



The Republic of Serbia  
**SERBIAN BUSINESS REGISTERS AGENCY**  
Register of Financial Statements

---

As per request of Company Ltd BON 943/20\_\_ / 2 dated 29.03.20\_\_, Serbian Business Registers Agency - Register of Financial Statements issues

# **REPORT ON FINANCIAL STANDING AND BUSINESS PERFORMANCE**

## **BON-2**

**Company Ltd**

**City X, Street X**

The legal representative, the managing authority, the supervisory body of the legal entity in accordance with the law and the person responsible for bookkeeping and preparation of financial statements, as well as entrepreneur are responsible for true and fair presentation of financial position and performance of business of legal entity or entrepreneur.

The Serbian Business Registers Agency is responsible for identity with original data and for the consistent implementation of the Methodology for specifying data on solvency of enterprises, cooperatives, institutions and entrepreneurs and providing grades on solvency of enterprises.

*User is not allowed to announce the issued document in its' original form, unless the document refers to that user.*

# SOLVENCY REPORT OF ENTERPRISES AND COOPERATIVES

## REPORT ON FINANCIAL STANDING AND BUSINESS PERFORMANCE

### PART ONE - BASIC DATA \*

#### 1. Identification Data

Basic identification number	<sup>1)</sup>	12345678
Tax identification number	<sup>2)</sup>	123456789
Business name	<sup>1)</sup>	Company Ltd
Abbreviated business name	<sup>1)</sup>	Company Ltd
Head office	<sup>1)</sup>	City X, Street X
Legal form	<sup>1)</sup>	3-Limited liability company

#### 2. Incorporation Data

Year of incorporation	<sup>1)</sup>	1989
-----------------------	---------------	------

#### 3. Predominant Activity Data\*\*

Activity code	<sup>1)</sup>	1072-Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
Field of activity	<sup>1)</sup>	10-Manufacture of food products
Sector	<sup>1)</sup>	C-PROCESSING INDUSTRY

#### 4. Size of Legal Entity Data \*\*\*

Size of Legal Entity	<sup>3)</sup>	4-Large
----------------------	---------------	---------

#### 5. Number of Employees

Average number of employees at the end of the month	<sup>3)</sup>	t-2	t-1	t
		877	907	902

#### 6. Number of banks in which the legal entity has open accounts <sup>4)</sup>

RSD accounts with banks (up to 3)		
Bank X	999-0000000000999-99	
Bank X	999-0000000000899-98	
Bank X	999-0000000000899-97	
Foreign currency accounts with banks (up to 3)		
Bank X	999-0000000000499-96	
Bank X	999-0000000000939-95	
Bank X	999-0000000000979-94	

**7. Data on Legal Representative(s)** <sup>1)</sup>

Name and surname

First Name A Last Name A

Name and surname

First Name B Last Name B

Name and surname

First Name C Last Name C

Sources of data: <sup>1)</sup> Serbian Business Registers Agency - Business Entities Register<sup>2)</sup> Tax Administration<sup>3)</sup> Serbian Business Registers Agency - Register of Financial Statements<sup>4)</sup> National Bank of Serbia - Unique Accounts Register

\* The latest up to date position

\*\* Law on classification of activities

\*\*\* Accounting Law

## PART TWO - CONCISE BALANCE SHEET

- in 000 RSD

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
	ASSETS			
1	A. SUBSCRIBED CAPITAL UNPAID	0	0	0
2	B. PERMANENT ASSETS	3.240.354	3.760.463	4.456.825
3	I. Intangible assets	32.234	38.758	39.226
4	II. Immovables, plant and equipment	3.165.718	3.690.233	4.385.792
5	III. Biological resources	0	0	0
6	IV. Long-term financial investments and long-term financial receivables	42.402	31.472	22.250
7	V. Long-term accrued expenses #		0	9.557
8	V. DEFERRED TAX ASSETS	0	0	0
9	G. CURRENT ASSETS	2.867.712	2.812.298	3.604.188
10	1 Inventories	496.064	742.429	1.055.753
11	2 Receivables from sales	1.387.668	1.471.140	2.018.848
12	3 Other short-term receivables	6.286	5.767	81.869
13	4 Short-term financial investments	14.716	13.382	18.413
14	5 Cash and cash equivalents	935.446	553.983	394.072
15	6 Short-term accrued expenses	27.532	25.597	35.233
16	D. TOTAL ASSETS = OPERATING ASSETS	6.108.066	6.572.761	8.061.013
17	Đ. OFF-BALANCE SHEET ASSETS	10.000	10.000	10.000
	EQUITY AND LIABILITIES			
18	A. EQUITY	4.285.754	4.406.519	4.570.245
19	I. Capital	1.700.864	1.700.864	1.700.864
20	II. Subscribed capital unpaid	0	0	0
21	III. Share premium #		0	0
22	IV. Treasury shares #	0		
23	V. Reserves	0	0	0
24	VI. Positive revaluation reserves and unrealized profit from financial assets and other elements of other comprehensive income	401.481	401.893	401.621
25	VII. Unrealized losses from financial assets and other elements of other comprehensive income	4.108	4.341	7.146
26	VIII. Retained earnings	2.187.517	2.308.103	2.474.906
27	IX. Loss	0	0	0
28	B. LONG-TERM PROVISIONS AND LIABILITIES	454.342	657.607	999.275
29	I. Long-term provisions	8.792	12.224	16.590
30	II. Long-term liabilities	445.550	645.383	982.685
31	III. Long-term deferred expenses #		0	0
32	V. DEFERRED TAX LIABILITIES	27.896	14.563	11.360
33	G. DEFERRED LONG-TERM INCOME AND DONATIONS RECEIVED #		0	0

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
34	D. SHORT-TERM PROVISIONS AND SHORT-TERM LIABILITIES	1.340.074	1.494.072	2.480.133
35	1 Short-term provisions #		0	0
36	2 Short-term financial liabilities	168.747	213.708	405.770
37	3 Prepayments, deposits and guarantees	15.166	16.925	25.201
38	4 Operating liabilities	917.302	1.203.132	1.871.405
39	5 Other short-term liabilities	236.760	60.105	177.223
40	6 Short-term deferred expenses	2.099	202	534
41	Đ. LOSS ABOVE EQUITY	0	0	0
42	E. TOTAL EQUITY AND LIABILITIES	6.108.066	6.572.761	8.061.013
43	Ž. OFF-BALANCE SHEET LIABILITIES	10.000	10.000	10.000

Source of data : Serbian Business Registers Agency - Register of Financial Statements

<sup>1)</sup> Data for the last three years

# The data is not available for the specific year in accordance with the rulebook that governs the content and form of financial statement forms for that year.

## PART THREE - CONCISE PROFIT AND LOSS ACCOUNT

- in 000 RSD

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
1	A. OPERATING INCOME	5.837.117	6.244.711	7.913.892
2	1 Income from goods and products sold and services provided	5.786.921	6.082.858	7.771.936
3	2 Revenue from undertaking for own purposes	12.552	10.206	14.974
4	3 Increase in value of inventories of work in progress and finished products	0	57.857	20.304
5	4 Decrease in value of inventories of work in progress and finished products	8.735	0	0
6	5 Other operating income	46.379	85.372	99.474
7	6 Income on value adjustment of assets (except financial) #		8.418	7.204
8	B. OPERATING EXPENSES	5.041.585	5.397.790	7.079.589
9	1 Cost of goods sold	21.100	5.132	1.225
10	2 Raw material costs, fuel and energy costs	2.764.730	3.044.422	4.519.108
11	3 Salaries, wages and other personal indemnities	1.166.294	1.257.803	1.447.759
12	4 Depreciation costs	278.942	338.041	345.051
13	5 Provision costs	539	6.042	3.763
14	6 Expenses on value adjustment of assets (except financial) #		10.520	1.339
15	7 Other operating expenses	809.980	735.830	761.344
16	V. OPERATING PROFIT	795.532	846.921	834.303
17	G. OPERATING LOSS	0	0	0
18	D. FINANCIAL INCOME	1.463	724	7.542
19	Đ. FINANCIAL EXPENSES	17.848	22.261	38.526
20	E. PROFIT FROM FINANCING	0	0	0
21	Ž. LOSS FROM FINANCING	16.385	21.537	30.984
22	Z. INCOME ON VALUE ADJUSTMENT OF FINANCIAL ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	69	294	30
23	I. EXPENSES ON VALUE ADJUSTMENT OF FINANCIAL ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	0	2.775	269
24	J. OTHER INCOME	30.041	25.876	47.027
25	K. OTHER EXPENSES	43.159	19.623	38.347
26	L. TOTAL INCOME	5.868.690	6.271.605	7.968.491
27	LJ. TOTAL EXPENSES	5.102.592	5.442.449	7.156.731
28	M. PROFIT FROM REGULAR OPERATIONS BEFORE TAX	766.098	829.156	811.760
29	N. LOSS FROM REGULAR OPERATIONS BEFORE TAX	0	0	0
30	NJ. POSITIVE NET EFFECT OF RESULT ON PROFIT FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	0	0	0
31	O. NEGATIVE NET EFFECT OF RESULT ON LOSS FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	0	0	0
32	P. PROFIT BEFORE TAX	766.098	829.156	811.760

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
33	R. LOSS BEFORE TAX	0	0	0
34	S. TAX ON PROFIT	117.389	120.484	124.208
35	T. PERSONAL INDEMNITIES PAID TO THE EMPLOYER	0	0	0
36	Ć. NET PROFIT	648.709	708.672	687.552
37	U. NET LOSS	0	0	0

Source of data : Serbian Business Registers Agency - Register of Financial Statements

<sup>1)</sup> Data for the last three years

# The data is not available for the specific year in accordance with the rulebook that governs the content and form of financial statement forms for that year.

## PART FOUR - CONCISE STATEMENT OF COMPREHENSIVE INCOME

- in 000 RSD

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
	A. NET OPERATING RESULT			
1	I. NET PROFIT	648.709	708.672	687.552
2	II. NET LOSS	0	0	0
	B. OTHER COMPREHENSIVE PROFIT OR LOSS			
3	1 Increase of revaluation reserves from revaluation of intangible assets, immovables, plant and equipment	197.884	0	0
4	2 Decrease of revaluation reserves from revaluation of intangible assets, immovables, plant and equipment	0	0	272
5	3 Actuarial profits arising from a defined income plan	0	0	0
6	4 Actuarial losses arising from a defined income plan	1.408	141	2.805
7	5 Profit from shares in other comprehensive profit or loss of associated companies	0	0	0
8	6 Losses from shares in other comprehensive profit or loss of associated companies	0	0	0
9	7 Profit from investing in equity instruments	0	0	0
10	8 Losses from investing in equity instruments	0	0	0
11	9 Profit from conversion of financial statements of foreign operations	0	0	0
12	10 Losses from conversion of financial statements of foreign operations	0	0	0
13	11 Profit on hedging instruments of net investment in foreign operations	0	0	0
14	12 Losses on hedging instruments of net investment in foreign operations	0	0	0
15	13 Profit on cash flow hedging instruments	0	0	0
16	14 Losses on cash flow hedging instruments	0	0	0
17	15 Profit on securities valued at fair value through other comprehensive income	0	490	0
18	16 Losses on securities valued at fair value through other comprehensive income	228	0	0
19	I. OTHER GROSS COMPREHENSIVE INCOME	196.248	349	0
20	II. OTHER GROSS COMPREHENSIVE LOSS	0	0	3.077
21	III. TAX ON OTHER COMPREHENSIVE PROFIT OR LOSS FOR THE PERIOD	0	0	0
22	IV. NET OTHER COMPREHENSIVE PROFIT	196.248	349	0
23	V. NET OTHER COMPREHENSIVE LOSS	0	0	3.077
	V. TOTAL NET COMPREHENSIVE RESULT FOR THE PERIOD			
24	I. TOTAL NET COMPREHENSIVE PROFIT	844.957	709.021	684.475
25	II. TOTAL NET COMPREHENSIVE LOSS	0	0	0

Source of data : Serbian Business Registers Agency - Register of Financial Statements

<sup>1)</sup> Data for the last three years



## PART FIVE – CONCISE CASH FLOW STATEMENT

- in 000 RSD

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
	A. CASH FLOWS FROM OPERATING ACTIVITIES			
1	I. Cash inflows from operating activities	6.842.116	6.948.485	8.385.439
2	II. Cash outflows from operating activities	5.603.009	6.286.684	7.583.813
3	III. Net cash inflows from operating activities (I-II)	1.239.107	661.801	801.626
4	IV. Net cash outflows from operating activities (II-I)	0	0	0
	B. CASH FLOWS FROM INVESTING ACTIVITIES			
5	I. Cash flows from investing activities	12.839	18.874	14.612
6	II. Cash outflows from investing activities	301.578	539.319	1.063.854
7	III. Net cash inflows from investing activities (I-II)	0	0	0
8	IV. Net cash outflows from investing activities (II-I)	288.739	520.445	1.049.242
	V. CASH FLOWS FROM FINANCING ACTIVITIES			
9	I. Cash inflows from financing activities	0	280.090	718.490
10	II. Cash outflows from financing activities	176.220	801.560	627.132
11	III. Net cash inflows from financing activities (I-II)	0	0	91.358
12	IV. Net cash outflows from financing activities (II-I)	176.220	521.470	0
13	G. TOTAL CASH INFLOWS	6.854.955	7.247.449	9.118.541
14	D. TOTAL CASH OUTFLOWS	6.080.807	7.627.563	9.274.799
15	Đ. NET CASH INFLOWS	774.148	0	0
16	E. NET CASH OUTFLOWS	0	380.114	156.258
17	Ž. CASH AT THE BEGINNING OF THE ACCOUNTING PERIOD	162.010	935.446	553.983
18	Z. POSITIVE EFFECTS ON EXCHANGE RATE CHANGES FROM CASH CALCULATION	0	427	1.066
19	I. NEGATIVE EFFECTS ON EXCHANGE RATE CHANGES FROM CASH CALCULATION	712	1.776	4.719
20	J. CASH AT THE END OF THE ACCOUNTING PERIOD	935.446	553.983	394.072

Source of data : Serbian Business Registers Agency - Register of Financial Statements

<sup>1)</sup> Data for the last three years

## PART SIX – CONCISE CAPITAL CHANGES STATEMENT

- in 000 RSD

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
	CAPITAL AND OTHER CAPITAL			
1	1. Balance at 1 January of the prior year	1.700.998	1.700.864	1.700.864
2	2. Corrected balance at 1 January of the prior year	1.700.998	1.700.864	1.700.864
3	3. Balance at 31 December of the prior year	1.700.864	1.700.864	1.700.864
4	4. Corrected balance at 1 January of the current year	1.700.864	1.700.864	1.700.864
5	5. Balance at 31 December of the current year	1.700.864	1.700.864	1.700.864
	SUBSCRIBED CAPITAL UNPAID			
6	1. Balance at 1 January of the prior year	0	0	0
7	2. Corrected balance at 1 January of the prior year	0	0	0
8	3. Balance at 31 December of the prior year	0	0	0
9	4. Corrected balance at 1 January of the current year	0	0	0
10	5. Balance at 31 December of the current year	0	0	0
	ISSUE PREMIUM AND RESERVES			
11	1. Balance at 1 January of the prior year	0	0	0
12	2. Corrected balance at 1 January of the prior year	0	0	0
13	3. Balance at 31 December of the prior year	0	0	0
14	4. Corrected balance at 1 January of the current year	0	0	0
15	5. Balance at 31 December of the current year	0	0	0
	REVALUATION RESERVES AND UNREALIZED PROFIT AND LOSSES			
16	1. Balance at 1 January of the prior year	202.406	201.125	397.373
17	2. Corrected balance at 1 January of the prior year	202.406	201.125	397.373
18	3. Balance at 31 December of the prior year	201.125	397.373	397.552
19	4. Corrected balance at 1 January of the current year	201.125	397.373	397.552
20	5. Balance at 31 December of the current year	397.373	397.552	394.475
	UNREALIZED PROFIT			
21	1. Balance at 1 January of the prior year	1.087.024	1.508.331	2.187.517
22	2. Corrected balance at 1 January of the prior year	1.087.024	1.508.331	2.187.517
23	3. Balance at 31 December of the prior year	1.508.331	2.187.517	2.308.103
24	4. Corrected balance at 1 January of the current year	1.508.331	2.187.517	2.308.103
25	5. Balance at 31 December of the current year	2.187.517	2.308.103	2.474.906
	LOSSES			
26	1. Balance at 1 January of the prior year	0	0	0
27	2. Corrected balance at 1 January of the prior year	0	0	0
28	3. Balance at 31 December of the prior year	0	0	0
29	4. Corrected balance at 1 January of the current year	0	0	0
30	5. Balance at 31 December of the current year	0	0	0

No.	POSITION	Years <sup>1)</sup>		
		t-2	t-1	t
	TOTAL EQUITY			
31	1. Balance at 1 January of the prior year	2.990.428	3.410.320	4.285.754
32	2. Corrected balance at 1 January of the prior year	2.990.428	3.410.320	4.285.754
33	3. Balance at 31 December of the prior year	3.410.320	4.285.754	4.406.519
34	4. Corrected balance at 1 January of the current year	3.410.320	4.285.754	4.406.519
35	5. Balance at 31 December of the current year	4.285.754	4.406.519	4.570.245
	LOSS ABOVE EQUITY			
36	1. Balance at 1 January of the prior year	0	0	0
37	2. Corrected balance at 1 January of the prior year	0	0	0
38	3. Balance at 31 December of the prior year	0	0	0
39	4. Corrected balance at 1 January of the current year	0	0	0
40	5. Balance at 31 December of the current year	0	0	0

Source of data : Serbian Business Registers Agency - Register of Financial Statements

<sup>1)</sup> Data for the last three years

## PART SEVEN - CONCISE STATISTICAL REPORT

- in 000 RSD

No.	POSITION	Years <sup>1)</sup>	
		t-1	t
	I. GENERAL DATA ON LEGAL ENTITY AND ENTREPRENEUR		
1	1 Number of months (codes 1 to 12)	12	12
2	2 Ownership code (codes 1 to 5)	2	2
3	3 Number of foreign (legal or natural) entities with equity investments	1	1
4	4 Number of foreign (legal or natural) entities who have 10% or more than 10% equity investments	1	1
5	5 Average number of employees at the end of each month (a whole number)	907	902
6	6 Average number of employees through employment agencies and organizations (youth and student cooperatives) based on the balance at the end of each month (total number)	17	18
7	7 Average number of volunteers based on the balance at the end of each month (whole number)	1	0
	II. GROSS CHANGES IN INTANGIBLE ASSETS AND IN IMMOVABLES, PLANTS, EQUIPMENT AND BIOLOGICAL RESOURCES		
	1 Intangible assets		
8	1.1 Closing balance - end of period - gross	99.204	113.598
9	1.2 Closing balance - end of period - value correction	60.446	74.372
10	1.3 Closing balance - end of period - net	38.758	39.226
	2 Construction objects, plant and equipment		
11	2.1 Closing balance - end of period - gross	6.686.615	7.675.675
12	2.2 Closing balance - end of period - value correction	3.096.262	3.389.763
13	2.3 Closing balance - end of period - net	3.590.353	4.285.912
	3 Land		
14	3.1 Closing balance - end of period - gross	99.880	99.880
15	3.2 Closing balance - end of period - value correction	0	0
16	3.3 Closing balance - end of period - net	99.880	99.880
	4 Biological resources		
17	4.1 Closing balance - end of period - gross	0	0
18	4.2 Closing balance - end of period - value correction	0	0
19	4.3 Closing balance - end of period - net	0	0
	III. INVENTORIES		
20	1 Material, spare parts, tools and small inventory	465.071	705.580
21	2 Unfinished products and services	8.982	16.359
22	3 Finished products	212.663	218.700
23	4 Goods	62	40
24	5 Permanent assets held for sale and discontinued operations	0	0
25	6 Advances paid for inventories and services	55.651	115.074
	IV. CAPITAL		

No.	POSITION	Years <sup>1)</sup>	
		t-1	t
26	1 Share capital	0	0
27	1.1 of which: foreign capital	0	0
28	2 Stakes in limited liability companies	1.700.864	1.700.864
29	2.1 of which: foreign capital	1.700.864	1.700.864
30	3 Stakes	0	0
31	3.1 of which: foreign capital	0	0
32	4 State owned capital	0	0
33	5 Socially owned capital	0	0
34	6 Stakes in cooperatives	0	0
35	7 Share premium	0	0
36	8 Stakes-own sources of other legal entities – stakes of founders and other persons	0	0
37	9 Other capital	0	0
	V. SHARE CAPITAL		
	1 Common shares		
38	1.1 Number of common shares	0	0
39	1.2 Nominal value of common shares - total	0	0
	2 Priority shares		
40	2.1 Number of priority shares	0	0
41	2.2 Nominal value of priority shares - total	0	0
	VI. DIVIDENDS AND SHARE IN PROFIT PAID, BY SECTOR		
42	1 Companies (domestic legal entities)	0	0
43	2 Natural persons	0	0
44	3 State and institutions and organizations funded from the state budget	0	0
45	4 Financial institutions	0	0
46	5 Non-profit organizations, foundations and non-profit funds	0	0
47	6 Foreign natural persons	0	0
48	7 Foreign legal entities	587.897	469.471
49	8 European financial and development institutions	0	0
	VII. RECEIVABLES AND LIABILITIES		
50	1 Receivables under claims from insurance companies during the year (debit transactions without opening balance)	427	178
51	2 Liabilities from operating activities (credit transactions without opening balance)	5.740.312	8.780.524
52	3 Liabilities for net wages and wage-related allowances, except refundable wage-related allowances (credit transactions without opening balance)	760.664	884.544
53	4 Liabilities for taxes on wages and wage-related allowances charged to the employee (credit transactions without opening balance)	81.742	94.794
54	5 Liabilities for contributions on wages and wage-related allowances charged to the employee (credit transactions without opening balance)	196.055	223.213
55	6 Liabilities to individuals under a contract (credit transactions without opening balance)	1.436	1.314
	VIII. OTHER COSTS AND EXPENSES		
56	1 Fuel and energy costs	182.510	273.460
57	2 Wages and compensation costs (gross)	1.005.742	1.148.919

No.	POSITION	Years <sup>1)</sup>	
		t-1	t
58	3 Taxes and contributions on wages and compensation costs paid by the director	164.183	180.299
59	4 Costs of contributions for natural persons (gross) derived from contracts	1.449	596
60	5 Contribution costs by contract on temporary and occasional jobs concluded with natural persons	0	0
61	6 Contribution costs to the director and members of the management and supervisory boards	0	0
62	7 Costs of hiring employees through agencies and cooperatives	15.165	17.283
63	8 Contribution costs to employees	65.701	94.020
64	9 Other benefits to employees and personal income which are not considered as earnings – severance indemnities, anniversary awards, employee assistance, scholarships and etc.	5.332	6.422
65	10 Contribution costs and other benefits to employers and other natural persons who are not employed	231	220
66	11 Rentals	61.767	64.069
67	12 Land rentals	0	0
68	13 Research and development costs	0	0
69	14 Insurance premium costs	11.014	12.694
70	15 Payment operations costs	2.499	3.122
71	16 Membership fees	2.964	2.879
72	17 Taxes and contributions costs	16.408	11.352
73	18 Contributions	0	0
74	19 Expenditures for humanitarian, scientific, religious, cultural, public health education and sport purposes, as well as for the protection of the human environment	10.042	6.669
	IX. INTEREST EXPENSES		
75	1 Interests from credits and loans from commercial banks - domestic	0	24.443
76	2 Interests from financial leasing - domestic	0	412
77	3 Interest on loans from other non-banking companies and lenders in the country	0	0
78	4 Interests from securities	0	0
79	5 Default interests	0	10
80	6 Interests from short-term and long-term credits - foreign	0	0
	X. OTHER INCOME		
81	1 Revenues from premiums, subsidies, grants, reimbursement, compensations and tax duties	1.116	336
82	2 Revenues from conditional donations	0	0
83	3 Other operating revenues	43.487	51.521
84	4 Revenues from land rental	811	809
85	5 Revenues from memberships	0	0
86	6 Revenues from dividends and stakes in profit	0	0
	XI. INCOME FROM INTERESTS		
87	1 Interests from deposits from commercial banks - domestic	1	2.464
88	2 Interests from approved credits and loans - domestic	0	0
89	3 Interests from securities	0	0
90	4 Default interests	0	0
91	5 Interests from approved credits and loans - foreign	0	0
	XII. OTHER DATA		

No.	POSITION	Years <sup>1)</sup>	
		t-1	t
92	1 Excise duties (according to the annual calculation of excise duties)	0	0
93	2 Calculated custom duties and other import duties (total annual amount according to the calculation)	2.149	2.088
94	3 Capital subsidies and other state allocations for the construction and procurement of fixed assets and intangible assets	0	46.807
95	4 Government allocations for premiums, resources and coverage of current operating expenses	0	0
96	5 Other state allocations	39.959	71
97	6 Received donations from abroad and other non-refundable funds in cash or in kind from foreign legal and natural persons	0	0
98	7 Personal income of entrepreneurs from net profit (to be filled in only by entrepreneurs)	0	0
	XIII. GROSS ACCOUNT RECEIVABLE FOR LOANS EXTENDED, PRODUCTS, GOODS AND SERVICES SOLD, ADVANCES PAID AND OTHER RECEIVABLES		
99	1 Short-term financial investments (approved credits and loans) to natural persons and entrepreneurs	0	0
100	2 Long-term financial investments (approved credits and loans) to natural persons and entrepreneurs	28.790	19.538
101	3 Products, goods and services sold and prepayments	315.200	611.584
102	3.1 Products sold, goods and services and prepayments to natural persons and entrepreneurs	305.871	596.239
103	3.2 Products sold, goods and services and prepayments to state authorities and institutions	9.329	15.345
104	3.3 Products sold, goods and services and prepayments to bodies and institutions of local government	0	0
105	4 Other receivables	1.434	4.535
106	4.1 Receivables from natural persons and entrepreneurs	111	859
107	4.2 Receivables from state authorities and institutions	1.323	3.676
108	4.3 Receivables from bodies and institutions of local government	0	0

Source of data: Serbian Business Registers Agency - Register of Financial Statements

1) In accordance with regulations, starting from 2021, Statistical Report is submitted along with Regular Annual Financial Statement.

## PART EIGHT - DATA ON FINANCIAL STATEMENTS AUDIT

Enterprise submitted Audit report for t-2, t-1, t



## IZVEŠTAJ NEZAVISNOG REVIZORA

### Mišljenje

Izvršili smo reviziju priloženih finansijskih izveštaja društva [REDACTED] (u daljem tekstu: "Društvo") koji obuhvataju bilans stanja na dan 31. decembar [REDACTED] godine, bilans uspeha, izveštaj o ostalom rezultatu, izveštaj o promenama na kapitalu i izveštaj o novčanim tokovima za godinu koja se završila na taj dan, kao i pregled značajnih računovodstvenih politika i ostalih napomena uz finansijske izveštaje.

Po našem mišljenju, finansijski izveštaji prikazuju objektivno i istinito finansijsko stanje Društva na dan 31. decembar [REDACTED] godine i rezultate njegovog poslovanja i novčane tokove za godinu koja se završila na taj dan, u skladu sa Zakonom o računovodstvu i ostalim računovodstvenim propisima u Republici Srbiji.

### Osnova za mišljenje

Obavili smo našu reviziju u skladu sa Standardima Revizije primenljivim u Republici Srbiji. Naše odgovornosti u skladu sa tim standardima su detaljnije opisane u našem izveštaju nezavisnog revizora u sekciji o odgovornostima revizora za reviziju finansijskih izveštaja. Nezavisni smo od Društva u skladu sa Međunarodnim kodeksom etike za profesionalne računovođe (uključujući Međunarodne standarde nezavisnosti) (IESBA Kodeks) i etičkim zahtevima koji su relevantni za našu reviziju finansijskih izveštaja u Republici Srbiji i ispunili smo naše druge etičke odgovornosti u skladu sa ovim zahtevima i IESBA Kodeksom.

Verujemo da su revizorski dokazi koje smo dobili dovoljni i odgovarajući da obezbede osnovu za naše mišljenje.

### Ostale informacije sadržane u godišnjem izveštaju o poslovanju Društva

Ostale informacije se odnose na informacije sadržane u godišnjem izveštaju o poslovanju, osim finansijskih izveštaja i izveštaja i našeg revizorskog mišljenja o njima. Rukovodstvo Društva je odgovorno za pripremu ostalih informacija u skladu sa propisima Republike Srbije.

Naše mišljenje o finansijskim izveštajima ne obuhvata ostale informacije. U vezi sa revizijom finansijskih izveštaja, naša odgovornost je da pročitamo ostale informacije i time razmotrimo da li su ostale informacije usklađene u svim materijalno značajnim aspektima sa finansijskim izveštajima sa našim saznanjima stečenim u toku revizije ili se na drugi način čine materijalno pogrešnim. Pored toga, izvršili smo procenu da li su ostale informacije pripremljene, u svim materijalno značajnim aspektima, u skladu sa Zakonom o računovodstvu Republike Srbije, posebno da li su ostale informacije u formalnom smislu u skladu sa zahtevima i postupcima za pripremu ostalih informacija Zakona o računovodstvu Republike Srbije u kontekstu materijalnosti, odnosno da li bi neko nepoštovanje ovih zahteva bi moglo uticati na prosuđivanja doneta na osnovu ovih ostalih informacija.



### **Ostale informacije sadržane u godišnjem izveštaju o poslovanju Društva (nastavak)**

Na osnovu sprovedenih procedura, u meri u kojoj smo u mogućnosti da ih ocenimo, izveštavamo da:

1. ostale informacije koje opisuju činjenice koje su takođe prikazane u finansijskim izveštajima su, u svim materijalno značajnim aspektima, u skladu sa finansijskim izveštajima; i
2. ostale informacije su pripremljene u skladu sa zahtevima Zakona o računovodstvu Republike Srbije.

Pored toga, naša odgovornost je da, na osnovu saznanja i razumevanja Društva stečenih u reviziji, izvestimo da li ostale informacije sadrže materijalno značajne pogrešne iskaze. Na osnovu postupaka koje smo izvršili u vezi sa dobijenim ostalim informacijama, nismo utvrdili materijalno značajne pogrešne iskaze.

### **Odgovornost rukovodstva Društva za finansijske izveštaje**

Rukovodstvo Društva je odgovorno za pripremu i objektivno prikazivanje ovih finansijskih izveštaja u skladu sa Zakonom o računovodstvu i ostalim računovodstvenim propisima u Republici Srbiji, kao i za interne kontrole koje rukovodstvo smatra neophodnim da omoguće pripremu finansijskih izveštaja koji ne sadrže materijalno značajne pogrešne iskaze, nastale usled prevare ili greške.

Pri sastavljanju finansijskih izveštaja, rukovodstvo je odgovorno za procenu sposobnosti Društva da nastavi s poslovanjem u skladu sa načelom stalnosti, obelodanjujući, ukoliko je potrebno, pitanja koja se odnose na stalnost poslovanja i primenu načela stalnosti poslovanja kao računovodstvene osnove, osim ako rukovodstvo namerava da likvidira Društvo ili da obustavi poslovanje, ili nema drugu realnu mogućnost osim da to uradi.

### **Odgovornost revizora za reviziju finansijskih izveštaja**

Naš cilj je sticanje uveravanja u razumnoj meri o tome da finansijski izveštaji, uzeti u celini, ne sadrže materijalno značajne pogrešne iskaze, nastale usled prevare radnje ili greške; i izdavanje izveštaja revizora koji sadrži mišljenje revizora. Uveravanje u razumnoj meri označava visok nivo uveravanja, ali ne predstavlja garanciju da će revizija sprovedena u skladu sa Standardima Revizije primenljivim u Republici Srbiji uvek otkriti materijalno pogrešne iskaze ako takvi iskazi postoje. Pogrešni iskazi mogu da nastanu usled prevare radnje ili greške i smatraju se materijalno značajnim ako je razumno očekivati da će oni, pojedinačno ili zbirno, uticati na ekonomske odluke korisnika donete na osnovu ovih finansijskih izveštaja.

Kao deo revizije u skladu sa Standardima Revizije primenljivim u Republici Srbiji, mi primenjujemo profesionalno prosuđivanje i održavamo profesionalni skepticizam tokom revizije. Isto tako, mi:

- Vršimo identifikaciju i procenu rizika od materijalno značajnih pogrešnih iskaza u finansijskim izveštajima, nastalih usled prevare radnje ili greške; osmišljavanje i obavljanje revizorskih postupaka koji su prikladni za te rizike; i pribavljanje dovoljno odgovarajućih revizorskih dokaza da obezbede osnovu za mišljenje revizora. Rizik da neće biti identifikovani materijalno značajni pogrešni iskazi koji su rezultat prevare radnje je veći nego za pogrešne iskaze nastale usled greške, zato što prevarna radnja može da uključi udruživanje, falsifikovanje, namerne propuste, lažno predstavljanje ili zaoblazanje interne kontrole.
- Stičemo razumevanje o internim kontrolama koje su relevantne za reviziju radi osmišljavanja revizorskih postupaka koji su prikladni u datim okolnostima, ali ne u cilju izražavanja mišljenja o efektivnosti sistema internih kontrola Društva.



#### **Odgovornost revizora za reviziju finansijskih izveštaja (nastavak)**

- Vršimo procenu primenjenih računovodstvenih politika i u kojoj meri su razumne računovodstvene procene i povezana obelodanjivanja koje je izvršilo rukovodstvo.
- Donosimo zaključak o prikladnosti primene načela stalnosti kao računovodstvene osnove od strane rukovodstva i, na osnovu prikupljenih revizorskih dokaza, da li postoji materijalna neizvesnost u vezi sa događajima ili uslovima koji mogu da izazovu značajnu sumnju u pogledu sposobnosti Društva da nastavi sa poslovanjem u skladu sa načelom stalnosti. Ako zaključimo da postoji materijalna neizvesnost, dužni smo da u svom izveštaju skrenemo pažnju na povezana obelodanjivanja u finansijskim izveštajima ili, ako takva obelodanjivanja nisu odgovarajuća, da modifikujemo svoje mišljenje. Naši zaključci se zasnivaju na revizorskim dokazima prikupljenim do datuma izveštaja revizora. Međutim, budući događaji ili uslovi mogu za posledicu da imaju da Društvo prestane da posluje u skladu sa načelom stalnosti.
- Ocenjujemo celokupnu prezentaciju, strukturu i sadržaj finansijskih izveštaja, uključujući i obelodanjivanja, kao i da li finansijski izveštaji odražavaju transakcije i događaje na kojima su zasnovani na način kojim se postiže fer prezentacija.

Mi komuniciramo s rukovodstvom u vezi sa, između ostalog, planiranim obimom i vremenskim rasporedom revizije i važnim revizorskim nalazima, uključujući i nalaze u vezi sa značajnim nedostacima u internim kontrolama koji su otkriveni tokom naše revizije.

U Beogradu, 14. marta 20\_\_ . godine

## PART NINE - DATA ON NON - LIQUIDITY

No.	Data Name	Last 6 months					
		mm-6/20__	mm-5/20__	mm-4/20__	mm-3/20__	mm-2/20__	mm-1/20__
1.	Number of days of non-liquidity, by month	0	0	0	0	0	0
2.	Number of days of non-liquidity in the current month	0					
3.	Longest continuous non-liquidity within last 6 months preceding the month in which the Report is given and for the current month including the day that precedes the day of Report preparing	-					
4.	Liquidity as of the day that precedes the day of Report preparing	Liquid					
5	Blocked amount of the day that precedes the day of Report preparing	0,00					

Source of data: National Bank of Serbia - Debt Enforcement Department

## PART TEN - DATA ON THE PROHIBITION OF FUNDS DISPOSAL ON BANK ACCOUNTS

No.	Data name	
1	No prohibition on funds disposal	
2	Date	-

Source of data: National Bank of Serbia - Debt Enforcement Department

## PART ELEVEN - SOLVENCY REPORT REMARKS

t-2 - Data from the Regular Annual Financial Statement with submitted Audit report. Documentation submitted with the Financial Statement is published on the web site of the Serbian Business Registers Agency ([www.apr.gov.rs](http://www.apr.gov.rs)).

t-2 - Data from the Regular Annual Financial Statement. Enterprise is subject to audit. Documentation submitted with the Financial Statement (including the Audit report) is published on the web site of the Serbian Business Registers Agency ([www.apr.gov.rs](http://www.apr.gov.rs)).

t - Data from the Regular Annual Financial Statement. Enterprise is subject to audit. Documentation submitted with the Financial Statement (including the Audit report) is published on the web site of the Serbian Business Registers Agency ([www.apr.gov.rs](http://www.apr.gov.rs)).

Source of data: Serbian Business Registers Agency - Register of Financial Statements

REGISTRAR