# Monthly report — September 2026

| NET RESULT | REVENUE | DIFFERENCE VS PLAN |
|---|---|---|
| **€41,920** | **€217,634** | **+€13,694** |
| plan €28,226 | plan €213,151 | +48.5% |

## How did we do against plan?

- The net result of €41,920 is €13,694 above plan (€28,226).
- Revenue of €217,634 is 2.1% above plan (€213,151).

## What moved it?

- Material consumption: €64,288 against a plan of €72,286 (−€7,998) — helps the result.
- Revenue from own products: €140,007 against a plan of €134,378 (+€5,629) — helps the result.
- Revenue from services: €30,447 against a plan of €32,436 (−€1,989) — hurts the result.

## What to watch

- Cash rose by €82,657 this month, more than the profit of €41,920. The biggest help: Supplier payables (+€77,631).
- Receivables grew by €65,591 — customers are paying more slowly than last year: the sale is already in the P&L, but the cash is not in the bank yet.
- Revenue rose 131.1% from the previous month — production restarted after the summer shutdown, but customers pay with a delay, so it will only show up in cash in the coming months.

## Findings — accounting review

- Document r202609-cost_material-1 from Translux Freight Ltd. (€18,481) relates to a delivery in August but was only booked this month — it should be moved to the correct period.
- Invoice r202608-rev_vyrobky-0 to Metalcraft Works Ltd. (€18,195) from August is overdue and unpaid — it needs a reminder and a risk assessment.
- The machine bought in March (€110,000 excl. VAT) has not been put into the asset register yet — depreciation is not running.

# Year to date — 2026

NET RESULT
**€267,958**
plan €171,540

REVENUE
**€1,636,758**
plan €1,589,497

DIFFERENCE VS PLAN
**+€96,418**
+56.2%

## Comment

- Year to date, the net result of €267,958 is €96,418 above plan (€171,540).
- Cash has risen by only €8,933 year to date (net result €267,958). Biggest items: Investment in assets (−€130,514), Customer receivables (−€78,295).
- The full breakdown of net result → Δ cash is in the Cash impact section of the statement.