**Annex 3**

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| Registration number: | Activity code: | TIN: |
| **Business name:** | | |
| **Registered office:** | | |

**STATEMENT OF OTHER COMPREHENSIVE INCOME**

**from \_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_**

(RSD thousand)

| **Group of accounts, account** | **ITEM** | **ADP** | | | | **No of note** | **Current year** | **Previous year** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 2 | 3 | | | | 4 | 5 | 6 |
|  | PROFIT FOR THE PERIOD | 2 | 0 | 0 | 1 |  |  |  |
|  | LOSS FOR THE PERIOD | 2 | 0 | 0 | 2 |  |  |  |
|  | Other comprehensive income |  |  |  |  |  |  |  |
|  | **Components of other comprehensive income which cannot be reclassified into profit or loss** |  |  |  |  |  |  |  |
| 330 | Increase in revaluation reserves in respect of intangible assets and fixed assets | 2 | 0 | 0 | 3 |  |  |  |
| 330 | Decrease in revaluation reserves in respect of intangible assets and fixed assets | 2 | 0 | 0 | 4 |  |  |  |
| 333 | Actuarial gains | 2 | 0 | 0 | 5 |  |  |  |
| 333 | Actuarial losses | 2 | 0 | 0 | 6 |  |  |  |
| 332 | Positive effects of changes in the value of equity instruments measured at fair value through other comprehensive income | 2 | 0 | 0 | 7 |  |  |  |
| 332 | Negative effects of changes in the value of equity instruments measured at fair value through other comprehensive income | 2 | 0 | 0 | 8 |  |  |  |
| 338 | Unrealised gains arising from equity securities hedging instruments measured at fair value through other comprehensive income | 2 | 0 | 0 | 9 |  |  |  |
| 338 | Unrealised losses arising from equity securities hedging instruments measured at fair value through other comprehensive income | 2 | 0 | 1 | 0 |  |  |  |
| 338 | Unrealised gains arising from lessor’s financial liabilities measured at fair value through income statement, which are a result of the change in lessor’s creditworthiness | 2 | 0 | 1 | 1 |  |  |  |
| 338 | Unrealised losses arising from lessor’s financial liabilities measured at fair value through income statement, which are a result of the change in lessor’s creditworthiness | 2 | 0 | 1 | 2 |  |  |  |
| 338 | Positive effects of the change in the value based on other components of other comprehensive income which cannot be reclassified into profit or loss | 2 | 0 | 1 | 3 |  |  |  |
| 338 | Negative effects of the change in the value based on other components of other comprehensive income which cannot be reclassified into profit or loss | 2 | 0 | 1 | 4 |  |  |  |
|  | **Components of other result comprehensive income which can be reclassified into profit or loss:** |  |  |  |  |  |  |  |
| 332 | Positive effects of the change in the value of debt instruments measured at fair value through other comprehensive income | 2 | 0 | 1 | 5 |  |  |  |
| 332 | Negative effects of the change in the value of debt instruments measured at fair value through other comprehensive income | 2 | 0 | 1 | 6 |  |  |  |
| 337 | Gains from cash flow hedging instruments | 2 | 0 | 1 | 7 |  |  |  |
| 337 | Losses from cash flow hedging instruments | 2 | 0 | 1 | 8 |  |  |  |
| 331 | Unrealised gains arising from the calculation of transactions and balance in foreign currency and translation of the results and financial position of foreign operations | 2 | 0 | 1 | 9 |  |  |  |
| 331 | Unrealised losses arising from the calculation of transactions and balance in foreign currency and translation of the results and financial position of foreign operations | 2 | 0 | 2 | 0 |  |  |  |
| 336 | Unrealised gains arising from instruments for hedging net investments in foreign operations | 2 | 0 | 2 | 1 |  |  |  |
| 336 | Unrealised losses arising from instruments for hedging net investments in foreign operations | 2 | 0 | 2 | 2 |  |  |  |
| 339 | Unrealised gains arising from other risk hedging instruments | 2 | 0 | 2 | 3 |  |  |  |
| 339 | Unrealised losses arising from other risk hedging instruments | 2 | 0 | 2 | 4 |  |  |  |
| 339 | Positive effects of changes in the value under other components of other comprehensive income which can be reclassified into profit or loss | 2 | 0 | 2 | 5 |  |  |  |
| 339 | Negative effects of changes in the value under other components of other comprehensive income which can be reclassified into profit or loss | 2 | 0 | 2 | 6 |  |  |  |
| 33 | Tax gains pertaining to other comprehensive income of the period | 2 | 0 | 2 | 7 |  |  |  |
| 33 | Tax losses pertaining to other comprehensive income of the period | 2 | 0 | 2 | 8 |  |  |  |
|  | Total positive other comprehensive income of the period (2003 - 2004 + 2005 - 2006 + 2007 - 2008 + 2009 - 2010 + 2011 - 2012 + 2013 - 2014 + 2015 - 2016 + 2017 - 2018 + 2019 - 2020 + 2021 - 2022 + 2023 -2024 + 2025 - 2026 + 2027 - 2028) ≥ 0 | 2 | 0 | 2 | 9 |  |  |  |
|  | Total negative other comprehensive income of the period (2003 - 2004 + 2005 - 2006 + 2007 - 2008 + 2009 - 2010 + 2011 - 2012 + 2013 - 2014 + 2015 - 2016 + 2017 - 2018 + 2019 - 2020 + 2021 - 2022 + 2023 -2024 + 2025 - 2026 + 2027 - 2028) < 0 | 2 | 0 | 3 | 0 |  |  |  |
|  | TOTAL POSITIVE COMPREHENSIVE INCOME OF THE PERIOD  (2001 - 2002 + 2029 - 2030) ≥ 0 | 2 | 0 | 3 | 1 |  |  |  |
|  | TOTAL NEGATIVE COMPREHENSIVE INCOME OF THE PERIOD  (2001 - 2002 + 2029 - 2030) < 0 | 2 | 0 | 3 | 2 |  |  |  |
|  | Total positive comprehensive income of the period belonging to the parent legal person | 2 | 0 | 3 | 3 |  |  |  |
|  | Total positive comprehensive income of the period belonging to owners with non-controlling participation | 2 | 0 | 3 | 4 |  |  |  |
|  | Total negative comprehensive income of the period belonging to the parent legal person | 2 | 0 | 3 | 5 |  |  |  |
|  | Total negative comprehensive income of the period belonging to owners with non-controlling participation | 2 | 0 | 3 | 6 |  |  |  |

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| --- | --- | --- |
| In \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, on \_\_\_\_\_\_\_\_\_\_\_\_ |  | Legal representative of the financial lessor  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |