**Schedule 3**

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

**STATEMENT OF OTHER COMPREHENSIVE INCOME**

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

(in RSD thousand)

| **Group of accounts, account** | **ITEM** | **ADP code** | | | | **Note No** | **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 |  |  |  |
| 820 | Other comprehensive income for the period  **Components of other comprehensive income which cannot be reclassified to profit or loss:**  Increase in revaluation reserves based on intangible assets and fixed assets | 2 | 0 | 0 | 3 |  |  |  |
| 820 | Decrease in revaluation reserves based on intangible assets and fixed assets | 2 | 0 | 0 | 4 |  |  |  |
| 822 | Actuarial gains | 2 | 0 | 0 | 5 |  |  |  |
| 822 | Actuarial losses | 2 | 0 | 0 | 6 |  |  |  |
| 821 | Positive effects of change in value of equity instruments measured at fair value through other comprehensive income | 2 | 0 | 0 | 7 |  |  |  |
| 821 | Negative effects of change in value of equity instruments measured at fair value through other comprehensive income | 2 | 0 | 0 | 8 |  |  |  |
| 825 | Unrealised gains from equity hedges measured at fair value through other comprehensive income | 2 | 0 | 0 | 9 |  |  |  |
| 825 | Unrealised losses from equity hedges measured at fair value through other comprehensive income | 2 | 0 | 1 | 0 |  |  |  |
| 825 | Unrealised gains from bank’s financial liabilities measured at fair value through profit or loss attributable to changes in bank's creditworthiness | 2 | 0 | 1 | 1 |  |  |  |
| 825 | Unrealised losses from bank’s financial liabilities measured at fair value through profit or loss attributable to changes in bank's creditworthiness | 2 | 0 | 1 | 2 |  |  |  |
| 825 | Positive effects of changes in value arising from other items of other comprehensive income that may not be reclassified to profit or loss | 2 | 0 | 1 | 3 |  |  |  |
| 825 | Negative effects of changes in value arising from other items of other comprehensive income that may not be reclassified to profit or loss | 2 | 0 | 1 | 4 |  |  |  |
| 823 | **Components of other comprehensive income that may be reclassified to profit or loss:**  Positive effects of change in value of debt instruments measured at fair value through other comprehensive income | 2 | 0 | 1 | 5 |  |  |  |
| 823 | Negative effects of change in value of debt instruments measured at fair value through other comprehensive income | 2 | 0 | 1 | 6 |  |  |  |
| 824 | Gains from cash flow hedges | 2 | 0 | 1 | 7 |  |  |  |
| 824 | Losses from cash flow hedges | 2 | 0 | 1 | 8 |  |  |  |
| 826 | Unrealised gains from calculation of foreign currency transactions and balances and translation of result and financial position of foreign operation | 2 | 0 | 1 | 9 |  |  |  |
| 826 | Unrealised losses from calculation of foreign currency transactions and balances and translation of result and financial position of foreign operation | 2 | 0 | 2 | 0 |  |  |  |
| 826 | Unrealised gains from hedge of net investments in foreign operations | 2 | 0 | 2 | 1 |  |  |  |
| 826 | Unrealised losses from hedge of net investments in foreign operations | 2 | 0 | 2 | 2 |  |  |  |
| 826 | Unrealised gains from other hedging instruments | 2 | 0 | 2 | 3 |  |  |  |
| 826 | Unrealised losses from other hedging instruments | 2 | 0 | 2 | 4 |  |  |  |
| 826 | Positive effects of changes in value arising from other items of other comprehensive income that may be reclassified to profit or loss | 2 | 0 | 2 | 5 |  |  |  |
| 826 | Negative effects of changes in value arising from other items of other comprehensive income that may be reclassified to profit or loss | 2 | 0 | 2 | 6 |  |  |  |
| 82 | Tax gains relating to other comprehensive income for the period | 2 | 0 | 2 | 7 |  |  |  |
| 82 | Tax losses relating to other comprehensive income for the period | 2 | 0 | 2 | 8 |  |  |  |
|  | Total positive other comprehensive income  (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  (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 FOR THE PERIOD  (2001 - 2002 + 2029 - 2030) ≥ 0 | 2 | 0 | 3 | 1 |  |  |  |
|  | TOTAL NEGATIVE COMPREHENSIVE INCOME FOR THE PERIOD  (2001 - 2002 + 2029 - 2030) < 0 | 2 | 0 | 3 | 2 |  |  |  |
|  | Total positive comprehensive income for the period attributable to the parent entity | 2 | 0 | 3 | 3 |  |  |  |
|  | Total positive comprehensive income for the period attributable to non-controlling owners | 2 | 0 | 3 | 4 |  |  |  |
|  | Total negative comprehensive income for the period attributable to the parent entity | 2 | 0 | 3 | 5 |  |  |  |
|  | Total negative comprehensive income for the period attributable to non-controlling owners | 2 | 0 | 3 | 6 |  |  |  |

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