

UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED ON DECEMBER 31ST, 2025

(FOR THE PERIOD 01.01.2025 - 31.12.2025)

Riga 2026

NOTES TO THE FINANCIAL STATEMENTS FOR 2025

Business name:	Via SMS s.r.o.
Headquarters:	Lazarská 1719/5, Nové Město, 110 00 Praha 1, Czech Republic
Legal form:	Limited company
IČO (Reg. No.):	247 20 275

INCOME STATEMENT in full extent

Business name or another name of accounting unit

The accounting unit delivers the final accounts
together with the income tax return

1x to the relevant tax office

as at 31.12.2025
(in thousands of Czech Crowns)

Via SMS s.r.o.

Registered office or domicile of accounting unit and place
of business if it differs from the domicile

Spálená 97/29
Praha 1
110 00

Year	Month	Ident. number
2025		24720275

Ident. a	TEXT b	Line c	Reality	
			Current period 1	Previous period 2
I.	Revenues from own products and services	1	219	-
A.	Consumption for products (A.1. to A.3.)	3	25 090	43 189
A. 2.	Material and energy consumption	5	493	481
A. 3.	Services	6	24 597	42 708
D.	Personal costs (D.1. to D.2.)	9	11 611	10 721
D. 1.	Wages and salaries	10	8 659	8 003
D. 2.	Social security and health insurance costs and other costs	11	2 952	2 718
D. 2.1.	Social security costs and health insurance	12	2 682	2 464
D. 2.2.	Other costs	13	270	254
E.	Operating part adjustments (E.1. to E.3.)	14	1 210	12 056
E. 3.	Receivables adjustments	19	1 210	12 056
III.	Other operating revenues (III.1. to III.3.)	20	21 164	14 120
III. 3.	Another operating revenues	23	21 164	14 120
F.	Other operating costs (F.1. to F.5.)	24	21 009	33 606
F. 3.	Taxes and fees	27	49	14
F. 4.	Provisions in operating part and complex prepaid expenses	28	-245	-5 334
F. 5.	Other operating costs	29	21 205	38 926
*	Operating profit / loss (+/-) I. + II. - A. - B. - C. - D. - E. + III. - F.	30	-37 537	-85 452
VI.	Interest revenues and similar revenues (VI.1. to VI.2.)	39	50 929	92 180
VI. 1.	Interest revenues and similar revenues – controlled or controlling entity	40	309	1 010
VI. 2.	Other interest revenues and similar revenues	41	50 620	91 170
J.	Interest costs and similar costs (J.1. to J.2.)	43	7 335	6 734
J. 1.	Interest costs and similar costs – controlled or controlling entity	44	532	969
J. 2.	Other interest costs and similar costs	45	6 803	5 765
VII.	Other financial revenues	46	2 717	2 547
K.	Other financial costs	47	7 870	5 618
*	Profit / loss from financial operations (+/-) IV. - G. + V. - H. + VI. - I. - J. + VII. - K.	48	38 441	82 375
**	Profit / loss before tax (+/-) * (I. 30) + * (I. 48)	49	904	-3 077
L.	Income tax (L.1. to L.2.)	50	1 200	4 232
L. 1.	Income tax – due	51	1 200	4 823
L. 2.	Income tax – deferred (+/-)	52	-	-591
**	Profit / loss after tax (+/-) ** (I. 49) - L.	53	- 296	-7 309

Day of drawing up: 31.12.2025		Specimen signature of statutory body of accounting unit or specimen signature of natural person who is an accounting unit	
Legal form of accounting unit	Scope of business poskytování n. zprostředkování spotř. úvěru	Note:	

BALANCE SHEET in full extent

as at 31.12.2025

(in thousands of Czech Crowns)

Business name or another name of accounting unit

Via SMS s.r.o.

Balance sheet according to Enclosure No. 1
of regulation No. 500/2002 Coll.

The accounting unit delivers the final accounts
together with the income tax return

1x to the relevant tax office

Registered office or domicile of accounting unit and place
of business if it differs from the domicile

Spálená 97/29
Praha 1
110 00

Year	Month	Ident. number
2025		24720275

Ident. a	ASSETS b	Line c	Current period			Previous period
			Gross	Adjustment	Net	Net
	TOTAL ASSETS (A. to D.)	1	194 995	92 654	102 341	88 836
B.	Fixed assets (B.I. to B.III.)	3				2 406
B.I.	Intangible fixed assets (I.1. to I.5.)	4				2 406
B.I.5.	Advance payments for intang. fixed assets and intang. fixed assets in progress	11				2 406
B.I.5.1.	Advance payments for intangible fixed assets	12				2 406
C.	Current assets (C.I. to C.IV.)	37	194 832	92 654	102 178	86 272
C.II.	Receivables (II.1. to II.3.)	46	193 863	92 654	101 209	85 794
C.II.1.	Long-term receivables	47	9 624		9 624	16 156
1C.II.1.4.	Deferred tax receivable	51	5 152		5 152	5 152
C.II.1.5.	Receivables – others	52	4 472		4 472	11 004
C.II.1.5.1.	Receivables from equity holders	53				11 004
C.II.1.5.4.	Other receivables	56	4 472		4 472	
C.II.2.	Short-term receivables	57	184 239	92 654	91 585	69 638
C.II.2.1.	Trade receivables	58	181 373	92 654	88 719	69 000
C.II.2.4.	Receivables – others	61	2 866		2 866	638
C.II.2.4.3.	State – tax receivables	64	2 311		2 311	18
C.II.2.4.4.	Short-term advanced payments	65	487		487	590
C.II.2.4.6.	Other receivables	67	68		68	30
C.IV.	Funds (IV.1. to IV.2.)	71	969		969	478
C.IV.2.	Bank accounts	73	734		734	478
D.	Accrued assets (D.1. to D.3.)	74	163		163	158
D.1.	Prepaid expenses	75	163		163	158

Ident. a	LIABILITIES b	Line c	Current period 5	Previous period 6
	TOTAL LIABILITIES (A. to D.)	78	102 341	88 836
A.	Equity (A.I. to A.VI.)	79	20 188	13 984
A.I.	Registered capital (I.1. to I.3.)	80	13 300	6 800
A.I.1.	Registered capital	81	13 300	6 800
A.II.	Capital surplus and capital funds (II.1. to II.2.)	84	1 200	1 200
A.II.2.	Capital funds	86	1 200	1 200
A.II.2.1.	Other capital funds	87	1 200	1 200
A.IV.	Net profit or loss from previous years (+/-) (IV.1. to IV.2.)	95	5 984	13 293
A.IV.1.	Retained earnings or accumulated losses from previous years (+/-)	96	5 984	13 293
A.V.	Net profit or loss for the current period (+/-)	99	-296	-7 309
B. + C.	Liabilities (external resources) (B. + C.)	101	82 153	74 852
B.	Provisions (B.1. to B.4.)	102	39	284
B.4.	Other provisions	106	39	284
C.	Payables (C.I. to C.III.)	107	82 114	74 568
C.I.	Long-term payables (I.1. to I.9.)	108	119	3 103
C.I.9.	Payables – others	119	119	3 103
C.I.9.3.	Other liabilities	122	119	3 103
C.II.	Short-term payables (II.1. to II.8.)	123	81 995	71 465
C.II.2.	Payables to credit institutions	127	146	233
C.II.4.	Trade payables	129	15 207	10 447
C.II.8.	Other payables	133	66 624	60 785
C.II.8.1.	Payables to equity holders	134	8 311	8 439
C.II.8.2.	Short-term assistance	135	55 246	50 401
C.II.8.3.	Payroll payables	136	549	559
C.II.8.4.	Payables – social security and health insurance	137	337	289
C.II.8.5.	State – tax liabilities and grants	138	1 412	285
C.II.8.6.	Estimated payables	139	787	785
C.II.8.7.	Other payables	140		27

Day of drawing up: 31.12.2025		Specimen signature of statutory body of accounting unit or specimen signature of natural person who is an accounting unit	
Legal form of accounting unit	Scope of business poskytování n. zprostředkování spotř. úvěru	Note:	