**Annex 2**

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

**INCOME STATEMENT**

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

(RSD thousand)

| **Group of accounts, account** | **ITEM** | **ADP** | | | | **No of note** | **Current year** | **Previous year** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 2 | 3 | | | | 4 | 5 | 6 |
| 600, 650, 653 and 656 | Interest income | 1 | 0 | 0 | 1 |  |  |  |
| 50, 550, 553 and 556 | Interest expenses | 1 | 0 | 0 | 2 |  |  |  |
| Net interest income (1001 - 1002) | | 1 | 0 | 0 | 3 |  |  |  |
| Net interest expenses (1002 - 1001) | | 1 | 0 | 0 | 4 |  |  |  |
| 61 + 62 | Operating lease and rent income | 1 | 0 | 0 | 5 |  |  |  |
| 514 (part) | Operating lease and rent expenses | 1 | 0 | 0 | 6 |  |  |  |
| 60, excluding 600 | Other financial lease income | 1 | 0 | 0 | 7 |  |  |  |
| 513 and 514 (part) | Other financial lease expenses | 1 | 0 | 0 | 8 |  |  |  |
| 63 | Gains from the sale of lease assets and other assets | 1 | 0 | 0 | 9 |  |  |  |
| 571 | Losses from the sale of fixed assets and other assets | 1 | 0 | 1 | 0 |  |  |  |
| (65 - 650 - 653 - 656 - 659 + 66) - (55 - 550 - 553 - 556 - 559 + 56) | Net exchange rate gains and gains from the currency clause effects | 1 | 0 | 1 | 1 |  |  |  |
| (55 - 550 - 553 - 556 - 559 + 56) -(65 - 650 - 653 - 656 - 659 + 66) | Net exchange rate losses and losses from the currency clause effects | 1 | 0 | 1 | 2 |  |  |  |
| (682 + 683 + део 688) - (582 + 583 + 588 (part)) | Net income from impairment of receivables under leasing and financial assets | 1 | 0 | 1 | 3 |  |  |  |
| (582 + 583 + део 588) - (682 + 683 + 688 (part)) | Net expenses from impairment of receivables under leasing and financial assets | 1 | 0 | 1 | 4 |  |  |  |
| (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 | 1 | 0 | 1 | 5 |  |  |  |
| (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 | 1 | 0 | 1 | 6 |  |  |  |
| 672 + 677 - 572 - 577 | Net gains from investments in subsidiaries, associates and joint ventures, securities and financial derivatives | 1 | 0 | 1 | 7 |  |  |  |
| 572 + 577 - 672 - 677 | Net losses from investments in subsidiaries, associates and joint ventures, securities and financial derivatives | 1 | 0 | 1 | 8 |  |  |  |
| 64 (excluding 642) + 67 (excluding 672, 674 and 677) | Other operating income | 1 | 0 | 1 | 9 |  |  |  |
| 540 + 541 | Depreciation expenses | 1 | 0 | 2 | 0 |  |  |  |
| **TOTAL NET OPERATING INCOME**  (1003 - 1004 + 1005 - 1006 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020) ≥ 0 | | 1 | 0 | 2 | 1 |  |  |  |
| **TOTAL NET OPERATING EXPENSES**  (1003 - 1004 + 1005 - 1006 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020) < 0 | | 1 | 0 | 2 | 2 |  |  |  |
| 52 | Salaries, salary compensations, and other employee-related expenses | 1 | 0 | 2 | 3 |  |  |  |
| 642 + 659 + 674 + 680 + 681 + 685 + 689 | Other income | 1 | 0 | 2 | 4 |  |  |  |
| 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 | 1 | 0 | 2 | 5 |  |  |  |
| **PRE-TAX PROFIT**  (1021 - 1022 - 1023 + 1024 - 1025) ≥ 0 | | 1 | 0 | 2 | 6 |  |  |  |
| **PRE-TAX LOSS**  (1021 - 1022 - 1023 + 1024 - 1025) < 0 | | 1 | 0 | 2 | 7 |  |  |  |
| 721 | Profit tax | 1 | 0 | 2 | 8 |  |  |  |
| 722 | Gains from deferred taxes | 1 | 0 | 2 | 9 |  |  |  |
| 722 | Losses on deferred taxes | 1 | 0 | 3 | 0 |  |  |  |
| **AFTER-TAX PROFIT**  (1026 - 1027 - 1028 + 1029 - 1030) ≥ 0 | | 1 | 0 | 3 | 1 |  |  |  |
| **AFTER-TAX LOSS**  (1026 - 1027 - 1028 + 1029 - 1030) < 0 | | 1 | 0 | 3 | 2 |  |  |  |
| 69 - 59 | Net profit from discontinued operations | 1 | 0 | 3 | 3 |  |  |  |
| 59 - 69 | Net losses on discontinued operations | 1 | 0 | 3 | 4 |  |  |  |
| **PROFIT FOR THE PERIOD**  (1031 - 1032 + 1033 - 1034) ≥ 0 | | 1 | 0 | 3 | 5 |  |  |  |
| **LOSS FOR THE PERIOD**  (1031 - 1032 + 1033 - 1034) < 0 | | 1 | 0 | 3 | 6 |  |  |  |
|  | Profit belonging to a parent legal person | 1 | 0 | 3 | 7 |  |  |  |
|  | Profit belonging to owners with non-controlling participation | 1 | 0 | 3 | 8 |  |  |  |
|  | Losses belonging to a parent legal person | 1 | 0 | 3 | 9 |  |  |  |
|  | Losses belonging to owners with non-controlling participation | 1 | 0 | 4 | 0 |  |  |  |
|  | EARNINGS PER SHARE |  |  |  |  |  |  |  |
|  | Basic earnings per share (in dinars without paras) | 1 | 0 | 4 | 1 |  |  |  |
|  | Diluted earnings per share (in dinars without paras) | 1 | 0 | 4 | 2 |  |  |  |

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