

Pursuant to Article 30, paragraph 3 of the Law on Accounting (RS Official Gazette, No 73/2019) and Article 18, paragraph 1, item 3) of the Law on the National Bank of Serbia (RS Official Gazette, Nos 72/2003, 55/2004, 85/2005 – other law, 44/2010, 76/2012, 106/2012, 14/2015, 40/2015 – CC decision and 44/2018), the Governor of the National Bank of Serbia hereby issues

**D E C I S I O N**  
**ON THE CONTENT AND FORM OF FINANCIAL STATEMENTS OF**  
**VOLUNTARY PENSION FUND MANAGEMENT COMPANIES**

1. This Decision lays down the content and form of financial statements for voluntary pension fund management companies (hereinafter: management company), including the content of items in the Balance Sheet, Income Statement, Statement on Other Comprehensive Income, Cash Flow Statement and Statement of Changes in Equity, as well as the content of notes to financial statements.

The forms referred to in paragraph 1 of this Section are enclosed herewith as Schedules 1, 2, 3, 4 and 5, and are integral thereto.

The content of some groups of accounts and accounts in the forms referred to in paragraph 1 hereof have been stipulated by the decision governing the Chart of Accounts and the content of accounts in the Chart of Accounts for voluntary pension fund management companies.

Amounts disclosed in the forms referred to in paragraph 1 hereof shall be expressed in thousands of dinars.

2. A management company which underwent a status change or bankruptcy or liquidation proceedings, shall disclose consolidated data for the entire reporting period, as a net amount, after the balancing of results before and after the change, in its approved financial statement. It shall designate all such statement forms with either “STATUS CHANGE”, “BANKRUPTCY” or “LIQUIDATION”.

3 A management company shall enter data in columns 4–7 of the Balance Sheet form, in accordance with the content of groups of accounts and accounts specified in column 1 of the form.

A management company shall enter data in appropriate fields in the column for the opening balance of the prior year (column 7 of the Balance Sheet) in cases stipulated by IAS 1, i.e. when it:

- 1) retrospectively applies an accounting policy;
- 2) retrospectively corrects items in its financial statements;
- 3) reclassifies items in its financial statements;
- 4) performs retrospective application, retrospective corrections or reclassifications which have a materially significant effect on information in the Balance Sheet form at the start of the previous period.

4. A management company shall enter data in columns 4–6 of the Income Statement form, in accordance with the content of groups of accounts and accounts specified in column 1 of the form.

5. A management company shall enter data in columns 4–6 of the Statement of Other Comprehensive Income form, in accordance with the content of accounts specified in column 1 of the form.

Items referred to in paragraph 1 hereof are income and expenses items (including reclassification caused by adjustments) not recognised in the Income Statement as required or allowed under IFRS.

Item ADP 2015 – Tax gains pertaining to other comprehensive income of the period shall disclose the positive effects of tax, calculated by applying the mandated profit tax rate on all components of other comprehensive income of the period disclosed in items ADP 2003–2014, while item ADP 2016 – Tax losses pertaining to other comprehensive income of the period shall disclose the negative effects of tax calculated on those grounds.

6. A management company shall enter data in columns 3 and 4 of the Cash Flow Statement form.

Cash flows, within the meaning of this Decision, shall be collections and payments in cash or cash equivalents through current accounts and foreign currency account including compensations, assignments, and cessions in these accounts. Transfer of cash and cash equivalents between individual accounts of the same management company shall not be considered cash flows within the meaning of this Decision.

The amount of cash inflows and outflows may be determined based on the records of inflows and outflows in cash vault, on business accounts and foreign currency account or corresponding accounts in the Balance Sheet and Income Statement and groups of accounts and account in the books of the management company.

7. A management company shall enter data in columns 2–11 of the Statement of Changes in Equity form.

8. Notes to financial statements shall contain in particular:

- 1) general data about the management company;
- 2) basis for compilation of financial statements;
- 3) description of significant accounting policies;
- 4) description of risk management system of the management company;
- 5) analysis of individual items in financial statement forms;
- 6) notes about organisational and technical capacities of the management company;
- 7) notes about significant findings of internal auditor;
- 8) additional disclosures required under IFRS.

General data from paragraph 1, indent 1) hereof are identification data (name, registration number), data about establishment of the management company and about voluntary pension funds (hereinafter: funds) managed by the company, laws governing operations of the management company and description of the activities it performs.

The basis referred to in paragraph 1, indent 2) hereof are accounting policies used for preparation of financial statements as well as the information about the alignment of financial statements with domestic regulations and IFRS as well as potential deviations from those regulations.

Accounting policies referred to in paragraph 1, indent 3) hereof include references to IFRS, accounting policies of recognition, valuation, presentation and disclosure of significant items in the Balance Sheet, Income Statement and Statement of Other Comprehensive Income, to accounting treatment of amounts in foreign currency and measurement of items of assets and liabilities at fair value, as well as to the overview of comparable data for the previous period.

Description referred to in paragraph 1, indent 4) hereof means presentation and analysis of the most important aspects of the management company's risk management.

Analysis of individual items referred to in paragraph 1, indent 5) hereof means at least minimum information about the structure of every significant item and about the nature of assets or liabilities disclosed in those items.

Notes about organisational capacity referred to in paragraph 1, indent 6) hereof means at least the description of organisational structure of a management company and names and mandates of the company's management members, internal auditor and portfolio manager.

9. This Decision repeals the Decision on the Content and Form of Financial Statements of Voluntary Pension Fund Management Companies (RS Official Gazette, Nos 87/2014 and 141/2014).

The provisions of this Decision shall apply to financial statements compiled as at 31 December 2020.

10. This Decision shall come into effect on the eighth day following its publication in the RS Official Gazette.

D. No 12  
30 June 2020  
B e l g r a d e

G o v e r n o r  
of the National Bank of Serbia

Dr Jorgovanka Tabaković

## Schedule 1

Filled in by the management company													
Registration number				Activity code:				TIN:					
Name:													
Head office:													

## BALANCE SHEET

as at \_\_\_\_\_ 20\_\_

(amounts in RSD thousand)

Group of accounts, account	Item	ADP	Note	Current year	Previous year	
					End of the period	Beginning of the period
1	2	3	4	5	6	7
10	Intangible assets	0001				
11	Property, plant and equipment	0002				
12	Investment property	0003				
14	Deferred tax assets	0004				
130, 131, 133	Securities	0005				
132, 134, 135, 136, 138	Deposits and other financial assets	0006				
26	Current tax assets	0007				
27	Fixed assets held for sale and discontinued operations	0008				
210	Receivables from VPFs	0009				
21 (except for 210)	Other receivables	0010				
20, 24, 25	Other assets	0011				
23	Cash and cash equivalents	0012				
	<b>TOTAL ASSETS (0001 to 0012)</b>	0013				
30	Core capital	0401				
31	Reserves	0402				
32≥0	Revaluation reserves and unrealised gains/losses	0403				
32<0	Revaluation reserves and unrealised gains/losses	0404				
33	Profit	0405				
34	Loss	0406				
35	Own shares	0407				
	<b>TOTAL CAPITAL (0401+0402+0403-0404+0405-0406-0407)</b>	0408				
40	Provisions	0409				
42	Deferred tax liabilities	0410				
41	Financial liabilities	0411				
440, 441, 442	Liabilities to VPFs	0412				
48	Liabilities arising from fixed assets held for sale and discontinued operations	0413				
49	Current tax liabilities	0414				
44 (except for 440, 441, 442), 45, 46, 47	Other liabilities	0415				
	<b>TOTAL LIABILITIES (0409 to 0415)</b>	0416				
	<b>TOTAL LIABILITIES (0408+0416)</b>	0417				

In \_\_\_\_\_,  
on \_\_\_\_\_

Legal representative of  
the management company

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## Schedule 2

Filled in by the management company													
Registration number				Activity code:				TIN:					
Name:													
Head office:													

**INCOME STATEMENT**  
in the period from \_\_\_\_\_ until \_\_\_\_\_ 20\_\_

(amounts in RSD thousand)

Group of accounts, account	Item	ADP	Note	Current year	Previous year
1	2	3	4	5	6
600	Income from pension contribution fees	1001			
601	Income from fund management fees	1002			
609	Other income from fund management	1003			
500	Costs arising from fund assets investments	1004			
501	Marketing expenses	1005			
502	Expenses of custody bank services	1006			
503, 504	Mediation expenses	1007			
505, 509	Other expenses arising from fund management	1008			
	<b>Fund management gains (1001+1002+1003-1004-1005-1006-1007-1008)</b>	1009			
	<b>Fund management losses (1004+1005+1006+1007+1008-1001-1002-1003)</b>	1010			
part 672- part 572	Net gains from derecognition of financial instruments measured at amortised cost -	1011			
part 572- part 672	Net losses from derecognition of financial instruments measured at amortised cost -	1012			
part 672 -part 572	Net gains from derecognition of financial instruments measured at fair value	1013			
part 572 -part 672	Net losses from derecognition of financial instruments measured at fair value	1014			
683+ 686+ 687-583- 586-587	Net gains from adjustment of value of financial instruments	1015			
583+ 586+587- 683-686- 687	Net losses from adjustment of value of financial instruments	1016			
671+675- 571-575	Net gains from reclassification of financial instruments	1017			
571+575- 671-675	Net losses from reclassification of financial instruments	1018			
680+682- 580-582	Net gains on hedges	1019			
580+582- 680-682	Net gains on hedges	1020			
688-588	Net income from reversal of write-down of financial assets for expected credit losses	1021			
588-688	Net expenses from write-down of financial assets for expected credit losses	1022			
662	Interest income	1023			

562	Interest expenses	1024			
663+664	Income from exchange rate gains and losses	1025			
563+564	Expenses from exchange rate gains and losses	1026			
55	Salaries, compensations and other expenses related to employees	1027			
530	Depreciation expenses	1028			
53 (except for 530)	Expenses of provisions	1029			
61, 669, 67 (except for 671,672 and 675), 681, 684, 689	Other income	1030			
54, 569, 57 (except for 572,571 and 575), 581, 584, 589	Other expenses	1031			
	<b>Pre-tax profit (1009-1010+1011-1012+1013-1014+1015-1016+1017-1018+1019-1020+1021-1022+1023-1024+1025-1026-1027-1028-1029+1030-1031)</b>	1032			
	<b>Pre-tax loss (1010-1009-1011+1012-1013+1014-1015+1016-1017+1018-1019+1020-1021+1022-1023+1024-1025+1026+1027+1028+1029-1030+1031)</b>	1033			
690	Gains from discontinued operations	1034			
590	Losses on discontinued operations	1035			
361	Profit from increase in deferred tax assets and reduction of deferred tax liabilities	1036			
360	Loss from reduction of deferred tax assets and increase in deferred tax liabilities	1037			
721	Profit tax	1038			
	<b>Profit for the period (1032-1033+1034-1035+1036-1037-1038)</b>	1039			
	<b>Loss of the period (1033-1032-1034+1035-1036+1037+1038)</b>	1040			

In \_\_\_\_\_,  
on \_\_\_\_\_

Legal representative of  
the management company

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Filled in by the management company											
Registration number				Activity code:				TIN:			
Name:											
Head office:											

**STATEMENT OF OTHER COMPREHENSIVE INCOME**  
in the period from \_\_\_\_\_ until \_\_\_\_\_ 20\_\_

(amounts in RSD thousand)

Account t	Item	ADP	Note	Current year	Previous year
1	2	3	4	5	6
	<b>NET OPERATING RESULT</b>				
	Profit of the period	2001			
	Loss of the period	2002			
	<b>OTHER TOTAL RESULT OF THE PERIOD</b>				
	<b>Balance sheet items which will not later be reclassified in income statement</b>				
320	Increase in revaluation reserves based on change in the value of intangible assets, property and equipment	2003			
320	Decrease in revaluation reserves based on change in the value of intangible assets, property and equipment	2004			
part 325	Gains from financial liabilities of a management company measured at fair value through profit and loss account arising from the change in credit standing of the management company	2005			
part 326	Losses from financial liabilities of a management company measured at fair value through profit and loss account arising from the change in credit standing of the management company	2006			
part 325	Other gains which will not be later reclassified to income statement (except for those disclosed under ADP 2005)	2007			
part 326	Other losses which will not be later reclassified to income statement (except for those disclosed under ADP 2006)	2008			
	<b>Balance sheet items which may later be reclassified to income statement</b>				
321	Positive effect of the change in value of debt instruments measured at fair value through other comprehensive income	2009			
322	Negative effects of the change in value of debt instruments measured at fair value through other comprehensive income	2010			
323	Gains in respect of cash flow hedging instruments	2011			
324	Losses in respect of cash flow hedging instruments	2012			
327	Other gains which may later be reclassified to income statement	2013			
328	Other gains which may later be reclassified to income statement	2014			
	Gains from tax pertaining to other comprehensive income of the period	2015			
	Loss from tax pertaining to other comprehensive income of the period	2016			
	<b>Other total gains of the period (2003-2004+2005-2006+2007-2008+2009-2010+2011-2012+2013-2014+2015-2016)</b>	2017			
	<b>Other total loss of the period (2004-2003-2005+2006-2007+2008-2009+2010-2011+2012-2013+2014-2015+2016)</b>	2018			
	<b>TOTAL RESULT OF THE PERIOD</b>				



	<b>Total net gains of the period (2001-2002+2017-2018<math>\geq</math>0)</b>	2019			
	<b>Total net loss of the period (2001-2002+2017-2018<math>&lt;</math>0)</b>	2020			

In \_\_\_\_\_,  
on \_\_\_\_\_

Legal representative of  
the management company

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Filled in by the management company											
Registration number				Activity code:				TIN:			
Name:											
Head office:											

**CASH FLOW STATEMENT**  
in the period from \_\_\_\_\_ until \_\_\_\_\_ 20\_\_

(amounts in RSD thousand)

ITEM	ADP code	Amount	
		Current year	Previous year
1	2	3	4
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>I Cash inflow from operating activities (3002 to 3005)</b>	3001		
1 Inflow of contribution fees	3002		
2 Inflow of management fees	3003		
3 Inflow from fees for services to funds members	3004		
5 Other inflow from operating activities	3005		
<b>II Cash outflow from operating activities (3007 to 3012)</b>	3006		
1 Fund management expenses	3007		
2 Salaries, compensations and other expenses related to employees	3008		
3 Taxes, contributions and other duties charged against income	3009		
4 Other outflow from operating activities	3010		
5 Paid profit tax	3011		
6 Paid dividends	3012		
<b>III Net cash inflow from operating activities (3001-3006)</b>	3013		
<b>IV Net cash outflow from operating activities (3006-3001)</b>	3014		
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>I Cash inflow from investing activities (3016 to 3020)</b>	3015		
1 Inflow from investment in financial assets, other than deposits	3016		
2 Inflow from sale of intangible assets, property and equipment	3017		
3 Interest	3018		
4 Deposits	3019		
5 Other inflow from investing activities	3020		
<b>II Cash outflow from investing activities (3022 to 3025)</b>	3021		
1 Outflow from investment in financial assets, other than deposits	3022		
2 Outflow for the purchase of intangible assets, property and equipment	3023		
3 Outflows under deposits	3024		
4 Other inflow from investing activities	3025		
<b>III Net cash inflow from investing activities (3015-3021)</b>	3026		
<b>IV Net cash outflow from investing activities (3021-3015)</b>	3027		
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>I Cash inflow from financing activities (3029 to 3033)</b>	3028		
1 Increase in capital	3029		
2 Long-term loans and subordinated liabilities	3030		
3 Short-term borrowings	3031		
4 Issued securities	3032		
5 Other inflow from financing activities	3033		
<b>II Cash outflow from financing activities (3035 to 3040)</b>	3034		
1 Purchase of own shares	3035		
2 Payment of long-term loans and subordinated liabilities	3036		
3 Short-term borrowings	3037		
4 Issued securities	3038		
5 Interest	3039		
6 Other outflow from financing activities	3040		
<b>III Net cash inflow from financing activities (3028-3034)</b>	3041		

<b>IV</b>	<b>Net cash outflow from financing activities (3034- 3028)</b>	3042		
<b>D.</b>	<b>TOTAL NET CASH INFLOW (3013+3026+ 3041)</b>	3043		
<b>E</b>	<b>TOTAL NET CASH OUTFLOW (3014+3027+ +3042)</b>	3044		
<b>F</b>	<b>NET CASH INCREASE (3043-3044)</b>	3045		
<b>G</b>	<b>NET CASH DECREASE (3044-3043)</b>	3046		
<b>H</b>	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR (Note: )</b>	3047		
<b>I</b>	<b>EXCHANGE RATE GAINS FROM CASH RECALCULATION</b>	3048		
<b>J</b>	<b>EXCHANGE RATE LOSSES FROM CASH RECALCULATION</b>	3049		
<b>K</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (Note: ) (3045- 3046+ 3047+ 3048-3049)</b>	3050		

In \_\_\_\_\_,

on \_\_\_\_\_

Legal representative of  
the management company

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Filled in by the management company																			
Registration number								Activity code:				TIN:							
Name:																			
Head office:																			

**STATEMENT OF CHANGES IN EQUITY**  
in the period from \_\_\_\_\_ until \_\_\_\_\_ 20\_\_

(amounts in RSD thousand)

No	DESCRIPTION	ADP	Tier 1 capital (group 30)	ADP	Own shares (group 35)	ADP	Premium on issue of shares (account 310)	ADP	Reserves (accounts 311, 312)	ADP	Reserves from other comprehensive income (group 32 credit balance)	ADP	Reserves from other comprehensive income (group 32 debit balance)	ADP	Profit (group 33)	ADP	Loss (group 34)	ADP	Total capital (col. 2-3+4+5 +6-7+8-9)	ADP	Total capital deficit (col. 9-2+3-4-5-6+7-8)	
			2																			3
1	Balance as at 1 January of the previous year	4001		4027		4053		4079		4109		4135		4161		4189		4215		4221		
2	Effects of the first application of new IFRS - increase	4002		4028		4054		4080		4110		4136		4162		4190		xxx		xxx	xxx	xxx
3	Effects of the first application of new IFRS - decrease	4003		4029		4055		4081		4111		4137		4163		4191		xxx		xxx	xxx	xxx
4	Correction of material errors and change of accounting policies in the past year - increase	4004		4030		4056		4082		4112		4138		4164		4192		xxx		xxx	xxx	xxx
5	Correction of material errors and change of accounting policies in the past year - decrease	4005		4031		4057		4083		4113		4139		4165		4193		xxx		xxx	xxx	xxx
6	Adjusted opening balance as at 1 January of the past year (for columns 2-9 No 1+2-3+4-5)	4006		4032		4058		4084		4114		4140		4166		4194		4216		4222		
7	Other total profit of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4115	xxx	4141	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
8	Other total loss of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4116	xxx	4142	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
9	Profit of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4167	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
10	Loss of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4195	xxx	xxx	xxx	xxx	xxx	xxx
11	Transfer from reserves to result due to cancellation of reserves - increase	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4117	xxx	4143	xxx	4168	xxx	4196	xxx	xxx	xxx	xxx	xxx	xxx
12	Transfer from reserves to result due to cancellation of reserves - decrease	xxx	xxx	xxx	xxx	xxx	xxx	4085	xxx	4118	xxx	4144	xxx	4169	xxx	4197	xxx	xxx	xxx	xxx	xxx	xxx
13	Transactions with owners recorded directly in equity - increase	4007		4033		4059		4086		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
14	Transactions with owners recorded directly in equity - decrease	4008		4034		4060		4087		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
15	Distribution of profit - increase	4009		4035		4061		4088		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
16	Distribution of profit, and/or loss coverage - decrease	4010		4036		4062		4089		xxx	xxx	xxx	xxx	4170	xxx	4198	xxx	xxx	xxx	xxx	xxx	xxx
17	Dividend payments	xxx	xxx	xxx	xxx	xxx	xxx	4090	xxx	xxx	xxx	xxx	xxx	4171	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
18	Other - increase	4011		4037		4063		4091		4119		4145		4172		4199		xxx		xxx	xxx	xxx
19	Other - decrease	4012		4038		4064		4092		4120		4146		4173		4200		xxx		xxx	xxx	xxx
20	Balance as at 31 December of the past year (for columns 2 to 6, 8 and 9 No 6+7+8+9+10+11-12+13-14+15-16-17+18-19, for column 7 No 6-7+8+11-	4013		4039		4065		4093		4121		4147 5		4174		4201		4217		4223		

12+18-19)																					
No	DESCRIPTION	ADP	Tier 1 capital (group 30)	ADP	Own shares (group 35)	ADP	Premium on issue of shares (account 310)	ADP	Reserves (accounts 311, 312)	ADP	Reserves from other comprehensive income (group 32 credit balance)	ADP	Reserves from other comprehensive income (group 32 debit balance)	ADP	Profit (group 33)	ADP	Loss (group 34)	ADP	Total capital (col. 2-3+4+5+6-7+8-9)	ADP	Total capital deficit (col. 9-2+3-4-5-6+7-8)
	1		2		3		4		5		6		7		8		9		10		11
21	<b>Balance as at 1 January of the current year</b>	4014		4040		4066		4094		4122		4148		4175		4202		4218		4224	
22	<b>Effects of the first application of new IFRS - increase</b>	4015		4041		4067		4095		4123		4149		4176		4203		xxx	xxx	xxx	xxx
23	<b>Effects of the first application of new IFRS - decrease</b>	4016		4042		4068		4096		4124		4150		4177		4204		xxx	xxx	xxx	xxx
24	Correction of material errors and change of accounting policies in the current year - increase	4017		4043		4069		4097		4125		4151		4178		4205		xxx	xxx	xxx	xxx
25	Correction of material errors and change of accounting policies in the current year - decrease	4018		4044		4070		4098		4126		4152		4179		4206		xxx	xxx	xxx	xxx
26	<b>Adjusted opening balance as at 1 January of the past year (for columns 2-9 No 21+22-23+24-25)</b>	4019		4045		4071		4099		4127		4153		4180		4207		4219		4225	
27	Other total profit of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4128		4154		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
28	Other total loss of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4129		4155		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
29	Profit of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4181		xxx	xxx	xxx	xxx	xxx	xxx
30	Loss of the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4208		xxx	xxx	xxx	xxx
31	Transfer from reserves to result due to cancellation of reserves - increase	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4130		4156		4182		4209		xxx	xxx	xxx	xxx
32	Transfer from reserves to result due to cancellation of reserves - decrease	xxx	xxx	xxx	xxx	xxx	xxx	4100		4131		4157		4183		4210		xxx	xxx	xxx	xxx
33	Transactions with owners recorded directly in equity - increase	4020		4046		4072		4101		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
34	Transactions with owners recorded directly in equity - decrease	4021		4047		4073		4102		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
35	Distribution of profit - increase	4022		4048		4074		4103		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
36	Distribution of profit, and/or loss coverage - decrease	4023		4049		4075		4104		xxx	xxx	xxx	xxx	4184		4211		xxx	xxx	xxx	xxx
37	Dividend payments	xxx	xxx	xxx	xxx	xxx	xxx	4105		xxx	xxx	xxx	xxx	4185		xxx	xxx	xxx	xxx	xxx	xxx
38	Other - increase	4024		4050		4076		4106		4132		4158		4186		4212		xxx	xxx	xxx	xxx
39	Other - decrease	4025		4051		4077		4107		4133		4159		4187		4213		xxx	xxx	xxx	xxx
40	<b>Balance as at 31 December of the current year (for columns 2 to 6, 8 and 9 No 26+27-28+29+30+31-32+33-34+35-36-37+38-39, for column 7 No 26-27+28+31-32+38-39)</b>	4026		4052		4078		4108		4134		4160		4188		4214		4220		4226	

In \_\_\_\_\_,  
on \_\_\_\_\_

Legal representative of  
the management company