**Schedule 3**

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

**STATEMENT OF OTHER COMPREHENSIVE INCOME**

**in the period from \_\_\_\_\_\_\_\_\_ until \_\_\_\_\_\_\_\_\_\_\_**

(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 in gain 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 in respect of hedging instruments for equities measured at fair value through other comprehensive income | 2 | 0 | 0 | 9 |  |  |  |
| 825 | Unrealised losses in respect of hedging instruments for equities measured at fair value through other comprehensive income | 2 | 0 | 1 | 0 |  |  |  |
| 825 | Unrealised gains in respect of financial liabilities of the bank, measured at fair value through income statement which are a result of change in bank creditworthiness | 2 | 0 | 1 | 1 |  |  |  |
| 825 | Unrealised losses in respect of financial liabilities of the bank, measured at fair value through income statement which are a result of change in bank creditworthiness | 2 | 0 | 1 | 2 |  |  |  |
| 825 | Positive effects of change in value based on other components of other comprehensive income which cannot be reclassified in gain or losses | 2 | 0 | 1 | 3 |  |  |  |
| 825 | Negative effects of change in value based on other components of other comprehensive income which cannot be reclassified in gains or losses | 2 | 0 | 1 | 4 |  |  |  |
| 823 | **Components of other comprehensive income which cannot be reclassified in gains or losses:**  Positive effects of change in value of equity instruments measured at fair value through other comprehensive income | 2 | 0 | 1 | 5 |  |  |  |
| 823 | Negative effects of change in value of equity instruments measured at fair value through other comprehensive income | 2 | 0 | 1 | 6 |  |  |  |
| 824 | Gains in respect of cash flow hedging instruments | 2 | 0 | 1 | 7 |  |  |  |
| 824 | Losses in respect of cash flow hedging instruments | 2 | 0 | 1 | 8 |  |  |  |
| 826 | Unrealised gains in respect of calculation of transactions and balance in foreign currency and translation of results and financial position of operations abroad | 2 | 0 | 1 | 9 |  |  |  |
| 826 | Unrealised losses in respect of calculation of transactions and balance in foreign currency and translation of results and financial position of operations abroad | 2 | 0 | 2 | 0 |  |  |  |
| 826 | Unrealised gains in respect of instruments intended for hedges of net investments in foreign operations | 2 | 0 | 2 | 1 |  |  |  |
| 826 | Unrealised losses in respect of instruments intended for hedges of net investments in foreign operations | 2 | 0 | 2 | 2 |  |  |  |
| 826 | Unrealised gains in respect of other hedging instruments | 2 | 0 | 2 | 3 |  |  |  |
| 826 | Unrealised losses in respect of other hedging instruments | 2 | 0 | 2 | 4 |  |  |  |
| 826 | Positive effects of change in value based on other components of other comprehensive income which can be reclassified in gains or losses | 2 | 0 | 2 | 5 |  |  |  |
| 826 | Negative effects of change in value based on other components of other comprehensive income which can be reclassified in gains or losses | 2 | 0 | 2 | 6 |  |  |  |
| 82 | Tax gains pertaining to other comprehensive income of the period | 2 | 0 | 2 | 7 |  |  |  |
| 82 | Tax losses pertaining to other comprehensive income for the period | 2 | 0 | 2 | 8 |  |  |  |
|  | Total positive other comprehensive income for 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 for 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 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 belonging to a parent entity | 2 | 0 | 3 | 3 |  |  |  |
|  | Total positive comprehensive income for the period belonging to non-controlling owners | 2 | 0 | 3 | 4 |  |  |  |
|  | Total negative comprehensive income for the period belonging to a parent entity | 2 | 0 | 3 | 5 |  |  |  |
|  | Total negative comprehensive income for the period belonging to non-controlling owners | 2 | 0 | 3 | 6 |  |  |  |

|  |  |  |
| --- | --- | --- |
| In \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,  On \_\_\_\_\_\_\_\_\_\_\_\_ |  | Bank legal representative  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |