|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Registration number:** |  | **Activity code:** | | |  |  |  |  | **TIN:** | |  |  |  | **Annex 5** |  |  |  |  |  |  |  |  |
| **Business name:** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Registered office:** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**STATEMENT OF CHANGES IN EQUITY**

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

(RSD thousand)

| **No** | **ITEM** | **ADP** | **Share capital and stakes (groups of accounts 30 (excluding 302) and 00)** | **ADP** | **Own shares and stakes (account 237)** | **ADP** | **Issuance premium (account 302)** | **ADP** | **Reserves (groups of account 32)** | **ADP** | **Revaluation reserves (groups of account 33 credit balance)** | **ADP** | **Revaluation reserves (groups of account 33 debit balance)** | **ADP** | **Profit (groups of account 34)** | **ADP** | **Loss (groups of account 35)** | **ADP** | **Non-controlling participation** | **ADP** | **Total (column 2-3+4+5+6-7+8-9+10) ≥ 0** | **ADP** | **Total (column 2-3+4+5+6-7+8-9+10) < 0** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 1 |  | 2 |  | 3 |  | 4 |  | 5 |  | 6 |  | 7 |  | 8 |  | 9 |  | 10 |  | 11 |  | 12 |
| 1 | **Opening balance as at 1 January of the previous year** | 4001 |  | 4033 |  | 4065 |  | 4097 |  | 4129 |  | 4147 |  | 4165 |  | 4201 |  | 4237 |  | 4281 |  | 4287 |  |
| 2 | Effects of initial application of new IFRS – increase | 4002 |  | 4034 |  | 4066 |  | 4098 |  | 4130 |  | 4148 |  | 4166 |  | 4202 |  | 4238 |  | X | x | x | x |
| 3 | Effects of initial application of new IFRS – decrease | 4003 |  | 4035 |  | 4067 |  | 4099 |  | 4131 |  | 4149 |  | 4167 |  | 4203 |  | 4239 |  | X | x | x | x |
| 4 | Changes in accounting policies and adjustment for material errors in the previous year – increase | 4004 |  | 4036 |  | 4068 |  | 4100 |  | 4132 |  | 4150 |  | 4168 |  | 4204 |  | 4240 |  | X | x | x | x |
| 5 | Changes in accounting policies and adjustment for material errors in the previous year – decrease | 4005 |  | 4037 |  | 4069 |  | 4101 |  | 4133 |  | 4151 |  | 4169 |  | 4205 |  | 4241 |  | X | x | x | x |
| 6 | **Adjusted opening balance as at 1 January of the previous year (numbers 1+2-3+4-5)** | 4006 |  | 4038 |  | 4070 |  | 4102 |  | 4134 |  | 4152 |  | 4170 |  | 4206 |  | 4242 |  | 4282 |  | 4288 |  |
| 7 | Total positive other comprehensive income of the period | x | x | x | x | x | x | x | x | 4135 |  | 4153 |  | x | x | X | x | 4243 |  | X | x | x | x |
| 8 | Total negative other comprehensive income of the period | x | x | x | x | x | x | x | x | 4136 |  | 4154 |  | x | x | X | x | 4244 |  | x | x | x | x |
| 9 | Profit for the current year | x | x | x | x | x | x | x | x | x | x | x | x | 4171 |  | X | x | 4245 |  | x | x | x | x |
| 10 | Loss for the current year | x | x | x | x | x | x | x | x | x | x | x | x | x | x | 4207 |  | 4246 |  | x | x | x | x |
| 11 | Transfer from provisions to results due to reversal of provisions – increase | x | x | x | x | x | x | x | x | x | x | x | x | 4172 |  | х | x | 4247 |  | x | x | x | x |
| 12 | Transfer from provisions to results due to reversal of provisions – decrease | x | x | x | x | x | x | x | x | x | x | x | x | х | x | 4208 |  | 4248 |  | x | x | x | x |
| 13 | Transactions with owners recorded directly on capital – increase | 4007 |  | 4039 |  | 4071 |  | 4103 |  | x | x | x | x | 4173 |  | 4209 |  | 4249 |  | x | x | x | x |
| 14 | Transactions with owners recorded directly on capital – decrease | 4008 |  | 4040 |  | 4072 |  | 4104 |  | x | x | x | x | 4174 |  | 4210 |  | 4250 |  | x | x | x | x |
| 15 | Distribution of profit – increase | 4009 |  | 4041 |  | 4073 |  | 4105 |  | x | x | x | x | 4175 |  | 4211 |  | 4251 |  | x | x | x | x |
| 16 | Distribution of profit and/or coverage of loss – decrease | 4010 |  | 4042 |  | 4074 |  | 4106 |  | x | x | x | x | 4176 |  | 4212 |  | 4252 |  | x | x | x | x |
| 17 | Payment of dividends | 4011 |  | 4043 |  | 4075 |  | 4107 |  | x | x | x | x | 4177 |  | 4213 |  | 4253 |  | x | x | x | x |
| 18 | Other – increase | 4012 |  | 4044 |  | 4076 |  | 4108 |  | x | x | x | x | 4178 |  | 4214 |  | 4254 |  | x | x | x | x |
| 19 | Other – decrease | 4013 |  | 4045 |  | 4077 |  | 4109 |  | x | x | x | x | 4179 |  | 4215 |  | 4255 |  | x | x | x | x |
| 20 | **Total transactions with owners**  **(No 13-14+15-16-17+18-19) ≥ 0** | 4014 |  | 4046 |  | 4078 |  | 4110 |  | x | x | x | x | 4180 |  | 4216 |  | 4256 |  | x | x | x | x |
| 21 | **Total transactions with owners (No 13-14+15-16-17+18-19) < 0** | 4015 |  | 4047 |  | 4079 |  | 4111 |  | x | x | x | x | 4181 |  | 4217 |  | 4257 |  | x | x | x | x |
| 22 | **Balance as at 31 December of the previous year (for columns 2,3,4,5,6,8 and 10 (No 6+7-8+9-10+11-12+20-21); for column 7 (No 6+8-7); for column 9 (No 6+10-12+20-21)** | 4016 |  | 4048 |  | 4080 |  | 4112 |  | 4137 |  | 4155 |  | 4182 |  | 4218 |  | 4258 |  | 4283 |  | 4289 |  |
| 23 | **Opening balance as at 1 January of the current year** | 4017 |  | 4049 |  | 4081 |  | 4113 |  | 4138 |  | 4156 |  | 4183 |  | 4219 |  | 4259 |  | 4284 |  | 4290 |  |
| 24 | Effects of initial application of new IFRS – increase | 4018 |  | 4050 |  | 4082 |  | 4114 |  | 4139 |  | 4157 |  | 4184 |  | 4220 |  | 4260 |  | x | x | x | x |
| 25 | Effects of initial application of new IFRS – decrease | 4019 |  | 4051 |  | 4083 |  | 4115 |  | 4140 |  | 4158 |  | 4185 |  | 4221 |  | 4261 |  | x | x | x | x |
| 26 | Changes in accounting policies and adjustment for material errors in the previous year – increase | 4020 |  | 4052 |  | 4084 |  | 4116 |  | 4141 |  | 4159 |  | 4186 |  | 4222 |  | 4262 |  | x | x | x | x |
| 27 | Changes in accounting policies and adjustment for material errors in the previous year – decrease | 4021 |  | 4053 |  | 4085 |  | 4117 |  | 4142 |  | 4160 |  | 4187 |  | 4223 |  | 4263 |  | x | x | x | x |
| 28 | **Adjusted opening balance as at 1 January of the current year (No 23+24-25+26-27)** | 4022 |  | 4054 |  | 4086 |  | 4118 |  | 4143 |  | 4161 |  | 4188 |  | 4224 |  | 4264 |  | 4285 |  | 4291 |  |
| 29 | Total positive other comprehensive income of the period | x | x | x | x | x | x | x | x | 4144 |  | 4162 |  | X | x | X | x | 4265 |  | x | x | x | x |
| 30 | Total negative other comprehensive income of the period | x | x | x | x | x | x | x | x | 4145 |  | 4163 |  | X | x | X | x | 4266 |  | x | x | x | x |
| 31 | Profit for the current year | x | x | x | x | x | x | x | x | x | x | x | x | 4189 |  | X | x | 4267 |  | x | x | x | x |
| 32 | Loss for the current year | x | x | x | x | x | x | x | x | x | x | x | x | X | x | 4225 |  | 4268 |  | x | x | x | x |
| 33 | Transfer from provisions to results due to reversal of provisions – increase | x | x | x | x | x | x | x | x | x | x | x | x | 4190 |  | х | x | 4269 |  | x | x | x | x |
| 34 | Transfer from provisions to results due to reversal of provisions – decrease | x | x | x | x | x | x | x | x | x | x | x | x | х | x | 4226 |  | 4270 |  | x | x | x | x |
| 35 | Transactions with owners recorded directly on capital – increase | 4023 |  | 4055 |  | 4087 |  | 4119 |  | x | x | x | x | 4191 |  | 4227 |  | 4271 |  | x | x | x | x |
| 36 | Transactions with owners recorded directly on capital – decrease | 4024 |  | 4056 |  | 4088 |  | 4120 |  | x | x | x | x | 4192 |  | 4228 |  | 4272 |  | x | x | x | x |
| 37 | Distribution of profit – increase | 4025 |  | 4057 |  | 4089 |  | 4121 |  | x | x | x | x | 4193 |  | 4229 |  | 4273 |  | x | x | x | x |
| 38 | Distribution of profit and/or coverage of loss – decrease | 4026 |  | 4058 |  | 4090 |  | 4122 |  | x | x | x | x | 4194 |  | 4230 |  | 4274 |  | x | x | x | x |
| 39 | Payment of dividends | 4027 |  | 4059 |  | 4091 |  | 4123 |  | x | x | x | x | 4195 |  | 4231 |  | 4275 |  | x | x | x | x |
| 40 | Other – increase | 4028 |  | 4060 |  | 4092 |  | 4124 |  | x | x | x | x | 4196 |  | 4232 |  | 4276 |  | x | x | x | x |
| 41 | Other – decrease | 4029 |  | 4061 |  | 4093 |  | 4125 |  | x | x | x | x | 4197 |  | 4233 |  | 4277 |  | x | x | x | x |
| 42 | **Total transactions with owners**  **(No 35-36+37-38-39+40-41) ≥ 0** | 4030 |  | 4062 |  | 4094 |  | 4126 |  | x | x | x | x | 4198 |  | 4234 |  | 4278 |  | x | x | x | x |
| 43 | **Total transactions with owners**  **(No 35-36+37-38-39+40-41) < 0** | 4031 |  | 4063 |  | 4095 |  | 4127 |  | x | x | x | x | 4199 |  | 4235 |  | 4279 |  | x | x | x | x |
| 44 | **Balance as at 31 December of the current year (for columns 2,3,4,5,6,8 and 10 (No 28+29-30+31-32+33-34+42-43); for column 7 (No 28+30-29); for column 9 (No 28+32-34+42-43)** | 4032 |  | 4064 |  | 4096 |  | 4128 |  | 4146 |  | 4164 |  | 4200 |  | 4236 |  | 4280 |  | 4286 |  | 4292 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- |
| **In \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **on \_\_\_\_\_\_\_\_\_ 20 \_\_\_** |  |  | **Legal representative of**  **the financial lessor**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |