

To be filled by legal entity - entrepreneur

Registration number											Activity code										TIN											
Name:																																
Registered office:																																

PROFIT AND LOSS ACCOUNT
for the period from _____ to _____ 20____

- in 000 RSD -

Group of accounts, account	ITEM	ADP	Note number	A m o u n t	
				Current year	Previous year
1	2	3	4	5	6
	INCOME FROM OPERATIONS				
60 to 65, except 62 and 63	A. OPERATING INCOME (1002 + 1009 + 1016 + 1017)	1001			
60	I. INCOME FROM GOODS SOLD (1003 + 1004 + 1005 + 1006 + 1007+ 1008)	1002			
600	1. Goods sold to domestic parent companies and subsidiaries	1003			
601	2. Goods sold to foreign parent companies and subsidiaries	1004			
602	3. Goods sold to other associated companies on the domestic market	1005			
603	4. Goods sold to other associated companies on the foreign market	1006			
604	5. Goods sold to domestic customers	1007			
605	6. Goods sold to foreign customers	1008			
61	II. INCOME FROM PRODUCTS SOLD AND SERVICES PROVIDED (1010 + 1011 + 1012 + 1013 + 1014 + 1015)	1009			
610	1. Products sold and services provided to domestic parent companies and subsidiaries	1010			
611	2. Products sold and services provided to foreign parent companies and subsidiaries	1011			
612	3. Products sold and services provided to other associated companies on the domestic market	1012			
613	4. Products sold and services provided to other associated companies on the foreign market	1013			
614	5. Products sold and services provided to domestic customers	1014			
615	6. Products sold and services provided to foreign customers	1015			
64	III. INCOME FROM PREMIUMS, SUBSIDIES, GRANTS, DONATIONS AND SIMILAR	1016			
65	IV. OTHER OPERATING INCOME	1017			
	EXPENSES FROM OPERATIONS				
50 to 55, 62 and 63	B. OPERATING EXPENSES (1019 - 1020 - 1021 + 1022 + 1023 + 1024 + 1025 + 1026 + 1027 + 1028 + 1029) ≥ 0	1018			
50	I. COST OF GOODS SOLD	1019			
62	II. REVENUE FROM UNDERTAKING FOR OWN PURPOSES	1020			
630	III. INCREASE IN INVENTORIES OF WORK IN PROGRESS AND FINISHED PRODUCTS AND UNFINISHED SERVICES	1021			

Group of accounts, account	ITEM	ADP	Note number	A m o u n t	
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1	2	3	4	5	6
631	IV. DECREASE IN INVENTORIES OF WORK IN PROGRESS AND FINISHED PRODUCTS AND UNFINISHED SERVICES	1022			
51 except 513	V. RAW MATERIAL COSTS	1023			
513	VI. FUEL AND ENERGY COSTS	1024			
52	VII. SALARIES, WAGES AND OTHER PERSONAL INDEMNITIES	1025			
53	VIII. PRODUCTION SERVICES COSTS	1026			
540	IX. DEPRECIATION COSTS	1027			
541 to 549	X. LONG-TERM PROVISION COSTS	1028			
55	XI. INTANGIBLE COSTS	1029			
	V. OPERATING PROFIT (1001 - 1018) ≥ 0	1030			
	G. OPERATING LOSS (1018 - 1001) ≥ 0	1031			
66	D. FINANCIAL INCOME (1033 + 1038 + 1039)	1032			
66, except 662, 663 and 664	I. FINANCIAL INCOME FROM ASSOCIATED COMPANIES AND OTHER FINANCIAL INCOME (1034 + 1035 + 1036 + 1037)	1033			
660	1. Financial income from parent company and subsidiaries	1034			
661	2. Financial income from other associated companies	1035			
665	3. Share in the profits of associated companies and joint ventures	1036			
669	4. Other financial income	1037			
662	II. INCOME FROM INTEREST (FROM THIRD PARTIES)	1038			
663 and 664	III. POSITIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE (TO THIRD PARTIES)	1039			
56	Đ. FINANCIAL EXPENSES (1041 + 1046 + 1047)	1040			
56, except 562, 563 and 564	I. FINANCIAL EXPENSES INCURRED WITH ASSOCIATED COMPANIES AND OTHER FINANCIAL EXPENSES (1042 + 1043 + 1044 + 1045)	1041			
560	1. Financial expenses incurred with parent company and subsidiaries	1042			
561	2. Financial expenses incurred with other associated companies	1043			
565	3. Share in losses of associated companies and joint ventures	1044			
566 and 569	4. Other financial expenses	1045			
562	II. INTEREST EXPENSES (TO THIRD PARTIES)	1046			
563 and 564	III. NEGATIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE (TO THIRD PARTIES)	1047			

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1	2	3	4	5	6
	E. PROFIT FROM FINANCING (1032 - 1040)	1048			
	Ž. LOSS FROM FINANCING (1040 - 1032)	1049			
683 and 685	Z. INCOME ON VALUE ADJUSTMENT OF OTHER ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	1050			
583 and 585	I. EXPENSES ON VALUE ADJUSTMENT OF OTHER ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	1051			
67 and 68, except 683 and 685	J. OTHER INCOME	1052			
57 and 58, except 583 and 585	K. OTHER EXPENSES	1053			
	L. PROFIT FROM REGULAR OPERATIONS BEFORE TAX (1030 - 1031 + 1048 - 1049 + 1050 - 1051 + 1052 - 1053)	1054			
	Lj. LOSS FROM REGULAR OPERATIONS BEFORE TAX (1031 - 1030 + 1049 - 1048 + 1051 - 1050 + 1053 - 1052)	1055			
69-59	M. NET PROFIT FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	1056			
59-69	N. NET LOSS FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	1057			
	Nj. PROFIT BEFORE TAX (1054 - 1055 + 1056 - 1057)	1058			
	O. LOSS BEFORE TAX (1055 - 1054 + 1057 - 1056)	1059			
	P. TAX ON PROFIT				
721	I. TAX EXPENSES FOR THE PERIOD	1060			
part of 722	II. DEFERRED TAX EXPENSES OF A PERIOD	1061			
part of 722	III. DEFERRED TAX INCOME OF A PERIOD	1062			
723	R. PERSONAL INDEMNITIES PAID TO EMPLOYER	1063			
	Š. NET PROFIT (1058 - 1059 - 1060 - 1061 + 1062 - 1063)	1064			
	T. NET LOSS (1059 - 1058 + 1060 + 1061 - 1062 + 1063)	1065			
	I. NET PROFIT WHICH BELONGS TO MINORITY INVESTORS	1066			
	II. NET PROFIT WHICH BELONGS TO MAJORITY OWNER	1067			
	III. NET LOSS WHICH BELONGS TO MINORITY INVESTORS	1068			
	IV. NET LOSS WHICH BELONGS TO MAJORITY OWNER	1069			

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	V. EARNINGS PER SHARE				
	1. BASIC EARNING PER SHARE	1070			
	2. DILUTED EARNING PER SHARE	1071			

In _____

on _____20_____

S.P.

Legal representative

This form is mandatory pursuant to the Rulebook on the content and layout of financial statement forms for legal entities, cooperatives and entrepreneurs (RS Official Gazette No 95/2014 and 144/2014).