ZAVOD ZON.SI

CESTA 1. MAJA 56

1430 HRASTNIK

Zagorje, 24.2.2026

ZADEVA: POJASNILA K RAČUNOVODSKIH IZKAZOM ZA LETO 2025

BILANCA STANJA

Bilanca stanja izkazuje vrednost poslovnih sredstev in obveznosti do virov sredstev po stanju na dan 31.12.2025.

Poslovna sredstva znašajo 202.630 eur in zajemajo kratkoročne poslovne terjatev do kupcev (14.798 eur), denarna sredstva na poslovnem računu (126.255 eur), opredmetena osnovna sredstva (22.295 eur) in druge terjatve (39.282 eur).

Obveznosti do virov sredstev znašajo 202.630 eur. Od tega znaša čisti presežek prihodkov (80.551 eur), ustanovitveni delež (755 eur), kratkoročne poslovne obveznosti do dobaviteljev (6.187 eur), druge kratkoročne obveznosti (73.225 eur) kratkoročne finančne obveznosti (2.700 eur) in kratkoročne pasivne časovne razmejitve (39.212 eur).

IZKAZ PRIHODKOV IN ODHODKOV

Zavod ZON.si je v letu 2025 ustvaril za 165.101 eur prihodkov, od tega iz pridobitne dejavnosti za 70.353 eur. Delež prihodkov od pridobitne dejavnosti znaša med vsemi prihodki 42,61 %.

Celotni odhodki znašajo 110.379 eur (od opravljanja pridobitne dejavnosti = 47.032 eur). Stroški materiala znašajo 9.935 eur, stroški energije so 1.937 eur, stroški storitev 40.181 eur, stroški plač s prispevki ter potnimi nalogi 55.138 eur, amortizacija 2.915 eur in ostali odhodki 274 eur.

Zavod ZON.si izkazuje za 54.721 eur presežka prihodkov nad odhodki, od opravljanja obdavčljive dejavnosti (davčna osnova) = 23.317 eur.

Obračunani DDPO (22%) za leto 2025 znaša 5.130 eur, med letom vplačanih akontacij DDPO = 3.905 eur.

Doplačilo DDPO dne 30.4.2026 bo v znesku 1.225 eur. Akontacija DDPO v letu 2026 = 427 eur na mesec.

Pojasnila pripravil: Jernej Leskovšek s.p.

ZAVOD ZON.SI

CESTA 1. MAJA 56

1430 HRASTNIK

Zagorje, 24 February 2026

SUBJECT: NOTES TO THE FINANCIAL STATEMENTS FOR 2025

BALANCE SHEET

The balance sheet presents the value of the organisation's assets and liabilities as at 31 December 2025.

Total assets amount to EUR 202,630 and comprise short-term trade receivables (EUR 14,798), cash held in the organisation's bank account (EUR 126,255), property, plant and equipment (EUR 22,295), and other receivables (EUR 39,282).

Total equity and liabilities amount to EUR 202,630. These comprise the accumulated net surplus of revenue over expenditure (EUR 80,551), the founder's contribution (EUR 755), short-term trade payables (EUR 6,187), other short-term liabilities (EUR 73,225), short-term financial liabilities (EUR 2,700), and short-term deferred income and accrued expenses (EUR 39,212).

INCOME AND EXPENDITURE STATEMENT

In 2025, Zavod ZON.si generated total revenue of EUR 165,101, of which EUR 70,353 was generated through commercial activities. Revenue from commercial activities represented 42.61% of total revenue.

Total expenditure amounted to EUR 110,379, of which EUR 47,032 related to commercial activities. Material costs amounted to EUR 9,935, energy costs to EUR 1,937, service costs to EUR 40,181, salaries, social security contributions and travel expenses to EUR 55,138, depreciation to EUR 2,915, and other expenditure to EUR 274.

Zavod ZON.si recorded a surplus of revenue over expenditure of EUR 54,721. The surplus attributable to taxable activities, representing the corporate income tax base, amounted to EUR 23,317.

Corporate income tax for 2025, calculated at a rate of 22%, amounts to EUR 5,130. Corporate income tax prepayments made during the year amounted to EUR 3,905.

The outstanding corporate income tax payment due on 30 April 2026 will amount to EUR 1,225. Monthly corporate income tax prepayments for 2026 amount to EUR 427.

Notes prepared by:

Jernej Leskovšek, sole proprietor