

**To be filled in by the broker-dealer company**

Registration number	Activity code	Tax ID number
Business name:		
Registered office:		

## PROFIT AND LOSS ACCOUNT OF A BROKER-DEALER COMPANY

For the period from \_\_\_\_\_ to \_\_\_\_\_

- in 000 RSD -

Account cluster, account	ITEM	AOP	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
	<b>A. OPERATING INCOME AND EXPENSES</b>				
	I OPERATING INCOME (1002+1003)	1001			
70, 71	1. Income from CARRYING OUT ACTIVITIES	1002			
72	2. Income on realized differences in price	1003			
	II OPERATING EXPENSES (1005+1006+1007+1008+1009+1010)	1004			
60	1. EXPENSES from CARRYING OUT ACTIVITIES	1005			
61	2. Losses on realized price differences	1006			
63	3. Costs of salaries, fringe benefits and other personal expenses	1007			
641	4. Costs of depreciation	1008			
642	5. Costs of provisions	1009			
64 (except 641 and 642), 65	6. OTHER OPERATING EXPENSES	1010			
	III OPERATING PROFIT (1001-1004)	1011			
	IV OPERATING LOSS (1004-1001)	1012			
73	V FINANCIAL INCOME (1014+1015+1016+1017)	1013			
730	1. Financial income incurred with parent companies and subsidiaries	1014			
732	2. Income from interest	1015			
733, 734 and 735	3. FX gains, gains from foreign currency clause effects, income from dividends and shares in profit of subsidiaries and joint ventures	1016			
731, 739	4. Other financial income	1017			
62	VI FINANCIAL EXPENSES (1019+1020+1021+1022)	1018			
620	1. Financial expenses incurred with parent companies and subsidiaries	1019			
622	2. Costs of interest	1020			
623, 624 and 625	3. FX losses, expenses from foreign currency clause effects, and expenses from shares in losses of subsidiaries and joint ventures	1021			
621 and 629	4. Other financial expenses	1022			

Account cluster, account	ITEM	AOP	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
752	VII INCOME FROM VALUATION ADJUSTMENTS OF LONG-TERM FINANCIAL INVESTMENTS AND SECURITIES AVAILABLE FOR SALE	1023			
672	VIII EXPENSES FROM VALUATION ADJUSTMENTS OF LONG-TERM FINANCIAL INVESTMENTS AND SECURITIES AVAILABLE FOR SALE	1024			
74, 75, (except 752)	IX OTHER INCOME	1025			
66, 67, (except 672)	X OTHER EXPENSES	1026			
	XI PROFIT FROM REGULAR OPERATIONS BEFORE TAXATION (1001-1004+1013-1018+1023-1024+1025-1026)	1027			
	XII LOSS FROM REGULAR OPERATIONS BEFORE TAXATION (1004-1001+1018-1013+1024-1023+1026-1025)	1028			
76-68	XIII NET INCOME FROM DISCONTINUED OPERATION, effects of changes in accounting policy, CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	1029			
68-76	XIV NET LOSS FROM DISCONTINUED OPERATION, effects of changes in accounting policy, CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	1030			
	<b>B. INCOME BEFORE TAX</b> (1027-1028+1029-1030)	1031			
	<b>V. LOSS BEFORE TAX</b> (1028-1027+1030-1029)	1032			
	<b>G. PROFIT TAX</b>				
821	1. Tax expenses of the period	1033			
822	2. Deferred tax expenses of the period	1034			
823	3. Deferred tax income of the period	1035			
	<b>D. NET PROFIT</b> (1031-1032-1033-1034+1035)	1036			
	<b>Đ. NET LOSS</b> (1032-1031+1033+1034-1035)	1037			
	<b>E. NET INCOME THAT BELONGS TO MINORITY INVESTORS</b>	1038			
	<b>Ž. NET INCOME THAT BELONGS TO OWNERS OF THE PARENT COMPANY</b>	1039			
	<b>I. Earnings per share</b>				
	1. Basic earnings per share	1040			
	2. Decreased (diluted) earnings per share	1041			

Note: Items for AOP 1038 and AOP 1039 shall be filled for consolidated financial statements only.

In \_\_\_\_\_

Legal representative

\_\_\_\_\_ (date)

\_\_\_\_\_

This form is mandatory pursuant to the Rulebook on the chart of accounts and financial statements for broker-dealer companies (Official Gazette of RS, 15/2014 and 137/2014, 143/2014-corr. and 25/2018).