**Schedule 2**

|  |  |  |
| --- | --- | --- |
| **Completed by bank** | | |
| **Registration number:** | **Activity code:** | **TIN:** |
| **Name:** | | |
| **Head office:** | | |

**INCOME STATEMENT**

**in the period from \_\_\_\_\_\_\_\_\_\_\_ tо \_\_\_\_\_\_\_\_\_**

(in RSD thousand)

| **Group of accounts, account** | **ITEM** | **ADP code** | | | | **Note number** | **Current year** | **Previous year** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 2 | 3 | | | | 4 | 5 | 6 |
| 70 | Interest income | 1 | 0 | 0 | 1 |  |  |  |
| 60 | Interest expenses | 1 | 0 | 0 | 2 |  |  |  |
| Net interest gains (1001 - 1002) | | 1 | 0 | 0 | 3 |  |  |  |
| Net interest losses (1002 - 1001) | | 1 | 0 | 0 | 4 |  |  |  |
| 71 | Income from fees and commissions | 1 | 0 | 0 | 5 |  |  |  |
| 61 | Expenses on fees and commissions | 1 | 0 | 0 | 6 |  |  |  |
| Net gains from fees and commissions  (1005 - 1006) | | 1 | 0 | 0 | 7 |  |  |  |
| Net losses on fees and commissions  (1006 - 1005) | | 1 | 0 | 0 | 8 |  |  |  |
| 774 - 674 + 776 - 676 + 777 -677 | Net gains from change in fair value of financial instruments | 1 | 0 | 0 | 9 |  |  |  |
| 674 - 774 + 676 - 776 + 677 - 777 | Net losses on change in fair value of financial instruments | 1 | 0 | 1 | 0 |  |  |  |
| 727 + 728 - 627 - 628 | Net gains from reclassification of financial instruments | 1 | 0 | 1 | 1 |  |  |  |
| 627 + 628 - 727 - 728 | Net losses on reclassification of financial instruments | 1 | 0 | 1 | 2 |  |  |  |
| 720 - 620 + 721 - 621 | Net gains from derecognition of the financial instruments measured at fair value | 1 | 0 | 1 | 3 |  |  |  |
| 620 - 720 + 621 - 721 | Net losses on derecognition of the financial instruments measured at fair value | 1 | 0 | 1 | 4 |  |  |  |
| 775 - 675 + 770 - 670 | Net gains from hedging | 1 | 0 | 1 | 5 |  |  |  |
| 675 - 775 + 670 - 770 | Net losses on hedging | 1 | 0 | 1 | 6 |  |  |  |
| 78 - 68 | Net exchange rate gains and gains from agreed currency clause | 1 | 0 | 1 | 7 |  |  |  |
| 68 - 78 | Net exchange rate losses and losses on agreed currency clause | 1 | 0 | 1 | 8 |  |  |  |
| 750 - 650 + 751 - 651 + 756 - 656 + 760 - 660 + 729 - 629 | Net income from reduction in impairment of financial assets not measured at fair value through income statement | 1 | 0 | 1 | 9 |  |  |  |
| 650 - 750 + 651 - 751 + 656 - 756 + 660 - 760 + 629 - 729 | Net expenses on impairment of financial assets not measured at fair value through income statement | 1 | 0 | 2 | 0 |  |  |  |
| 726 - 626 | Net gains from derecognition of the financial instruments measured at amortised cost | 1 | 0 | 2 | 1 |  |  |  |
| 626 - 726 | Net losses on derecognition of the financial instruments measured at amortised cost | 1 | 0 | 2 | 2 |  |  |  |
| 723 - 623 | Net gains from derecognition of investments in associated companies and joint ventures | 1 | 0 | 2 | 3 |  |  |  |
| 623 - 723 | Net losses on derecognition of investments in associated companies and joint ventures | 1 | 0 | 2 | 4 |  |  |  |
| 74, 766 | Other operating income | 1 | 0 | 2 | 5 |  |  |  |
| **TOTAL NET OPERATING INCOME**  (1003 - 1004 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020 + 1021 - 1022 + 1023 - 1024 + 1025) ≥ 0 | | 1 | 0 | 2 | 6 |  |  |  |
| **TOTAL NET OPERATING EXPENSES**  (1003 - 1004 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020 + 1021 - 1022 + 1023 - 1024 + 1025) < 0 | | 1 | 0 | 2 | 7 |  |  |  |
| 63, 655, 755 | Salaries, salary compensations and other personal expenses | 1 | 0 | 2 | 8 |  |  |  |
| 642 | Depreciation costs | 1 | 0 | 2 | 9 |  |  |  |
| 752, 753, 761, 762, 767, 768, 773 | Other income | 1 | 0 | 3 | 0 |  |  |  |
| 64 (except 642), 652, 653, 661, 662, 667, 668, 673 | Other expenses | 1 | 0 | 3 | 1 |  |  |  |
| **PROFIT BEFORE TAX**  (1026 - 1027 - 1028 - 1029 + 1030 – 1031) ≥ 0 | | 1 | 0 | 3 | 2 |  |  |  |
| **LOSSES BEFORE TAX**  (1026 - 1027 - 1028 - 1029 + 1030 – 1031) < 0 | | 1 | 0 | 3 | 3 |  |  |  |
| 850 | Profit tax | 1 | 0 | 3 | 4 |  |  |  |
| 861 | Gains from deferred taxes | 1 | 0 | 3 | 5 |  |  |  |
| 860 | Losses on deferred taxes | 1 | 0 | 3 | 6 |  |  |  |
| **PROFIT AFTER TAX**  (1032 - 1033 - 1034 + 1035 - 1036) ≥ 0 | | 1 | 0 | 3 | 7 |  |  |  |
| **LOSSES AFTER TAX**  (1032 - 1033 - 1034 + 1035 - 1036) < 0 | | 1 | 0 | 3 | 8 |  |  |  |
| 769 - 669 | Net profit from discontinued operations | 1 | 0 | 3 | 9 |  |  |  |
| 669 - 769 | Net losses on discontinued operations | 1 | 0 | 4 | 0 |  |  |  |
| **RESULT FOR THE PERIOD – PROFIT** (1037 - 1038 + 1039 - 1040) ≥ 0 | | 1 | 0 | 4 | 1 |  |  |  |
| **RESULT FOR THE PERIOD – LOSSES** (1037 - 1038 + 1039 - 1040) < 0 | | 1 | 0 | 4 | 2 |  |  |  |
|  | Profit belonging to a parent entity | 1 | 0 | 4 | 3 |  |  |  |
|  | Profit belonging to non-controlling owners | 1 | 0 | 4 | 4 |  |  |  |
|  | Losses belonging to a parent entity | 1 | 0 | 4 | 5 |  |  |  |
|  | Losses belonging to non-controlling owners | 1 | 0 | 4 | 6 |  |  |  |
|  | EARNINGS PER SHARE |  |  |  |  |  |  |  |
|  | Basic earnings per share (in dinars, without paras) | 1 | 0 | 4 | 7 |  |  |  |
|  | Diluted earnings per share (in dinars, without paras) | 1 | 0 | 4 | 8 |  |  |  |

|  |  |  |
| --- | --- | --- |
| In\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_ |  | Legal representative of the bank  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |