

To be filled by bank

Registration number:

Activity code:

TIN:

Name:

Registered office:

PROFIT AND LOSS ACCOUNT
for the period from _____ to _____

Group of accounts, account	ITEM	ADP	Note number	Current year	Previous year
1	2	3	4	5	6
70	Interest income	1001			
60	Interest expenses	1002			
	Net interest gains (1001-1002)	1003			
	Net interest losses (1002-1001)	1004			
71	Income from fees and commissions	1005			
61	Expenses on fees and commissions	1006			
	Net gains from fees and commissions (1005-1006)	1007			
	Net losses on fees and commissions (1006-1005)	1008			
774 - 674 + 776 - 676 + 777 - 677	Net gains from change in fair value of financial instruments	1009			
674 - 774 + 676 - 776 + 677 - 777	Net losses on change in fair value of financial instruments	1010			
727 + 728 - 627 - 628	Net gains from reclassification of financial instruments	1011			
627 + 628 - 727 - 728	Net losses on reclassification of financial instruments	1012			
720 - 620 + 721 - 621	Net gains from derecognition of the financial instruments measured at fair value	1013			
620 - 720 + 621 - 721	Net losses on derecognition of the financial instruments measured at fair value	1014			
775 - 675 + 770 - 670	Net gains from hedging	1015			
675 - 775 + 670 - 770	Net losses on hedging	1016			
78 - 68	Net exchange rate gains and gains from agreed currency clause	1017			
68 - 78	Net exchange rate losses and losses on agreed currency clause	1018			
750 - 650 + 751 - 651 + 756 - 656 + 760 - 660 + 729 - 629	Net income from reduction in impairment of financial assets not measured at fair value through income statement	1019			
650 - 750 + 651 - 751 + 656 - 756 + 660 - 760 + 629 - 729	Net expenses on impairment of financial assets not measured at fair value through income statement	1020			
726 - 626	Net gains from derecognition of the financial instruments measured at amortised cost	1021			
626 - 726	Net losses on derecognition of the financial instruments measured at amortised cost	1022			

Group of accounts, account	ITEM	ADP	Note number	Current year	Previous year
1	2	3	4	5	6
723 - 623	Net gains from derecognition of investments in associated companies and joint ventures	1023			
623 - 723	Net losses on derecognition of investments in associated companies and joint ventures	1024			
74, 766	Other operating income	1025			
	TOTAL NET OPERATING INCOME (1003 - 1004 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020 + 1021 - 1022 + 1023 - 1024 + 1025) ≥ 0	1026			
	TOTAL NET OPERATING EXPENSES (1003 - 1004 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020 + 1021 - 1022 + 1023 - 1024 + 1025) < 0	1027			
63, 655, 755	Salaries, salary compensations and other personal expenses	1028			
642	Depreciation costs	1029			
752, 753, 761, 762, 767, 768, 773	Other income	1030			
64 (except 642), 652, 653, 661, 662, 667, 668, 673	Other expenses	1031			
	PROFIT BEFORE TAX (1026 - 1027 - 1028 - 1029 + 1030 - 1031) ≥ 0	1032			
	LOSSES BEFORE TAX (1026 - 1027 - 1028 - 1029 + 1030 - 1031) < 0	1033			
850	Profit tax	1034			
861	Gains from deferred taxes	1035			
860	Losses on deferred taxes	1036			
	PROFIT AFTER TAX (1032 - 1033 - 1034 + 1035 - 1036) ≥ 0	1037			
	LOSSES AFTER TAX (1032 - 1033 - 1034 + 1035 - 1036) < 0	1038			
769 - 669	Net profit from discontinued operations	1039			
669 - 769	Net losses on discontinued operations	1040			
	RESULT FOR THE PERIOD – PROFIT (1037 - 1038 - 1039 - 1040) ≥ 0	1041			
	RESULT FOR THE PERIOD - LOSSES (1037 - 1038 - 1039 - 1040) < 0	1042			
	Profit belonging to a parent entity	1043			
	Profit belonging to non-controlling owners	1044			
	Losses belonging to a parent entity	1045			
	Losses belonging to non-controlling owners	1046			

Group of accounts, account	ITEM	ADP	Note number	Current year	Previous year
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	EARNINGS PER SHARE				
	Basic earnings per share (in dinars, without paras)	1047			
	Diluted earnings per share (in dinars, without paras)	1048			

In _____	S.P.	Legal bank representative
on _____		_____

This form is mandatory pursuant to the Decision on the forms and content of items contained in the financial statements forms for banks (RS Official Gazette No 93/2020)