSUMPTION  |
| <b>3.</b>    | SLUŽBY  | SERVICES   |
| <b>B.</b>    | ZMĚNA STAVU ZÁSOB VLASTNÍ ČINNOSTI  | CHANGES IN INVENTORY OF OWN PRODUCTS                                       |
| <b>C.</b>    | AKTIVACE  | ACTIVATION   |
| <b>D.</b>    | OSOBNÍ NÁKLADY  | PERSONAL COSTS   |
| <b>1.</b>    | MZDOVÉ NÁKLADY  | WAGES AND SALARIES   |
| <b>2.</b>    | NÁKLADY NA SOCIÁLNÍ ZABEZPEČENÍ, ZDRAVOTNÍ POJIŠTĚNÍ A OSTATNÍ NÁKLADY              | SOCIAL SECURITY COSTS AND HEALTH INSURANCE AND OTHER COSTS                 |
| <b>2.1</b>   | NÁKLADY NA SOCIÁLNÍ ZABEZPEČENÍ A ZDRAVOTNÍ POJIŠTĚNÍ                               | SOCIAL SECURITY COSTS AND HEALTH INSURANCE                                 |
| <b>2.2</b>   | OSTATNÍ NÁKLADY   | OTHER COSTS  |
| <b>E.</b>    | ÚPRAVY HODNOT V PROVOZNÍ OBLASTI  | OPERATING PART ADJUSTMENT  |
| <b>1.</b>    | ÚPRAVY HODNOT DLOUHODOBÉHO NEHMOTNÉHO A HMOTNÉHO MAJETKU                            | INTANGIBLE AND TANGIBLE FIXED ASSETS ADJUSTMENTS                           |
| <b>1.1</b>   | ÚPRAVY HODNOTY DLOUHODOBÉHO NEHMOTNÉHO A HMOTNÉHO MAJETKU – TRVALÉ                  | INTANGIBLE AND TANGIBLE FIXED ASSETS ADJUSTMENTS – PERMANENT               |
| <b>1.2</b>   | ÚPRAVY HODNOTY DLOUHODOBÉHO NEHMOTNÉHO A HMOTNÉHO MAJETKU – DOČASNÉ                 | INTANGIBLE AND TANGIBLE FIXED ASSETS ADJUSTMENTS – TEMPORARY               |
| <b>2.</b>    | ÚPRAVY HODNOTY ZÁSOB  | INVENTORIES ADJUSTMENTS  |
| <b>3.</b>    | ÚPRAVY HODNOTY POHLEDÁVEK   | RECEIVABLES ADJUSTMENTS  |
| <b>III.</b>  | OSTATNÍ PROVOZNÍ VÝNOSY   | OTHER OPERATING REVENUES   |
| <b>III.1</b> | TRŽBY Z PRODANÉHO DLOUHODOBÉHO MAJETKU  | REVENUES FROM SALES OF FIXED ASSETS  |
| <b>III.2</b> | TRŽBY Z PRODANÉHO MATERIÁLU   | REVENUES FROM SALES OF MATERIAL  |
| <b>III.3</b> | JINÉ PROVOZNÍ VÝNOSY  | ANOTHER OPERATING REVENUES   |
| <b>F.</b>    | OSTATNÍ PROVOZNÍ NÁKLADY  | OTHER OPERATING COSTS  |
| <b>1.</b>    | ZŮSTATKOVÁ CENA PRODANÉHO DLOUHODOBÉHO MAJETKU                                      | NET BOOK VALUE OF FIXED ASSETS SOLD  |
| <b>2.</b>    | PRODANÝ MATERIÁL  | NET BOOK VALUE OF MATERIAL SOLD  |
| <b>3.</b>    | DANĚ A POPLATKY   | TAXES AND FEES IN OPERATING PART   |
| <b>4.</b>    | REZERVY V PROVOZNÍ OBLASTI A KOMPLEXNÍ NÁKLADY PŘÍŠTÍCH OBDOBÍ                      | PROVISIONS IN OPERATING PART AND COMPLEX PREPAID EXPENSES                  |
| <b>5.</b>    | JINÉ PROVOZNÍ NÁKLADY   | OTHER OPERATING COSTS  |
| <b>*</b>     | PROVOZNÍ VÝSLEDEK HOSPODAŘENÍ   | OPERATING PROFIT / LOSS  |
| <b>IV.</b>   | VÝNOSY Z DLOUHODOBÉHO FINANČNÍHO MAJETKU – PODÍLY                                   | REVENUES FROM LONG-TERM FINANCIAL ASSETS – SHARES                          |
| <b>IV.1</b>  | VÝNOSY Z PODÍLŮ – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA                                    | REVENUES FROM SHARES – CONTROLLED OR CONTROLLING ENTITY                    |
| <b>IV.2</b>  | OSTATNÍ VÝNOSY Z PODÍLŮ   | OTHER REVENUES FROM SHARES   |
| <b>G.</b>    | NÁKLADY VYNALOŽENÉ NA PRODANÉ PODÍLY  | COSTS OF SHARES SOLD   |
| <b>V.</b>    | VÝNOSY Z OSTATNÍHO DLOUHODOBÉHO FINANČNÍHO MAJETKU                                  | REVENUES FROM LONG-TERM FINANCIAL ASSETS – SHARES                          |
| <b>V.1</b>   | VÝNOSY Z OSTATNÍHO DLOUHODOBÉHO FINANČNÍHO MAJETKU – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA | REVENUES FROM SHARES – CONTROLLED OR CONTROLLING ENTITY                    |
| <b>V.2</b>   | OSTATNÍ VÝNOSY Z OSTATNÍHO DLOUHODOBÉHO FINANČNÍHO MAJETKU                          | OTHER REVENUES FROM SHARES   |
| <b>H.</b>    | NÁKLADY SOUVISEJÍCÍ S OSTATNÍM DLOUHODOBÝM FINANČNÍM MAJETKEM                       | COSTS RELATED TO OTHER LONG-TERM FINANCIAL ASSETS                          |
| <b>VI.</b>   | VÝNOSOVÉ ÚROKY A PODOBNÉ VÝNOSY   | INTEREST REVENUES AND SIMILAR REVENUES                                     |
| <b>VI.1</b>  | VÝNOSOVÉ ÚROKY A PODOBNÉ VÝNOSY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA                    | INTEREST REVENUES AND SIMILAR REVENUES – CONTROLLED AND CONTROLLING ENTITY |
| <b>VI.2</b>  | OSTATNÍ VÝNOSOVÉ ÚROKY A PODOBNÉ VÝNOSY   | OTHER INTEREST REVENUES AND SIMILAR REVENUES                               |
| <b>I.</b>    | ÚPRAVY HODNOT A REZERVY VE FINANČNÍ OBLASTI   | ADJUSTMENT AND PROVISIONS IN FINANCIAL PART                                |
| <b>J.</b>    | NÁKLADOVÉ ÚROKY A PODOBNÉ NÁKLADY   | INTEREST COSTS AND SIMILAR COSTS   |
| <b>1.</b>    | NÁKLADOVÉ ÚROKY A PODOBNÉ NÁKLADY – OVLÁDANÁ NEBO OVLÁDAJÍCÍ OSOBA                  | INTEREST COSTS AND SIMILAR COSTS – CONTROLLED AND CONTROLLING ENTITY       |
| <b>2.</b>    | OSTATNÍ NÁKLADOVÉ ÚROKY A PODOBNÉ NÁKLADY   | OTHER INTEREST COSTS AND SIMILAR COSTS                                     |



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| <b>VII.</b> | OSTATNÍ FINANČNÍ VÝNOSY                              | OTHER FINANCIAL REVENUES                        |
| <b>K.</b>   | OSTATNÍ FINANČNÍ NÁKLADY                             | OTHER FINANCIAL COSTS                           |
| <b>*</b>    | FINANČNÍ VÝSLEDEK HOSPODAŘENÍ                        | PROFIT / LOSS FROM FINANCIAL OPERATIONS         |
| <b>**</b>   | VÝSLEDEK HOSPODAŘENÍ PŘED ZDANĚNÍM                   | PROFIT / LOSS BEFORE TAX                        |
| <b>L.</b>   | DAŇ Z PŘÍJMŮ   | INCOME TAX                                      |
| <b>1.</b>   | DAŇ Z PŘÍJMŮ SPLATNÁ                                 | INCOME TAX – DUE                                |
| <b>2.</b>   | DAŇ Z PŘÍJMŮ ODLOŽENÁ                                | INCOME TAX – DEFERRED                           |
| <b>**</b>   | VÝSLEDEK HOSPODAŘENÍ PO ZDANĚNÍ                      | PROFIT / LOSS AFTER TAX                         |
| <b>M.</b>   | PŘEVOD PODÍLU NA VÝSLEDKU HOSPODAŘENÍ<br>SPOLEČNÍKŮM | TRANSFER OF SHAREIN PROFIT TO EQUITY<br>HOLDERS |
| <b>***</b>  | VÝSLEDEK HOSPODAŘENÍ ZA ÚČETNÍ OBDOBÍ                | PROFIT / LOSS OF ACCOUNTING PERIOD              |
| <b>*</b>    | ČISTÝ OBRAT ZA ÚČETNÍ OBDOBÍ                         | NET TURNOVER OF ACCOUNTING PERIOD               |

**3. Přehled o peněžních tocích**
**Cash Flow statement**

|               |  |  |
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| <b>P.</b>     | <b>STAV PENĚŽNÍCH PROSTŘEDKŮ A PENĚŽNÍCH EKVIVALENTŮ NA ZAČÁTKU ÚČETNÍHO OBDOBÍ</b>                                  | <b>BALANCE OF CASH ON HAND AND FINANCIAL EQUIVALENTS AS AT THE BEGINNING OF REPORTING PERIOD</b>       |
|               | <b>PENĚŽNÍ TOKY Z HLAVNÍ VÝDĚLEČNÉ ČINNOSTI (PROVOZNÍ ČINNOST)</b>   | <b>CASH FLOWS FROM RUNNING ACTIVITIES</b>  |
| Z.            | ÚČETNÍ ZISK NEBO ZTRÁTA PŘED ZDANĚNÍM  | ACCOUNTING PROFIT / LOSS FROM RUNNING ACTIVITIES BEFORE TAXATION                                       |
| A. 1          | ÚPRAVY O NEPENĚŽNÍ OPERACE   | ADJUSTMENTS BY NON-CASH OPERATIONS   |
| A. 1. 1       | ODPISY STÁLÝCH AKTIV A UMOŘOVÁNÍ OPRAVNÉ POLOŽKY K NABYTÉMU MAJETKU  | DEPRECIATION OF FIXED ASSETS AND AMORTIZATION OF ADJUSTMENTS TO ACQUIRED ASSETS                        |
| A. 1. 2       | ZMĚNA STAVU OPRAVNÝCH POLOŽEK, REZERV  | CHANGE IN BALANCE OF ADJUSTMENTS, RESERVES   |
| A. 1. 3       | ZISK Z PRODEJE STÁLÝCH AKTIV   | PROFIT FROM SALES OF FIXED ASSETS  |
| A. 1. 4       | VÝNOSY Z PODÍLŮ NA ZISKU   | REVENUE FROM SHARES IN PROFIT  |
| A. 1. 5       | VYÚČTOVANÉ NÁKLADOVÉ ÚROKY S VÝJIMKOU ÚROKŮ ZAHRNOVANÝCH DO OCENĚNÍ DLOUHODOBÉHO MAJETKU A VYÚČTOVANÉ VÝNOSOVÉ ÚROKY | ACCOUNTED FOR INTEREST EXPENSE, EXCLUSIVE OF INTEREST CAPITALIZATION AND ACCOUNTED FOR CREDIT INTEREST |
| A. 1. 6       | PŘÍPADNÉ ÚPRAVY O OSTATNÍ NEPENĚŽITÉ OPERACE   | POSSIBLE ADJUSTMENTS BY OTHER NON-CASH OPERATIONS  |
| <b>A. *</b>   | <b>ČISTÝ PENĚŽNÍ TOK Z PROVOZNÍ ČINNOSTI PŘED ZDANĚNÍM A ZMĚNAMI PRACOVNÍHO KAPITÁLU</b>                             | <b>NET CASH FLOW FROM RUNNING ACTIVITIES BEFORE TAXATION, CHANGED IN WORKING CAPITAL</b>               |
| A. 2          | ZMĚNY STAVU NEPENĚŽNÍCH SLOŽEK PRACOVNÍHO KAPITÁLU   | CHANGE IN NON-CASH ITEMS OF WORKING CAPITAL  |
| A. 2. 1       | ZMĚNA STAVU POHLEDÁVEK Z PROVOZNÍ ČINNOSTI, PŘECHODNÝCH ÚČTŮ AKTIV   | CHANGE IN BALANCE OF RECEIVABLES FROM RUNNING ACTIVITIES, TEMPORARY ASSETS ACCOUNTS                    |
| A. 2. 2       | ZMĚNA STAVU KRÁTKODOBÝCH ZÁVAZKŮ Z PROVOZNÍ ČINNOSTI, PŘECHODNÝCH ÚČTŮ PASIV   | CHANGE IN BALANCE OF SHORT-TERM PAYABLES FROM RUNNING ACTIVITIES, TEMPORARY LIABILITY ACCOUNTS         |
| A. 2. 3       | ZMĚNA STAVU ZÁSOB  | CHANGE IN BALANCE OF INVENTORY   |
| A. 2. 4       | ZMĚNA STAVU KRÁTKODOBÉHO FINANČNÍHO MAJETKU NESPADAJÍCÍHO DO PENĚŽNÍCH PROSTŘEDKŮ A EKVIVALENTŮ                      | CHANGE IN BALANCE OF CURRENT LIQUID ASSETS NOT INCLUDED IN CASH OR EQUIVALENTS                         |
| <b>A. **</b>  | <b>ČISTÝ PENĚŽNÍ TOK Z PROVOZNÍ ČINNOSTI PŘED ZDANĚNÍM</b>   | <b>NET CASH FLOW FROM RUNNING ACTIVITIES BEFORE TAXATION</b>   |
| A. 3          | VYPLACENÉ ÚROKY S VÝJIMKOU ÚROKŮ ZAHRNOVANÝCH DO OCENĚNÍ DLOUHODOBÉHO MAJETKU  | PAID INTEREST WITH THE EXCEPTION OF INTEREST INCLUDED IN FIXED ASSETS PRICING                          |
| A. 4          | PŘIJATÉ ÚROKY  | INTEREST RECEIVED  |
| A. 5          | ZAPLACENÁ DAŇ Z PŘÍJMŮ A DOMĚRKY DANĚ ZA MINULÁ OBDOBÍ   | INCOME TAX FOR RUNNING ACTIVITIES AND ADDITIONAL TAX ASSESSMENTS FOR PREVIOUS PERIODS                  |
| A. 6          | PŘIJATÉ PODÍLY NA ZISKU  | INCOME AND EXPENSE ON UNUSUAL AND / OR EXTRAORDINARY ITEMS, INCLUDING INCOME TAX                       |
| <b>A. ***</b> | <b>ČISTÝ PENĚŽNÍ TOK Z PROVOZNÍ ČINNOSTI</b>   | <b>NET CASH FLOW FROM RUNNING ACTIVITIES</b>   |
|               | <b>PENĚŽNÍ TOKY Z INVESTIČNÍ ČINNOSTI</b>  | <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |
| B. 1          | VÝDAJE SPOJENÉ S NABYTÍM STÁLÝCH AKTIV   | EXPENSE ON FIXED ASSETS ACQUISITION  |
| B. 2          | PŘÍJMY Z PRODEJE STÁLÝCH AKTIV   | INCOME FROM FIXED ASSETS SALES   |
| B. 3          | ZÁPŮJČKY A ÚVĚRY SPŘÍZNĚNÝM OSOBÁM   | LOANS TO RELATED PARTIES   |
| <b>B. ***</b> | <b>ČISTÝ PENĚŽNÍ TOK VZTAHUJÍCÍ SE K INVESTIČNÍ ČINNOSTI</b>   | <b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>   |
|               | <b>PENĚŽNÍ TOKY Z FINANČNÍ ČINNOSTI</b>  | <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |
| C. 1          | DOPADY ZMĚN DLOUHODOBÝCH, RESP. KRÁTKODOBÝCH ZÁVAZKŮ   | CHANGE IN BALANCE OF LONG-TERM OR SHORT-TERM PAYABLES  |
| C. 2          | DOPADY ZMĚN VLASTNÍHO KAPITÁLU NA PENĚŽNÍ PROSTŘEDKY A EKVIVALENTY   | IMPACT OF CHANGES IN EQUITY ON CASH ON HAND AND FINANCIAL EQUIVALENTS                                  |





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| C. 2. 1 ZVÝŠENÍ PENĚŽNÍCH PROSTŘEDKŮ Z DŮVODŮ ZVÝŠENÍ ZÁKLADNÍHO KAPITÁLU, ÁŽIA A FONDŮ ZE ZISKU | INCREASE IN CASH ON HAND AS A RESULT OF INCREASED REGISTERED CAPITAL, SHARE PREMIUM ETC.   |
| C. 2. 2 VYPLACENÍ PODÍLŮ NA VLASTNÍM JMĚNÍ SPOLEČNÍKŮM   | PAYMENT OF SHARE IN EQUITY TO PARTNERS   |
| C. 2. 3 DALŠÍ VKLADY PENĚŽNÍCH PROSTŘEDKŮ SPOLEČNÍKŮ A AKCIONÁŘŮ                                 | OTHER CONTRIBUTIONS OF CASH BY PARTNERS AND SHAREHOLDERS                                   |
| C. 2. 4 ÚHRADA ZTRÁTY SPOLEČNÍKY   | LOSS COVERAGE BY PARTNERS  |
| C. 2. 5 PŘÍMÉ PLATBY NA VRUB FONDŮ   | DIRECT DEBIT FUND PAYMENTS   |
| C. 2. 6 VYPLACENÉ PODÍLY NA ZISKU VČETNĚ ZAPLACENÉ DANĚ  | PAID SHARES IN PROFIT, INCLUDING TAXES PAID  |
| <b>C. *** ČISTÝ PENĚŽNÍ TOK VZTAHUJÍCÍ SE K FINANČNÍ ČINNOSTI</b>                                | <b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>   |
| <b>F. ČISTÉ ZVÝŠENÍ RESP. SNÍŽENÍ PENĚŽNÍCH PROSTŘEDKŮ</b>                                       | <b>NET INCREASE / DECREASE IN CASH ON HAND</b>   |
| <b>R. STAV PENĚŽNÍCH PROSTŘEDKŮ A PENĚŽNÍCH EKVIVALENTŮ NA KONCI ÚČETNÍHO OBDOBÍ</b>             | <b>BALANCE OF CASH ON HAND AND FINANCIAL EQUIVALENTS AS AT THE END OF REPORTING PERIOD</b> |



#### 4. Přehled o změnách vlastního kapitálu

#### Statement of changes in equity

|           |   |  |
|-----------|---|--|
| <b>A.</b> | ZÁKLADNÍ KAPITÁL ZAPSANÝ V OBCHODNÍM REJSTRÁŘU          | AUTHORIZED CAPITAL REGISTERED IN THE COMMERCIAL REGISTER           |
| <b>B.</b> | ZÁKLADNÍ KAPITÁL NEZAPSANÝ V OBCHODNÍM REJSTRÁŘU        | AUTHORIZED CAPITAL UNREGISTERED IN THE COMMERCIAL REGISTER         |
| <b>C.</b> | SOUČET A +/- B  | TOTAL A +/- B  |
| <b>D.</b> | VLASTNÍ AKCIE A VLASTNÍ OBCHODNÍ PODÍLY                 | OWN SHARES AND OWNERSHIP INTERESTS                                 |
| <b>*</b>  | <b>SOUČET A +/- B +/- D</b>                             | <b>TOTAL A +/- B +/- D</b>   |
| <b>E.</b> | ÁŽIO  | SHARE PREMIUM  |
| <b>F.</b> | REZERVNÍ FOND   | RESERVE FUNDS  |
| <b>G.</b> | OSTATNÍ FONDY ZE ZISKU                                  | OTHER FUNDS FROM EARNINGS  |
| <b>H.</b> | KAPITÁLOVÉ FONDY  | CAPITAL RESERVE  |
| <b>I.</b> | ROZDÍLY Z PŘECENĚNÍ NEZAHNUTÉ DO HOSPODÁŘSKÉHO VÝSLEDKU | DIFFERENCES FROM REVALUATION NOT INCLUDED IN TRADING LOSS / PROFIT |
| <b>J.</b> | ZISK / ZTRÁTA MINULÝCH ÚČETNÍCH OBDOBÍ                  | PROFIT / LOSS OF PREVIOUS REPORTING PERIODS                        |
| <b>K.</b> | ZISK / ZTRÁTA ZA ÚČETNÍ OBDOBÍ PO ZDANĚNÍ               | PROFIT / LOSS FOR THE REPORTING PERIOD AFTER TAXATION              |
| <b>*</b>  | <b>CELKEM</b>   | <b>TOTAL</b>   |

**5. Příloha v účetní závěrce**
**Annex to Final Financial Statement**

| <b>Příloha v účetní závěrce</b>   | <b>Annex to Final Financial Statements</b>  |
|---|---|
| <p>Předkládaná účetní závěrka společnosti byla zpracována na základě zákona č. 563/1991 Sb., o účetnictví, ve znění pozdějších předpisů a na základě Vyhlášky č. 500/2002 Sb., ve znění pozdějších předpisů, kterým se stanoví obsah účetní závěrky pro podnikatele. Údaje přílohy vycházejí z účetních písemností účetní jednotky (účetní doklady, účetní knihy a ostatní účetní písemnosti) a z dalších podkladů, které má účetní jednotka k dispozici. Hodnotové údaje jsou vykázány v celých tisících Kč, pokud není uvedeno jinak.</p> | <p>The company's presented final financial statements were compiled on the basis of Act No. 563/1991, Coll., on Accounting, as amended, and on the basis of Decree No. 500/2002, Coll., as amended, which stipulate the contents of final financial statements for entrepreneurs. The data contained in the annex are based on the accounting unit's accounting documents (such as accounting documents, books of accounts and ledgers and other accounting documents) and other instruments available to the accounting unit. The figures are shown in amounts rounded to next CZK thousands, unless stated otherwise.</p> |
| Běžným účetním obdobím se rozumí účetní období od 01.01.2019 do 31.12.2019.   | Current accounting period is the period between 1.1.2019 and 31.12.2019.  |
| Minulým účetním obdobím se rozumí účetní období od 01.01.2018 do 31.12.2018.  | Past accounting period is the period between 1.1.2018 and 31.12.2018.   |
| <b>A. Obecné údaje</b>  | <b>General</b>  |
| <b>1. Popis účetní jednotky</b>   | <b>Accounting unit</b>  |
| Obchodní firma:   | Business name:  |
| Sídlo:  | Registered office:  |
| Právní forma:   | Legal form:   |
| IČO:  | Identification No.:   |
| DIČ:  | Tax Identification No.:   |
| Zapsaná v obchodním rejstříku, který je veden:  | Entered in the Companies Register administered by:  |
| Oddíl:  | Section:  |
| Rozhodující předmět činnosti:   | Core business activities:   |
| Datum vzniku společnosti:   | Date of incorporation:  |
| <b>B. Používané účetní metody, obecné účetní zásady a způsoby oceňování</b>   | <b>Accounting methods used, general accounting principles and valuation methods</b>   |
| 1. Způsoby ocenění a odepisování majetku  | Methods of valuation and depreciation of assets   |
| 1.1. Zásoby   | Stock   |
| 1.2. Dlouhodobý majetek   | Fixed assets  |
| 1.3. Cenné papíry a podíly  | Securities and shares   |
| 1.4. Zvířata  | Livestock   |
| 2. Způsoby korekcí oceňování aktiv  | Correction of assets valuation  |
| 2.1. Odepisování  | Depreciation and amortization   |
| 2.2. Opravné položky a oprávky k majetku  | Adjustments to and accumulated depreciation / amortization of assets  |
| 3. Přepočítání cizích měn na českou měnu  | Conversion of foreign currencies to the Czech currency  |
| 4. Stanovení reálné hodnoty majetku a závazků oceňovaných reálnou hodnotou, změny reálných hodnot   | Fair value of the assets and liabilities valued by fair value, changes to fair values   |
| Odchylky od metod dle zákona o účetnictví   | Deviations from the methods pursuant to Accounting Act  |

|   |   |
|---|---|
| Významné události, které nastaly mezi rozvahovým dnem a okamžikem sestavení účetní závěrky  | Significant events that occurred between the balance sheet date and the moment of compilation of the financial statements                       |
| <b>C. Doplnující údaje k Rozvaze a k Výkazu zisku a ztrát</b>   | <b>Supplementing data concerning the balance sheet and profit and loss account</b>  |
| 1.1. Dlouhodobé závazky ve lhůtě splatnosti se splatností nad 5 let   | Long-term liabilities within the due date of more than five years   |
| 1.2. Dlouhodobé pohledávky ve lhůtě splatnosti se splatností nad 5 let  | Long-term receivables within the due date of more than five years   |
| 2.1. Pohledávky kryté věcnými zárukami  | Receivables covered by real guarantees  |
| 2.2. Závazky / dluhy kryté věcnými zárukami   | Liabilities / debts covered by real guarantees  |
| 3. Zálohy, závdavky, zápůjčky a úvěry členům řídicích, kontrolních a správních orgánů   | Advances, earnestness, loans and credits to members of managing, inspection and administrative bodies   |
| 4. Položky výnosů a nákladů mimořádné svým objemem nebo původem   | Revenues and costs of extraordinary volume or origin  |
| 5. Pohledávky a závazky, které nejsou uvedeny v rozvaze   | Receivables and liabilities not stated in the balance sheet   |
| 6. Průměrný přepočtený počet zaměstnanců v průběhu účetního období  | Number of average full-time equivalent employees during the accounting period   |
| 7. Informace o nabytí vlastních akcií nebo vlastních podílů   | Acquisition of the company's own shares or interests  |
| <b>D. Další informace v příloze některých účetních jednotek</b>   | <b>Other information in the annex of certain accounting units</b>   |
| 1. Detailní informace v příloze některých účetních jednotek   | Breakdown of fixed assets movements   |
| 2.1. Detailní rozpis pohybů opravných položek   | Breakdown of movements of adjustments   |
| 2.2. Detailní rozpis pohybů opravek dlouhodobých aktiv  | Breakdown of movements of accumulated amortization and depreciation of fixed assets   |
| 3. Název a sídlo účetní jednotky, která sestavuje konsolidovanou účetní závěrku nejvyšší skupiny účetních jednotek                                | Name and registered office of the accounting unit that compiles consolidated financial statements of the closest group of accounting units      |
| 4. Povaha a obchodní účel operací účetní jednotky, které nejsou zahrnuty v rozvaze  | Character and business purpose of the accounting unit's operations that are not included in the balance sheet                                   |
| 5.1. Zvláštní transakce provedené mezi účetní jednotkou a členy řídicích, kontrolních a správních orgánů  | Special transactions performed between the accounting unit and members of managing, inspection and administrative bodies                        |
| 5.2. Zvláštní transakce provedené mezi účetní jednotkou a jejími konsolidujícími účetními jednotkami nebo účetními jednotkami s podstatným vlivem | Special transactions performed between the accounting unit and its consolidating accounting units or accounting units with substantial interest |
| 5.3. Zvláštní transakce provedené mezi účetní jednotkou a jejími konsolidovanými účetními jednotkami nebo přidruženými účetními jednotkami        | Special transactions performed between the accounting unit and its consolidated accounting units or affiliated accounting units                 |
| 5.4. Zvláštní transakce provedené mezi účetní jednotkou a ostatními spřízněnými účetními jednotkami   | Special transactions performed between the accounting unit and other affiliated accounting units  |
| <b>E. Další informace v příloze středních a velkých účetních jednotek</b>   | <b>Other information in annexes of medium and large accounting units</b>  |

|  |   |
|--|---|
| 1.1. Název a sídlo konsolidovaných účetních jednotek   | Names and registered offices of consolidated accounting units   |
| 1.2. Název a sídlo přidružených účetních jednotek  | Names and registered offices of affiliated accounting units   |
| 2. Účast účetní jednotky v obchodních korporacích, v nichž je účetní jednotka společníkem s neomezeným ručením       | Shares of the accounting unit in business corporations in which the accounting unit is a member with unlimited liability                    |
| 3. Název a sídlo účetní jednotky, která sestavuje konsolidovanou účetní závěrku nejširší skupiny účetních jednotek   | Name and registered office of the accounting unit that compiles consolidated financial statement of the broadest group of accounting units  |
| 4.1. Vydané akcie a změny podílů v průběhu účetního období   | Issued shares and changes of interests in the course of the accounting period   |
| 4.2. Vyměnitelní dluhopisy a podobné cenné papíry nebo práva   | Convertible bonds and similar securities or rights  |
| 4.3. Průměrný přepočtený počet zaměstnanců v průběhu účetního období v členění dle kategorií                         | Average number of full-time equivalent employees in the course of the accounting period broken down by categories                           |
| 4.4. Odměny stávajícím členům řídicích, kontrolních a správních orgánů přiznané v účetním období                     | Remuneration for the existing members of managing, inspection and administrative bodies in the accounting period                            |
| 4.5. Penzijní závazky bývalým členům řídicích, kontrolních a správních orgánů vzniklé nebo sjednané v účetním období | Pension liabilities towards the former members of managing, inspection and administrative bodies arising or agreed in the accounting period |
| 4.6. Rozdělení zisku nebo vypořádání ztráty  | Profit distribution or settlement of loss   |
| 4.7. Rozpis odloženého daňového závazku nebo pohledávky  | Breakdown of deferred tax liability or receivable   |
| <b>F. Další informace v příloze velkých účetních jednotek</b>  | <b>Other information in the annex of large accounting units</b>   |
| 1.1. Členění tržeb z prodeje zboží, služeb a výrobků v členění podle druhů činností                                  | Revenues from the sales of goods, services and products broken by the types of activities   |
| 1.2. Členění tržeb z prodeje zboží, služeb a výrobků v členění podle zeměpisného umístění trhů                       | Revenues from the sales of goods, services and products broken by the geographic location of markets  |
| 2. Celkové náklady na odměny statutárnímu auditorovi   | Total costs for statutory auditor's remuneration  |