

Name of financial leasing company

Registered office:

Registration number: **PROFIT AND LOSS ACCOUNT**

from \_\_\_\_\_ to \_\_\_\_\_ 20\_\_\_\_

- in 000 RSD -

Group of accounts, account	ITEM	ADP	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
600, 650, 653, 656	Interest income	1001			
50, 550, 553, 556	Interest expense	1002			
	Net interest income (1001 - 1002)	1003			
	Net interest expenses (1002 - 1001)	1004			
61+62	Operating lease and rent income	1005			
514 (part)	Operating lease and rent expenses	1006			
60, excluding 600	Other financial lease income	1007			
513 and 514 (part)	Other financial lease expenses	1008			
63	Gains from the sale of lease assets and other assets	1009			
571	Losses from the sale of fixed assets and other assets	1010			
(65 - 650 - 653 - 656 - 659 + 66) - (55 - 550 - 553 - 556 - 559 + 56)	Net exchange rate gains and gains from the currency clause effects	1011			
(55 - 550 - 553 - 556 - 559 + 56) - (65 - 650 - 653 - 656 - 659 + 66)	Net exchange rate losses and losses from the currency clause effects	1012			
(682 + 683 + part 688) - (582 + 583 + 588 (part))	Net income from impairment of receivables under leasing and financial assets	1013			
(582 + 583 + part 588) - (682 + 683 + 688 (part))	Net expenses from impairment of receivables under leasing and financial assets	1014			

Group of accounts, account	ITEM	ADP	Note number	Amount	
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1	2	3	4	5	6
(684 + 686 + 687 + 688 (part)) - (584 + 586 + 587 + 588 (part))	Net gains from impairment of assets given in operating lease and rent, lease assets and assets taken in exchange for uncollected receivables and receivables from leasing and sales	1015			
(584 + 586 + 587 + 588 (part)) - (684 + 686 + 687 + 688 (part))	Net losses from impairment of assets given in operating lease and rent, lease assets and assets taken in exchange for uncollected receivables and receivables from leasing and sales	1016			
672 + 677 - 572 - 577	Net gains from investments in subsidiaries, associates and joint ventures, securities and financial derivatives	1017			
572 + 577 - 672 - 677	Net losses from investments in subsidiaries, associates and joint ventures, securities and financial derivatives	1018			
64 (excluding 642) + 67 (excluding 672, 674 and 677)	Other operating income	1019			
540 + 541	Depreciation expenses	1020			
	TOTAL NET OPERATING INCOME  (1003 - 1004 + 1005 - 1006 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020) ≥ 0	1021			
	TOTAL NET OPERATING EXPENSES  (1003 - 1004 + 1005 - 1006 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020) < 0	1022			
52	Salaries, salary compensations, and other employee-related expenses	1023			
642 + 659 + 674 + 680 + 681 + 685 + 689	Other income	1024			
51 (excluding 513 and 514) + 53 + 54 (excluding 540 and 541) + 559 + 57 (excluding 571, 572 and 577) + 580 + 581 + 585 + 589 + 723	Other expenses	1025			

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1	2	3	4	5	6
	PRE-TAX PROFIT (1021 - 1022 - 1023 + 1024 - 1025) ≥ 0	1026			
	PRE-TAX LOSS (1021 - 1022 - 1023 + 1024 - 1025) < 0	1027			
721	Profit tax	1028			
722	Gains from deferred taxes	1029			
722	Losses on deferred taxes	1030			
	AFTER-TAX PROFIT (1026 - 1027 - 1028 + 1029 - 1030) ≥ 0	1031			
	AFTER-TAX LOSS (1026 - 1027 - 1028 + 1029 - 1030) < 0	1032			
69 - 59	Net profit from discontinued operations	1033			
59 - 69	Net losses on discontinued operations	1034			
	PROFIT FOR THE PERIOD (1031 - 1032 + 1033 - 1034) ≥ 0	1035			
	LOSS FOR THE PERIOD (1031 - 1032 + 1033 - 1034) < 0	1036			
	Profit belonging to a parent legal person	1037			
	Profit belonging to owners with non-controlling participation	1038			
	Losses belonging to a parent legal person	1039			

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	Losses belonging to owners with non-controlling participation	1040			
	<b>EARNINGS PER SHARE</b>				
	Basic earnings per share (in dinars without paras)	1041			
	Diluted earnings per share (in dinars without paras)	1042			

In \_\_\_\_\_ S.P. Legal representative  
on \_\_\_\_\_ 20\_\_ \_\_\_\_\_

This form is mandatory pursuant to the Decision on the content and financial reporting forms of financial leasing companies (RS Official Gazette No 117/2021).