

To be filled by other legal entity

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	I T E M	ADP	Note number	A m o u n t	
				Current year	Previous year
1	2	3	4	5	6
	INCOME AND EXPENSES FROM OPERATIONS				
60 to 65, except 61 and 62	A. OPERATING INCOME (1002 + 1003 + 1004 + 1005 + 1006)	1001			
60	I. INCOME FROM GOODS, PRODUCTS AND SERVICES SOLD	1002			
630 and 631	II. INCOME FROM MEMBERSHIP FEES RECEIVED	1003			
632 and 639	III. INCOME FROM THE STATE BUDGET AND OTHER SOURCES UNDER SPECIAL REGULATIONS	1004			
64	IV. INCOME FROM DONATIONS, GRANTS, SUBSIDIES AND SIMILAR	1005			
65	V. INCOME ARISING FROM NON-FINANCING ASSETS	1006			
50 to 55, 61, 620 and 621	B. OPERATING EXPENSES (1008 - 1009 - 1010 + 1011 + 1012 + 1013 + 1014 + 1015 + 1016 + 1017 + 1018) ≥ 0	1007			
50	I. COST OF GOODS SOLD	1008			
61	II. INCOME FROM USE OF OWN GOODS, PRODUCTS AND SERVICES	1009			
620	III. INCREASE IN VALUE OF INVENTORIES OF WORK IN PROGRESS AND FINISHED PRODUCTS AND UNFINISHED SERVICES	1010			
621	IV. DECREASE IN VALUE OF INVENTORIES OF WORK IN PROGRESS AND FINISHED PRODUCTS AND UNFINISHED SERVICES	1011			
51	V. MATERIAL AND ENERGY COSTS	1012			
52	VI. SALARIES, WAGES AND OTHER PERSONAL INDEMNITIES	1013			
53	VII. PRODUCTION SERVICES COSTS	1014			
540	VIII. DEPRECIATION COSTS	1015			
541	IX. PROVISION COSTS	1016			
557	X. DONATION RELATED COSTS	1017			
55 except 557	XI. INTANGIBLE COSTS	1018			
	V. OPERATING PROFIT (1001 - 1007)	1019			
	G. OPERATING LOSS (1007 - 1001)	1020			
66	I. INCOME FROM FINANCIAL ASSETS (FINANCIAL INCOME) (1022 + 1023 + 1024 + 1025 + 1026)	1021			

Group of accounts, account	I T E M	ADP	Note number	A m o u n t	
				Current year	Previous year
1	2	3	4	5	6
660	1. Income from financial assets in parent company, subsidiaries and other associated companies	1022			
661	2. Income from interests	1023			
662 and 663	3. Foreign exchange profits as an effect of the foreign currency clause and other hedging effects	1024			
664	4. Income from dividends	1025			
669	5. Other income from financial assets	1026			
56	II. FINANCIAL EXPENSES (1028 + 1029 + 1030 + 1031)	1027			
560	1. Financial expenses incurred with parent company, subsidiaries and other associated entities	1028			
562	2. Expenses for interests	1029			
563, 564 and 566	3. Foreign exchange losses as the effect of the foreign currency clause and other hedging effects	1030			
569	4. Other financial expenses	1031			
	III. PROFIT FROM FINANCING (1021 – 1027)	1032			
	IV. LOSS FROM FINANCING (1027 - 1021)	1033			
683 and 685	V. INCOME FROM VALUE ADJUSTMENT OF SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS AND RECEIVABLES	1034			
583 and 585	VI. EXPENSES FROM VALUE ADJUSTMENT OF SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS AND RECEIVABLES	1035			
	VII. EXCESS OF INCOME OVER EXPENSES FROM VALUE ADJUSTMENT OF SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS AND RECEIVABLES (1034 - 1035)	1036			
	VIII. EXCESS OF EXPENSES OVER INCOME FROM VALUE ADJUSTMENT OF SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS AND RECEIVABLES (1035 - 1034)	1037			
67 to 68, except 683 and 685	IX. OTHER INCOME	1038			
57 to 58, except 583 and 585	X. OTHER EXPENSES	1039			
	XI. EXCESS OF INCOME OVER EXPENSES FROM REGULAR BUSINESS OPERATIONS BEFORE TAXATION (1019 - 1020 + 1032 - 1033 + 1036 - 1037 + 1038 - 1039)	1040			
	XII. EXCESS OF EXPENSES OVER INCOME FROM REGULAR BUSINESS OPERATIONS BEFORE TAXATION (1020 - 1019 + 1033 - 1032 + 1037 - 1036 + 1039 - 1038)	1041			
69 - 59	XIII. EXCESS OF INCOME OVER EXPENSES, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS YEARS	1042			

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59 - 69	XIV. EXCESS OF EXPENSES OVER INCOME, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS YEARS	1043			
	D. EXCESS OF INCOME OVER EXPENSES BEFORE TAXATION (1040 - 1041 + 1042 - 1043)	1044			
	Đ. EXCESS OF EXPENSES OVER INCOME BEFORE TAXATION (1041 - 1040 + 1043 - 1042)	1045			
	E. TAX BASE				
721	Ž. TAX EXPENSES FOR THE PERIOD	1046			
	Z. NET EXCESS OF INCOME OVER EXPENSES (1044 - 1045 - 1046)	1047			
	I. NET EXCESS OF EXPENSES OVER INCOME (1045 - 1044 + 1046)	1048			

In _____ on _____ 20____	P.S.	Legal representative _____
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This form is mandatory pursuant to the Rulebook on the content and form of financial statements for other legal entities (RS Official Gazette No 137/2014).