

Attachment H: Vertical Analysis of PUDIS a.s. in thous. CZK

Vertical Analysis of Assets

PUDIS a.s.	2011	2012	2013	2014	2015
Total Assets	75507	63912	64981	63461	67178
Fixed Assets	9918	9934	9584	10472	2717
Intangible fixed assets	123	49	203	307	262
Tangible fixed assets	8966	9056	9381	10165	2455
Long-term financial assets	829	829	0	0	0
Current Assets	64588	53533	55023	52506	62388
Inventories	13927	9962	7732	5821	3142
Long-term receivables	2661	2830	3430	3982	3098
Short-term receivables	26146	17594	29163	28545	28171
Short-term financial assets	21854	23147	14698	14158	27977
Accruals	1001	445	374	483	2073

Figure 4.5 “Vertical analysis of assets [absolute]”

PUDIS a.s.	2011	2012	2013	2014	2015
Total Assets	100%	100%	100%	100%	100%
Fixed Assets	13%	16%	15%	17%	4%
Intangible fixed assets	0%	0%	0%	0%	0%
Tangible fixed assets	12%	14%	14%	16%	4%
Long-term financial assets	1%	1%	0%	0%	0%
Current Assets	86%	84%	85%	83%	93%
Inventories	18%	16%	12%	9%	5%
Long-term receivables	4%	4%	5%	6%	5%
Short-term receivables	35%	28%	45%	45%	42%
Short-term financial assets	29%	36%	23%	22%	42%
Accruals	1%	1%	1%	1%	3%

Figure 4.6 “Vertical analysis of assets [%]”

Vertical Analysis of Liabilities

PUDIS a.s.	2011	2012	2013	2014	2015
Total Liabilities	75507	63912	64981	63461	67178
Equity	62247	53062	47716	48092	41453
Registered capital	24914	24914	24914	24914	24914
Funds from profit	5168	5153	5153	5027	5027
Reserves	0	0	0	0	0
Profit / loss of previous years	31298	32000	22996	17648	2508
Profit / loss of the current period	867	-9005	-5347	503	9004
Liabilities	13114	10841	17175	15368	25501
Reserves	0	0	242	313	388
Long-term liabilities	0	0	0	429	502
Short-term liabilities	13114	10841	16933	14626	24611
Bank Loans	0	0	0	0	0
Accruals	146	9	90	1	224

Figure 4.7 “Vertical analysis of liabilities [absolute]”

PUDIS a.s.	2011	2012	2013	2014	2015
Total Liabilities	100%	100%	100%	100%	100%
Equity	82%	83%	73%	76%	62%
Registered capital	33%	39%	38%	39%	37%
Funds from profit	7%	8%	8%	8%	7%
Reserves	0%	0%	0%	0%	0%
Profit / loss of previous years	41%	50%	35%	28%	4%
Profit / loss of the current period	1%	-14%	-8%	1%	13%
Liabilities	17%	17%	26%	24%	38%
Reserves	0%	0%	0%	0%	1%
Long-term liabilities	0%	0%	0%	1%	1%
Short-term liabilities	17%	17%	26%	23%	37%
Bank Loans	0%	0%	0%	0%	0%
Accruals	0%	0%	0%	0%	0%

Figure 4.8 “Vertical analysis of liabilities [%]”