

**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
	<b>A. OPERATING INCOME</b> <b>(1002 + 1003 + 1004 + 1005 + 1006 + 1007 -1008 + 1009)</b>	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			
620	VI. INCREASE IN VALUE OF INVENTORIES	1007			
621	VII. DECREASE IN VALUE OF INVENTORIES	1008			
61	VIII. INCOME FROM USE OF OWN GOODS, PRODUCTS AND SERVICES	1009			
	<b>B. OPERATING EXPENSES</b> <b>(1011 + 1012 + 1013 + 1014 + 1015 + 1016 + 1017 + 1018)</b>	1010			
50	I. COST OF GOODS SOLD	1011			
51	II. RAW MATERIAL COSTS AND ENERGY COSTS	1012			
52	III. SALARIES, WAGES AND OTHER PERSONAL INDEMNITIES	1013			
53	IV. PRODUCTION SERVICES COSTS	1014			
540	V. DEPRECIATION COSTS	1015			
541	VI. PROVISION COSTS	1016			
557	VII. DONATION RELATED COSTS	1017			
55, except 557	VIII. INTANGIBLE COSTS	1018			
	<b>V. OPERATING PROFIT (1001 - 1010) ≥ 0</b>	1019			
	<b>G. OPERATING LOSS (1010 - 1001) ≥ 0</b>	1020			
66	<b>D. FINANCIAL INCOME</b> <b>(1022+1023+1024+1025+1026)</b>	1021			
660	I. INCOME FROM FINANCIAL ASSETS FROM PARENT COMPANY, SUBSIDIARIES AND OTHER ASSOCIATED COMPANIES	1022			

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
661	II. INCOME FROM INTERESTS	1023			
662 and 663	III. FOREIGN EXCHANGE PROFITS AS AN EFFECT OF THE FOREIGN CURRENCY CLAUSE AND OTHER HEDGING EFFECTS	1024			
664	IV. INCOME FROM DIVIDENDS	1025			
669	V. OTHER INCOME FROM FINANCIAL ASSETS	1026			
56	<b>D. FINANCIAL EXPENSES (1028 + 1029 + 1030 + 1031)</b>	1027			
560	I. FINANCIAL EXPENSES INCURRED WITH PARENT COMPANY, SUBSIDIARIES AND OTHER ASSOCIATED ENTITIES	1028			
562	II. EXPENSES FOR INTERESTS	1029			
563, 564 and 566	III. FOREIGN EXCHANGE LOSSES AS THE EFFECT OF THE FOREIGN CURRENCY CLAUSE AND OTHER HEDGING EFFECTS	1030			
569	IV. OTHER FINANCIAL EXPENSES	1031			
	<b>E. PROFIT FROM FINANCING (1021 - 1027)</b>	1032			
	<b>Ž. LOSS FROM FINANCING (1027 - 1021)</b>	1033			
683 and 685	<b>Z. INCOME FROM VALUE ADJUSTMENT OF SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS AND RECEIVABLES</b>	1034			
583 and 585	<b>I. EXPENSES FROM VALUE ADJUSTMENT OF SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS AND RECEIVABLES</b>	1035			
67 and 68, except 683 and 685	<b>J. OTHER INCOME</b>	1036			
57 and 58, except 583 and 585	<b>K. OTHER EXPENSES</b>	1037			
	<b>L.TOTAL INCOME (1001+1021+1034+1036)</b>	1038			
	<b>LJ. TOTAL EXPENSES (1010+1027+1035+1037)</b>	1039			
	<b>M. EXCESS OF INCOME OVER EXPENSES FROM REGULAR BUSINESS OPERATIONS BEFORE TAXATION (1038 - 1039) ≥ 0</b>	1040			
	<b>N. EXCESS OF EXPENSES OVER INCOME FROM REGULAR BUSINESS OPERATIONS BEFORE TAXATION (1039 - 1038) ≥ 0</b>	1041			
69-59	<b>NJ. EXCESS OF INCOME OVER EXPENSES, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS YEARS</b>	1042			
59-69	<b>O. EXCESS OF EXPENSES OVER INCOME, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS YEARS</b>	1043			

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
	P. EXCESS OF INCOME OVER EXPENSES BEFORE TAXATION (1040 - 1041 + 1042 - 1043) ≥ 0	1044			
	R. EXCESS OF EXPENSES OVER INCOME BEFORE TAXATION (1041 - 1040 + 1043 - 1042) ≥ 0	1045			
721	S. TAX EXPENSES FOR THE PERIOD	1046			
	T. NET EXCESS OF INCOME OVER EXPENSES (1044 - 1045 - 1046) ≥ 0	1047			
	Ć. NET EXCESS OF EXPENSES OVER INCOME (1045 - 1044 + 1046) ≥ 0	1048			

In _____ on _____ 20____	P.S.	Legal representative _____
-----------------------------	------	-------------------------------

This form is mandatory pursuant to the Rulebook on the content and form of financial statements for other legal entities (RS Official Gazette No 89/2020).