

To be filled in by the insurance undertaking

To be filled in by the insurance undertaking														
Identification number						Activity code			TIN					

Name: _____

Head office: _____

BALANCE SHEET

as at _____ 20

(in RSD thousand)

Account group, account	Item	ADP	Note number	Amount		
				Current year	Previous year	
					Closing balance	Openin g balance
1	2	3	4	5	6	7
	ASSETS					
00	A. SUBSCRIBED CAPITAL UNPAID	0001				
	B. PERMANENT ASSETS (0003 + 0004 + 0005 + 0006 + 0009 + 0010 + 0021 + 0022)	0002				
01, apart from 012, 013 and part of 019	I. INTANGIBLE ASSETS	0003				
012, part of 019	II. GOODWILL	0004				
013, part of 019	III SOFTWARE AND OTHER RIGHTS	0005				
02, apart from 021, part of 027, part of 028 and part of 029	IV. PROPERTY, PLANT AND EQUIPMENT (0007 + 0008)	0006				
020, 022, 023, 025, 026, part of 027, part of 028, part of 029	1 Property, plant and equipment used for carrying out activities	0007				
024, part of 027, part of 028, part of 029	2. Investment property	0008				
021, part of 027, part of 028, part of 029	V. BIOLOGICAL ASSETS	0009				
03, apart from 037	VI. LONG-TERM FINANCIAL PLACEMENTS (0011 + 0015)	0010				
	1. Participating interests (0012 + 0013 + 0014)	0011				
030, part of 039	a) in subsidiary undertakings	0012				
031, part of 039	b) in affiliated undertakings and joint ventures	0013				
part of 038, part of 039	c) in other legal entities	0014				
	2. Other long-term financial placements (0016 + 0019 + 0020)	0015				
036, part of 039	2.1. Investments measured at amortised cost(0017 + 0018)	0016				

part of 036, part of 039	a) Fixed- income debt securities	0017				
part of 036, part of 039	b) Other securities and investments measured at amortised cost	0018				
033, part of 039	2.2. Deposits with banks	0019				
part of 038, part of 039	2.3. Other long-term financial placements not mentioned here	0020				
04, apart from 040	VII. OTHER LONG-TERM ASSETS	0021				
040	VIII. DEFERRED TAX ASSETS	0022				
	C. CURRENT ASSETS (0024 + 0025 + 0026 + 0045 + 0046 + 0049)	0023				
10, 13, 15	I. INVENTORIES	0024				
14	II. NON-CURRENT ASSETS AVAILABLE FOR SALE AND ASSETS FROM DISCONTINUED OPERATIONS	0025				
	III. RECEIVABLES, PLACEMENTS AND CASH (0027 + 0032 + 0033 + 0044)	0026				
	1. Receivables (0028 + 0029 + 0030 + 0031)	0027				
part of 20, part of 21	1.1. Receivables arising from insurance, coinsurance and reinsurance premiums	0028				
part of 20, part of 21	1.2. Receivables from reinsurers and retrocessionaires	0029				
part of 21	1.3. Receivables arising from subrogation	0030				
22, except for 223	1.4. Other receivables	0031				
223	2. Receivables arising from prepaid income tax	0032				
	3. Financial placements (0034 + 0038 + 0042 + 0043)	0033				
233, part of 239	3.1. Financial assets measured at fair value through other comprehensive income (0035 + 0036 + 0037)	0034				
part of 233, part of 239	a) Debt securities measured at fair value through other comprehensive income	0035				
part of 233, part of 239	b) Equity securities measured at fair value through other comprehensive income	0036				
part of 233, part of 239	c) Other securities and other financial assets measured at fair value through other comprehensive income	0037				
236, part of 239	3.2. Financial assets at fair value through profit and loss (0039 + 0040 + 0041)	0038				
part of 236, part of 239	a) Debt securities at fair value through profit and loss	0039				
part of 236, part of 239	b) Equity securities at fair value through profit and loss	0040				
part of 236, part of 239	c) Other securities and financial assets at fair value through profit and loss	0041				
232, part of 239	3.3. Short-term deposits with banks	0042				
234, 235, 238, part of 239	3.4. Other short-term financial placements	0043				
24	4. Cash and cash equivalents	0044				
26	IV. VALUE ADDED TAX	0045				
	V. PREPAYMENTS AND ACCRUED INCOME (0047 + 0048)	0046				
274	1. Deferred insurance acquisition costs	0047				

270, 271, 272, 273, 279	2. Other prepayments and accrued income	0048				
	VI. TECHNICAL PROVISIONS BORNE BY THE COINSURER, REINSURER AND RETROCESSIONAIRE (0050 + 0051 + 0052)	0049				
275	1. Provisions for transferable premiums borne by the coinsurer, reinsurer and retrocessionaire	0050				
276	2. Provisions for claims outstanding borne by the coinsurer, reinsurer and retrocessionaire	0051				
277	3. Other technical provisions borne by the coinsurer, reinsurer and retrocessionaire	0052				
	D. TOTAL ASSETS (0001 + 0002 + 0023)	0053				
88	E. OFF-BALANCE SHEET ASSETS	0054				
	LIABILITIES					
	A. CAPITAL (0402 + 0407 + 0408 + 0411 + 0412 - 0413 + 0414 - 0417 - 0420 + 0421)	0401				
	I. CORE AND OTHER CAPITAL (0403 + 0404 + 0405 + 0406)	0402				
300	1. Share capital	0403				
303, 304	2. State- and socially-owned capital	0404				
301, 302	3. Contributions of mutual insurance undertakings	0405				
309	4. Other capital	0406				
31	II. SUBSCRIBED CAPITAL UNPAID	0407				
	III. PROVISIONS (0409 + 0410)	0408				
305	1. Premium on issue of shares	0409				
306, 307	2. Legal, statutory and other provisions	0410				
320	IV. REVALUATION RESERVES DUE TO REVALUATION OF INTANGIBLE ASSETS, PROPERTY, PLANT AND EQUIPMENT	0411				
32, except for 320	V. UNREALISED PROFIT	0412				
33	VI. UNREALISED LOSSES	0413				
34, except for 342	VII. UNDISTRIBUTED PROFIT (0415 + 0416)	0414				
340	1. Undistributed profit from previous years	0415				
341	2. Undistributed profit of the current year	0416				
35, except for 352	VIII. LOSS UP TO THE LEVEL OF CAPITAL (0418 + 0419)	0417				
350	1. Losses from previous years	0418				
351	2. Loss from the current year	0419				
037, 237	IX. ACQUISITION OF OWN SHARES	0420				
	X. NON-CONTROLLING INTERESTS	0421				
	B. PROVISIONS AND LIABILITIES (0423 + 0430 + 0434 + 0435 + 0444 + 0453 + 0457)	0422				
	I. LONG-TERM PROVISIONS (0424 + 0425 + 0426 + 0427 + 0428 + 0429)	0423				
400, 403	1. Mathematical provision	0424				
401	2. Provisions for insurance policies where the insured persons have accepted to participate in investment risk	0425				
402	3. Equalisation reserve	0426				
405	4. Provisions for bonuses and rebates	0427				
407	5. Other technical provisions for insurance	0428				

406, 409	6. Other long-term provisions	0429				
	II. LONG-TERM LIABILITIES (0431 + 0432 + 0433)	0430				
411	a) toward parent and subsidiary undertakings	0431				
412	b) toward other associated undertakings	0432				
410, 413, 414, 415, 417, 419	c) other long-term liabilities	0433				
416	III. DEFERRED TAX LIABILITIES	0434				
	IV. SHORT-TERM LIABILITIES (0436 + 0440 + 0441 + 0442 + 0443)	0435				
	1. Short-term financial liabilities (0437 + 0438 + 0439)	0436				
420	a) toward parent and subsidiary undertakings	0437				
421	b) toward other associated undertakings	0438				
from 422 through 429, except for 427	c) other short-term financial liabilities	0439				
427	2. Liabilities arising from fixed assets available for sale and assets from discontinued operations	0440				
43	3. Liabilities arising from claims and agreed amounts	0441				
44, 45, 46, 47, except for 474	4. Liabilities for premiums, salaries and other obligations	0442				
474	5. Income tax liabilities	0443				
	V. ACCRUALS AND DEFERRED INCOME (0445 + 0449 + 0450)	0444				
	1. Provisions for unearned premiums (0446 + 0447 + 0448)	0445				
490, part of 492	a) life insurance and coinsurance	0446				
491, part of 492	b) non-life insurance and coinsurance	0447				
part of 492	c) reinsurance and retrocessions	0448				
part of 497	2. Provisions for unexpired risks	0449				
496, 498, 499	3. Other accruals and deferred income (0451 + 0452)	0450				
part of 499	a) deferred income arising from subrogation	0451				
496, 498, part of 499	b) other accruals and deferred income not mentioned	0452				
	VI. CLAIMS OUTSTANDING (0454 + 0455 + 0456)	0453				
493, part of 495	a) life insurance and coinsurance	0454				
494, part of 495	b) non-life insurance and coinsurance	0455				
part of 495	b) share in reinsurance and retrocession claims	0456				
part of 497	VII. OTHER TECHNICAL PROVISIONS FOR INSURANCE – UP TO ONE YEAR	0457				
35, except for 352	C. LOSS ABOVE THE LEVEL OF CAPITAL	0458				
	D. TOTAL LIABILITIES (0401 + 0422 - 0458)	0459				
89	E. OFF-BALANCE SHEET LIABILITIES	0460				

In _____,
on _____

Legal representative
