

| To be completed by investment fund management company | | | | | | | | | | | |
|---|--|--|--|---------------|--|--|--|---------------|--|--|--|
| | | | | | | | | | | | |
| Registration number | | | | Activity code | | | | Tax ID number | | | |
| Business name: | | | | | | | | | | | |
| Registered office: | | | | | | | | | | | |

**STATEMENT OF CHANGES IN EQUITY
OF INVESTMENT FUND MANAGEMENT COMPANY**

For the period from _____ to _____

- in 000 RSD -

| No | DESCRIPTION | Capital components | | | | |
|----|---|--------------------|----------------------------|------|--|------|
| | | ADP | Core Capital (group 30) | ADP | Subscribed capital unpaid (group 31) | ADP |
| 1 | 2 | | 3 | | 4 | 5 |
| | Opening balance of the previous year as at 01. 01. | | | | | |
| 1 | a) debit balance | 4001 | | 4023 | | 4045 |
| | b) credit balance | 4002 | | 4024 | | 4046 |
| | Effects of the first application of new IFRS | | | | | |
| 2 | a) debit balance | 4003 | | 4025 | | 4047 |
| | b) credit balance | 4004 | | 4026 | | 4048 |
| | Correction of material mistakes and changes in accounting policies | | | | | |
| 3 | a) Corrections in debit balance | 4005 | | 4027 | | 4049 |
| | b) Corrections in credit balance | 4006 | | 4028 | | 4050 |
| | Corrected opening balance of the previous year as at 01. 01. | | | | | |
| 4 | a) corrected debit balance (1a + 2a – 2b+ 3a - 3b) ≥ 0 | 4007 | | 4029 | | 4051 |
| | b) corrected credit balance (1b - 2a + 2b - 3a + 3b) ≥ 0 | 4008 | | 4030 | | 4052 |
| | Changes in the previous year | | | | | |
| 5 | a) turnover in debit balance | 4009 | | 4031 | | 4053 |
| | b) turnover in credit balance | 4010 | | 4032 | | 4054 |
| | Balance at the end of the previous year 31.12. | | | | | |
| 6 | a) debit balance (4a + 5a – 5b) | 4011 | | 4033 | | 4055 |
| | b) credit balance (4b - 5a + 5b) | 4012 | | 4034 | | 4056 |
| | Effects of the first application of new IFRS | | | - | | - |
| 7 | a) debit balance | 4013 | | 4035 | | 4057 |
| | b) credit balance | 4014 | | 4036 | | 4058 |
| | Correction of material mistakes and changes in accounting policies | | | | | |
| 8 | a) Corrections in debit balance | 4015 | | 4037 | | 4059 |
| | b) Corrections in credit balance | 4016 | | 4038 | | 4060 |
| | Corrected opening balance of the current year as at 01. 01. | | | | | |
| 9 | a) corrected debit balance (6a + 7a – 7b + 8a – 8b) ≥ 0 | 4017 | | 4039 | | 4061 |
| | b) corrected credit balance (6b - 7a + 7b - 8a + 8b) ≥ 0 | 4018 | | 4040 | | 4062 |
| | Changes in the current year | | | | | |
| 10 | a) turnover in debit balance | 4019 | | 4041 | | 4063 |
| | b) turnover in credit balance | 4020 | | 4042 | | 4064 |
| | Balance at the end of the current year 31.12. | | | | | |
| 11 | a) debit balance (9a + 10a – 10b) ≥ 0 | 4021 | | 4043 | | 4065 |
| | b) credit balance (9b - 10a + 10b) ≥ 0 | 4022 | | 4044 | | 4066 |

| No | DESCRIPTION | Capital components | | | | | |
|----|---|--------------------|--------------------|------|--|------|------------------------------------|
| | | ADP | Loss (group 36) | ADP | Treasury stock (own shares purchased) (group 37) | ADP | Retained earnings (group 35) |
| 1 | 2 | | 6 | | 7 | | 8 |
| 1 | Opening balance of the previous year as at 01. 01. | | | | | | |
| | a) debit balance | 4067 | | 4089 | | 4111 | |
| | b) credit balance | 4068 | | 4090 | | 4112 | |
| 2 | Effects of the first application of new IFRS | - | | - | | - | |
| | a) debit balance | 4069 | | 4091 | | 4113 | |
| | b) credit balance | 4070 | | 4092 | | 4114 | |
| 3 | Correction of material mistakes and changes in accounting policies | - | | - | | - | |
| | a) Corrections in debit balance | 4071 | | 4093 | | 4115 | |
| | b) Corrections in credit balance | 4072 | | 4094 | | 4116 | |
| 4 | Corrected opening balance of the previous year as at 01. 01. _____ | - | | - | | - | |
| | a) corrected debit balance $(1a + 2a - 2b + 3a - 3b) \geq 0$ | 4073 | | 4095 | | 4117 | |
| | b) corrected credit balance $(1b - 2a + 2b - 3a + 3b) \geq 0$ | 4074 | | 4096 | | 4118 | |
| 5 | Changes in the previous year _____ | - | | - | | - | |
| | a) turnover in debit balance | 4075 | | 4097 | | 4119 | |
| | b) turnover in credit balance | 4076 | | 4098 | | 4120 | |
| 6 | Balance at the end of the previous year 31.12. _____ | | | | | | |
| | a) debit balance $(4a + 5a - 5b)$ | 4077 | | 4099 | | 4121 | |
| | b) credit balance $(4b - 5a + 5b)$ | 4078 | | 4100 | | 4122 | |
| 7 | Effects of the first application of new IFRS | - | | - | | - | |
| | a) debit balance | 4079 | | 4101 | | 4123 | |
| | b) credit balance | 4080 | | 4102 | | 4124 | |
| 8 | Correction of material mistakes and changes in accounting policies | - | | - | | - | |
| | a) Corrections in debit balance | 4081 | | 4103 | | 4125 | |
| | b) Corrections in credit balance | 4082 | | 4104 | | 4126 | |
| 9 | Corrected opening balance of the current year as at 01. 01. _____ | - | | - | | - | |
| | a) corrected debit balance $(6a + 7a - 7b + 8a - 8b) \geq 0$ | 4083 | | 4105 | | 4127 | |
| | b) corrected credit balance $(6b - 7a + 7b - 8a + 8b) \geq 0$ | 4084 | | 4106 | | 4128 | |
| 10 | Changes in the current year _____ | - | | - | | - | |
| | a) turnover in debit balance | 4085 | | 4107 | | 4129 | |
| | b) turnover in credit balance | 4086 | | 4108 | | 4130 | |
| 11 | Balance at the end of the current year 31.12. _____ | - | | - | | - | |
| | a) debit balance $(9a + 10a - 10b) \geq 0$ | 4087 | | 4109 | | 4131 | |
| | b) credit balance $(9b - 10a + 10b) \geq 0$ | 4088 | | 4110 | | 4132 | |

| No | DESCRIPTION | Capital components | | | | | |
|----|---|--------------------|--------------------------------|------|--|------|---|
| | | ADP | Revaluation reserves (acc 340) | ADP | Unrealised profit from securities (group 34 except acc 340) – credit balance | ADP | Unrealised losses from securities (group 34 except acc 340) – debit balance |
| 1 | 2 | | 9 | | 10 | | 11 |
| | Opening balance of the previous year as at 01. 01. | | | | | | |
| 1 | a) debit balance | 4133 | | 4155 | | 4177 | |
| | b) credit balance | 4134 | | 4156 | | 4178 | |
| | Effects of the first application of new IFRS | | | | | | |
| 2 | a) debit balance | 4135 | | 4157 | | 4179 | |
| | b) credit balance | 4136 | | 4158 | | 4180 | |
| | Correction of material mistakes and changes in accounting policies | | | | | | |
| 3 | a) Corrections in debit balance | 4137 | | 4159 | | 4181 | |
| | b) Corrections in credit balance | 4138 | | 4160 | | 4182 | |
| | Corrected opening balance of the previous year as at 01. 01. _____ | | | | | | |
| 4 | a) corrected debit balance $(1a + 2a - 2b + 3a - 3b) \geq 0$ | 4139 | | 4161 | | 4183 | |
| | b) corrected credit balance $(1b - 2a + 2b - 3a + 3b) \geq 0$ | 4140 | | 4162 | | 4184 | |
| | Changes in the previous year _____ | | | | | | |
| 5 | a) turnover in debit balance | 4141 | | 4163 | | 4185 | |
| | b) turnover in credit balance | 4142 | | 4164 | | 4186 | |
| | Balance at the end of the previous year 31.12.____ | | | | | | |
| 6 | a) debit balance $(4a + 5a - 5b)$ | 4143 | | 4165 | | 4187 | |
| | b) credit balance $(4b - 5a + 5b)$ | 4144 | | 4166 | | 4188 | |
| | Effects of the first application of new IFRS | | | | | | |
| 7 | a) debit balance | 4145 | | 4167 | | 4189 | |
| | b) credit balance | 4146 | | 4168 | | 4190 | |
| | Correction of material mistakes and changes in accounting policies | | | | | | |
| 8 | a) Corrections in debit balance | 4147 | | 4169 | | 4191 | |
| | b) Corrections in credit balance | 4148 | | 4170 | | 4192 | |
| | Corrected opening balance of the current year as at 01. 01. _____ | | | | | | |
| 9 | a) corrected debit balance $(6a + 7a - 7b + 8a - 8b) \geq 0$ | 4149 | | 4171 | | 4193 | |
| | b) corrected credit balance $(6b - 7a + 7b - 8a + 8b) \geq 0$ | 4150 | | 4172 | | 4194 | |
| | Changes in the current year _____ | | | | | | |
| 10 | a) turnover in debit balance | 4151 | | 4173 | | 4195 | |
| | b) turnover in credit balance | 4152 | | 4174 | | 4196 | |
| | Balance at the end of the current year 31.12. _____ | | | | | | |
| 11 | a) debit balance $(9a + 10a - 10b) \geq 0$ | 4153 | | 4175 | | 4197 | |
| | b) credit balance $(9b - 10a + 10b) \geq 0$ | 4154 | | 4176 | | 4198 | |

| No | DESCRIPTION | AOP | Total capital [$\sum(\text{row b col. 3 to col. 11}) - \sum(\text{row a col. 3 to col. 11})$] ≥ 0 | АОП | Loss over capital [$\sum(\text{row a col. 3 to col. 11}) - \sum(\text{row b col. 3 to col. 11})$] ≥ 0 |
|----|---|------|--|------|---|
| 1 | 2 | | 12 | | 13 |
| 1 | Opening balance of the previous year as at 01. 01. | | | | |
| | a) debit balance | 4199 | | 4221 | |
| | b) credit balance | 4200 | | 4222 | |
| 2 | Effects of the first application of new IFRS | | | | |
| | a) debit balance | 4201 | | 4223 | |
| | b) credit balance | 4202 | | 4224 | |
| 3 | Correction of material mistakes and changes in accounting policies | | | | |
| | a) Corrections in debit balance | 4203 | | 4225 | |
| | b) Corrections in credit balance | 4204 | | 4226 | |
| 4 | Corrected opening balance of the previous year as at 01. 01. _____ | | | | |
| | a) corrected debit balance ($1a + 2a - 2b + 3a - 3b \geq 0$) | 4205 | | 4227 | |
| | b) corrected credit balance ($1b - 2a + 2b - 3a + 3b \geq 0$) | 4206 | | 4228 | |
| 5 | Changes in the previous year _____ | | | | |
| | a) turnover in debit balance | 4207 | | 4229 | |
| | b) turnover in credit balance | 4208 | | 4230 | |
| 6 | Balance at the end of the previous year 31.12. _____ | | | | |
| | a) debit balance ($4a + 5a - 5b$) | 4209 | | 4231 | |
| | b) credit balance ($4b - 5a + 5b$) | 4210 | | 4232 | |
| 7 | Effects of the first application of new IFRS | | | | |
| | a) debit balance | 4211 | | 4233 | |
| | b) credit balance | 4212 | | 4234 | |
| 8 | Correction of material mistakes and changes in accounting policies | | | | |
| | a) Corrections in debit balance | 4213 | | 4235 | |
| | b) Corrections in credit balance | 4214 | | 4236 | |
| 9 | Corrected opening balance of the current year as at 01. 01. _____ | | | | |
| | a) corrected debit balance ($6a + 7a - 7b + 8a - 8b \geq 0$) | 4215 | | 4237 | |
| | b) corrected credit balance ($6b - 7a + 7b - 8a + 8b \geq 0$) | 4216 | | 4238 | |
| 10 | Changes in the current year _____ | | | | |
| | a) turnover in debit balance | 4217 | | 4239 | |
| | b) turnover in credit balance | 4218 | | 4240 | |
| 11 | Balance at the end of the current year 31.12. _____ | | | | |
| | a) debit balance ($9a + 10a - 10b \geq 0$) | 4219 | | 4241 | |
| | b) credit balance ($9b - 10a + 10b \geq 0$) | 4220 | | 4242 | |

| | |
|------------|----------------------|
| In _____ | _____ |
| Date _____ | Legal representative |

This form is mandatory pursuant to the Rulebook on the chart of accounts and financial statements for investment fund management companies ("Official Gazette of the Republic of Serbia", No. 139/2020 and 75/2021).